



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

**Report of the  
Comptroller and Auditor General of India  
for the period ended March 2022**



**Government of Chhattisgarh**

**Report No. 4 of 2025**

**(Performance and Compliance Audit-Civil & Commercial)**

**Report of the  
Comptroller and Auditor General of India on  
Performance and Compliance Audit  
for the year ended 31 March 2022**

**Government of Chhattisgarh  
Report No. 4 of year 2025**

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## PREFACE

This Report of Government of Chhattisgarh for the year ended 31 March 2022 has been prepared for submission to the Governor of Chhattisgarh for being laid before the State Legislature under Article 151 of the Constitution of India. This Report contains three parts:

**Part-I** deals with the results of audit of expenditure of the departments of Government of Chhattisgarh under General, Social and Economic Sectors. It contains significant results of Performance Audit of Urban Administration and Development Department and Compliance Audits of Water Resources Department (WRD); Agriculture Development, Farmer Welfare and Biotechnology Department; Skill Development, Technical Education and Employment Department, Forest Department and Public Works Department of the Government of Chhattisgarh.

**Part-II** of this Report contains significant results of the Compliance Audit of the Revenue Sector department *viz.*, State Tax Department of the Government of Chhattisgarh.

**Part-III** deals with the results of Compliance Audit of Public Sector Undertakings of Government of Chhattisgarh for being laid before the State Legislature under Section 19(A) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The instances mentioned in this report are those which came to notice in the course of test audit during the period 2021-22, as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2021-22 have also been included, wherever necessary.

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

## Overview

This Report comprises six chapters containing results of one Performance Audit pertaining to Urban Administration and Development Department, six Compliance Audits pertaining to five departments under General, Social, Economic and Revenue Sectors and one Compliance Audit pertaining to Public Sector Undertakings. In addition, the Report contains two audit paragraphs pertaining to Public Works Department.

The audit has been conducted in conformity with the Auditing Standards of the Comptroller and Auditor General of India. Audit samples have been drawn based on Simple Random Sampling without Replacement, Stratified Random Sampling without Replacement, Random Sampling using IDEA Software and Probability Proportionate to Size Systematic Sampling methods. The specific audit methodology adopted has been mentioned in the Compliance Audits. The audit conclusions have been drawn and recommendations have been made taking into consideration the views of the State Government.

### Chapter I

This chapter presents the planning and extent of audit and a brief analysis on the expenditure of departments along with responses of Government to the Audit Inspection Reports/Audit Reports pertaining to General, Social and Economic Sector.

### Chapter II

This chapter deals with the findings of Performance Audit (PA) on Implementation of Atal Mission for Rejuvenation and Urban Transformation (AMRUT). Significant results of audit that featured in this chapter are summarized below:

#### (i) Implementation of Atal Mission for Rejuvenation and Urban Transformation (AMRUT)

The Performance Audit was conducted to assess if planning and fund management were based on scheme guidelines; tendering, contract management and execution of work were fair, transparent, and consistent with prevailing sector's best practices; and monitoring and Operation and Maintenance (O&M) were efficient and effective.

Progress reports by the State Urban Development Agency indicated that 36-37 milestones were achieved by Mission cities, against 15-16 milestones having been achieved, as observed by Audit. The intended objective of empowering municipal functionaries through capacity building could not be fully achieved due to not providing required training to them.

Audit observed that the execution of projects was very slow as out of total 114 works, 19 works costing ₹ 1,712.07 crore were incomplete till March 2023 and 20 works were completed with a delay ranging from three to 33 months. Due to delay in completion of Water supply scheme projects, the intended objective to provide potable drinking water in eight out of nine Mission cities

during the Mission period remained unachieved. Further, due to incomplete work of distribution network, PLC-SCADA and meter installation, achievement of service level benchmark to provide 135 LPCD water to residents of nine Mission cities could not be achieved.

Mission city Rajnandgaon executed the work of laying a pipeline between Mohara Anicut and Kharkhara dam in January 2021 for supply of raw surface water without ensuring commencement of civil works at the dam, whereby the pipeline remained unutilized and expenditure of ₹ 62.53 crore was rendered unfruitful. Similarly, Mission city Bilaspur executed the work of laying of 26.50 km pipeline (costing ₹ 84.87 crore) for supply of raw surface water without ensuring completion of the canal linking project, affecting the requirement to meet the demand of water in Bilaspur.

In seven Mission cities, pipe material for water supply scheme was selected without carrying out detailed economic analysis and criteria/basis of selection of pipe material was not applied uniformly by State Level Technical Committee (SLTC) while approving DPR. Allowing rates inclusive of excise duty in BOQ despite excise exemption clause in contract resulted in avoidable expenditure of ₹ 9.52 crore under Bhilai Water supply scheme. Audit noticed that standard contract conditions as prescribed in Works Department Manual were not included resulting in variation in penalty clause in the same type of contract executed by the Mission cities. Undue favour was extended to the contractor due to non-implementation of the terms and conditions of contract relating to recovery of mobilisation advance, imposition of penalty etc., strictly by the Mission cities.

Out of seven projects/works in four Mission cities taken up for establishment of Sewage Treatment Plant to treat waste water, six works were completed, however, none of these Mission cities formulated any policy or action plan to facilitate or sensitise public about use of recycled water. Resultantly, recycled waste water was not used for non-potable purposes and was being discharged in local *nalla*/river.

During 2017-22, the collection percentage of water charges in five Mission cities ranged from 10.50 *per cent* to 80.69 *per cent* which was significantly below the norms of 90 *per cent*, as stipulated in the scheme guidelines. The GIS based master plan of Mission cities had not been prepared even after a delay of five years.

- *Efforts should be made to achieve all Service Level Benchmarks and trainings should be provided in a time bound manner to the staff/officials of ULBs for capacity building.*
- *Standard contract documents as prescribed in works department manual should be adopted by all the ULBs to ensure uniformity in general and standard conditions of contract.*
- *The terms and conditions prescribed in the contract should be implemented strictly and undue favour to contractor by relaxing the contract conditions should be avoided.*
- *The policy of reuse of recycled waste water should be properly implemented in all Mission cities.*



- *Water/user charges may be revised periodically and efforts for 100 per cent collection of water/user charges may be made for making the WSS and Sewerage Management system self-reliant.*

*(Paragraph 2.1)*

### Chapter III

This chapter deals with the findings of five Compliance Audits (CA) on (i) NABARD Assisted Rural Infrastructure Development Fund (RIDF) for Irrigation Project; (ii) Bringing Green Revolution to Eastern India; (iii) Implementation of Mission for Integrated Development of Horticulture and Procurement; (iv) Skill Development Trainings under Chhattisgarh State Skill Development Authority; and (v) Implementation of Rehabilitation of Degraded Forest Work and two Compliance Audit Paragraphs. Significant results of audit that featured in this chapter are summarised below:

#### **(i) Compliance Audit on NABARD Assisted Rural Infrastructure Development Fund (RIDF) for Irrigation Projects**

The Compliance Audit (CA) was conducted with the objective to examine planning and execution of irrigation projects funded through National Bank for Agriculture and Rural Development (NABARD) assisted RIDF, release of fund and their utilisation for timely completion of projects and creation and utilisation of targeted irrigation potential.

Out of 60 projects sanctioned during 2019-20 to 2021-22 through NABARD assisted Rural Infrastructure Development Fund, only 15 projects were completed and 45 projects remained incomplete as of March 2022.

Audit test checked 39 works and observed that 15 works were still incomplete due to various reasons viz. delay in Land Acquisition (LA), slow progress of work during covid -19 and overlapping of command area in canal networks etc. and other issues. There was short/non-creation of Irrigation Potential (IP) of 17,715 ha (48 *per cent*) against the designed/proposed IP of 36,776 ha due to delay in completion of projects.

In contravention of GoCG's order (December 2013), four divisions of WRD had floated tender for six works with Probable Amount of Contract (PAC) amounting to ₹ 40.63 crore during 2016-20 and also commenced the execution of work without completing the land acquisition process and all these works remained incomplete as of June 2024 due to delay in land acquisition related issues. For the Kalmahar Diversion scheme, due to non-execution of canal work, an expenditure of ₹ 2.06 crore incurred on construction of head work was rendered wasteful as the structures were not put to use since the last 15 years and the objective of creating irrigation potential of 262 ha could not be achieved. Construction of weir (head work) without canal for the diversion scheme over Rehar River in Surajpur block without ensuring its utility led to wasteful expenditure of ₹ 28.02 crore.

In Arpa Bhaisajhar Major project, Audit observed that work was commenced before obtaining required statutory clearances viz forest clearance, environment clearance, inter-state clearance and approval of DPR by CWC which resulted in

change in the scope of work and revision in the cost of the project. Further, due to delay in land acquisition process the project remained incomplete, with construction of only 329.46 km length of canal having been completed out of the designated length of 386.90 km as per the DPR approved by the CWC. Further, the designed Irrigation Potential (IP) was not achieved due to non-completion of the canal work even after lapse of more than 10 years from commencement of the work.

- *Efforts should be made to complete the irrigation projects timely to achieve designed irrigation potential of the project.*
- *Technical sanction of Head work and canal work should be accorded as a whole after conducting detailed survey to assess/ensure availability of land for canal work before taking up the project.*
- *All statutory clearances should be obtained before commencement of construction work to avoid delay in execution of project.*

*(Paragraph 3.1)*

## **(ii) Compliance Audit on Bringing Green Revolution to Eastern India**

The CA of BGREI was conducted to ascertain whether the scheme was being implemented in a planned manner as per guidelines, different interventions under the scheme were executed efficiently and effectively and funds were released, accounted for and utilised by the department economically.

Audit observed that the area taken for demonstration of rice generally decreased over the period 2018-21. The fund allocation for stress tolerant varieties during 2017-21 was less than the prescribed norms of 30 per cent and ranged between 7-27 per cent. The production of certified seeds was given more priority than hybrid seeds even though the production of hybrid seeds was more in comparison to certified seeds.

The targets fixed for production and distribution of hybrid seeds of rice were not achieved during the period 2017-21, except for distribution in 2017-18. The expenditure incurred for asset building out of the total allocation under the scheme ranged between 13 to 15 per cent during 2017-21 which was less than the desired allocation of 20 per cent as per guidelines. More expenditure was incurred on manual implements instead of advanced technology based power operated implements in asset building. The department could not adequately develop Post Harvest Management (PHM) and Marketing facilities due to lesser allocation of funds. Further, during the period 2017-21, the production of rice and wheat increased by 8 and 60 per cent respectively. However, the overall productivity of Chhattisgarh for rice and wheat was less than the national average by 16 per cent and 54 per cent respectively.

The department could utilise 47-91 per cent of the funds available during the period 2017-21. Non-utilisation of funds within the financial year led to short release of GoI and State share of ₹ 24.26 crore in 2020-21. The final utilisation certificates were submitted to GoI with a delay ranging from 14 to 49 months during the period 2017-22. Monitoring at state level, district level was not in accordance with prescribed norms.

- *Utilisation of stress tolerant varieties and hybrid seeds varieties is to be promoted for increasing the production of rice and wheat.*
- *Cropping system based approach should be followed for bringing rice fallow areas under cultivation to increase the income of the farmers.*

*(Paragraph 3.2)*

### **(iii) Compliance Audit on Implementation of Mission for Integrated Development of Horticulture (MIDH) and Procurement**

The CA was conducted to assess whether the planning and fund management was adequate and effective; schemes were implemented as per guidelines issued and norms fixed by the Government and procurement was done as per scheme guidelines as well as in consonance with Chhattisgarh Store Purchase Rules.

The total area covered by horticulture crops in the State decreased from 8.62 lakh hectare in 2019-20 to 8.35 lakh hectare in 2021-22. Audit noticed deviation from the planned activities resulting in non-achievement of targeted activities under the scheme. Key activities such as Centre of Excellence, Cold Chain Infrastructure, Organic Farming and Certification though planned in the perspective plan of 2017-22 were not made part of AAP and thus were not taken up for implementation. Deficiencies in implementation of scheme such as irregular disbursement of subsidy in construction of shade net house, excess payment of subsidy for naturally ventilated green house structure, disbursement of subsidy for low-cost preservation unit without ensuring the establishment of all components of preservation unit were noticed. The items under horticulture mechanization such as rotary tiller, power weeder and pulveriser were supplied based on maximum amount of subsidy admissible under the Mission for Integrated Development of Horticulture (MIDH) /SMAM (Sub Mission for Agriculture Mechanisation) guidelines instead of competitive rate decided through tendering which resulted in undue favour to supplier firms and excess burden of subsidy on Government.

- *The Department should make effort to fully achieve the target prescribed under various components of MIDH scheme.*
- *The Department should streamline the system of procurement of agriculture equipment/material through competitive tendering and supply to farmers at economic cost without compromising the quality.*
- *The Department should develop a monitoring mechanism to ensure adherence to the rates and other terms of contract for making payment of subsidy.*

*(Paragraph 3.3)*

### **(iv) Compliance Audit on Skill Development Trainings under Chhattisgarh State Skill Development Authority**

The State Government established Chhattisgarh State Skill Development Authority (CSSDA) in 2013 under Chhattisgarh Right of Youth to Skill Development Act for enhancing skill training capacity and the capabilities of people to get gainful employment/ self-employment opportunities.

No perspective plan was prepared by CSSDA for skill development in the State. Against the target to train 1.25 crore working population till 2022 as certified skilled technicians as set by the GoCG, CSSDA set very less target to train 7,27,039 (six *per cent*) candidates during 2014-23 in the entire State. Even against this target, the CSSDA could certify only 4,70,302 trainees (65 *per cent*). Against the target of 17,504, only 8,481 (48 *per cent*) youth were successfully qualified and out of them, 3312 (39 *per cent*) could not be employed under PMKVY. The certificates provided under the skill development training programme by CSSDA were not recognized by the State Government as eligibility qualification for the purpose of public employment. Such non-recognition even after lapse of more than nine years, affected the trainees and the purpose of getting employment and livelihood could not be achieved fully.

Mandatory requirement of bio metric attendance was not fulfilled by the 84 test checked VTPs out of 91 VTPs registered for conducting training in selected districts as 71 *per cent* VTPs submitted manual attendance and 21 *per cent* VTPs did not submit attendance in any form. During the period 2017-18 to 2021-22, 3,01,361 candidates had applied for skill development trainings, however out of them, 2,09,040 were allotted VTPs while the remaining 92,321 (31 *per cent*) of the candidates who applied for skill development training could not be trained due to non-allocation of VTPs within the stipulated time of 90 days. CSSDA allotted a large number of residential trainings to one private Vocational Training Provider (VTP) at Jashpur without ensuring availability of required infrastructure including hostel accommodation. The training batches were allotted (2016-17) in excess of maximum capacity of accommodation and class room infrastructure facilities for students. Test check also indicated that payment was made without scrutinizing supporting bills/vouchers for residential cost.

Funds under MMKVY and PMKVY were not utilized due to Covid-19 pandemic during 2020-21 and funds of ₹ 1358.53 lakh under the heads of Repair and Maintenance, Material Supply and Tools and Equipment during 2019-20 to 2021-22 were not utilized by the District Collector and were surrendered to the Government through BCO at the end of each financial year. The registered Government VTPs transferred/outsourced the training works to other agencies/Training Partners without any monitoring mechanism which affected the training quality. There was substantial shortage of manpower in different posts in CSSDA/State Project Livelihood College Societies (SPLCS) and District Skill development Authority/Livelihood Colleges (LCs) which adversely affected the imparting of quality trainings and monitoring of VTPs.

- ***CSSDA should make concerted efforts to get recognition of the certificates granted under skill development courses for the purpose of ensuring their acceptance for higher studies or public employment, in line with the objectives of the National Skill Qualification Framework.***
- ***The recruitment of staff should be made at the earliest at DSDAs, LCs and Hostels in order to improve monitoring of VTPs for imparting quality training.***
- ***The Government may take steps to increase the number of registered VTP in order to achieve the target of certified skill technicians and to provide training to all applicants in the courses of their choice.***

- *The Government should ensure proper monitoring of training imparted by private and Government VTPs to ensure transfer of required skill to the trainees/participants.*

(Paragraph 3.4)

#### **(v) Compliance Audit on Implementation of Rehabilitation of Degraded Forest Work**

The Compliance Audit of Implementation of Rehabilitation of Degraded Forest (RDF) Work was conducted for the period 2019-22 to examine whether the prescriptions and schedules as envisaged in Working Plans (WPs) about Rehabilitation of Degraded Forest (RDF) works were being followed.

RDF without plantation work undertaken in blank forest areas with expenditure of ₹ 10.02 crore was in deviation from the prescribed treatment for blank areas. Expenditure of ₹ 99.14 lakh for treatment of the degraded forest without plantation work in 575.12 ha encroached area, led to avoidable expenditure of ₹ 99.14 lakh. Bijapur Division spent a total amount of ₹ 1.67 crore on carrying out RDF without plantation works in blank area of 173.565 hectares as well as in 795.421 ha of *Vangram* of workable area in these compartments. Since *Vangram* was occupied by the people for agricultural work with constructed houses, it was not possible to take up treatment of degraded forest work in such forest area which resulted in an avoidable expenditure of ₹ 1.39 crore.

There were instances of excess expenditure of ₹ 93.87 lakh and ₹ 39.46 lakh respectively having been incurred, due to non-adherence to prescribed norms of man days in construction of live hedges, besides excess expenditure of ₹ 38.99 lakh due to erroneous calculation of quantity. Excess expenditure of ₹ 1.11 crore was incurred due to cleaning of area by considering the understocked forest area as dense forest area and using more man-days.

In five out of 12 selected divisions, the plantation work was undertaken without testing of soil. Further, the plantation journals were not maintained properly in the six divisions. The evaluation of the RDF without plantation work was not done by the 10 divisions in the 6<sup>th</sup> year as per prescribed norms. Moreover, after treatment work of degraded forests in 2003 compartments, only 383 compartments (19.08 *per cent*) could be successfully converted into dense forests and the remaining 1620 compartments (80.92 *per cent*) of five Divisions were rolled over in the same RDF/PLWC working circle in new WP of divisions which indicates delayed achievement of desired result.

- *Treatment of degraded forest as per the Working Plan approved by the Government of India and in accordance with prescribed method to ensure sustainable development of forest in the State.*
- *Ensuring strict compliance of all the norms fixed by the Department for carrying out the various components of RDF works, especially with respect to the cost and manpower norms.*
- *Evolving an effective system of reporting and monitoring by the higher authorities to assess the outcome of the RDF without plantation work.*

(Paragraph 3.5)



#### **(vi) Audit Paragraphs**

- Pre-mature release of Additional Performance Security by the Executive Engineer of the Surajpur Division to the contractor before the completion of work in violation of the special condition of the tender and consequent non-recovery of ₹ 1.44 crore including penalty from the contractor after termination of contract.

*(Paragraph 3.6.1)*

- The project of construction of Sky Walk was taken up by GoCG and tenders for construction work were invited (December 2016) without obtaining administrative and Technical sanction (March 2017) for the project. The work order was issued without completion of pre-tender stage work by the consultant which hindered the execution of work. Subsequent revision in the design and structure of Sky Walk by GoCG increased the cost of project and further delayed the completion of project. As a result, the project of Sky Walk remained incomplete as of (December 2024) without any utility rendering the expenditure of ₹ 36.82 crore incurred as wasteful.

*(Paragraph 3.6.2)*

### **Chapter IV**

This chapter presents an overview of revenue receipts of the State Government, analysis of trend of receipts over the five year period and details of arrears of tax revenue besides the planning and extent of audit along with responses of Government to the Audit Inspection Reports/Audit Reports pertaining to Revenue Sector.

### **Chapter V**

This chapter comprises Compliance Audit on Departments' Oversight on GST Payments and Return Filing. Significant results of audit that featured in this chapter are summarised below:

#### **(i) Departments' Oversight on GST Payments and Return Filing**

The SSCA was undertaken in the context of varying trend of return filing and continued data inconsistencies with an objective of assessing the adequacy of the system in monitoring return filing and tax payments, extent of compliance and other Departmental oversight functions.

This SSCA was predominantly based on data analysis, which highlighted risk areas, red flags and in some cases, rule-based deviations and logical inconsistencies in GST returns filed for 2017-18. The SSCA entailed assessing the oversight functions of State Tax Department at two levels viz. at the data level through global data queries and at the functional level with a deeper detailed audit both of the circles and of the GST returns, which involved accessing taxpayer records. The audit sample therefore comprised 10 circles, 532 high value inconsistencies across 13 parameters selected through global queries and 25 taxpayers selected on risk assessment for Detailed Audit of GST returns for the year 2017-18.

The Department, after formulating in March 2022 an SOP for scrutiny of returns, has recently commenced scrutiny of returns for the year 2017-18. Until then, scrutiny of returns by the department was not done in an effective way. A review of records of 10 GST Circles disclosed slow pace of scrutiny of returns or non-initiation of scrutiny of returns, inadequate follow-up on non-filing of GSTR 10 and delay in cancellation of registration.

Further, out of the 532 high value data inconsistencies identified by Audit, the Department responded to all the cases. Of these, 203 cases constituting 38.15 *per cent*, turned out to be clear compliance deficiencies with a revenue implication of ₹ 245.91 crore. A relatively higher rate of deficiencies was noticed in short/non-payment of interest, Input Tax Credit (ITC) mismatch, excess Reverse Charge Mechanism (RCM) ITC availed and short payment of tax. While data entry errors caused inconsistencies in 17.11 *per cent* of the cases, in 12.78 *per cent* of the cases the Department had already taken proactive action.

Detailed audit of GST returns also suggested significant non-compliance. At the outset, essential records such as financial statements, GSTR 9C, GSTR 2A and other requisitioned granular records were not produced in five cases, out of a sample of 25 taxpayers which constituted a significant scope limitation. These cases represent a potential risk exposure of ₹ 10.67 crore towards identified mismatches in ITC availment and tax payments. Returns/granular records of 20 taxpayers were audited and Audit observed 28 compliance deficiencies with a revenue implication of ₹ 6.53 crore. The main causative factors were availing of ineligible, excess ITC and non/short reversal of ITC, short payment of tax and non/short payment of interest/late fee.

Considering the significant rate of compliance deficiencies, the Department must initiate remedial measures before they get time barred. From a systemic perspective, the Department needs to strengthen the quality of documentation and reinforce the institutional mechanism in the Circles to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

- *The Department may ensure the scrutiny of returns in a time bound manner before the cases became time barred.*
- *The Department may monitor the status of cancellation of registration and action taken thereon in consonance with the provisions of the Act to check undischarged tax liabilities.*
- *The Department may ensure remedial action for noticed compliance deviations.*

*(Paragraph 5.1)*

## Chapter VI

This chapter comprises one Compliance Audit on Consumer Billing and Collection Efficiency in Chhattisgarh State Power Distribution Company Limited. Significant results of audit that featured in this chapter are summarised below:

**(i) Consumer Billing and Collection Efficiency in Chhattisgarh State Power Distribution Company Limited**

The Compliance Audit was conducted to assess whether the accounting and billing for energy was 100 *per cent* for supply, distribution and sale in accordance with the provisions of Electricity Supply Code and Tariff Orders; and the collection of revenue is being done in an effective and efficient manner for 100 *per cent* of bills raised during the current year and for the arrears of previous arrears.

Billing efficiency during 2017-18 to 2021-22 ranged between 79.84 *per cent* and 81.98 *per cent* as against the targeted range of 83.50 to 84 *per cent* fixed by CSERC. The Company did not apply the formulae prescribed by GoI for calculating its collection efficiency. As a result the collection efficiency was incorrectly reported by (-)0.51 *per cent* to 4.65 *per cent*. During 2017-18 to 2021-22, the Company purchased/input 1,26,719.50 MUs at a cost of ₹ 49,471 crore, of which 23,788.15 MUs valuing ₹ 9,283.38 crore were lost during distribution of energy to consumers. Out of the total units lost 3,160.21 MUs were in excess of the norms, which otherwise would have earned a revenue of ₹ 2,157.15 crore to the Company. Further, out of the units sold, the Company could not realise 2,376.58 MUs valuing ₹ 1,591.20 crore during the years 2017-18, 2018-19 and 2020-21.

The main reasons for excessive distribution loss were inability of the Company to expedite metering of DTR, smart metering, non-installation of AMR System and CBs, high incidence of assessed billing and delay in replacement of defective meters which resulted in loss of 1,988.64 MUs energy valuing ₹ 1,353.60 crore.

During audit of selected circles, it was noticed that as on 31 March 2022, out of total 64,451 numbers of Distribution Transformers (DTRs), meter reading was not taken from 52,926 DTRs. Further, out of these 52,926 DTRs, meters were not installed in 45,343 DTRs (70.35 *per cent*) and in case of the remaining 7,583 DTRs (11.77 *per cent*), reading was not being taken.

The Company extended undue benefit to consumers by short billing of ₹ 2.65 crore. Under *Krishak Jeevan Jyoti Yojana* the electricity consumption was in excess of the maximum rated capacity of agriculture pumps. Consequently, an excess of 213.37 MUs was billed to GoCG over five years and an excess amount of ₹ 145.51 crore was claimed as subsidy under the scheme.

None of the sampled circles achieved the target of 99.66 *per cent* collection efficiency during the period 2017-18 to 2021-22. Reasons for non-achievement of the target of collection efficiency were inaction of the Company to disconnect electricity supply of defaulting consumers, lack of effective action as per Dues Recovery Act against disconnected consumers, dues from government departments, non-collection of appropriate security deposit from consumers and lack of effective action for recovery against demand raised during O&M and vigilance checking. The Company had to bear the burden of ₹ 2,163.43 crore due to non-reimbursement of subsidy under KJJY by GoCG towards consumption of electricity by consumers opting flat rate facility. The Company availed loan of ₹ 2,097.44 crore from banks/financial institutions during the



period 2017-18 to 2021-22 to meet the expenses and paid interest of ₹ 214.77 crore thereon due to delay in release of subsidy by the GoCG. The Company suffered loss of revenue of ₹ 15.74 crore due to incorrect categorisation of consumers and consequent short claim of subsidy from the State Government. The Company not only could not ensure compliance of standing instructions regarding dishonoured cheques resulting in delayed revenue realisation but also did not carry out reconciliation of cash-books and bank accounts. As a result, an amount of ₹ 301.83 crore remained unreconciled, as on 31 March 2022.

- *The Company needs to expedite metering of distribution transformers, smart metering, installation of Automatic Meter Reading System and Capacitor Banks, replacement of defective meters and also ensure correct billing to achieve higher billing efficiency and reduce distribution loss.*
- *The Company needs to fix responsibility for incorrect billing to consumers, non-compliance of standing orders in respect of dishonoured cheques and non-reconciliation of the cash book and bank account timely.*
- *Appropriate steps need to be taken expeditiously to recover the dues by disconnection of defaulting consumers, vigorous persuasion with the government departments and defaulting consumers for realisation of dues to achieve higher collection efficiency.*

*(Paragraph 6.1)*

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## **PART I- GENERAL, SOCIAL AND ECONOMIC SECTORS**

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# CHAPTER I

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## INTRODUCTION

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## CHAPTER I

### INTRODUCTION

#### 1.1 About this Report

This Report of the Comptroller and Auditor General of India (CAG) contains matters arising from Performance Audit of selected programmes/schemes, Compliance Audit of various departments including revenue earning departments, State Public Sector Undertakings (PSUs) of the Government of Chhattisgarh. Compliance Audit is an independent assessment of whether a given subject matter (an activity, financial or non-financial transaction, information in respect of an entity or a group of entities) complies in all material respects with applicable laws, rules, regulations, established codes etc., and the general principles governing sound public financial management and the conduct of public officials.

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

This chapter explains the planning and coverage of audit, response of departments and Government to audit findings, process of preparation of audit reports and follow-up action on previous Audit Reports.

#### 1.2 Expenditure Profile of the Departments

A summary of the expenditure incurred against the budget estimate by the major departments of Government of Chhattisgarh during the year 2021-22 is given in **Table 1.1**.

**Table 1.1: Expenditure incurred by various departments in the State**

(₹ in crore)

Sl. No.	Name of Department	Budget Estimates	Actual Expenditure
1	General Administration Department	793.67	471.00
2	Home Department	5321.59	4639.96
3	Jail Department	229.86	166.10
4	Finance Department	18542.02	22626.02
5	Commercial Taxes Department	353.17	290.41
6	Revenue Department	2323.39	1729.64
7	Transport Department	101.64	55.57
8	Sports and Youth Welfare Department	121.69	58.64
9	Forest Department	2208.67	2026.29
10	Commerce and Industry Department	408.21	248.02

11	Mineral Resources Department	733.57	338.25
12	Energy Department	5136.56	5204.02
13	Agriculture Department	8974.25	7666.44
14	Co-operation Department	445.29	343.83
15	Labour Department	215.76	167.17
16	Public Health and Family Welfare Department	4110.97	5397.12
17	Urban Administration & Development Department	3591.91	3521.23
18	Public Works Department	6362.88	4583.46
19	School Education Department	15500.52	14220.97
20	Panchayat and Rural Development Department	8827.63	6595.44
21	Planning Economics and Statistics Department	239.21	214.32
22	Public Relations Department	239.23	227.19
23	Tribal, Scheduled Caste & Backward Classes Department	2337.70	1318.91
24	Social Welfare Department	1033.22	1031.54
25	Food, Civil Supplies Department	4867.56	4302.36
26	Culture Department	176.10	146.60
27	Water Resources Department	2866.50	1589.48
28	Housing and Environment Department	546.54	404.36
29	Public Health Engineering Department	1428.91	1510.01
30	Animal Husbandry Department	591.11	455.28
31	Fisheries Department	171.21	150.67
32	Higher Education Department	1025.68	789.43
33	Women and Child Welfare	2262.36	1708.26
34	Capacity Building, Technical Education & Employment Department	640.22	389.14
35	Electronics and Information Technology	235.11	247.82
36	Aviation Department	58.48	60.30
37	State Legislature	71.27	45.79
38	Medical Education Department	1711.00	1076.29
39	Sericulture Department	162.53	125.75
<b>Total</b>		<b>104967.19</b>	<b>96143.08</b>

(Source: Budget Book of Government of Chhattisgarh for the respective years)

\*BE- Budget Estimate; AE- Actual Expenditure

### **1.3 Office of the Principal Accountant General (Audit)**

Under the directions of the Comptroller and Auditor General of India (CAG), Office of the Principal Accountant General (Audit), Chhattisgarh conducts audit of 40 Apex departments<sup>1</sup> and Local Bodies/ Public Sector Undertakings/ Autonomous Bodies thereunder in the State of Chhattisgarh. Out of these,

<sup>1</sup> Including Law and Legislative Department, Sericulture Department

35 departments are covered under General, Social and Economic Sectors Audit.

#### **1.4 Authority for audit**

The CAG's authority for audit is derived from Articles 149 and 151 of the Constitution of India, and CAG's (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act). The CAG audits the departments in General, Social and Economic Sectors of the Government as per the following provisions of the CAG's DPC Act:

- Audit of expenditure of various Departments is carried out under Section 13 of the DPC Act;
- Audit of receipts is carried out under Section 16 of the DPC Act;
- Audit of autonomous bodies is conducted under sections 19(2)<sup>2</sup>, 19(3)<sup>3</sup> and 20(1)<sup>4</sup> of the DPC Act;
- In addition, CAG also conducts audit of other autonomous bodies, which are substantially funded by the Government under Section 14<sup>5</sup> of the DPC Act.

Principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, as well as other guidelines, manuals and instructions issued by or on behalf of the CAG.

#### **1.5 Planning and Conduct of audit**

The following flowchart depicts the process of planning, conduct of audit and preparation of Audit Reports:

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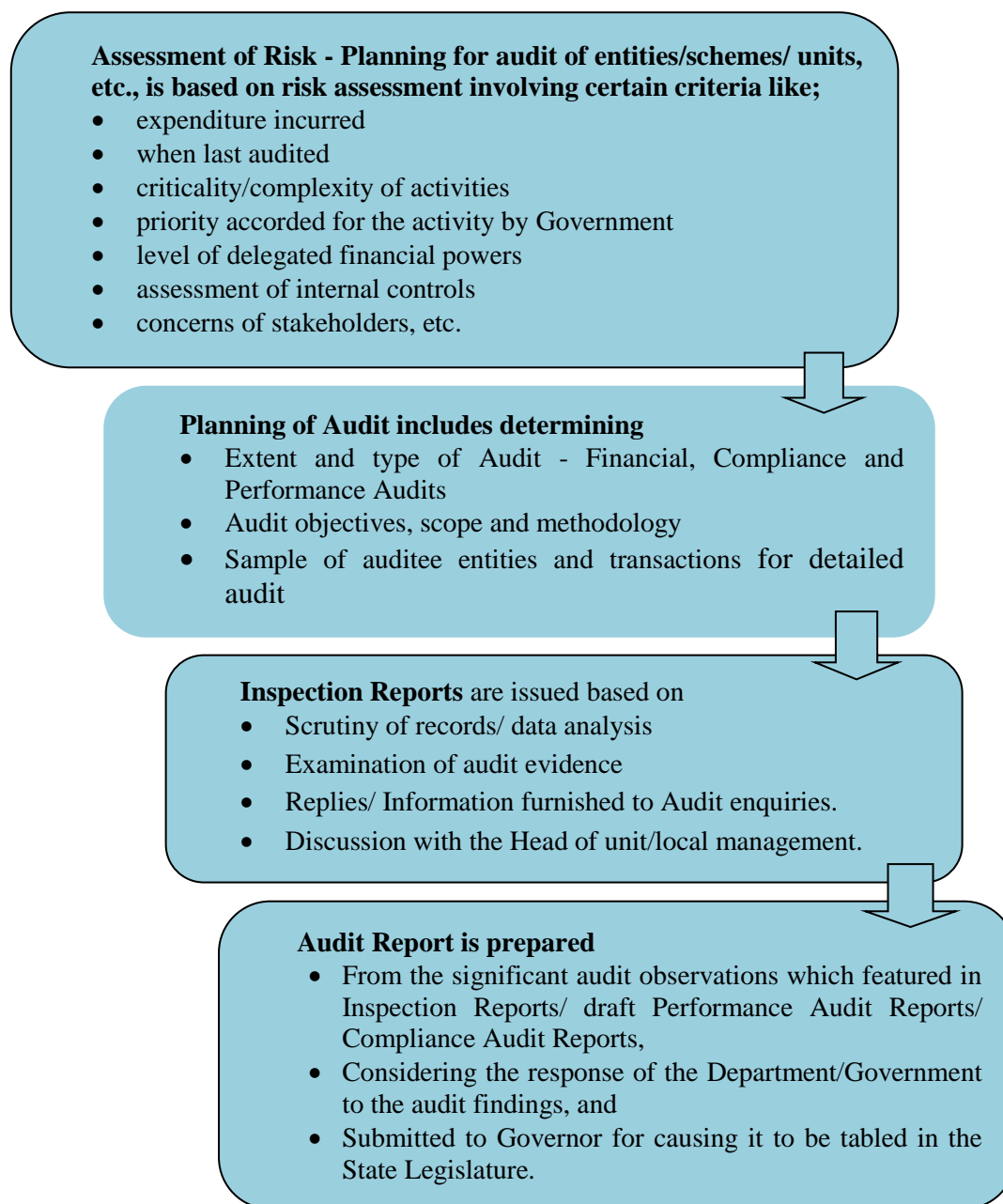
<sup>2</sup> Audit of the accounts of Corporations (not being Companies) established by or under law made by the Parliament in accordance with the provisions of the respective legislations.

<sup>3</sup> Audit of accounts of Corporations established by or under law made by the State Legislature.

<sup>4</sup> Audit of accounts of any Body or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the CAG and the Government

<sup>5</sup> Audit of all (i) receipts and expenditure of a body/authority substantially financed by grants or loans from Consolidated Fund of State and (ii) all receipts and expenditure of anybody or authority where grants or loans to such body or authority from Consolidated Fund of State in a financial year is not less than ₹ one crore.

**Chart 1.1: Planning, conduct of audit and preparation of Audit Reports**



After completion of audit of each unit, an Inspection Report (IR) containing audit findings is issued to the Head of the unit with a request to furnish replies within four weeks of receipt of the IR. Significant audit observations pointed out in these IRs, which require attention at the highest level in Government, are issued as draft paragraphs to the Government for their responses, before possible inclusion after due consideration of the responses, in the Audit Reports. In addition, Compliance Audits on specific themes or topics are also issued to the Government for their responses, before possible inclusion in the Audit Reports. These Audit Reports are submitted to the Governor of Chhattisgarh under Article 151 of the Constitution of India for causing them to be laid on the Table of the State Legislature.

## 1.6 Response of Departments to audit findings

### 1.6.1 Response to previous Inspection Reports

Heads of Offices are required to respond to the observations contained in IRs and take appropriate corrective action. Audit observations communicated in IRs are also discussed at periodical intervals in meetings at District/State levels by officers of the Principal Accountant General's office with officers of the concerned departments. As of 30 June 2023, 5,285 IRs related to General, Social and Economic sectors containing 27,201 paragraphs pertaining to previous years were pending for settlement as detailed below. Of these, first replies have not been received in respect of 2,764 IRs (16,423 paragraphs). Department-wise details are given in *Appendix 1.1*.

**Table 1.2: Position of Outstanding Paragraphs (GS&ES)**

Year	Number of IRs/Paragraphs pending for settlement (as of 30 June 2023)		IRs/Paragraphs where even first replies have not been received (as of 30 June 2023)	
	IRs	Paragraphs	IRs	Paragraphs
2017-18 & earlier years	3898	17324	1656	8331
2018-19	250	1712	160	1164
2019-20	499	3390	396	2706
2020-21	264	2033	231	1804
2021-22	374	2742	321	2418
<b>Total</b>	<b>5285</b>	<b>27201</b>	<b>2764</b>	<b>16423</b>

Further, as of 30 June 2023, 234 IRs related to Public sector Undertakings containing 1,071 paragraphs pertaining to previous years were pending for settlement as detailed below. Department-wise details are given in *Appendix 1.2*.

**Table 1.3: Position of Outstanding Paragraphs (PSUs)**

Year	Number of IRs/Paragraphs pending for settlement (as of 30 June 2023)		IRs/Paragraphs where even first replies have not been received (as of 30 June 2023)	
	IRs	Paragraphs	IRs	Paragraphs
2017-18 & earlier years	169	569	-	-
2018-19	16	109	-	-
2019-20	42	340	-	-
2020-21	0	0	-	-
2021-22	7	53	-	-
<b>Total</b>	<b>234</b>	<b>1071</b>	<b>-</b>	<b>-</b>

Lack of action on IRs and audit paragraphs is fraught with the risk of perpetuating serious financial irregularities pointed out in these reports. It may also result in dilution of internal controls in the governance process, inefficient and ineffective delivery of public goods/ services, fraud, corruption and loss to public exchequer. The State Government, therefore, needs to institute an appropriate mechanism to review and take expeditious action to address the concerns flagged in these IRs and audit paragraphs.



### **1.6.2            *Response of Government to audit observations***

All departments are required to send their responses to draft Compliance Audit paragraphs proposed for inclusion in CAG's Report within six weeks of their receipt. One draft Performance Audit Report, Eight draft Compliance Audit Reports and two<sup>6</sup> draft paragraphs included in this Report were forwarded to the Additional Chief Secretaries/Principal Secretaries/Secretaries of the Departments concerned, drawing their attention to the audit findings and requesting them to send their response within six weeks. It was brought to their personal attention that these draft Compliance Audit/Performance Audit Reports were likely to be included in the Audit Report of the CAG of India, which would be placed before the State Legislature, and it would be desirable to include their comments/responses to the audit findings. Despite this, two<sup>7</sup> departments did not furnish reply to Compliance Audit Report as on the date of finalisation of this Report. The responses of the Government, wherever received, have been appropriately incorporated in the Report.

### **1.6.3            *Response of Government to audit paragraphs that featured in earlier Audit Reports***

Administrative Departments are required to submit Explanatory Notes on Audit paragraphs included in Audit Reports, within a period of three months after their presentation to State Legislature, duly indicating the action taken or proposed to be taken. Explanatory Notes were yet to be received (as of 31 July 2023) from five<sup>8</sup> departments in respect of five Paragraphs/ Compliance audits that featured in the Audit Reports for the year up to 2021.

### **1.6.4            *Response of Government to recommendations of the Public Accounts Committee***

Administrative Departments are required to submit Action Taken Notes (ATNs) on recommendations of Public Accounts Committee (PAC) within six months from the date of receipt of recommendations. As of 30 June 2023, 23<sup>9</sup> ATNs in respect of 13<sup>10</sup> departments were yet to be received.

### **1.6.5            *Records not produced to Audit for scrutiny***

The programme of local audit of different offices was drawn up sufficiently in advance and intimations were issued to the departments to enable them to keep the relevant records ready for audit scrutiny.

During the period 2021-22, in 15<sup>11</sup> cases of 14 auditee units pertaining to five Departments, the auditee did not provide files, return, documents, registers and other records pertaining to implementation of various schemes as

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<sup>6</sup> Pertains to 02 Draft Paragraphs of GS&ES.

<sup>7</sup> WRD, Horticulture and Agriculture Department

<sup>8</sup> Food, Civil Supplies and Consumer Protection Department, Social Welfare Department, Public works Department, Water Resource Department and Commerce and Industries Department.

<sup>9</sup> Pertains to 08 ATNs of GS&ES and 15 ATNs of PSUs.

<sup>10</sup> Pertains to 08 Departments of GS&ES and 05 Departments of PSUs.

<sup>11</sup> Water Resources Department- 01 case, Urban Administration & Development Department - 06 cases, Public Health and Family Welfare Department – 04 cases, Medical Education Department - 01 case, and Woman and Child Development Department – 03 cases.

detailed in **Appendix 1.3**. This issue was highlighted in the Inspection Reports and intimated to the Secretaries/HODs of the concerned departments. Non-furnishing of records to Audit raises red flags as genuineness of these transactions could not be vouched in audit and possibilities of fraud and misappropriation of public money cannot be ruled out.

## **1.7 Acknowledgement**

The Office of the Principal Accountant General (Audit), Chhattisgarh wishes to acknowledge the cooperation and assistance rendered by the officials of the State Government and various other departments during the course of conduct of audit.

# **CHAPTER II**

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## **PERFORMANCE AUDIT**

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## CHAPTER II

### PERFORMANCE AUDIT

#### URBAN ADMINISTRATION AND DEVELOPMENT DEPARTMENT

#### 2.1 Performance Audit on “Implementation of Atal Mission for Rejuvenation and Urban Transformation (AMRUT)”

##### Executive Summary

The Performance Audit was conducted to assess whether planning and fund management were based on scheme guidelines; tendering, contract management and execution of work were fair, transparent, and consistent with prevailing sector's best practices; and monitoring and Operation and Maintenance (O&M) were efficient and effective. Performance Audit covered the implementation of AMRUT in the State during 2015-16 to 2021-22 in all Mission cities.

Atal Mission for Rejuvenation and Urban Transformation (AMRUT) was launched in June 2015 by the Ministry of Housing and Urban Affairs, Government of India (GoI) to augment infrastructure in urban areas to improve quality of life, especially for the poor and disadvantaged. The purpose of AMRUT was to ensure that every household has assured supply of water and sewerage connection, develop greenery/well-maintained open spaces and reduce pollution by switching to public transport or constructing facilities for non-motorized transport. In Chhattisgarh, nine out of 14 Municipal Corporations (also known as Mission cities) were chosen for implementation of AMRUT with thrust areas being water supply, sewerage facilities and septage management, and development of green spaces and gardens.

Projects' funding to Mission cities was based on the proposals submitted in State Annual Action Plan (SAAP). Three SAAPs including master SAAP for the entire Mission period (2015-20) with total layout of ₹ 2,235.77 crore were prepared and approved. Out of which, GoI, Government of Chhattisgarh (GoCG) and Mission cities share were ₹ 1,009.74 crore, ₹ 735.62 crore and ₹ 490.41 crore respectively.

The progress report submitted by the State Urban Development Agency to Government of India on achievement of reform milestones for obtaining reform incentives, indicated that 36-37 milestones were achieved by Mission cities, against only 15-16 milestones having been achieved as observed by Audit.

As per Para 13 of AMRUT Guidelines, the States had to take up extensive Capacity Building activities for their ULBs to achieve urban reforms and implement projects in Mission mode. However, the intended objective of empowering municipal functionaries through capacity building could not be fully achieved due to not providing required training to them.

The State Government sanctioned 114 works (for water supply, sewerage, septage, development of green space and parks) costing ₹ 2,323.25 crore during

the Mission period from 2015 to 2020. The execution of the project was very slow and 19 works (17 water supply works, one sewerage and septage and one work of development of green space and parks) costing ₹ 1,712.07 crore were incomplete till March 2023. Out of 95 completed works, 20 works were completed with a delay ranging from three to 33 months.

Due to delay in completion of Water supply scheme projects, the intended objective to provide potable drinking water in eight out of nine Mission cities during the Mission period remained unachieved. Further, due to incomplete work of distribution network, PLC-SCADA and meter installation, achievement of service level benchmark to provide 135 LPCD water to residents of nine Mission cities could not be achieved.

Mission city Rajnandgaon executed the work of laying a pipeline between Mohara Anicut and Kharkhara dam in January 2021 for supply of raw surface water without ensuring commencement of civil works at the dam, whereby pipeline laid remained un-utilised and expenditure of ₹ 62.53 crore was rendered unfruitful. Similarly, Mission city Bilaspur executed the work of laying of 26.50 km pipeline (costing ₹ 84.87 crore) for supply of raw surface water without ensuring completion of the canal linking project, affecting the requirement to meet the demand of water in Bilaspur. Criteria/basis for selection of pipe material was not applied uniformly by SLTC while approving DPR and in seven Mission cities, pipe material for water supply scheme was selected without carrying out detailed economic analysis.

Allowing rates inclusive of excise duty in Bill of Quantity (BOQ) despite excise duty exemption clause in contract resulted in avoidable expenditure of ₹ 9.52 crore under Bhilai water supply scheme. Audit noticed that standard contract conditions as prescribed in Works Department Manual were not included resulting in variation in penalty clause in the same type of contract executed by the Mission cities. Undue favour was extended to the contractor due to non-implementing of the terms and conditions of contract relating to recovery of mobilisation advance, imposition of penalty etc. strictly by the Mission cities. Out of seven projects/works in four Mission cities taken up for establishment of STP to treat waste water, six works were completed, however, none of these Mission cities formulated any policy or action plan to facilitate or sensitise public about use of recycled water. Resultantly, recycled waste water was not used for non-potable purposes and 'was being discharged in local nalla/river.

During 2017-22, the collection percentage of water charges in five Mission cities ranged from 10.50 *per cent* to 80.69 *per cent* which was significantly below the norms of 90 *per cent*, as stipulated in the scheme guidelines. The GIS based master plan of Mission cities had not been prepared even after a delay of five years.

It was further observed that State Level High Powered Steering Committee (SHPSC) meetings were not held between June 2021 and July 2023.

### 2.1.1 Introduction

The Ministry of Housing and Urban Affairs (MoHUA), Government of India (GoI) launched Atal Mission for Rejuvenation and Urban Transformation (AMRUT) a Centrally Sponsored Scheme in June 2015 to augment infrastructure in urban areas in order to improve the quality of life, especially those of the poor and disadvantaged. The target date (31 March 2020) for completion of all AMRUT projects was extended by MoHUA up to 31 March 2023. The focus of the program has been very clearly enumerated as an inclusive program wherein access to potable drinking water and management of waste water is defined as of principal importance and takes precedence in the implementation strategy. The purpose of AMRUT is to:

- ensure that every household has access to a tap with assured supply of water and a sewerage connection;
- increase the amenity value of cities by developing greenery and well-maintained open spaces (e.g. gardens); and
- reduce pollution by switching to public transport or constructing facilities for non-motorised transport (e.g. walking and cycling).

All these outcomes are valued by citizens, particularly women, and indicators and standards have been prescribed by MoHUA in the form of Service Level Benchmarks (SLBs).

In Chhattisgarh, nine<sup>1</sup> out of 14 Municipal Corporations have been chosen by MoHUA for implementation of AMRUT with the thrust area being water supply, sewerage facilities and septage management, and development of green spaces and gardens. In the State, the works under the Mission are being executed by the concerned Mission cities with the support of Project Development & Management Consultant (PDMC).

### 2.1.2 Organisational structure

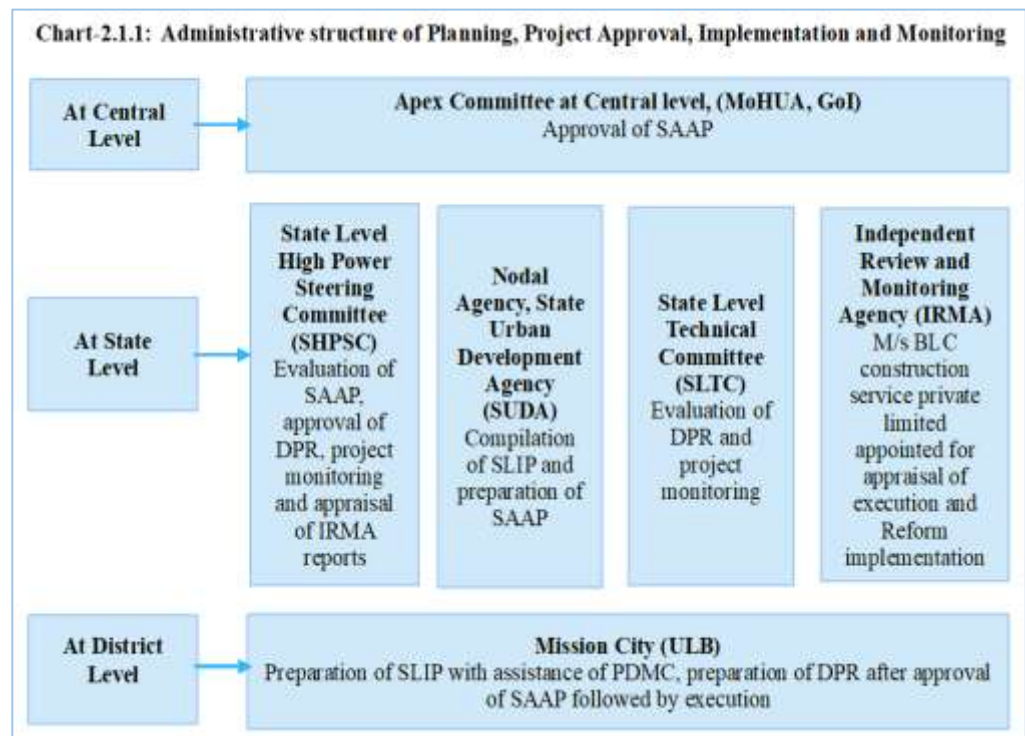
At the State level, Directorate, Urban Administration and Development Department (UADD) is designated for financial and administrative control of Urban Local Bodies (ULBs), under which State Urban Development Agency<sup>2</sup> (SUDA) is responsible for implementation, funding, execution and monitoring of various centrally sponsored schemes through ULBs. Under the AMRUT Mission guidelines, the State Government constituted State Level High Powered Steering Committee (SHPSC), under the chairmanship of Chief Secretary, Government of Chhattisgarh in August 2015 and State Level Technical Committee (SLTC), under the chairmanship of Principal Secretary, Government of Chhattisgarh, UADD in January 2016.

The administrative structure for planning, preparation of proposals for development of selected Mission cities, their approval and thereafter

<sup>1</sup> Ambikapur, Bhilai, Bilaspur, Durg, Jagdalpur, Korba, Rajnandgaon, Raigarh and Raipur

<sup>2</sup> The State Urban Development Agency (SUDA) is State level nodal agency of Government of Chhattisgarh (constituted in June 2001) for various Central and State sponsored schemes with mandate of sustainable and planned growth of cities and towns with adequate infrastructure, amenities and services provided to the citizens through the Urban Local Bodies (ULBs).

implementation and monitoring under AMRUT Mission in the State is depicted in **Chart-2.1.1**.



### 2.1.3 Audit Objectives

The Performance Audit of AMRUT scheme was conducted with the objective to ascertain whether:

- planning and fund management for the scheme was based on laid down guidelines/policy;
- tendering, contract management and execution of work was fair, transparent, and consistent with prevailing sector's best practices; and
- monitoring and O&M were efficient and effective for achieving the outcomes as per Mission objectives.

### 2.1.4 Sources of Audit Criteria

The criteria for the Performance Audit were derived from the following sources:

- Guidelines of the AMRUT Scheme issued (June 2015) by MoHUA;
- Chhattisgarh Municipal Corporation Act, 1956;
- Central Public Health and Environmental Engineering Organisation (CPHEEO) Manual on Water Supply and Treatment, Operation & Maintenance Manual and National/State water policy;
- Service Level Benchmark (SLB) Handbook issued by MoHUA in 2012;
- Fourteenth Finance Commission's recommendation on service level improvement plans (SLIP) on the lines of AMRUT guidelines for all ULBs of the State with regard to basic services of water, sewerage and sanitation; and

- Orders/notifications/circulars issued by the GoI and State Government from time to time.

### 2.1.5 Audit Scope and Methodology

Performance Audit covered implementation of AMRUT scheme in the State during the period 2015-16 to 2021-22. An Entry Conference was held (August 2022) with the Secretary, UADD to discuss the audit methodology, scope, objectives and criteria. Draft Performance Audit Report was forwarded to the State Government (11 May 2023) and an Exit conference with the Special Secretary, GoCG, UADD was held on 08 September 2023. The reply of the Department/Government has been suitably incorporated in the Report.

During Performance Audit, records at the offices of Directorate, UADD, State Urban Development Agency (SUDA) and Commissioner, Municipal Corporation of all nine<sup>3</sup> (100 *per cent*) Mission cities were examined covering the audit period. Further, joint physical verification of all the water supply schemes<sup>4</sup>, Sewerage Treatment Plants and 18 gardens-two in each Mission city except one water supply scheme executed by Water Resource Department was conducted during audit.

### 2.1.6 Fund Allocation and Management

The total outlay of AMRUT funds at Central level constituted project cost (80 *per cent*), incentive for reforms (10 *per cent*) and administrative and office expenses (A&OE) (8 *per cent* for State and 2 *per cent* for Ministry). The central assistance for the projects approved under AMRUT Mission was to be released in three instalments of 20:40:40. The fund sharing pattern between the Central Government, State Government and ULBs is detailed in **Table-2.1.1**.

**Table-2.1.1: Details of funding pattern under AMRUT**

Fund share	Cities with population less than 10 lakh	Cities with population more than 10 lakh
Central Government	50 <i>per cent</i>	33 <i>per cent</i>
State Government	30 <i>per cent</i>	40 <i>per cent</i>
ULBs/Mission cities	20 <i>per cent</i>	27 <i>per cent</i>

(Source: AMRUT guidelines and SAAP)

The details of provision of funds for the scheme made by the Department and funds released and expenditure incurred by the Nodal agency and ULBs during the period from 2015-16 to 2021-22 are given in **Table-2.1.2**.

<sup>3</sup> Ambikapur, Bhilai, Bilaspur, Durg, Jagdalpur, Korba, Rajnandgaon, Raigarh and Raipur

<sup>4</sup> Water supply scheme includes construction of Intake well/sump, Water Treatment Plant, Overhead Tanks, laying of Raw water pipeline, rising main/clear water pipeline and distribution network.



**Table-2.1.2: Details of year wise provision of funds made, and funds released for the AMRUT Mission by the State Government**

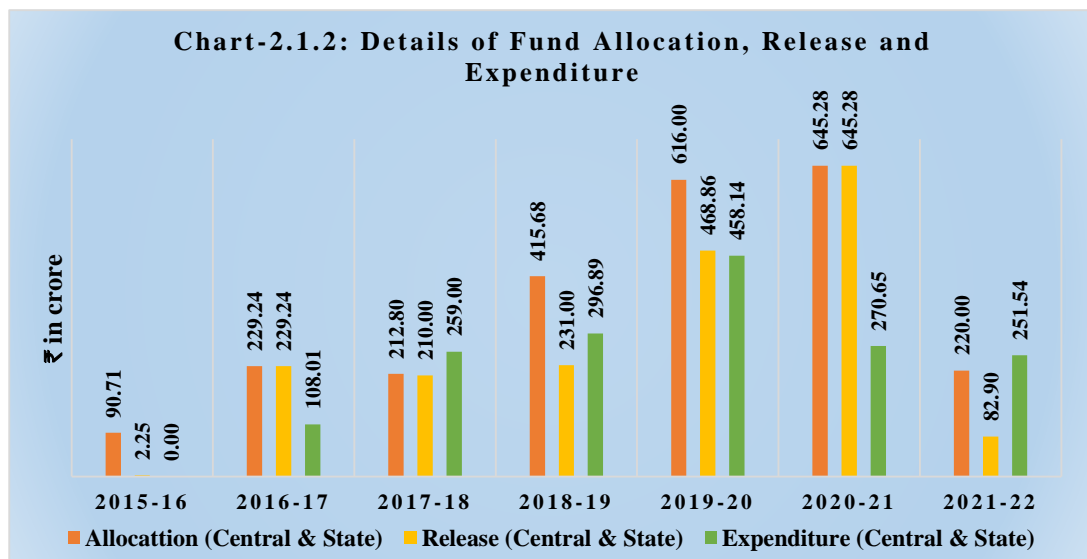
(₹ in crore)

Year	Provision of funds made in the State Budget			Release of fund			Expenditure incurred			
	Central Share	State Share	Total	Central Share	State Share	Total	Central Share	State Share	ULB share	Total
2015-16	57.54	33.17	90.71	2.25	0.00	2.25	0.00	0.00	0.00	0.00
2016-17	124.24	105.00	229.24	141.72	87.52	229.24	74.57	33.45	2.96	110.98
2017-18	148.00	64.80	212.80	145.20	64.80	210.00	172.37	86.63	61.93	320.93
2018-19	270.53	145.15	415.68	159.72	71.28	231.00	184.79	112.10	83.98	380.87
2019-20	387.72	228.28	616.00	260.02	208.84	468.86	268.21	189.93	95.05	553.19
2020-21	366.17	279.11	645.28	366.17	279.11	645.28	163.62	107.03	91.90	362.55
2021-22	132.00	88.00	220.00	70.78	12.12	82.90	159.17	92.37	112.75	364.29
<b>Total</b>	<b>1486.20</b>	<b>943.51</b>	<b>2429.71</b>	<b>1145.86</b>	<b>723.68</b>	<b>1869.53</b>	<b>1022.73</b>	<b>621.51</b>	<b>448.57</b>	<b>2092.81</b>

(Source: information furnished by UADD & SUDA and compiled by Audit)

It is evident from the above table that total provision of funds of ₹ 1,486.20 crore for Central share, ₹ 943.51 crore for State share was made in the State Budget, out of which ₹ 1145.86<sup>5</sup> crore and ₹ 723.68 crore were released respectively during the period 2015-16 to 2021-22 by the UADD. Against the fund released, an expenditure of ₹ 1022.73<sup>6</sup> crore (89 per cent) of Central share and ₹ 621.51 crore (86 per cent) of State share was incurred. In addition to it, expenditure of ₹ 448.57 crore was incurred as ULBs share during the period 2015-16 to 2021-22.

The details of fund allocated, released and expenditure incurred under AMRUT excluding ULB's share during the period from 2015-16 to 2021-22 are depicted in **Chart-2.1.2**:



(Source: Information provided by UADD and SUDA)

<sup>5</sup> Includes project cost ₹ 969.12 crore, ₹ 64.49 crore of A&OE, ₹ 69.77 crore of reform incentive, ₹ 10.42 crore of City Bus, ₹ 30.77 crore JNNURM and ₹ 1.29 crore Orientation development fund (total ₹ 42.48 crore) withdrawn under AMRUT.

<sup>6</sup> Includes ₹ 45.55 crore of A&OE, ₹ 69.77 crore of reform incentive, ₹ 10.42 crore of City Bus and ₹ 30.77 crore of JNNURM (total ₹ 41.49 crore).

## Audit findings

### 2.1.7 Planning and Fund Management

#### 2.1.7.1 State Annual Action Plan (SAAP)

Ministry of Housing and Urban Affairs (MoHUA) provides Project fund to Mission cities through the State on the basis of proposals submitted in SAAP. The basic building block for the SAAP is the Service Level Improvement Plan (SLIP) prepared by the Mission cities. At State level, the SLIPs of all Mission cities were aggregated into the SAAP. Three SAAPs 2015-16, 2016-17 and 2017-20 were prepared by Government of Chhattisgarh (GoCG) and approved by Apex Committee. The details of project cost approved under SAAP-I, II and III are shown in **Table-2.1.3**.

**Table-2.1.3: Details of project cost approved in SAAPs under AMRUT**

(₹ in crore)

SAAP	Year	Water Supply	Sewerage/Septage	Green Space	Total Project cost
SAAP-I	2015-16	440.59	122.79	10.02	573.40
SAAP-II	2016-17	400.53	320.65	19.19	740.37
SAAP-III	2017-20	865.80	4.00	9.19	878.99
<b>Total</b>		<b>1706.92</b>	<b>447.44</b>	<b>38.40</b>	<b>2192.76</b>

(Source: SAAP 2015-20)

The MoHUA, GoI amended (August 2016) AMRUT guidelines allowing the State Government to approve the replacement of non-started projects costing up to 10 per cent of each SAAP on their own and for replacement of projects with amount more than 10 per cent with the approval of Apex Committee. Accordingly, a master SAAP (2015-20) was prepared and approved by SHPSC (October 2019, 9<sup>th</sup> meeting) in accordance with para 8.3 of amended AMRUT guidelines. The details of project funds allocated under AMRUT in the master SAAP are shown in **Table-2.1.4**:

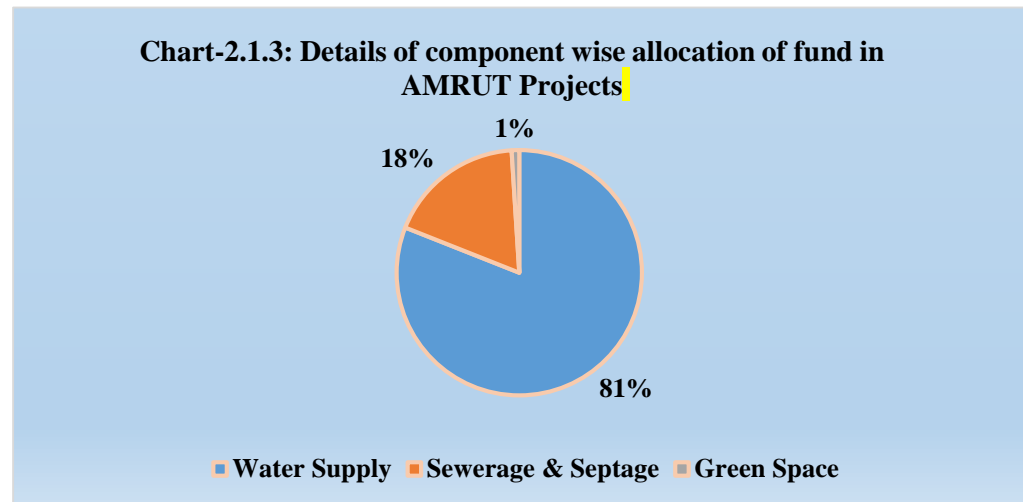
**Table-2.1.4: Details of project funds approved in master SAAP under AMRUT**

(₹ in crore)

Sl. No.	Mission city	Water Supply	Sewerage and Septage	Garden	Total project cost	Central share	State share	Mission city share
1	Ambikapur	101.67	0.43	3.21	105.31	52.66	31.59	21.06
2	Bhilai	221.61	0.20	3.05	224.86	112.43	67.46	44.97
3	Bilaspur	296.52	1.30	5.60	303.42	151.71	91.03	60.68
4	Durg	154.53	0.21	2.56	157.30	78.65	47.19	31.46
5	Jagdalpur	99.48	55.91	2.75	158.14	79.07	47.44	31.63
6	Korba	211.66	0.90	3.29	215.85	107.92	64.76	43.17
7	Raigarh	131.79	58.64	1.96	192.39	96.20	57.72	38.48
8	Raipur	378.74	268.58	5.68	653.00	218.35	260.78	173.86
9	Rajnandgaon	208.40	12.46	4.65	225.50	112.75	67.65	45.10
	<b>Total</b>	<b>1804.40</b>	<b>398.62</b>	<b>32.75</b>	<b>2235.77</b>	<b>1009.74</b>	<b>735.62</b>	<b>490.41</b>

(Source: SAAP 2015-20)

It can be seen from the table above that water supply was the major component of AMRUT and contributed 81 *per cent* of total project cost. The component-wise allocation of fund during the period 2015-20 is depicted in **Chart-2.1.3**.



#### **2.1.7.2 Release of fund against projects approved**

The details of fund released against the approved SAAPs, and expenditure incurred under AMRUT during the period from 2015-16 to 2021-22 are given in **Table-2.1.5**.

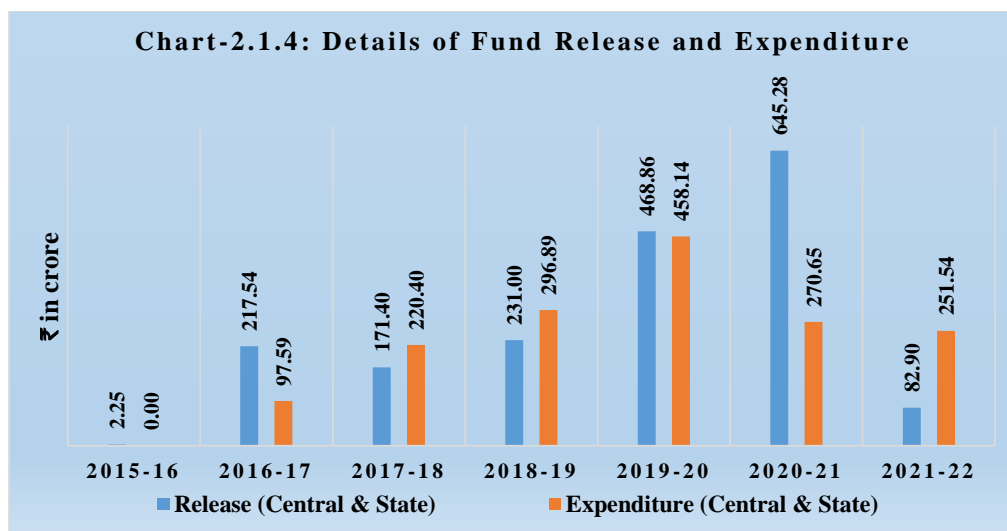
**Table-2.1.5: Details of year wise funds received, and expenditure incurred for projects under AMRUT Mission**

(₹ in crore)

Year	Approved project cost as per SAAP			Release of fund		Expenditure incurred		
	Central Share	State Share	ULB share	Central Share	State Share	Central Share	State Share	ULB share
2015-16	1009.74	735.62	490.41	0.00	0.00	0.00	0.00	0.00
2016-17				117.01	87.53	55.75	33.45	2.96
2017-18				84.94	56.97	125.42	78.80	61.93
2018-19				131.96	71.28	171.47	112.10	83.98
2019-20				219.66	208.84	257.06	189.93	95.05
2020-21				350.20	279.11	151.72	107.03	91.90
2021-22				65.35	12.12	104.80	92.37	112.75
<b>Total</b>	<b>1009.74</b>	<b>735.62</b>	<b>490.41</b>	<b>969.12</b>	<b>715.85</b>	<b>866.22</b>	<b>613.68</b>	<b>448.57</b>

(Source: information furnished by UADD and SUDA)

The total Central and State share release under the project and expenditure incurred against thereof has been depicted in **Chart-2.1.4**.



(Source: information furnished by UADD and SUDA)

It is evident from the above table and Chart that against the approved cost of ₹ 1,009.74 crore for Central share and ₹ 735.62 crore for State share, ₹ 969.12 crore and ₹ 715.85 crore were released respectively. Further, against the released fund, expenditure of ₹ 866.22 crore (89 *per cent*) of Central share and ₹ 613.68 crore (86 *per cent*) of State share was incurred. In addition to it, an expenditure of ₹ 448.57 crore was incurred as Mission city share during the period 2015-16 to 2021-22 against the approved cost of ₹ 490.41 crore. Additionally, total fund of ₹ 69.77<sup>7</sup> crore was received on account of incentive for 11 Reforms<sup>8</sup> and ₹ 64.49 crore was received for Administrative and office expenses (A&OE) during the period 2015-16 to 2021-22.

### 2.1.7.3 Capacity building and reforms

As per AMRUT guidelines, a sound institutional structure is the foundation to make Missions successful. Therefore, capacity building and a set of reforms have been included in the Mission. Reforms would lead to improvement in service delivery, mobilisation of resources and making Municipal functioning more transparent and functionaries more accountable, while Capacity Building will empower Municipal functionaries and lead to timely completion of works.

#### (i) Urban Reforms: Milestone partially achieved

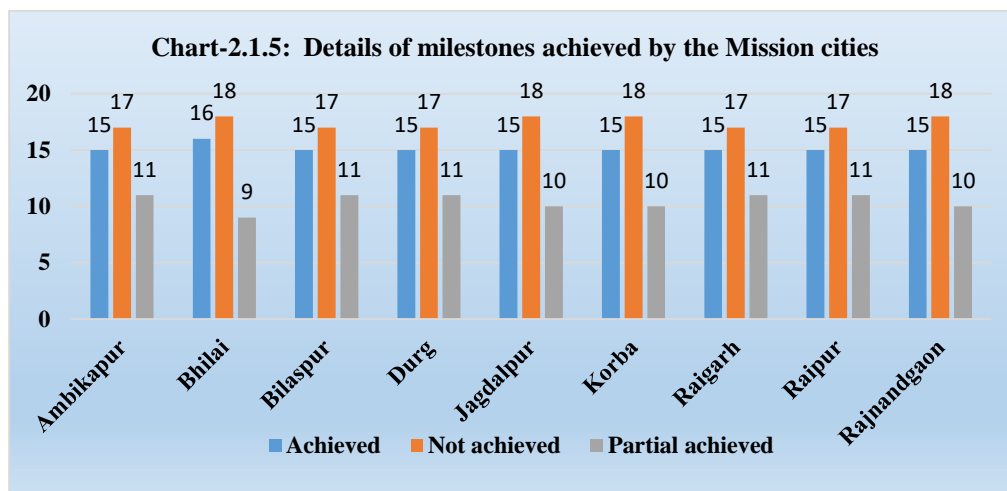
One of the objective of the AMRUT Mission was to improve governance through a set of reforms. The Mission mandated a set of 11 reforms consisting of 48 milestones to be implemented by the State and Mission cities within a period of four years.

The State Government had received ₹ 69.77 crore as an incentive for achievement of reforms milestones during the years 2016-17 to 2019-20.

<sup>7</sup> In 2016-17 - ₹ 13 crore, 2017-18 - ₹ 25.01 crore, 2018-19 - ₹ 14.01 crore and in 2019-20 - ₹ 17.75 crore

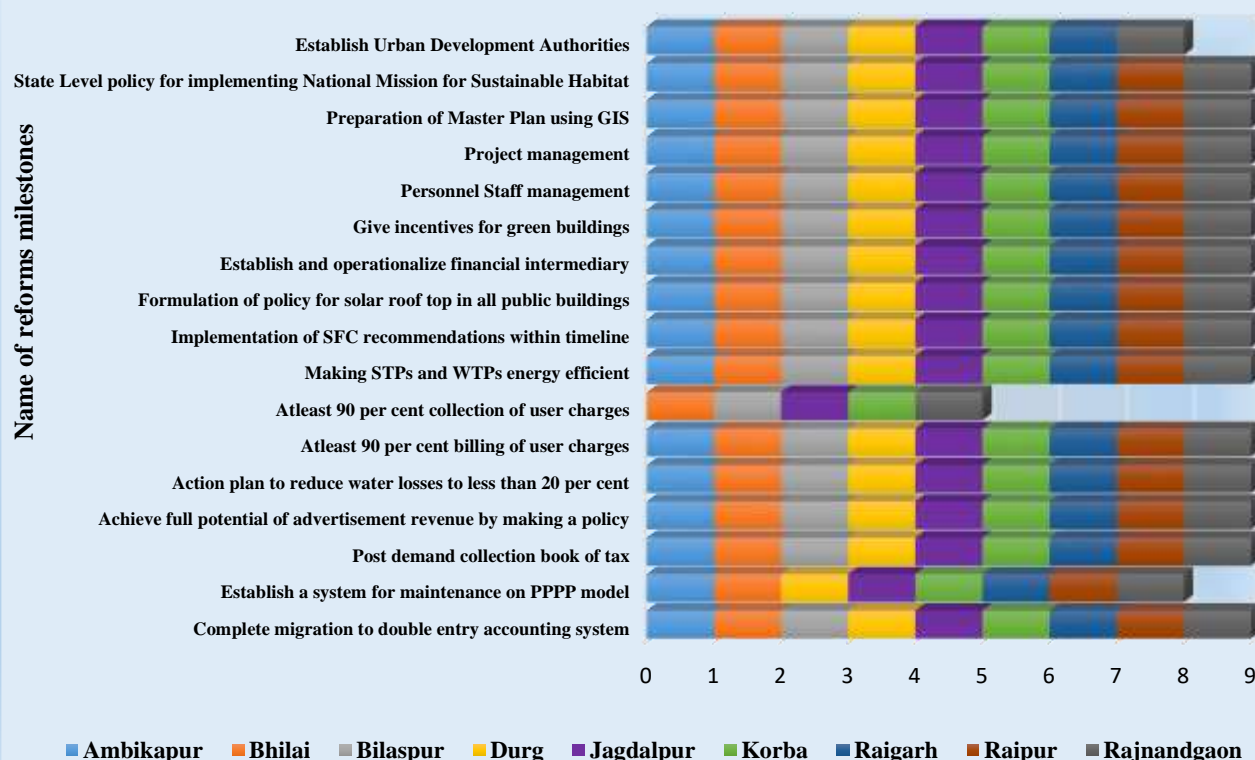
<sup>8</sup> E-Governance, Constitution and professionalisation of municipal cadre, Augmenting Double Entry accounting, Urban Planning and City Development Plans, Devolution of funds and functions, Review of Building by-laws, Municipal tax and fees improvement, Improvement in levy and collection of user charges, Energy and Water audit, Set-up financial intermediary at State level, Credit Rating and Swachh Bharat Mission.

As per progress report submitted by SUDA to GoI on achievement of reforms milestones for obtaining reform incentives, 36-37 milestones were reported as achieved by the Mission cities. However, Audit found that only 15-16 milestones have been achieved, nine to 11 were partially achieved and remaining 17-18 milestones were not achieved because either milestones were not actually achieved or continuity was not found after their achievement (*Appendix-2.1.1*) till Mission Period, as detailed in *Chart-2.1.5*.



The status of non-achieved reforms is shown in *Chart-2.1.6*.

**Chart-2.1.6: Details of reforms milestones not achieved by Mission cities as on March 2023**

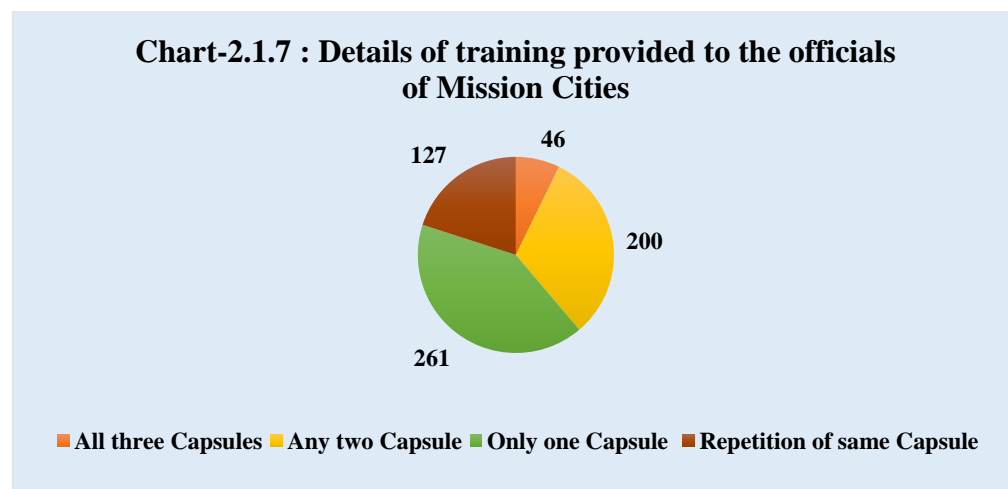


The State Government stated (September 2023) that reform implementation is a continuous process, hence, instructions for continuity of reforms mandated under Mission have been issued to all Mission cities.

(ii) **Capacity Building**

As per para 13 of AMRUT guidelines, States had to take up extensive Capacity Building activities for their ULBs to achieve urban reforms and implement projects in Mission mode. The capacity building plan has two components: individual and institutional capacity building. As per Annexure-7 of AMRUT guidelines, capacity building was not limited to the Mission cities but was to be extended to other ULBs as well. Further, the training consisted of three capsules spread over a year. Each capsule consisted of three days training in the training institute followed by four months during which the training would be utilised by municipal functionaries in their work.

As per SAAP 2016-17, total 1157 functionaries (632 officials and 525 elected representatives) were identified in Mission cities for imparting training during the Mission period. Functionaries from Mission cities as well as other Municipal Corporations were provided training by Engineering Staff College of India (ESCI), Hyderabad and All India Institute of Local Self Government (AIILSG), New Delhi during the period 2016-20, as detailed in **Appendix-2.1.2**. The details of training provided to the officials of Mission cities are depicted in **Chart-2.1.7**:



It was observed that:

- 507 officials out of total 632 officials were provided capacity building training, of which only 46 were provided the training of all three capsules whereas, 200 officials were provided the training of only two capsules and 261 were provided the training of only one capsule.
- 127 officials out of 507 were provided the training of same capsule on multiple occasions whereas, no official from Mission city Jagdalpur and Korba was provided the training of all three capsules.
- Out of 525 representatives identified for imparting training, 336 elected representatives were provided training under capacity building, whereas no elected representatives from Mission city Raigarh were provided any training.

Thus, the intended objective of empowering municipal functionaries through capacity building could not be fully achieved due to not providing required training to them.

The State Government stated (September 2023) that initially selection of candidates for capacity building program was done as per AMRUT mission guidelines, later the candidates were selected for training as per integrated capacity building program launched by GoI. Further, all trainings under capacity building program were organised before December 2019 and due to Covid-19 pandemic training could not be conducted after that. After covid restrictions got over, trainings were not conducted because most of the projects were on advanced stages of completion and imparting training at that point of time would not have been feasible. Hence, training of all three modules could not be conducted mainly due to Covid-19.

The reply is not acceptable as the details of training imparted to the officials before Covid-19 under integrated capacity building program were not provided to Audit. As a result, the number of officials who were trained in addition to capacity building program conducted under AMRUT could not be verified. Further, capacity building was not limited to Mission cities and extended to all ULBs as per the scheme guidelines.

### **2.1.8 Planning and execution of Projects**

During the Mission period, the State Government approved nine water supply projects, four Sewerage and Septage projects and 76 projects for development of green space and parks costing ₹ 1,804.40 crore, ₹ 395.59 crore and ₹ 32.75 crore respectively under the AMRUT. To execute these projects, 114 works were sanctioned to contractors.

#### **2.1.8.1 Status of progress of works sanctioned under AMRUT**

The physical and financial progress of works approved under three components (Water supply, Sewerage and Green space) of AMRUT in Chhattisgarh State is given in **Table-2.1.6**:



Table-2.1.6: Details of status of work sanctioned under AMRUT

(₹ in crore)

Sl. No.	Name of Mission city	Project Name	No. of works	Sanctioned cost as per final SAAP	Agreement cost	Expenditure (as on 03/2023)	Status of work	Scheduled date of completion
1	Ambikapur	Water Supply Scheme	1	101.67	97.24	95.84	Ongoing	14/12/2019
		Green space	8	3.21	3.20	3.27	Completed	
2	Bilaspur	Water Supply Scheme	2	296.52	292.45	261.38	Ongoing	30/04/2020, 04/04/2020
		Green space	8	5.60	5.60	5.18	Completed	
3	Bhilai	Water Supply Scheme	8	221.61	220.52	209.83	2 Ongoing 6 Completed	28/11/2018, 03/07/2020
		Green space	11	3.05	3.07	2.96	Completed	
4	Durg	Water Supply Scheme	4	154.53	161.66	136.58	Ongoing	30/07/2020, 07/10/2021, 21/10/2021, 21/01/2022
		Green space	7	2.56	2.58	2.39	Completed	
5	Jagdalpur	Water Supply Scheme	1	99.48	96.40	34.56	Terminated	
		Water Supply Scheme			96.00	47.23	Ongoing	01/04/2023
		Sewerage and Septage	1	55.91	54.00	54.00	Completed	
		Green space	10	2.75	2.69	1.87	1 Ongoing	25/04/2018
6	Korba	Water Supply Scheme	8	211.66	210.84	200.63	1 Ongoing 7 Completed	19/ 09/2020
		Green space	8	3.29	3.30	2.78	Completed	
7	Raigarh	Water Supply Scheme	1	131.79	131.00	131.00	Completed	
		Sewerage and Septage	1	58.64	57.53	57.53	Completed	
		Green space	6	1.96	1.92	1.76	Completed	
8	Raipur	Water Supply Scheme	8	378.74	426.11	371.10	5 Ongoing 3 Completed	14/02/2020, 08/08/2020, 08/08/2020, 03/02/2021, 28/02/2022
		Sewerage and Septage	1	268.58	235.00	215.86	Ongoing	16/01/2021
		Green space	9	5.68	5.68	5.38	Completed	
9	Rajnandgaon	Water Supply Scheme	1	208.40	199.23	182.25	Ongoing	31/12/2019
		Sewerage and Septage	1	12.46	12.50	12.47	Completed	
		Green space	9	4.65	4.73	4.15	Completed	
	<b>Total</b>		<b>114</b>	<b>2232.74</b>	<b>2323.25</b>	<b>2040.00</b>	<b>19 Ongoing 95 Completed</b>	

(Source: Information furnished by SUDA and compiled by Audit)

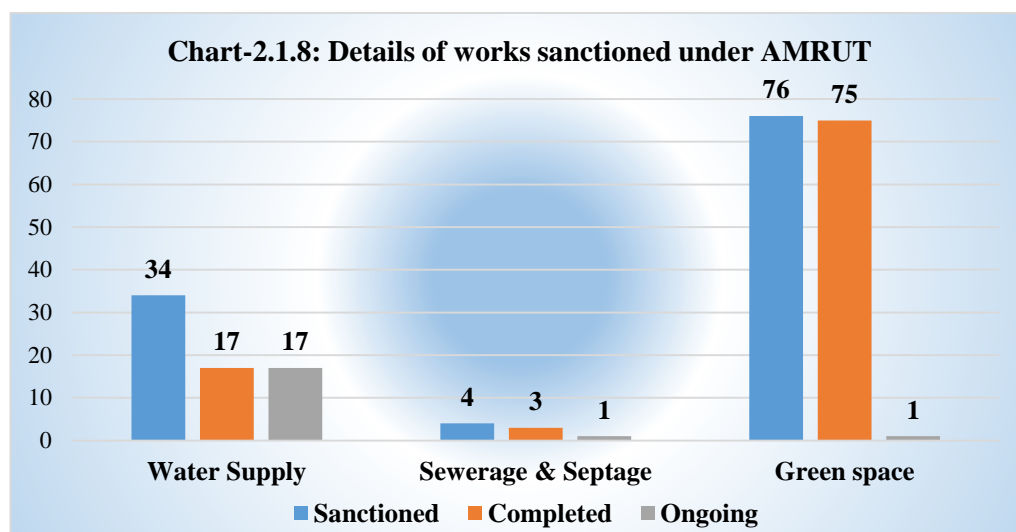
It can be seen from the above table that total 114 works costing ₹ 2323.25 crore under the three components (Water supply-34, Sewerage and septage-4 and Development of green space and parks-76) were sanctioned by State Government under AMRUT. Out of total sanctioned works, 95 works<sup>9</sup> costing ₹ 611.18 crore were completed as of March 2023. Out of the 19 incomplete works, 17 water supply works, one sewerage and septage work and one work of

<sup>9</sup> Development of green space and park: 75 works- ₹ 32.21crore, Sewerage and septage: three works- ₹ 124.03 crore and Water supply scheme: 17 works- ₹ 454.94 crore.



development of green space and parks could not be completed, as of March 2023.

The physical progress of works approved under AMRUT in Chhattisgarh State is depicted in **Chart-2.1.8**:



(Source: Information furnished by SUDA and compiled by Audit)

The State Government stated (September 2023) that the major delay in implementation of the projects is due to Covid-19 pandemic and non-performance of few contractors. It was further added that although the projects could not be completed entirely, the physical progress of most of the projects was between 93 to 99 *per cent*, which is mainly because of the scope of house service connection. Moreover, supply of treated water from WTP was commissioned in seven ULBs except Jagdalpur and Bilaspur.

#### **2.1.8.2 Delay in execution of works**

As per general conditions of agreement (Form-A, Percentage rate tender) the work shall throughout the stipulated period be proceeded with all due diligence keeping in view that time is the essence of the contract. The works sanctioned were required to be completed in every respect within 18 to 30 months from the date of issue of the work order.

Audit scrutiny revealed that out of the 114 works<sup>10</sup> sanctioned, 75 works of development of green space and park were completed within scheduled time and 20 works (17 water supply works and three Sewerage and septage works) were completed with a delay ranging from three to 33 Months. Out of these 20 works, completion certificates of 14 works (11 water supply works<sup>11</sup> and three STPs<sup>12</sup>) have been issued and for remaining six works completion certificate is yet to be issued. The remaining 19 works (17 water supply works, one sewerage work and one development of garden) remained incomplete even after a delay ranging from 13 to 60 months from stipulated time, as detailed in

<sup>10</sup> Water supply scheme-34, Sewerage and Septage-four and Development of garden-76

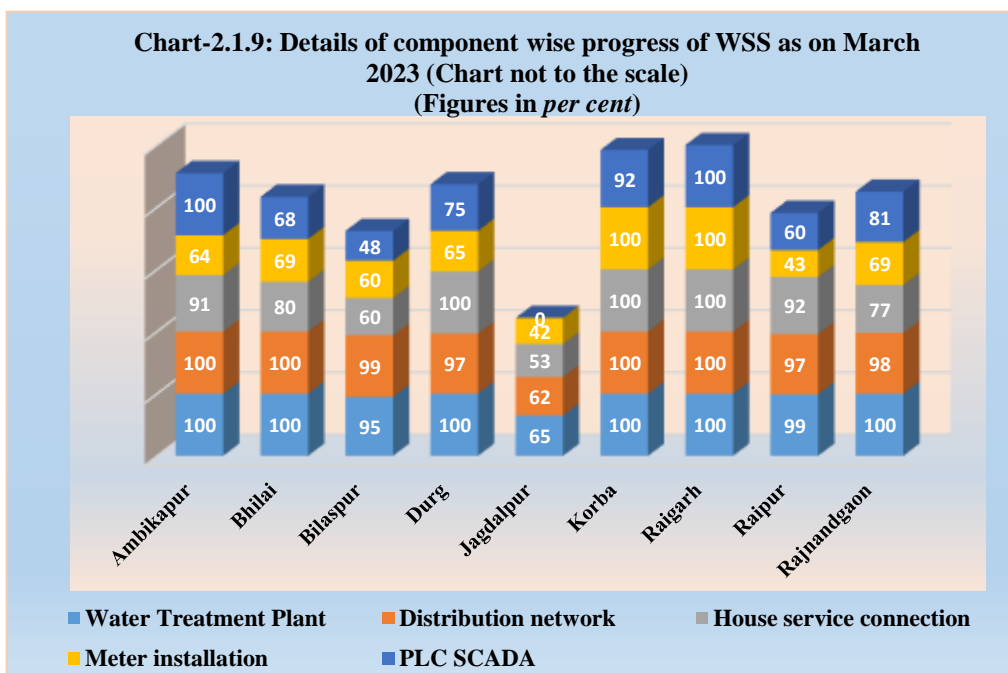
<sup>11</sup> Bhilai-10 OHSRs, WTP, Distribution network, Allied civil works and Clear water Raising Main, Korba-Master Balancing Reservoirs and 13 Elevated Surface Reservoirs sumps, Allied works, WTP, Raigarh-Water supply scheme, Raipur-Two OHSRs and Shyam nagar OHSRs.

<sup>12</sup> Jagdalpur-25 March 2022, Raigarh-30 July 2022 and Rajnandgaon-31 July 2021

**Appendix-2.1.3.** Out of 114 works, 56 works (34 works of Water supply scheme, four works of Sewerage and septage and 18 works of development of garden) have been test checked in audit, which revealed the following:

**(i) Water supply projects:**

In nine Mission cities, out of 34 water supply schemes, 17 water supply scheme works costing ₹ 1187.04 crore remained incomplete, as of March 2023. The physical progress of major components of Water Supply Scheme (WSS) in all nine Mission cities is depicted in **Chart-2.1.9**.



(Source: Information furnished by SUDA)

It is evident from the above chart that progress of water supply scheme was slowest in Jagdalpur. Further, the various components of WSS projects viz. work of PLC<sup>13</sup>-SCADA<sup>14</sup> (automation of logic controls of water supply and data acquisition) water connection, distribution network/laying of pipeline and water meter installation were not completed in most of the Mission cities. The works of water treatment plant were not completed in Bilaspur, Jagdalpur and Raipur.

The photographs of a few incomplete works are shown below: -

<sup>13</sup> Programmable Logic Controller is an industrial computer control system that continuously monitors the state of input devices and makes decisions based upon a custom program to control the state of output devices.

<sup>14</sup> Supervisory Control and Data Acquisition is a computer aided system which collects, stores and analyses the data on all aspects of O&M.

	
<p><b>Water Treatment Plant, Bilaspur (20-09-2022)</b> Scheduled date of completion (04-04-2020)</p>	<p><b>Master Balancing Reservoir Bilaspur (20-09-2022)</b> Scheduled date of completion (04-04-2020)</p>
	
<p><b>Water Treatment Plant, Jagdalpur (07-10-2022)</b> Scheduled date of completion (01-04-2023)</p>	<p><b>Over Head Service Reservoir, Raipur (02-09-2022)</b> Scheduled date of completion (03-02-2021)</p>
	
<p><b>Water Treatment Plant, Raipur (02-09-2022)</b> Scheduled date of completion (14-02-2020)</p>	<p><b>Water Treatment Plant, Raipur (02-09-2022)</b> Scheduled date of completion (14-02-2020)</p>

### **Delay in execution of project in Jagdalpur**

The work of Augmentation of Water supply scheme in Mission city Jagdalpur was awarded (June 2017) to contractor for contract amount of ₹ 103.90 crore with a stipulated time period of 30 months for completion but contractor had left the work after completing only 33 *per cent* work (₹ 34.57 crore). The Commissioner terminated (July 2020) the contract and balance work (₹ 69.33 crore) was awarded (October 2021) to another contractor with the contract amount of ₹ 101.00 crore. The balance work was to be completed within 18 months but only 53 *per cent* work could be completed upto March 2023. Thus, there was delay of more than three years in completion of Water supply scheme in Mission city Jagdalpur along with the cost overrun of ₹ 31.67 crore in the project.

The State Government in its reply stated (September 2023) that the project was delayed due to the non-performance of the contractor and several notices were issued to the contractor as per the provisions of the contract to speed up the progress. However, the contractor could not perform as per the contractual obligations and the contract was terminated and this additional amount will be recovered from the defaulting contractor.

Audit observed that delay in above projects was due to delay in approval of drawing-design, land allotment, clearance of hindrance and permission for working /approvals from other departments, slow work by the contractors and non-availability of various equipment and shortage of skilled/unskilled manpower during Covid-19.

The State Government stated (September 2023) that delay in 33 water supply projects was caused majorly due to COVID pandemic and delay in issuance of the permissions or approvals from the other concerned departments.

Reply is not acceptable as the initial period of AMRUT Mission was for five years up to 2020 i.e. before the covid period. After that, the Mission period was extended up to March 2023 for completion of ongoing projects. However, the Projects could not be completed in extended period.

Thus, due to delay in completion of Water supply scheme projects, the intended objective to provide potable drinking water in eight out of nine Mission cities during Mission period remained unachieved. Further due to incomplete work of distribution network, PLC-SCADA and meter installation, achievement of service level benchmark to provide 135 LPCD water to residents of nine Mission cities could not be achieved.

#### **2.1.8.3 *Execution of water supply projects without ensuring the availability of required surface water to meet the present demand***

In order to achieve the service level benchmarks issued by the MoUHA, GoI to supply standard water requirement i.e., 135 litres per capita per day (LPCD) water and augment the existing water supply scheme, water supply projects were undertaken under AMRUT Mission in the selected nine Mission cities.

**Mission City, Rajnandgaon:** To fill the gap of 18 LPCD water, as identified in the SLIP prepared for Mission city Rajnandgaon, a water supply project with estimated cost of ₹ 223.68 crore was sanctioned under AMRUT. As per the DPR of Water supply scheme/project, Rajnandgaon, the existing (in 2020), intermediate (by 2035) and ultimate (by 2050) demand of water was assessed as 42 million litre per day (MLD), 53 MLD and 66 MLD respectively.

The existing supply of water in the Mission city was dependent on *Mohara* anicut (at Shivrath river) and bore wells. However, the capacity of *Mohara* anicut was not sufficient to cater to the existing demand of the city. Hence, it was planned to obtain surface water from *Kharkhara* dam and bring it to *Mohara* by gravity under the project.

In the 3<sup>rd</sup> meeting of SHPSC (February 2017) while according in-principle approval to supply water for the above project, WRD stated that the storage capacity of *Kharkhara* dam needs to be augmented to meet the additional demand of surface water of Mission city. WRD agreed to provide the water with the condition that the cost of ancillary civil works (raising the height of waste weir of Dam by 0.60 m, installation of cross regulator and head regulator in the canal) will be borne by the Mission city. For this purpose, a provision of ₹ 5.60 crore for deposit work to be carried out by WRD was made in the DPR.

Audit noticed that the ancillary civil works at *Kharkhara* dam were not initiated till February 2023. WRD demanded funds of ₹ one crore from the ULB for conducting survey. The ULB did not provide the fund to WRD as the same could not be provided from AMRUT. This indicates that the requirement of survey was not assessed while preparing DPR and survey component was not included in the scope of deposit work. As per the information provided by the WRD (February 2023), a provision of ₹ 52 crore was made in the Budget of 2021-22 to increase the capacity of *Kharkhara* dam and the work of stage-I survey for preparation of estimates was in process. Thus, the ancillary civil works at *Kharkhara* dam were yet to be started.

However, Mission city, Rajnandgaon executed the work of laying of 23.50 Km pipeline (costing ₹ 62.53 crore) between *Mohara* Anicut to *Kharkhara* dam in January 2021 for supply of raw surface water without ensuring the status of civil works at *Kharkhara* dam. Since supply of raw water would be made after completion of civil works at *Kharkhara* dam, the pipeline laid could not be utilised and the expenditure of ₹ 62.53 crore remained unfruitful.

The State Government stated (September 2023) that works pertaining to laying of raw water gravity main were taken up as per the approval of SLTC and SHPSC. Necessary arrangements to provide water from Dam was in scope of WRD, which could not be completed on time. Hence, declaring Rajnandgaon Municipal Corporation responsible for the delay is not justified. All efforts are being put in to make water available from the dam without raising the height and any further delay.

Reply is not acceptable as pipeline was laid by Municipal Corporation, Rajnandgaon without ensuring progress of ancillary civil work by WRD resulting in unfruitful expenditure on pipe line which remained unutilised due to non-supply of water from *Kharkhara* dam.

**Mission city Bilaspur:** The Mission city Bilaspur was totally dependent on ground water for its present water demand of 61 MLD. The present demand was met through pumping water from 806 borewells. To augment the existing supply of water, a water supply scheme project to cater to the ultimate demand of 72 MLD of Bilaspur was proposed under the AMRUT Mission. The source of raw water identified for the above water supply scheme was Right Bank Canal from *Kharang Tank (Khuntaghat Dam)* at 1800 meter distance from outlet gate of the dam on the left Bank of Canal which was changed to right bank of Canal. However, against the ultimate demand of 72 MLD, the WRD agreed in-principle to provide the required water in three to four years only after the construction of *Ahiran-Kharang* link canal project. At present WRD agreed to provide only 6.82 million cubic meters (6820 Million litre) surface water from *Kharang Tank (Khuntaghat Dam)*. The SHPSC, however, approved (February and April 2017) the water supply scheme project costing ₹ 310.77 crore (Phase-I ₹ 212.62 crore and Phase-II ₹ 98.15 crore) for Mission city Bilaspur. The work of both Phases was awarded to a contractor at tendered cost of ₹ 292.45 crore in October 2017 for completion in 30 months up to April 2020. The work was still incomplete after incurring an expenditure of ₹ 261.38 crore with 90 per cent physical progress achieved, as of March 2023.

Audit noticed that the work related to construction of *Ahiran-Kharang* Link Canal project was not yet started by the WRD. The canal project was in initial stage as the provision of ₹ 714.69 crore was approved in the Budget of 2023-24 of WRD.

However, Mission city Bilaspur executed the work of laying of 26.50 km pipeline (costing ₹ 84.87 crore) from *Kharang* tank to Water Treatment Plant at *Birkoni* for supply of raw surface water without ensuring completion of canal linking project. In absence of canal linking project, only 6.82 million cubic meter (MCM) raw surface water from *Kharang* tank could be provided to Mission city, Bilaspur, which was adequate to cater to the present demand for three to four months<sup>15</sup> only in a year and for rest of the period water supply of Mission city, Bilaspur will remain dependent on ground water through borewells/pumps. Thus, even after the completion of water supply project, the present demand of water in Bilaspur could not be met till completion of canal project.

The State Government stated (September 2023) that laying of raw water gravity main till WTP was completed and trial run and testing of pipeline was conducted in April 2023. The pipeline is charged successfully, and requisite amount of water is being drawn from the proposed source. Once the scheme will be fully commissioned then the required raw water will be taken from the proposed source only. Further, Department was making all the efforts to get the required amount of water from the proposed source only. In context to this, the matter was brought to the notice of SHPSC (August 2023) wherein the SHPSC has instructed the Water Resource Department to allocate the requisite amount of water from the proposed sources.

However, source of raw water was not adequate to meet the present demand as well as intermediate and ultimate demand till completion of canal linking project.

<sup>15</sup> 6820 ML/ 61.06 MLD = 111.69 days



Thus, the target of supply of 135 LPCD water in Bilaspur and Rajnandgaon remained unachieved due to delay in undertaking linked canal projects in WRD for supply of required raw water and consequent delay in completion of water supply project.

#### **2.1.8.4            *Selection of pipe material for Water supply scheme***

According to Para 6.3 of Manual on Water Supply and Treatment–1999 issued by CPHEEO, ‘Pipelines are major investments in water supply projects and constitute a major part of the assets of water authorities. Pipes represent a large proportion of the capital investment in Water supply schemes. Therefore, pipe materials should be selected judiciously from the point of view of durability, life and overall cost which includes, besides the pipe cost, the installation and maintenance costs necessary to ensure the required function and performance of the pipeline throughout the designed life period’.

Further, para 6.3.1 provides that the cost of the pipe material and its durability or design life are two major governing factors in the selection of pipe material. The pipeline may have very long life, but it may be relatively expensive also in terms of capital and recurring costs and therefore, it is very necessary to carry out a detailed economic analysis before selecting a pipe material. The same fact has also been reiterated under Para 1.3 and 1.3.1 of the Advisory on pipe materials for transmission of water issued by CPHEEO.

Audit noticed that Mission city, Korba carried out an analysis of various available pipe materials and proposed to use combination of PSCP (Pre-stressed Cylindrical Concrete Pipe) for larger diameters i.e., above 500 mm and DI (Ductile Iron) K-9 and K-7 pipes for smaller diameter (below 500 mm) in the DPR of water supply scheme. The combination of PSCP and DI pipes chosen for the project yielded a saving of ₹ 11.67 crore when compared with complete DI pipe network as claimed by Mission city, Korba in its DPR. The DPR of Mission city, Korba was approved by SLTC (19 May 2016) and SHPSC (27 May 2016).

Audit noticed that in seven other Mission cities only DI (K-7 and K-9) pipes were used in the works (***Appendix-2.1.4***). However, the DPRs were also approved by the SLTC and SHPSC without any question on the selection of pipe material. A comparison of cost of various pipe material used in the work by the eight Mission cities is shown in ***Table-2.1.7***:

**Table-2.1.7: Details of PSCP and DI pipe used in the work by Mission city Korba***(₹ in lakh)*

Sl. No.	Name of Mission city	Item	Dia of pipe in mm	Type of pipe	length of pipe (in meter)	Cost <sup>16</sup> of pipe as per PHED SOR
1	Korba	Raw water Pumping main and clear water Pumping & Gravity main	600-800	PSCP	27644	1879.68
2	Ambikapur	Raw water Pumping main, clear water Pumping main and Gravity feeder	600	DI	12920	1216.36
3	Bhilai	Clear water Raising main	600-800	DI	15366	1597.25
4	Bilaspur	Raw water Pumping main and clear water Pumping & Gravity main	600-1100	DI	18402	2294.37
5	Jagdalpur	Raw water and clear water Rising main	600	DI	2238	215.25
6	Raigarh	Raw water Pumping main and clear water Pumping	600-750	DI	1634	178.39
7	Raipur	Clear water Raising main	700-900	DI	194	29.06
8	Rajnandgaon	Raw water Pumping main and clear water Pumping	600	DI	6628	629.98

*(Source: Information compiled from BOQ, NIT and RA bills)*

Thus, it is clear from above that the pipe material for water supply scheme in different Mission cities was selected without carrying out detailed economic analysis as provided in the CPHEEO manual on Water Supply and treatment and there was lack of uniformity in selection of pipe material.

In reply CEO, SUDA stated (November 2022) that DI pipe has a competitive edge and is a better selection, and there are no such guidelines to not include PSCP over DI pipes. Korba and Bhilai were early movers in Mission implementation and their DPRs were prepared in advance. It was further stated that DPR of Bhilai did not include the Raw Water Rising Main component but the DPR of Korba included Raw Water Rising Main as PSCP and hence approval was accorded by SLTC.

The State Government stated (September 2023) that since Korba was the early mover in mission implementation, the DPR was prepared in advance by the respective ULB and hence was considered for approval by SLTC at first bench. Further it is not correct to say that SLTC did not raise question on selection of pipe material because this exercise was carried out for selection of pipe material during 4<sup>th</sup> SLTC meeting (September 2016) wherein the design criteria for preparation of DPRs of Water Supply Scheme were approved by SLTC. Hence DI (K7 and K9) pipe were proposed by all seven mission cities as per the approved design criteria by SLTC.

Reply is not acceptable as the basis/criteria of selection of pipe material in water Supply Schemes was not applied uniformly by SLTC constituted for evaluation

<sup>16</sup> PSCP pipes of K7 (dia 600-1100 meter)- ₹ 5361 to ₹ 15760 per meter and K9 (dia 600-900 meter)- ₹ 5361 to ₹ 9733 per meter; DI pipes of K7 (dia 600-1100 meter)- ₹ 7427 to ₹ 22344 per meter and K9 (dia 600-900 meter)- ₹ 9618 to ₹ 18700 per meter.



of DPR. Due to lack of uniformity, either better quality of pipe material was not used in case of Korba or economy was not ensured due to selection of costlier pipe in other Mission cities.

#### **2.1.8.5      *Execution of garden work without obtaining financial approval from competent authority***

As per orders issued (December 2016) by Urban Administration and Development Department (UADD), Chhattisgarh, administrative approval and financial sanction for works valuing up to ₹ 25 lakh in Mission cities having population less than three lakh would be accorded by the Commissioner of those cities while, for works valuing more than ₹ 25 lakh, the same would be given by the Mission Director, SUDA.

Audit observed that Mission city Durg published Notice Inviting Tender (NIT) (October 2019) for setting up of Jawahar Garden, supply of material, solar equipment and Operation and Maintenance (O&M) for five years. Approval of lowest tender rate of ₹ 35.51 lakh for Schedule of rates (SOR) items (6.11 *per cent* below SOR), ₹ 19.57 lakh for non-SOR items and ₹ 19.30 lakh for O&M (total 74.38 lakh) was accorded in the meeting of Mayor-in-Council (MIC) conducted on 15 November 2019 and subsequently, work order was issued to contractor i.e. (02 January 2020) for completion of work within 12 months but the required financial sanction from the competent authority i.e. Mission Director was not obtained. The contractor executed the work and final payment of ₹ 51.39 lakh was made (as of March 2022) to him without obtaining the required financial sanction.

The State Government stated (September 2023) that the financial sanction of Mission Director was not obtained by Durg Municipal Corporation, but the financial sanction was obtained as per the business conduct rules of the department.

The reply is not acceptable as financial sanction for normal works was to be obtained as per business conduct rules of the department while financial sanction of works under AMRUT valuing more than ₹ 25 lakh required approval from the Mission Director, SUDA.

### **2.1.9      Tendering and contract management**

The tendering process and management of contracts by nine selected Mission cities were scrutinised during Performance Audit and audit findings related to tendering and contract management are discussed below:

#### **2.1.9.1      *Incorrect preparation of BOQ with items of higher SOR rate resulted in avoidable expenditure***

Under the special conditions of NIT published for execution of water supply project (Raw and clear water pumping main and distribution network) in Mission city, Bhilai the bidder was to quote its rate duly considering the excise duty exemption certificate. As per the tender conditions, exemption certificate to the contractor on their request will be issued for pipes & fittings applicable vide excise notification dated March 2012. However, as per the notification the exemption would be available subject to condition of issuance of excise exemption certificate by the Collector.

The work of Clear Water Rising Main<sup>17</sup> and Distribution Network<sup>18</sup> in Mission city, Bhilai were awarded (November 2016) to contractor on percentage rate tender basis with contract value of ₹ 37.68 crore and ₹ 103.95 crore respectively. The stipulated period for completion of the works was 18 months and 24 months respectively (including rainy seasons).

Further, in respect of percentage rate tenders, rates specified in the 'Unified schedule of rates (Part-I) for water supply, sewerage works issued (January 2016) by Engineer-in-Chief, Public Health Engineering Department (PHED), Raipur, Chhattisgarh included rate of pipes under two distinct entries i.e. rates of DI K-7 and DI K-9 pipes (i) excluding excise duty ranging from ₹ 720 per meter to ₹ 25,389 per meter under item no. 6.50 and ₹ 915 to ₹ 31,414 under item no. 6.51 respectively and (ii) inclusive of excise duty ranging between ₹ 1017 per meter to ₹ 37,551 per meter under item no. 6.1 and ₹ 1,040 per meter to ₹ 40,419 for item number 6.3 of SOR respectively.

Scrutiny of the records revealed that tendered cost based on PAC of the above works was finalised with rates exclusive of excise duty for item no. 6.50 and 6.51 of the PHE SOR by the Executive Engineer but in BOQ published with NIT (September 2016) the item no. 6.1 and 6.3 inclusive of excise duty were mentioned. During the execution of work, payment to the contractor was made at the reduced rates of DI pipes on the basis of rates exclusive of excise duty mentioned in item no. 6.50 and 6.51. However, contractor filed an appeal (July 2020) to the Commissioner, Mission city, Bhilai against the reduced rate of payment for DI pipes used in both works and demanded payment according to BOQ item as per the agreement. Contractor's appeal was rejected by the Commissioner on the ground that excise exemption certificate has been provided as per the contract conditions, hence payment as per rate exclusive of excise duty mentioned under the item no. 6.50 and 6.51 was justified.

However, on further appeal at the Directorate level by the contractor, the decision of the Commissioner was turned down by the then Chief Engineer, UADD, and it was decided that payment to contractor shall be made as per the SOR rates mentioned in the agreement. Accordingly, payment for the item no. 6.1 and 6.3 as mentioned in agreement was made to the contractor in succeeding RA bills.

Thus, due to preparation of BOQ in deviation from the items mentioned in the PAC, the Department had to bear extra cost of ₹ 9.52 crore<sup>19</sup> on account of excise duty. Had the BOQ/ agreement been prepared correctly and carefully in accordance with the PAC, payment of ₹ 9.52 crore to contractor would have been avoided. However, no action was taken to fix any responsibility on PDMC and Executive Engineer for incorrect preparation of BOQ.

The State Government stated (September 2023) that a committee has been constituted (September 2023) to reassess the matter in consonance with the question raised by Audit.

<sup>17</sup> Administrative Approval and Technical Sanction- ₹ 44.30 crore (May 2016)

<sup>18</sup> Administrative Approval and Technical Sanction- ₹ 113.00 crore (May 2016)

<sup>19</sup> Distribution work - ₹ 6.37 crore (January 2023, up to 18<sup>th</sup> RA and Final Bill); and CWRM work - ₹3.15 crore (January 2022 – up to 14<sup>th</sup> RA and Final Bill)

### 2.1.9.2 Lack of uniformity in penalty clause in the same type of contract resulting in undue favour to the contractors

As per para 11.2 of AMRUT guidelines, SLTC had to approve the bid documents/evaluation criteria etc. Further the scope of work of PDMC comprises components namely Design, supervision and Project management and the role of PDMC includes preparation of bid document to include letter of invitation, conditions of contract, specification, BOQ etc.

NIT for the works of WSS and sewerage management under AMRUT were floated on percentage rate tender (Form-A) and Lump-sum tender (Form-F) basis, as detailed in **Appendix-2.1.5**.

Scrutiny of contract document of various Water supply scheme works carried out under AMRUT in test checked Mission cities revealed that there were variations in the penalty clause under the contract conditions for delay in execution, when compared with lump-sum rate tender, as detailed in **Table-2.1.8**.

**Table-2.1.8: Details of maximum penalty imposable under penalty clause in lump-sum contracts**

(₹ in crore)

Sl. No.	Name of Mission city	Project Name and Package	Tender number/ date	PAC	Penalty per day (in ₹)	Maximum imposable Penalty at the rate of 10 per cent of PAC	Time (in days) in which maximum penalty to be recovered
1	Ambikapur	WSS	16377 16-03-2017	90.83	80000	9.08	1134
2	Bilaspur	WTP, RWGM, CWGM, PLC SCADA etc.	16301 14-03-2017	181.97	30000	18.20	6069
3	Durg	CWPM, distribution, PLC SCADA	23015 27-10-2017	129.70	90000	12.97	1442
4	Jagdalpur	WSS	16313 15-03-2017	107.54	96100	10.75	1120
5	Raigarh	WSS	23003 27-10-2017	124.61	111300	12.46	1120
6	Raipur	WTP, CWPM, distribution network and PLC-SCADA	17894 04-05-2017	162.21	125000	16.22	1295
7	Rajnandgaon	WSS	16215 14-03-2017	198.98	180000	19.90	1106

(Source: Information compiled by Audit)

- It is evident from the above table that in seven cases of lump-sum contracts having 30 months of the stipulated time for completion in each, the duration in which maximum penalty would be imposed ranging from 1106 to 6069 days i.e., in Rajnandgaon maximum penalty for delay will be recovered in 1106 days (36 months and 24 days) whereas in Bilaspur it will be recovered in 6069 days (202 months and 9 days) despite PAC (₹ 181.97 crore) of work in Bilaspur being less than the PAC (₹ 198.98 crore) of work in Rajnandgaon.

- In tender no. 43312 and 50307 (Lump-sum tender, pertaining to Mission city, Korba) maximum penalty at the rate of six *per cent* of contract sum at the rate of 0.5 *per cent* per week of delay, whereas in tender no. 47520 and 46620 (Lump-sum tender of Mission city Jagdalpur and Raigarh) maximum penalty at the rate of six *per cent* of contract sum at the rate of 0.5 *per cent* per month was provisioned under the penalty clause, instead of penalty at the rate of 10 *per cent* of PAC in other lump-sum contracts, as detailed in **Table 2.1.8**. This implies that penalty provision of percentage rate contract was adopted in Lump-sum contract extending undue favour to contractor in case of levy of penalty.

The State Government stated (September 2023) that in case of percentage rate tenders (Form-A) penalty up to maximum 6 *per cent* of PAC may be imposed at the rate of 0.5 *per cent* of PAC per week whereas in case of lump-sum tender (Form-F) penalty up to maximum 10 *per cent* of PAC may be imposed at the rate of a fixed amount per day (To be fixed by ULB as per the cost of the project). Since, there were no clear guidelines on how to decide the amount of per day penalty, the ULBs have decided it on their own as per the project cost and duration. Now, the clear guidelines have been issued in the Manual of Works Department in Form-F for the deduction of penalty at the rate of 0.5 *per cent* per week maximum up to six *per cent*. The same is being followed and implemented in all the tenders under AMRUT 2.0.

Reply of the Government is not acceptable as guidelines in the Manual of Works Department for levy of penalty were available however, the same were not followed by the ULBs uniformly in all cases.

### **2.1.9.3      *Less imposition of penalty for delay in execution of works***

As per general condition of contract (Form-A, Percentage rate tender), the work shall throughout the stipulated period, be proceeded with all due diligence keeping in view that time is the essence of the contract. In the event of the contractor failing to comply with the conditions, the EE shall levy on the contractor, as compensation, an amount equal to 0.5 *per cent* of the contract sum for each week of delay, limited to six *per cent* of contract sum.

Further, as per contract condition (Form-F, Lump-sum Contract), the work is to be commenced immediately upon receipt of the order. The whole work including all such additions and variations shall be completed in every respect within 18 to 30 months from the date of work order, and if work shall not be finished to the satisfaction of the Commissioner within the said period, the contractor(s) shall be liable for liquated damages to be imposed by way of penalty ranging from ₹ 30,000 to ₹ 1.25 lakh per day for every completed day of such default, and shall not exceed 10 *per cent* on the estimated value of the whole work.

Scrutiny of the records of works executed under AMRUT revealed that in six cases, contractors were provided 12 to 30 months of time for completion of works, but they could not complete the work within stipulated time due to slow progress of work, delay in supply of plant & machinery, lack of interest by contractor etc., and all above works were still incomplete (June 2023). Commissioners of Mission cities have issued notices to the contractors for delay in execution of work and time extension was granted under penal clause

however penalty was not imposed as per the contract conditions. This resulted in loss to public exchequer worth ₹ 22.50 crore as detailed in **Table-2.1.9**:

**Table-2.1.9: Details of less imposition of penalty for delay in execution of works under AMRUT**

(₹ in lakh)

Sl. No.	Mission city	Project Name	Contract Sum/ PAC (Date of work order)	Scheduled date of Completion	Time Extension granted with Penalty (From-To)	Days for calculation of penalty (amount of penalty per day (in ₹)/ Rate of penalty in per cent)	Imposable Penalty <sup>#20</sup> (in lakh ₹) restricted to maximum amount	Penalty imposed	Short imposition of Penalty
1.	Bhilai (Lumpsum)	WSS Phase II- GIS, SCADA	1111.19 (04/10/2019)	3/7/2020	15/06/22-31/03/23	289 (55000)	111.00	4.83	106.17
2.	Bilaspur (Lumpsum)	WSS Part-I	18196.81 (04/10/2017)	3/4/2020	01/07/22-31/03/23	273 (30000)	81.90	59.70	22.20
3.	Korba (Lumpsum)	Package IV - PLC-SCADA	717.64 (20/09/2019)	19/09/2020	01/03/21-30/09/21	578 (0.5 per cent per week)	47.82	2.50	45.32
4.	Raipur (Lumpsum)	WSS-I	16220.52 (14/08/2017)	13/02/2020	01/04/21-31/07/23	851 (125000)	1063.75	467.08	596.67
5.	Raipur (Percentage)	WSS- II Package-4 "Distribution Network"	12078.68 (08/03/2019)	8/8/2020	24/07/21-23/03/22	242 (0.5 per cent per week)	724.74	25.00	699.74
6.	Raipur (Percentage)	WSS- II Package-5 "Distribution Network "	13419.25 (08/03/2019)	8/8/2020	24/07/21-23/03/22	242 (0.5 per cent per week)	805.14	25.00	780.14
		<b>Total</b>					<b>2834.35</b>	<b>584.11</b>	<b>2250.24</b>

(Source: Information compiled from the records of Mission cities)

While accepting the audit observation the State Government stated (September 2023) that letter has been issued to all Mission cities to re-assess the imposition of penalty on the contractors as per the provisions of the contract.

#### **2.1.9.4 Irregularities in payment and recovery of mobilisation advance to contractors**

As per general conditions of contract, mobilisation advance up to five *per cent* of the contract value is admissible if requested by the contractor within one month of the date of order of commencement of the work.

The mobilisation advance is required to be recovered in equal monthly instalments on pro-rata basis (after 15 *per cent* of contract work is executed) from each of further running bills. However, all the advances shall be fully recovered when 80 *per cent* contract sum is completed or when 75 *per cent* of stipulated validity period is over, whichever event is earlier. Audit found following irregularities in payment and recovery of mobilisation advances to the contractors:

<sup>20</sup> Maximum imposable penalty is 10 *per cent* of probable amount of contract in lump-sum contracts and six *per cent* of contract sum in percentage rate tenders.

(i) ***Granting stage two mobilisation advance before commencement of work***

As per clause 11 (A) (i) of agreement, Stage two mobilisation of three *per cent* of the contract value was to be provided to the contractor on receipt of the certificate from the contractor that he has established complete central and field-testing laboratories and has engaged, the workers/technicians and has brought requisite plants and machineries at work site and also the work is physically started.

It was observed in Mission city, Raipur that in two agreements of work of augmentation of water supply scheme Phase-II, Package IV and Package V, stage two mobilisation advance of ₹ 3.62 crore and ₹ 4.03 crore respectively (three *per cent* of contract values) was provided (August 2019) to the contractors. However, it was noticed that these works were physically started in November 2019 i.e., three months after payment of stage two mobilisation advance. Thus, mobilisation advance was sanctioned to the contractor before the commencement of work by the contractors. Therefore, undue financial benefit was given to the contractors in violation of conditions of agreement.

While accepting the audit observation the State Government stated (September 2023) that letter has been issued to the ULB to re-assess the matter as per the provisions of the contract and recover the interest on the mobilization advance from the contractor, if required.

The reply confirms the fact that undue benefit was provided to the contractor by sanctioning stage two mobilisation advance even before obtaining necessary clearances from different departments for commencement of works. However, no action was taken against the Executive Engineer for proposing grant of mobilisation advance without ensuring the commencement of work.

(ii) ***Delayed recovery of mobilisation advance***

Audit observed that in three<sup>21</sup> Mission cities, total mobilisation advance (stage 1 and 2) of ₹ 18.72 crore was provided to the contractors in three works according to the conditions of agreement. As stipulated period of completion of above works was 30 months, hence the recovery of entire mobilisation advance should have been made when work of 80 *per cent* contract value is completed or on completion of 75 *per cent* of stipulated period (i.e. as per condition of the agreement), however, mobilisation advance of only ₹ 9.93 crore could be recovered from the contractors within stipulated period and remaining advance of ₹ 8.79 crore was gradually recovered from the contractor's bill with delay of two to nine months, as detailed in **Table-2.1.10**.

<sup>21</sup> Ambikapur, Durg and Raigarh

**Table-2.1.10: Details of delayed recovery of mobilisation advance**

(₹ in crore)

Sl. No.	Mission city	Name of project and date of award of work	Mobilisation advance provided	Period up to which advance to be recovered fully	Advance recovered within stipulated period	Outstanding amount after stipulated period	Date of final recovery of outstanding amount (delay in month)
1	Ambikapur	WSS, (14-06-17)	4.86	30/04/2019	1.46	3.40	31-01-2020 (9 months)
2	Durg	CWPM, distribution, PLC SCADA (31-01-18)	7.31	15/12/2019	3.92	3.39	03-11-2020 (10 months)
3	Raigarh	WSS (05-02-18)	6.55	20/12/2019	4.55	2.00	12-02-2020 (2 months)
	<b>Total</b>		<b>18.72</b>		<b>9.93</b>	<b>8.79</b>	

(Source: Information compiled from records of Mission cities)

It is evident from the above table that undue benefits were provided to the contractors by delaying recovery of mobilisation advance of ₹8.79 crore by two to 10 months. Delayed recovery of mobilisation advances also resulted in loss of interest to the exchequer.

The State Government stated (September 2023) that the time period for execution was extended by the ULBs and the mobilisation advance was recovered within the extended time period.

Reply is not acceptable as the entire mobilisation advance was not recovered on completion of 75 per cent of stipulated period and the contractors had applied for time extension only after the scheduled completion period.

#### **2.1.9.5 Implementation of policy for reuse of recycled water**

As per para 6.8 of the AMRUT guidelines and para 7.1 (Chapter 7) of “Manual on Sewerage and Sewage Treatment Systems, 2013” issued by CPHEEO, at least 20 per cent of waste water is to be recycled and used for non-potable uses. The State Government, after the recommendation of SHPSC, approved the “Water Recycle and Reuse Policy” for the State in March 2017. Though SHPSC in its meeting while recommending the water policy proposed to include the provision for compulsory use of recycled water in construction works, however, the same provision was not included in the approved policy.

Audit noticed that under AMRUT Mission, seven works/projects in four Mission cities were taken up for establishment of STP to treat waste water. Out of seven projects/works, six STP works were completed in four Mission cities. However, none of the above Mission cities formulated any policy or action plan to facilitate or sensitise the public about use of recycled water and the entire recycled waste water was discharged in the local *nalla* or river.

Thus, due to lack of initiatives for implementation of the water recycle and reuse policy, recycled waste water was not used for non-potable purposes in the Mission cities.

The State Government stated (September 2023) that all the sewerage treatment plants were constructed as per approved action plan wherein it was proposed to discharge the treated water into the river stream. Efforts are being made in all

mission cities to sell the treated waste water to nearby industries and thermal power plants.

Reply has to be seen in light of the fact that the State Government did not ensure maximum use of recycled water as prescribed in the policy and discharged recycled water in river stream. Further, no such initiatives were taken by the selected Mission cities during the entire Mission period.

### **2.1.10 Monitoring and Operation & Maintenance**

As per para 14.1 of AMRUT guidelines, the Mission had to be monitored at the State and Mission city level. Moreover, information and data were to be shared with citizens in the public domain. A strong component of public disclosure through websites was also to be developed.

Further, as per Chapter-I of Manual on Operation and Maintenance of water supply systems (O&M Manual) issued by CPHEEO, the responsibility of operation, maintenance and revenue collection is generally vested with the elected ULBs. However, deficiencies noticed in these areas during Audit have been discussed in succeeding paragraphs:

#### **2.1.10.1 Formation of State level Committee and meetings**

- (i) **State Level High Power Steering Committee:** As per para 10.2 of AMRUT guidelines, the SHPSC has been entrusted with the responsibility of monitoring the progress of implementation of the Mission as well as the project implementation in ULBs, outcome and O&M arrangements of projects sanctioned and completed under the Mission and periodically reviewing the progress of capacity building and training activities.

Audit noticed that only 10 meetings of SHPSC were held during the period August 2015 to June 2021, since its constitution (August 2015) and no meeting was held after June 2021. However, reasons for non-holding of meetings after June 2021 were not found on record.

The State Government stated (September 2023) that SHPSC meeting was conducted on 10/08/2023 wherein progress review of ongoing projects and interdepartmental issues were discussed, and necessary instructions were received.

Reply is not acceptable as, despite the SHPSC meetings, there was lack of co-ordination among various departments leading to delay in obtaining clearances/NOC, and lack of synchronisation among the implementing Departments in interlinked projects as discussed in **paragraph 2.1.8.2 and 2.1.8.3.**

#### **2.1.10.2 Levy of water charges on flat rate**

As per Chapter-I of O&M Manual of CPHEEO, metering of water supply is desirable to minimise wastage and to maintain economic pricing of water. In the absence of working/functional meters, billing for water consumed is often estimated, either on average basis or on flat rate as the case may be. Universal metering is also a Mission component under Water supply scheme.

Further, reforms 8(b) of AMRUT guidelines provide for adoption of a policy



‘on user charges for individual and institutional assessments in which a differential rate is charged for water use and adequate safeguards were to be included to take care of the interests of the vulnerable’ under reforms of the Mission.

Audit noticed that meter-based billing policy was to be adopted in all the ULBs of State as per notification<sup>22</sup> issued (3<sup>rd</sup> February 2010) by UADD, GoCG. Further, UADD vide Gazette notification<sup>23</sup> (12 January 2011) introduced system of billing at fixed flat rate per month for levy of user charges which was adopted by most of the Mission cities. Since then the minimum flat rates of water charges fixed in January 2011 were neither revised by the Department nor metering policy for charging differential rates based on consumption was enforced. The details of rates of water charges are given in **Table-2.1.11**.

**Table-2.1.11: Details of rates of water charges fixed by UADD**

Sl. No.	Consumer Type	Rates per Kilo-litre (KL) (in ₹) fixed by notification dated 03.02.2010					Rates per month fixed by gazette notification dated 12.01.2011
		0-11	11-15	15-25	25-50	> 50	
1	Domestic	5	6	7	8	9	200 (tax payers)
							60 (non-tax payers)
2	Residential-cum-commercial	6	8	10	12	14	350
3	Commercial	9	11	14	18	22	800
4	Industrial & Institutional						1000
A	Governmental	8	10	12	14	16	800
B	Non-Governmental	10	12	14	16	18	800

(Source: Notifications issued by UADD)

At present billing for water consumed was done on flat rate of ₹ 200 per month without assessing/evaluating the quantity of water supplied/utilised, except in Korba, where meter-based billing had been done since February 2021. This is contrary to the provisions of reform mentioned in AMRUT guidelines which provides for periodic revision of various charges (water, user, property tax etc.) levied.

The State Government stated (September 2023) that letter has been issued to all Mission cities to formulate policy to recover user charges and to update the demand and to increase the collection efficiency.

However, neither was meter-based billing policy implemented in Mission cities nor was periodic revision of water charges undertaken by UADD, as envisaged in AMRUT guidelines. Further, due to levy of water charges on flat rate the charges based on actual consumption of water could not be recovered from the consumers.

<sup>22</sup> No. F 5-190/18/2005

<sup>23</sup> No. F 5-4/18/2011

### 2.1.10.3 Less collection of water charges against the demand

AMRUT guidelines in para 7.3 clearly provided for the provision of O&M, at least for five years, based on levy of user charges which was to be funded through appropriate cost recovery mechanism in order to make it self-reliant and cost-effective. Further, reforms 8 (a) and (b) of AMRUT guidelines provides for levy and collection of at least 90 *per cent* of Municipal taxes and improvement in levy and collection of user charges.

Audit noticed that 56 *per cent* Mission cities could not collect the water charges up to 90 *per cent* against the demand during the period 2017-18 to 2021-22. The details of demand and collection of water charges in the Mission cities are provided in **Table-2.1.12**.

**Table-2.1.12: Details of demand and collection of water charges during 2017-18 to 2021-22**

(Amount in lakh ₹)

Sl. No.	Mission city	2017-18		2018-19		2019-20		2020-21		2021-22	
		Demand	Collection (per cent)	Demand	Collection (per cent)	Demand	Collection (per cent)	Demand	Collection (per cent)	Demand	Collection (per cent)
1	Ambikapur	231.05	209.40 (90.63)	191.25	166.48 (87.05)	188.99	175.40 (92.81)	228.84	138.67 (60.60)	321.73	170.77 (53.08)
2	Bhilai	400.00	289.46 (72.37)	327.60	264.33 (80.69)	650.00	427.88 (65.83)	500.00	227.15 (45.43)	500.00	232.60 (46.52)
3	Bilaspur	850.00	363.66 (42.78)	1637.00	346.31 (21.16)	880.00	437.33 (49.70)	1400.00	438.56 (31.33)	1121.77	473.25 (42.19)
4	Durg	653.16	543.41 (83.20)	940.43	506.46 (53.85)	601.70	488.99 (81.27)	524.80	501.59 (95.58)	486.36	480.54 (98.80)
5	Jagdalpur	439.80	303.01 (68.90)	450.00	310.22 (68.94)	470.37	355.53 (75.59)	528.08	272.81 (51.66)	607.74	279.04 (45.91)
6	Korba	848.01	135.17 (15.94)	970.50	111.59 (11.50)	1073.72	121.13 (11.28)	1229.84	132.22 (10.75)	1363.98	143.21 (10.50)
7	Raigarh	388.13	281.56 (72.54)	356.57	240.61 (67.48)	378.46	395.43 (104.48)	384.52	262.97 (68.39)	410.30	244.26 (59.53)
8	Raipur	2879.17	2283.95 (79.33)	3098.36	2452.72 (79.16)	2840.58	2311.57 (81.38)	3102.81	2916.60 (94.00)	3410.78	2834.18 (83.09)
9	Rajnandgaon	694.00	296.09 (42.66)	716.83	300.11 (41.87)	742.01	264.69 (35.67)	875.01	327.67 (37.45)	768.91	328.75 (42.76)

(Source: Information provided by Mission cities and compiled by Audit)

It is evident from the above table that during 2017-2022 the collection percentage of water charges in five Mission cities ranged from 10.50 *per cent* to 80.69 *per cent* which was significantly below the norms of 90 *per cent*, as stipulated in the AMRUT guidelines. An instance of dues amounting to ₹ 32.98 crore towards electricity bill for water supply was seen pending with Mission city Bilaspur since 2018.

The State Government stated (September 2023) that letter has been issued to all Mission cities to formulate policy to recover user charges and to update the demand and to increase the collection efficiency.

The fact remains that due to less/non-collection of user as well as water charges, O&M cost of the WSS and sewerage management system could not be met from the user charges, and the system could not be made self-reliant.

#### **2.1.10.4 Non-preparation of GIS based Master Plan for Mission cities**

Para 8.4.2.3 of O&M Manual issued by CPHEEO provides that Geographic Information System (GIS) is a computer program that combines mapping with detailed information on physical structures with geographic areas. The GIS creates a database within a mapped area which can be used to inform the maintenance crew to locate the place of work.

Further, as per Mission guidelines State has to prepare a Master Plan using GIS within 48 months to develop multi-layer GIS maps connected to data in order to enable ULBs to use GIS for decision-making. Accordingly, in SAAP 2017-20, State has proposed to prepare a Master Plan in all Mission cities under GIS based PTIS (Property Tax Information System) and BPMS (Building Permission Management System) project for GIS mapping of all the assets, which will help in reducing non-revenue water and improve record keeping for O&M and future planning.

Audit observed that GoCG submitted (November 2017) State Action Plan (SAP) to GoI for release of fund amounting to ₹ 7.21 crore<sup>24</sup> (formulation of GIS based master plan-under AMRUT sub-scheme). Consequently MoHUA, GoI released 1<sup>st</sup> instalment of ₹ 1.44 crore<sup>25</sup> (February 2018) and 2<sup>nd</sup> instalment of ₹ 1.54 crore<sup>26</sup> (November 2020) for formulation of GIS based master plan. Out of the released amount of ₹ 2.98 crore, an expenditure of ₹ 2.64 crore was incurred till November 2022 and Utilisation Certificate for the same was submitted to MoHUA.

Further scrutiny revealed that work of formulation of GIS master plan is still under progress as of September 2023 and it could not be completed due to delayed receipt of Geospatial Database from National Remote Sensing Centre (NRSC) Hyderabad, delay in verification of database due to COVID-19 pandemic, and delayed receipt of final base map by NRSC after verification.

The State Government stated (September 2023) that for preparation of GIS based Master Plan for Mission cities, Town and Country Planning department is the assigned Nodal Agency, however Geospatial Database for phase II of scheme “Spatial Attribute collection and vetting of base maps” was to be provided by NRSC, Hyderabad but the same had been received with delay. Moreover, due to Covid-19 epidemic there was delay in verification work of Geospatial Database received from NRSC, Hyderabad. Thus, due to delay in receipt of Final Base Map from NRSC Hyderabad, the preparation of other phases of Master Plan got delayed. At present the Draft Master Plan is in the last stage i.e. stage-VI. Also, the Master Plan for Durg, Bhilai and Bilaspur has been approved by the respected divisional nodal officers and Draft Master Plan for Korba, Jagdalpur, Ambikapur and Rajnandgaon is under screening and finalisation.

From the reply, it is evident that GIS based master plan of Mission cities has not been prepared even after a delay of five years. As a result, the objective to reduce non-revenue water and improve record keeping for O&M and future

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<sup>24</sup> Formulation of GIS based master plan- ₹ 7.00 crore and Capacity Building- ₹ 21.00 lakh.

<sup>25</sup> Formulation of GIS based master plan- ₹ 1.40 crore and Capacity Building- ₹ 4.20 lakh.

<sup>26</sup> Formulation of GIS based master plan- ₹ 1.46 crore and Capacity Building- ₹ 8.40 lakh.

planning through GIS mapping of all assets could not be achieved.

### 2.1.10.5 Non-maintenance of green space and gardens

Development of green space and gardens with special provision for child-friendly components was one of the important components of AMRUT. Total 76 gardens were chosen for development under AMRUT in nine Mission cities. Joint physical verification of 18 gardens<sup>27</sup> (two in each Mission city) was conducted during audit.

During physical verification it was observed that 14 gardens<sup>28</sup> were not being maintained properly i.e. lights were found non-functional, unwanted grass and growth of weeds were noticed on the pathway, some of the playing equipment and toilet door were found broken, as shown in the photographs.



<sup>27</sup> Ambikapur-Atal Awas, Alambag, Bhilai-Tata line, Bapunagar, Bilaspur-Mahamaya Vihar, Chingrajpara, Durg-Padmanabhpur, Katul Board, Jagdalpur-Lalbagh, Saheed Park, Korba-Sharda Vihar, TP Nagar, Raigarh-Babadham, Budhimai, Raipur- Indravati, Kabir nagar, Rajnandgaon-Anand Vatika, R.K. Nagar

<sup>28</sup> Except Sahid Park (Jagadapur), TP Nagar (Korba), Kabir Nagar (Raipur) and Anand Vatika (Rajnandgaon)



Further, as per annexure-1 of Mission guidelines, a system for maintaining of parks, playgrounds and recreational areas, relying on People Public Private Partnership (PPPP) model was to be developed within 12 months. However, it was noticed that none of the test checked 18 gardens/parks taken under AMRUT were being maintained in PPPP mode except one, 'Bandhwapara Garden' under jurisdiction of Mission city Bilaspur. Rest of the gardens were maintained by concerned Municipal Corporation from the funds available with them.

Improper maintenance of gardens in the Mission cities was also pointed out in periodic inspection reports of Independent Review and Monitoring Agency (IRMA).

The State Government stated (September 2023) that letter has been issued to the ULB to regularly monitor the maintenance of the parks and green spaces/gardens developed under the mission and to submit an action taken report as per the observation of audit team.

### **2.1.11 Conclusion**

Reform milestones prescribed under the AMRUT guidelines were partially achieved and only 15-16 milestones out of 43 were achieved by the Mission cities in Chhattisgarh. Only 46 officials out of 507 were provided complete training of all three capsules, while 127 officials were provided training of same capsule on multiple occasions and no official from Mission cities Jagdalpur and Korba was provided training of all three capsules.

Under AMRUT Mission, project execution by ULBs was quite slow as out of 114 works (water supply-34, sewage and septage-4 and garden/green space-76), 20 works were completed with a delay ranging from three to 33 months from scheduled date of completion and 19 works costing ₹ 1712.07 remained incomplete during the Mission period. Under water supply scheme, 50 per cent (17 out of 34 water supply scheme) works costing ₹ 1,187.04 crore were incomplete till March 2023. Due to above, one of the objective of AMRUT Mission to provide access to potable drinking water to every household could not be achieved till the extended Mission timeline.

Mission city Rajnandgaon and Bilaspur, executed the water supply scheme project without ensuring the availability of required surface water to meet the present demand. In seven Mission cities, pipe material for water supply scheme



was selected without carrying out detailed economic analysis and criteria/basis of selection of pipe material was not applied uniformly by SLTC while approving DPR.

Allowing rates inclusive of excise duty in BOQ despite excise exemption clause in contract resulted in avoidable expenditure of ₹ 9.52 crore under Bhilai Water supply scheme. Audit noticed that standard contract conditions as prescribed in works department manual were not included in the works contracts resulting in variation in penalty clause between the same type of contracts executed by the Mission cities. Undue favour was extended to the contractor due to non-implementation of the terms and conditions of contract, such as levy of penalty for delay in execution of projects; recovery of mobilisation advances to the contractors etc., strictly by the Mission cities.

State Level High Powered Steering Committee (SHPSC) meetings were not held between June 2021 and July 2023.

Water charges were being levied at flat rate instead of meter-based billing and water charges being collected were less than the demand raised. GIS based master plan for Mission cities were not prepared and green spaces and gardens were not being well maintained.

#### **2.1.12 Recommendations**

1. *Efforts should be made to achieve all Service Level Benchmarks and trainings should be provided in a time bound manner to the staff/officials of ULBs for capacity building.*
2. *Incomplete/ongoing works should be completed on priority and alternate source of surface water may be explored to meet the present demand of Mission city Bilaspur and Rajnandgaon.*
3. *Standard contract documents as prescribed in works department manual should be adopted by all the ULBs to ensure uniformity in general and standard conditions of contract.*
4. *The terms and conditions prescribed in the contract should be implemented strictly and undue favour to contractor by relaxing the contract conditions should be avoided.*
5. *The policy of reuse of recycled waste water should be properly implemented in all Mission cities.*
6. *Periodic revision of water/user charges may be effected and efforts for 100 per cent collection of water/user charges may be made for making the WSS and Sewerage Management system self-reliant.*

# CHAPTER III

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## COMPLIANCE AUDIT

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## CHAPTER III

### COMPLIANCE AUDIT

#### WATER RESOURCES DEPARTMENT

### 3.1 NABARD Assisted Rural Infrastructure Development Fund (RIDF) For Irrigation Project

#### 3.1.1 Introduction

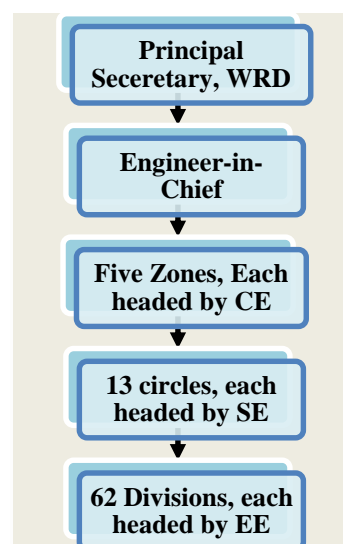
Water Resources Department (WRD) is the principal water conservation agency of the Government of Chhattisgarh (GoCG) which is responsible for utilisation of water resources for irrigation purposes of the State. The WRD performs following functions/activities in the State:-

- Collection of hydrological data for 'planning' of water resources.
- Evaluating and 'preparing programme for utilisation' of surface and subsurface (ground) water resources of the State.
- Carrying out surveys, design, construction and maintenance and modernisation of multipurpose major, medium and minor irrigation projects. Project includes dams, barrages, tanks, anicuts and check dams etc.
- Implementation of irrigation schemes and flood control works.

Rural Infrastructure Development Fund (RIDF) was instituted in the year 1995-96 in National Bank for Agriculture and Rural Development (NABARD). This fund was initially created for giving support to the State Government for quick completion of ongoing medium and minor irrigation projects, soil conservation; water shed management and other forms of rural infrastructure. Under RIDF, incomplete irrigation projects are financed as a 'last mile approach' to facilitate completion of the projects delayed on account of budgetary constraints.

#### 3.1.2 Organisational Setup

The WRD, GoCG is headed by the Principal Secretary/Secretary while the Engineer-in-Chief (E-in-C) is the Head of the Department (HoD) and has overall supervisory power over all the activities of the department. The E-in-C is also responsible to the Government for proper functioning of the department. The administrative hierarchy of the department comprises Zones/Basins, Circles and Divisions under the charges of the Chief Engineers (CEs), Superintending Engineers (SEs) and Executive Engineers (EEs) respectively. The EEs execute all the schemes/activities of the department, including the projects financed under RIDF at the level of Divisions.





### **3.1.3 Audit Scope and Methodology**

Total 24<sup>1</sup> units out of 39 units responsible for execution of NABARD assisted RIDF irrigation projects under WRD, were selected for Compliance Audit. The Compliance Audit was conducted during April to December 2022, covering the period of 2019 to 2022. Audit test checked 39 agreements/works sanctioned by NABARD during phase XIV (2008-09) to XXVII (2021-22), which were being executed / completed during the period of 2019-20 to 2021-22. Further, joint physical verification of three works along with the departmental officials was also conducted. The draft report was forwarded to the State Government in June 2023. Reply is awaited as of December 2024.

### **3.1.4 Audit Objectives**

The Compliance Audit was conducted to assess whether:-

- Planning, execution and maintenance of projects were done properly;
- Funds were released and utilised for timely completion and maintenance of projects and
- Targeted irrigation potential and water storage was created and utilised.

### **3.1.5 Audit Criteria**

Irrigation projects executed through NABARD assisted RIDF were evaluated with reference to the following audit criteria:

- Conditions stipulated in NABARD sanction orders and Handbook on RIDF (2014-15).
- Works Department Manual;
- Detailed Project Report (DPR) of works and Final Irrigation Reports (FIR);
- Environment Impact Assessment (EIA) Notification 2006;
- CWC guidelines 2010 for approval of Irrigation projects;
- Land Acquisition Act 2013;
- Forest (Conservation) Act 1980 and
- Circulars/orders issued by the Department/State Government.

### **3.1.6 Flow of Fund under NABARD assisted irrigation projects**

The E-in-C is the budget controlling officer and is responsible for planning, obtaining administrative approval from the Government and utilisation of the funds. Irrigation projects under RIDF are funded through sanctioning loan to the State Government from NABARD.

Irrigation projects under RIDF are eligible for loan up to 95 *per cent* of the project cost by NABARD and remaining share is provided by the State Government. The Finance Department, GoCG was entrusted as the nodal agency for financing of irrigation projects under RIDF. Clause 8 of RIDF

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<sup>1</sup> (20 executing units, 03 supervisory units and one apex unit)

handbook provides that a request for drawal of funds is to be made by the Finance Department (Nodal Department) of the State Government and accordingly, NABARD provides fund on 'reimbursement basis' except for the initial 20 *per cent* of the project loan given as 'mobilisation advance'. NABARD shall disburse the loan amount on submission of statement of expenditure incurred on execution of works by the implementing agency. RIDF loans shall be repaid by the State Government in accordance with the repayment schedule prescribed by the NABARD. At present as per the RIDF Guidelines (September 2021), loan is to be repaid in equal annual installments within seven years from the date of drawal, including a grace period of two years. The rate of interest applicable for this loan is Bank Rate minus 1.5 *per cent* (as on the date of disbursement).

### 3.1.7 Physical and Financial Progress

The year-wise position of allocation and expenditure of WRD as a whole and that of NABARD assisted projects under the Department during the period from 2019-20 to 2021-22 is given in *Table 3.1.1*.

**Table 3.1.1: Allotment and expenditure incurred by department during the period 2019-20 to 2021-22**

(in ₹ crore)

Year	Budgetary allocation and Expenditure for WRD		Budgetary allocation and expenditure for NABARD			
	Allotment	Expenditure	Allotment	Per cent of allocation under NABARD against total budget	Expenditure	Per cent of expenditure
2019-20	2,133.73	1,092.64	700.00	35	200.87	29
2020-21	2,096.95	1,124.58	697.31	35	177.54	25
2021-22	2,031.72	1,013.96	699.06	36	157.03	22
<b>Total</b>	<b>6,262.40</b>	<b>3,231.18</b>	<b>2,096.37</b>	<b>35</b>	<b>535.44</b>	<b>26</b>

(Source: Information provided by E-in-C office)

It is evident from the above table that during the last three years (2019-20 to 2021-22) about 35-36 *per cent* of total budgetary allocation of the department was made for NABARD assisted projects. Further, expenditure against the total allocation under NABARD ranged between 22 and 29 *per cent*. Thus, Department had incurred expenditure of only ₹ 535.44 crore (26 *per cent*) against the total allotment of ₹ 2,096.37 crore under NABARD head during the last three years. Further, only 15 projects (25 *per cent*) have been completed and 45 projects remained incomplete out of 60 projects sanctioned under RIDF during the period 2019-20 to 2021-22 which have been discussed in subsequent paragraphs. The phase wise status of total projects sanctioned and completed, as per the monthly progress report of March 2022 provided by the Department is given in *Table 3.1.2*.

**Table 3.1.2: Status of NABARD assisted RIDF Irrigation Projects  
(as of March 2022)**

Phase No. (Year)	No. of projects sanctioned	Projects completed	Incomplete projects (per cent)	NABARD's share	State Govt.'s share
XVIII (2012-13)	02	02	00 (00)	8.12	0.47
XIX (2013-14)	19	15	04 (21)	69.55	2.48
XX (2014-15)	21	16	05 (24)	684.82	38.93
XXI (2015-16)	19	13	06 (32)	205.80	11.40
XXII (2016-17)	19	15	04 (27)	183.63	9.74
XXIII (2017-18)	17	06	11 (65)	174.40	12.09
XXIV (2018-19)	28	12	16 (57)	317.12	22.25
XXV (2019-20)	32	13	19 (59)	214.08	11.02
XXVI (2020-21)	21	2	19 (90)	119.24	6.28
XXVII (2021-22)	7	0	7 (100)	63.36	3.33
<b>Total</b>	<b>185</b>	<b>94</b>	<b>91</b>	<b>2,040.12</b>	<b>117.99</b>

(Source: Information provided by E-in-C office)

As evident from the above table only 51 *per cent* of the projects sanctioned during the phase XVIII (2012-13) to XXVII (2021-22) could be completed and the remaining projects are incomplete, as of March 2022. Further, during scrutiny of records at divisional level, audit scrutinised four agreements/works and one agreement/work sanctioned under NABARD phase XIV (2008-09) and XVI (2010-11) respectively. Thus, Audit test checked total 39 numbers of works/agreements (Completed: 23, Incomplete Final: 06, Incomplete/ongoing: 10) in the selected divisions, which has been discussed in subsequent paragraphs.

### **3.1.7.1 Non-maintenance of project-wise details of loan and its repayment**

Clause 8 of Notebook of RIDF stipulates that loan was to be repaid in equal annual installments within seven years from the date of drawal, including a grace period of two years. Interest is payable during the grace period also. The interest should be paid at the end of each quarter of the financial year. The interest on RIDF loan was to be computed at the bank rate prevalent at the time of disbursement minus 1.5 *per cent* points. Further, clause 9 of Annexure VI, stipulates that each drawal of funds would be deemed as a separate loan for the purpose of repayment of loan.

Scrutiny of records at NABARD regional office, Naya Raipur revealed that against the loan of ₹ 396.68 crore sanctioned by NABARD during the period 2019-22, Finance Department had claimed reimbursement of ₹ 272.40 crore for 60 projects, of which 45 projects/works were still incomplete. However, against this claim, NABARD reimbursed only ₹ 272.18 crore during the year 2019-20 to 2021-22. Details are shown in **Table 3.1.3**.

**Table 3.1.3: Details of loan sanctioned by NABARD and loan repayment by the State Government***(₹ in crore)*

Year	Loan sanctioned by NABARD	Claim made by the Finance Department including mobilisation advance	Reimbursed by NABARD including mobilisation advance	Loan repayment by State Government	
				Principal amount	Interest amount
2019-20	214.08	167.19	153.85	Not maintained either by NABARD or by Finance Department (Nodal Agency)	Not maintained either by NABARD or by Finance Department (Nodal Agency)
2020-21	119.24	83.28	89.97		
2021-22	63.36	21.93	28.36		
<b>Total</b>	<b>396.68</b>	<b>272.40</b>	<b>272.18</b>		

*(Source: Information provided by NABARD Regional office, Raipur)*

Audit further observed that project-wise information and records related to repayment of loan and interest paid by the Government had not been maintained by the Finance Department. On requisition of the project-wise information and records of loan, its repayment and interest by Audit, the Finance Department stated (December 2022) that records would be obtained from Regional Office NABARD, Raipur. However, Audit sought (December 2022) this information and records from NABARD, Regional office, Raipur, which had disbursed the loan, but the same was not furnished by them. Thus, Audit could not ascertain the actual position of amount repaid against the loan sanctioned by NABARD as well as the amount of outstanding loan and interest paid for each project by GoCG to NABARD.

Reply is awaited at the Government level (December 2024).

## Audit findings

### 3.1.8 Planning, Execution and Maintenance of Projects

#### 3.1.8.1 Award of work before land acquisition process leading to non-completion of work

As per clause 22 (b) of Annexure-III of Handbook of RIDF, State Government should ensure completion of all processes including land acquisition, if any, in respect of obtaining necessary clearances from the concerned authorities at the earliest in order to enable timely completion of the sanctioned projects.

The Ministry of WRD, GOCG issued directions (December 2013) that no work should be commenced until forest clearance is obtained and land acquisition had been done. Accordingly, Engineer-in-Chief, WRD (January 2014) had also issued order and circulated to all CEs for compliance of above directions.

Audit found in four divisions that tender was floated for six works with Probable Amount of Contract (PAC) amounting to ₹ 40.63 crore (*Appendix 3.1.1*) during the year 2016-20 without completion of land acquisition process. Further, due to non-completion of land acquisition process and related issues, all six works were delayed and could not be completed as on date of audit.

Reply is awaited at the Government level (December 2024).

**3.1.8.2      *Wasteful expenditure of ₹ 2.06 crore on head work due to non-execution of canal work***

Under the clause 2.006 of Work Department Manual, in exceptional cases where it is desirable to commence work on a project to which expenditure sanction has been accorded by competent authority before the detailed estimate for the whole project has been sanctioned, it is permissible for the authority competent to sanction the final technical estimate as a whole to accord sanction to detailed estimates for component parts of the project subject to the conditions that (a) for each such work or component part there must be a fully prepared detailed estimate, and in the expenditure sanction as a whole, there must be a clear and specific amount corresponding to the work or component part in question, (b) the amount of the detailed estimate must not exceed the amount included in the expenditure sanction (c) the sanctioning authority must be satisfied before according sanction, that no material deviations from the whole project as prepared for the purpose of expenditure sanction are to be anticipated and that the amount of the technical sanction for the whole project is not likely to exceed the amount of the expenditure sanction.

GoCG accorded (September 2007) Administrative Approval (AA) of ₹ 2.30 crore for the Kalhamar Diversion Scheme in Kota block of Bilaspur district under minor irrigation scheme (Tribal area) NABARD for creation of Irrigation Potential (IP) of 262 hectare (ha) subject to the condition of obtaining technical sanction and initiating process for payment of compensation for private land affected, before commencement of work. As per the preliminary estimates based on which AA was accorded, the scheme involved construction of head work and canal work with an estimated cost of ₹ 1.88 crore and ₹ 42.51 lakh respectively. Technical Sanction (TS) of ₹ 2.27 crore for the head work was given (February 2008) by the Superintending Engineer, WR Circle, Bilaspur. The Head work for construction of concrete weir and canal sluice gate was awarded to a contractor at cost of ₹ 2.05 crore which was completed (May 2009) with an expenditure of ₹ 2.06 crore.

Audit observed that despite obtaining AA for the project, survey for the canal was not conducted and detailed estimates for canal work were not prepared and technical sanction was obtained for head work only. The commencement of head work by the Division without technical sanction for the complete project and ensuring availability of land for canal indicates part execution of project in deviation to the provision of works manual.

After introduction of new Schedule of Rates (SOR) in 2010, proposal of revised AA was submitted in 2013 which was sanctioned by the Government in August 2016 with AA of ₹ 7.58 crore. Audit, however, noticed that before according revised AA, detailed estimates were prepared without conducting detailed command area and canal survey for canal work. The tentative alignment of canal was fixed on the basis of preliminary survey. The technical sanction of the detailed estimates was also not obtained. This indicated casual approach of the Department in taking up the project as the detailed survey

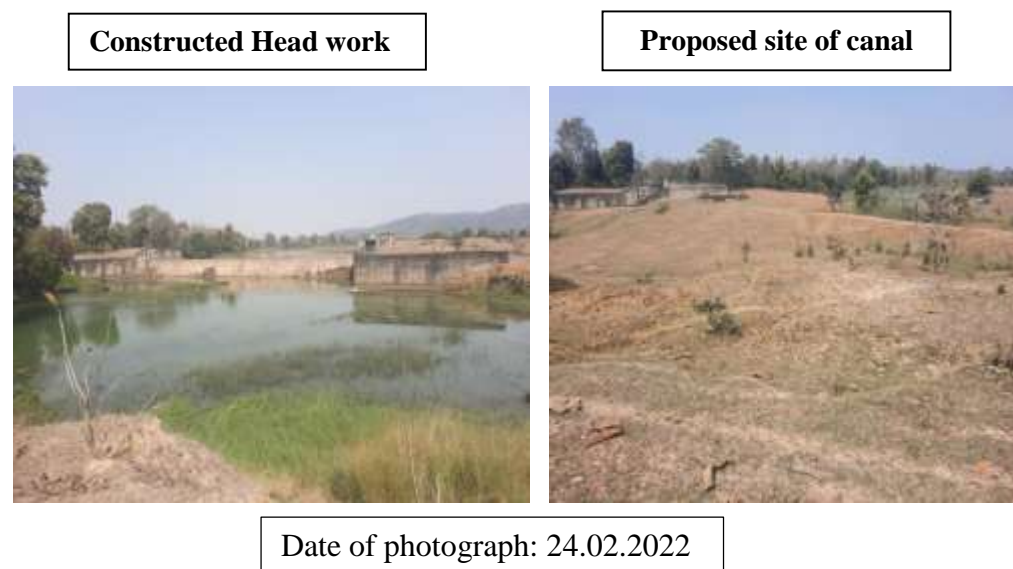
required for canal work was not done and the work was not technically sanctioned even after the lapse of eight years from approval of revised AA.

Audit further noticed that villagers opposed to give their land because alignment of canal passed through high cutting reach and the command area was also far away from their land due to which no irrigation facility would be available to the farmers. It was further stated (2016) in the complaint that in the same village, construction of two canals with overlapping command area was proposed by the Department under different diversion schemes. Further, Land Acquisition Officer (LAO), Kota Bilaspur informed (July 2016) EE, WRD, Division Pendra that land proposed to be acquired for the construction of canal of Kalhamar Diversion Scheme had already been acquired for the construction of canal under another diversion scheme namely, Sildaha Diversion Scheme, in which excavation of 20-30 feet had been done by WRD, Kharang Division three years ago, and instructed EE to conduct an investigation in this regard and submit a report within three days. However, no documentary evidence of conducting investigation or submission of investigation report to LAO was found in the records provided to Audit.

Audit further noticed that technical sanction of ₹ 2.75 lakh for survey for realignment of canal was approved by SE, Bilaspur in February 2022. Accordingly, realignment of canal was proposed and estimates were prepared as per the survey report, however, the CE, Hasdeo proposed (December 2023) irrigation through pipe canal due to overlapping of command area with the Sildaha diversion scheme, proximity of proposed canal with the Champi River, and increase in the cost of project. However, the project is still incomplete.

Thus, due to lackadaisical approach of the Department in conducting detailed survey and preparation of detailed estimates, the work of canal was not taken up simultaneously with head work. Further, due to overlapping of command area with Sildaha diversion scheme in which canal work had already been taken up, the Kalhamar diversion scheme remained incomplete. This indicates lack of planning in execution of various diversion schemes by the Department due to which expenditure of ₹ 2.06 crore incurred on construction of head work remained wasteful as the structures remained idle since last 15 years and the objective of creating irrigation potential of 262 ha could not be achieved.

**Photograph 3.1.1 and 3.1.2: Photograph of constructed head and proposed site of canal**



EE, Pendra Division in its reply stated (February 2022) that after obtaining revised AA, Sub-Divisional Officer (SDO) along with other technical officials commenced detailed survey of command area of canal and found that in some portion of the command area, another canal was under construction by Kharang WR Division Bilaspur for Sildaha Diversion scheme. Further, villagers of three affected villages had also raised objection against construction of proposed canal during hearing for land acquisition under clause 15 of the Act. After considering above circumstances, a proposal of new survey for realignment of canal has been submitted (January 2022) by the Division. Further, EE replied (June 2024) that new survey report was prepared along with index map showing command area of the scheme and a gist of survey report was provided to audit which was duly signed by CE (December 2023).

Reply is not acceptable as audit had sought detailed survey report along with alignment of canal, command area, contour diagram but division provided only gist of survey report in single page along with index map showing command area of the scheme but other vital documents viz alignment and line diagram of canal, contour diagram and detailed survey report were not prepared.

Reply indicates ill planning of diversion scheme without detailed survey due to which multiple diversion schemes with the same command area were being executed by the Department. Further execution of head work without ensuring availability of land for canal resulted in unfruitful expenditure of ₹ 2.06 crore in construction of head work.

Reply is awaited at the Government level (December 2024).

**3.1.8.3      *Irregularities and delay in execution of Arpa Bhaisajhar project.***

GoCG accorded (June 2012) AA of ₹ 606.43 crore (including cost of private and Forest land acquisition, escalation and other items viz Plantation,



miscellaneous etc. which were ancillary items) for Arpa Bhaisajhar Barrage Project, a major project for irrigating 25,000 ha of *kharif* crops in 92 villages of Bilaspur district. Subsequently, the estimates of ₹ 372.75 crore for construction of the head work and canal work of the project were approved (February 2013) by Chief Engineer, Hasdeo Basin WRD, Bilaspur for tender purpose only on lump sum basis. This project was sanctioned by NABARD under phase XX (2014-15) with loan amount of ₹ 417.49 crore and the remaining fund of ₹ 188.94 crore was to be provided by GoCG.

The work was awarded (September 2013) after issue of NIT at a contract value of ₹ 326.45 crore and stipulated period of completion of 36 months i.e. up to September 2016. Total payment of ₹ 317.59 crore<sup>2</sup> has been made to the contractor till date of audit (August 2023). The work of construction of 147 meter barrage has been completed (November 2018) at a cost of ₹ 65.25 crore while the work of control room of Barrage was incomplete. The contractor was sanctioned Extension of Time (EoT) till December 2023 without penalty for execution of work of the project on eight occasions during September 2016 to December 2023. It was observed that the contractor was sanctioned EoTs on first five occasions (September 2016 to July 2021) on the grounds of delay in forest (23 April 2015) and environment clearance (08 May 2015), covid and land acquisition related issues as the work was awarded to contractor by the Department before obtaining these statutory clearance. Subsequently, three EoT were also granted by the Department up to December 2023. Audit noticed that last payment for work done up to 95<sup>th</sup> RA bill was made to the contractor in May 2021 and time extension up to December 2023 was granted. After December 2023, neither any progress of work was made nor was any time extension sought by the contractor. However, Department has also not taken any action to get the pending work done by the contractor. The work of construction of canal was incomplete with construction of only 329.46 km<sup>3</sup> length out of the designed length of 386.90 km as per the DPR approved by Central Water Commission (CWC), with an expenditure of ₹ 252.34 crore. Under the project, IP of 13,500 ha (54 *per cent*) was created against the designed IP of 25,000 ha for *kharif* crops. As per the contract, the contractor was required to complete the work without any escalation for extra item/enhanced quantities to create IP of 25,000 ha against which IP of 13,500 (54 *per cent*) for *kharif* crop was created.

Thus, the project remained incomplete and the designed IP was not achieved due to non-completion of canal work even after lapse of more than 10 years from the commencement of work.

The other irregularities noticed and reasons for delay in this project are detailed in the succeeding paragraph:

**(a) Commencement of work before obtaining required statutory clearances and approval of project by CWC**

As per the guidelines for appraisal of the projects issued (2010) by the CWC, Detailed Project Reports (DPRs) submitted by State Governments are subject to techno-economic scrutiny by the CWC.

<sup>2</sup> 95<sup>th</sup> RA bill paid vide voucher no. 34 DL/May 2021

<sup>3</sup> Earth work completed for 329.46 km, out of which CC lining executed in 54.25 km only

Clause 2.3 of the guidelines stipulates that the preliminary reports should be quickly scrutinised in the office where they are submitted. However, once a report is found acceptable, “In Principle” consent of CWC for DPR preparation shall be communicated from the office of the Chief Engineer, Project Appraisal Organisation (PAO), CWC after examination and clearance by a Screening Committee. The time schedule for according “In Principle” consent of CWC for preparation of DPR is within 18 weeks.

Further, clause 2.6 stipulates that the project authorities should ensure that all necessary actions are taken to obtain clearances such as forest clearance, environment impact assessment for environment clearance from the concerned Ministries well in time after due appraisal and DPR is submitted along with these clearances, whenever required. Moreover, clause 3.2 stipulates that the clearances obtained in respect of Environment Impact Assessment, Forest, R&R Plans, etc. should also be appended with DPRs and implied costs should be duly accounted in the estimate.

Audit observed that division had submitted (November, 2011) preliminary reports of the project to CWC and accordingly CWC had conveyed (February 2012) ‘In-principle’ approval for preparation of DPR subject to compliance of the observations on hydrology aspects, irrigation planning aspects and inter-state aspects.

Audit noticed that initial DPR of the Arpa Bhaishajhar project was prepared and submitted to the State Government (March 2012) by CE, Hasdeo Basin, WRD, Bilaspur and the same was forwarded to Director, CWC (September 2013). In February 2013, CE, WR Department approved the estimate of Arpa Bhaishajhar Barrage viably for ₹ 372.75 crore for tender purpose only on lump sum basis. However, even before submission of DPR to CWC for techno-economic approval, the Department invited tender (May 2013) and work order was issued on 13 September 2013 to contractor who executed two items<sup>4</sup> of work and made payment of 1<sup>st</sup> Running Account (RA) Bill amounting to ₹ 5.54 crore was made to the contractor on 15 May 2014. Thereafter, payment of work done valuing ₹ 128.94 crore was made to contractor up to September 2016.

Details of statutory clearances required to be obtained before the commencement of work are given below:-

- **Forest Clearance:-** Division, Kota submitted (November 2011) a proposal for clearance of 442.35 ha of forest land required for the project to District Forest Officer (DFO), Bilaspur and the same was registered<sup>5</sup> (January 2012) by the Forest department. After examination of the proposal of State Government, Minister of Environment, Forest and Climate Change (MoEF & CC) New Delhi, accorded (December 2014) in-principal approval for diversion of 442.350 ha<sup>6</sup> of forest land subject to compliance of certain conditions and thereafter accorded (April 2015) final approval under section 2 of Forest

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<sup>4</sup> Item No. F-1-1 and F-3-1

<sup>5</sup> Case No. 2012/04

<sup>6</sup> 141.885 ha of Reserved Forest, 242.377 ha of Protected Forest and 58.088 ha of Revenue Forest

(Conservation) Act, 1980. Thus, it took more than three years to comply with the necessary requirements for forest clearance and obtain final approval from MoEF & CC New Delhi.

- **Environmental clearance:-** Division, Kota sent proposal (September 2012) to MoEF & CC, GoI, New Delhi for environmental clearance and on the basis of recommendation by Environment Appraisal Committee (EAC), MoEF & CC had accorded (February 2013) clearance for pre-construction activities at the proposed site and also issued Term of Reference (TOR), for preparation of final Environment Impact Assessment (EIA) report as per prevailing EIA notification which was valid for two years from the date of issue of this letter. Accordingly, Division submitted (February 2015) the final EIA report within the valid period of TOR after which final environment clearance was accorded (May 2015) by EAC.
- **No Objection Certificate (NOC) from Tribal Department:-** Assistant Director, Tribal Department Bilaspur had issued NOC for construction of Arpa Bhainsajhar Project on 29 April 2015.
- **Inter-state clearance:-** CWC had granted Inter-state clearance dated 13 July 2016.

Thus, the execution of work was commenced without obtaining required statutory clearances viz forest clearance, environment clearance, NOC from Tribal Department and inter-state clearance and obtaining techno-economic approval of DPR by CWC which resulted in violation of clause 2.6 of CWC guidelines.

Audit further observed that the cost estimate of project was revised from ₹ 606.43 crore (September 2013) to ₹ 1141.90 crore (June 2016) due to increase in the cost of land acquisition, compensation for forest clearances etc. Consequently, GoCG had accorded (July 2016) revised AA of ₹ 1141.90 crore for the project after which the proposal was finally accepted on 06 October 2016 by the advisory committee of CWC.

On being pointed out, Engineer-in-Chief (July 2024) accepted the audit observation and stated that Preliminary Project Report (PPR) of Arpa Bhaisajhar Project was forwarded (November 2011) to CWC New Delhi by CE, WRD, Hasdeo Basin, Bilaspur and CWC, Project Appraisal (Central) Directorate had given (February 2012) 'In-principle' approval of the project for preparation of DPR but it was mistakenly considered as final approval and tender was invited without CWC techno economical sanction. Further, MoEF had granted approval for environment clearance and forest clearance in the year 2015. Thus, instructions of CWC were violated mistakenly and would not be repeated in future and points of audit observation would be complied.

Reply is awaited at the Government level (December 2024).

#### **(b) Delay in Land Acquisition (LA) process**

Land acquisition is one of the major steps in any irrigation project. According to section 4 to 11A of Land Acquisition Act, 2013, whenever, it appears to the appropriate Government that land in any area is required or likely to be

required for any public purpose, a notification to that effect along with details of the land to be acquired in rural and urban areas shall be published.

Clause 2.1.3.4 of the contract document stipulates that contractor has to prepare temporary land acquisition cases for borrow area and the area for any other construction activities required, if any. Further, the contractor had to prepare permanent land acquisition cases (Private land, Govt. land) as well as property compensation cases if any, for area required for disposal of excavated materials and submit it to WRD for onward submission to Revenue Department, including arrangement of land on temporary basis for all construction activities.

Scrutiny of records revealed that the Division invited the tender and awarded the work to a contractor (September 2013) with scheduled date of completion up to September 2016 and the work was also commenced by the contractor before the receipt of environment clearance (23 April 2015) and forest clearance (08 May 2015). However, the preliminary notification for proposed acquisition of land as required under section of Land Acquisition Act, 2013 was first published by the Government in August 2015 and thereafter up to July 2023 for 156 cases of land acquisition.

It was observed that the contractor was sanctioned EoTs on first five occasions (13.09.2016 to 30.06.2021) on the same grounds of delay in land acquisition and environmental clearance while the EoTs on sixth and seventh occasions were sanctioned on the grounds of delay in forest and environment clearance, land acquisition and lockdown due to Covid-19 in 2019-20 and 2020-21. The contractor had submitted total 159 LA cases out of which award was passed by Revenue Department for 156 cases and three cases were still pending as on June 2023. Thus even after the lapse of 10 years from the award of work, the land acquisition process was yet to be completed.

Further, Audit observed that initially 495 ha of private land was required for construction of 180 km length of canal including distributaries as per the estimates approved (February 2013) by CE for tendering purpose. However, as per the final DPR approved (October 2016) by CWC, the length of canal increased to 386.90 km from 180 km and consequently the area of private land to be acquired for construction of canal also increased from 495 ha to 1012.60 ha. Accordingly, the cost of acquisition of land also increased. Division had paid ₹ 572.92 crore to LAO for acquisition of 955.175 ha private land out of which 943.403 ha had been acquired and compensation of ₹ 380.05 crore had been paid to affected cultivators while acquisition of 11.383 ha land was pending. Thus delay in processing of land acquisition cases resulted in delay in execution of project.

On being pointed out, Engineer-in-Chief had not furnished any specific reply.

Reply is awaited at the Government level (December 2024).

(c) ***Excess payment of ₹2.83 crore to contractor due to non-execution of 'canal crossing bridge under the railway track' despite it being included in the scope of work***

As per clause 2.1.3.11 of lump sum contract for Barrage work of Arpa Bhaisajhar Project, the detailed scope of canal work included construction of

Aqueducts and Escape, Railway crossing, Road crossing, Crossing regulator cum cross regulator, Escapes, *Nalla* diversion, if required, Falls, distributaries and minor & minor heads, metering flumes etc. designed and executed as per W.R.D circulars; relevant Indian Standard (IS) code, Indian Roads Congress (IRC) publication etc. Escapes were to be provided as per design requirement of main canal, suitable escape channel were to be provided to let water escape to nearby *nalla* and this work was required to be executed by the contractor as mentioned under scope of work.

Audit observed that South East Central Railway (SECR), Bilaspur had demanded ₹ 5.30 lakh for right of way leave charges to grant necessary permission for construction of a canal crossing bridge<sup>7</sup> under the project and accordingly division had deposited the same. Further, SECR prepared estimate of ₹ 3.00 crore for construction of a canal crossing bridge<sup>8</sup> under the project and demanded Kota, Division to deposit ₹ 6.00 lakh at the rate of two *per cent* for preparation of plan & estimate of the work with the condition that amount of charges could change after preparation of final estimate. So, initially Division deposited<sup>9</sup> (July 2016) ₹ 6.00 lakh and later Division deposited (September 2016) ₹ 2.71 crore as per final estimate submitted by SECR. The details of payment made to SECR by the Division are given in **Table 3.1.4**.

**Table 3.1.4: Details of payment made to SECR by Division**

S. No.	Cheque No./ demand draft No.	Date	Amount (in ₹)
1.	A568419	13.06.2016	529846
2.	567625	08.06.2017	600000
3.	108369	27.09.2016	27140120
<b>Total payment made</b>			<b>28269966</b>

(Source: Information provided by Divisional office)

Audit further observed the above mentioned work was included in the scope of the work as per lump sum contract executed with the contractor and its cost was included in the contract value of the work. However, this work was executed by SECR separately for which the Division made payment of ₹ 2.83 crore directly to SECR on their demand. As this work was included in the scope of lump sum contract of the project so, the cost of execution of this work was required to be deducted from the payment made to the contractor against the lump sum contract of this project. However, Department did not take any action to deduct or recover the cost of this work and this resulted in excess payment of ₹ 2.83 crore to contractor.

On being pointed out, Engineer-in-Chief, Water Resources Department (July 2024) accepted the audit observation and stated that construction of canal crossing bridge on Railway track at RD 7843 m of main canal was within the scope of the contract and the same was to be executed by the contractor through Railway Department. But, due to non-execution of above

<sup>7</sup> No. 10AK at Km. 743/08-10 between Kalmitra-Kargi Road station on Bilaspur-Katni section

<sup>8</sup> No. 10AK at Km. 743/08-10 between Kalmitra-Kargi Road station on Bilaspur-Katni section

<sup>9</sup> vide Cheque No. 567625 dated 08.07.2016

work by the contractor, the above work was executed by the Department through SECR, Bilaspur and payment was made to the same agency. E-in-C further stated that in compliance to audit observation, department had directed the contractor (September 2023) to deposit ₹ 2.76 crore. In case of non-deposit, it would be recovered from the Security Deposit (SD) of contractor and intimated to the Audit.

However, E-in-C had directed the contractor to deposit only ₹ 2.76 crore while total payment of ₹ 2.83 crore was made to SECR. Thus, recovery of ₹ 6.56 lakh (₹ 28269966- ₹ 27613890) was also required to be made from the contractor.

Reply is awaited at the Government level (December 2024).

**(d) *Excess payment of ₹64.46 lakh to contractor due to non-execution of ‘shifting and reinstallation of HT and LT electric lines’ despite it being included in the scope of work***

As per clause 2.1.3.13 of lump sum contract for Arpa Bhaisajhar Barrage Project, the detailed scope of canal work included shifting and reinstallation of High Tension (HT) and Low Tension (LT) electric lines, Telephone line, Water supply line and any other facility in way of work etc. and obtaining necessary permission thereof where required etc. So, the contractor was required to execute the above work along with other works of construction of canal.

Audit observed that the work of shifting of 33 Kilovolt (KV), 11 KV & LT Line from newly constructed canal at various locations under Sakri, Gariyari Chakarbhatta D/C was executed by the Chhattisgarh State Power Distribution Corporation Limited (CSPDCL), Bilaspur. On the basis of demand note of ₹ 64.46 lakh of CSPDCL, Division made payment of ₹ 64.46 lakh to CSPDCL for this work. The details of payment made by Division to CSPDCL are shown in **Table 3.1.5**.

**Table 3.1.5: Details of payment made to CSPDCL by division**

*(Amount in ₹)*

S. No.	Details of demand note issued by CSPDCL		Details of payment made by Division	
	Demand No./ Date	Amount	Voucher. No./ Date	Amount
1.	6054/24.01.2017	1401495	32/16.03.2017	1401495
2.	6357/27.02.2018	2265600	13/08.03.2018	2265600
3.	2965/22.08.2019	1174128	56/23.08.2019	1174128
4.	8618/22.02.2019	1604423	45/23.02.2019	1604423
<b>Total</b>		<b>6445646</b>		<b>6445646</b>

*(Source: Information provided by Divisional office)*

Audit observed that the shifting of HT/LT electric wire and obtaining necessary permission thereof from the respective Department was included in the scope of work under the lump sum contract. Therefore, the cost of execution of this work was required to be deducted from the payment made to the contractor against the lump sum contract of this project. However,

Department did not take any action to deduct/adjust or recover the cost of shifting of electric line of ₹ 64.46 lakh from the contractor.

On being pointed out, Engineer-in-Chief (July 2024) accepted the audit observation and stated that shifting and reinstallation of HT and LT electric lines was within the scope of contract and the same was to be executed by the contractor but due to non-execution of same by contractor, department got this work executed through Regional Account Officer (RAO), CSPDCL, Bilaspur and payment was made to the same agency. E-in-C further stated that in compliance to audit observation, department had directed the contractor (September 2023) to deposit the same amount. In case of non deposit of the said amount, it would be recovered from the SD of contractor and intimated to Audit.

Reply is awaited at the Government level (December 2024).

**(e) Undue benefit due to application of enhanced rates of agriculture land in LA award.**

Market rate guidelines for land are issued by the Inspector General of Registration (Central Valuation Board) Chhattisgarh every year. Guidelines issued for the year 2018-19 stipulated that market price of double crop land would be 25 per cent more than that of single crop land.

Scrutiny of *Khasra* wise details of LA cases related to Chakarbhatha branch canal at Sakri village related to Arpa Bhaisajhar project revealed that in five cases LA award for acquisition of land was prepared by considering the land as double crop land instead of single crop land despite these lands being mentioned as single crop lands in the online land records (P-II). This resulted in excess payment of compensation to the farmers. Details of these five cases are given in **Table 3.1.6**.

**Table 3.1.6: Details of excess payment of compensation by considering land as double crop instead of single crop land**

(Amount in ₹)

Khasra No.	Area (Ha)	Award was to be calculated/paid				Compensation Calculated by the Department for payment		
		Type of Land/Crop	Market rate/Ha	Rate derived <sup>10</sup>	Award amount (2) x (5)	Type of Land/Crop	Actual award amount	Excess Award (8)-(6)
1	2	3	4	5	6	7	8	9
18/29	0.194	Single	1,75,00,000	3,78,00,000	73,33,200	Double	91,66,500	18,33,300
18/35	0.320	Single	1,75,00,000	3,78,00,000	1,20,96,000	Double	1,51,20,000	30,24,000
19/4	0.433	Single	1,75,00,000	3,78,00,000	1,63,67,400	Double	2,04,68,624	41,01,224
40/4	0.887	Single/Other approach road	2,20,00,000	4,75,20,000	4,21,50,240	Double/Other approach road	5,26,66,397	1,05,16,157
42/26	0.474	Single Crop	1,75,00,000	3,78,00,000	1,79,17,200	Double	2,23,81,579	44,64,379
<b>Total:</b>					<b>9,58,64,040</b>		<b>11,98,03,100</b>	<b>23939060</b>

(Source: Information provided by LAO office Kota, Bilaspur)

<sup>10</sup> Market Rate/Ha. as per single crop + interest for 16 months at the rate of 12 per cent + 100 per cent Solatium (Market rate per ha.)



From the above table it is evident that in five cases, the rates of compensation payable to farmers were calculated by considering the land as double crop i.e. rate applied was 25 *per cent* more than the normal rates mentioned in market rate guidelines issued by Central Valuation Board for single crop irrigated/non irrigated lands despite the fact that the lands were mentioned as single crop land in P-II which is the land record of revenue department. Thus, erroneous application of the market rate guidelines resulted in undue benefit of ₹ 2.39 crore paid as compensation to the farmers.

SDO (Revenue) and LA Officer Kota, District Bilaspur in its reply stated (October 2023) that a joint investigation committee set up by the Collector has investigated the matter and the investigation report has been sent to Water Resources Department and Commissioner, Bilaspur for further necessary action.

Reply has to be seen in light of the fact that the investigation report did not mention the application of enhanced rates of agriculture land in computing compensation payable to farmers after LA award.

Reply is awaited at the Government level (December 2024).

#### **3.1.8.4 Construction of Rehar anicut in Surajpur District**

##### **(a) Construction of Rehar Anicut without ensuring its utility led to wasteful expenditure of ₹ 28.02 crore**

Government of Chhattisgarh (GoCG) accorded (December 2007) AA of ₹ 16.88 crore for construction of diversion scheme over Rehar River in Surajpur block for providing water for generation of 1,500 Megawatt (MW) electricity as well as for irrigation facility of 1,250 ha of cultivable land on the condition that the expenditure would be met from the deposit money of Chhattisgarh State Electricity Board (CSEB) which will be adjusted from water charge on the supply of water to proposed thermal power plant. The estimated cost of ₹ 16.88 crore included head work (₹ 14.35 crore) and canal work (₹ 2.53 crore). The EE of Surajpur Division conducted survey for the proposed canal and observed non availability of command area for irrigation on both sides of canal due to large volume of cutting of earthwork for canal work near the river. As per the survey report, the diversion scheme was not appropriate/feasible for the selected site. The SE, Shyam Barnai Project Circle, Ambikapur informed (2008) CE Hasdeo Basin Bilaspur that the command area of 1250 ha mentioned in the AA could not be achieved even after construction of proposed canal, but supply of water for generation of electricity was also proposed in the project, therefore construction of anicut would be appropriate instead of diversion scheme. The CE (CSEB) in June 2008 also suggested CE, Hasdeo basin, Bilaspur for not constructing the diversion scheme on the ground of high cost of supply of water. However, GoCG accorded revised AA of ₹ 27.06 crore (July 2009) for the diversion/anicut scheme removing the condition of cost bearing by CSEB. This project was later financed from NABARD which sanctioned (March 2011) this project with funding of ₹ 26.67 crore.

The revised TS of ₹ 24.63 crore for weir construction was accorded (August 2009) by the CE, Hasdeo Basin, Bilaspur under diversion/anicut scheme. The work was awarded (December 2009) to contractor with contract

amount of ₹ 17.08 crore and stipulated period of completion of 21 months. During execution of work, extension of time was sanctioned on seven occasions to the contractor by the competent authority on several grounds such as lack of fund, non-availability of labourers, villagers' agitations, incidental rain, delay in supplementary sanction at government level etc. The work was completed (March 2018) and final bill was paid in August 2019 with total expenditure of ₹ 28.02 crore.

Scrutiny of records of the CE, Hasdeo Ganga Basin, WRD, Ambikapur revealed that the above scheme was designed originally for water supply to thermal power project for generation of 1500 MW electricity being constructed by the CSEB and for irrigation of 1250 hectare land through canal. However, CSEB refused (June 2008) to take water from the scheme due to very high cost of construction. Despite being aware of the fact that project was not feasible for irrigation through canal due to high cutting/hilly area, the department went ahead with the project with NABARD financing for construction of weir (head work) without canal and payment was made to contractor for total work done of ₹ 28.02 crore.

However, the constructed structure was neither being used to supply water to any power plant or industry nor was any command area for irrigation available nearby. Thus, the constructed structure served no purpose and hence the expenditure incurred remained wasteful. Further, joint physical verification of the anicut conducted (December 2022) by Audit revealed that the structure has partially sunk in the water and was in dilapidated condition, as evident from the photographs given below.

**Photograph 3.1.3 and 3.1.4 : Damaged structure and gate of Rahar anicut**



Date of photograph: 07.12.2022

**(b) Execution of concrete work with lower specifications**

It was also observed that the Plain Cement Concrete (PCC) and Reinforced Cement Concrete (RCC) works executed in the construction of anicut were of lower specification as the acceptable criteria of comprehensive strength of M-10 and M-20 concrete was not adhered to, as mentioned below:

➤ ***Execution of PCC and RCC work with lower grade of concrete***

The structures of irrigation related works (like anicuts, barrage, diversion scheme) are exposed to moderate environment, which is explained by Indian Standard 456:2000 code read with Table-3 as an environment, where concrete surfaces settled from severe rain or concrete is continuously under water or concrete is in contact or buried under non-aggressive soil/ground water. In such environmental condition, the minimum grade for PCC & RCC should be M-15 & M-25 respectively, as prescribed in IS code under clause 6.1.2 read with Table 5. However for construction of anicut, 29321.04 cum of PCC (M-10) work amounting to ₹ 5.97 crore and 6644.26 cum of RCC (M-20) amounting to ₹ 1.90 crore was executed by the contractor. Thus, against requirement of M-15 and M-25 for PCC and RCC works respectively, lower grade of concrete works were executed in contravention to the standards given in IS 456:2000.

➤ ***Non-Compliance to the standard compressive strength requirement in execution of concrete work***

IS Code 456:2000 provides that acceptable criteria of comprehensive strength of execution of M-10 and M-20 should be 130 kg/cm<sup>2</sup> and 240 kg/cm<sup>2</sup> respectively. Scrutiny of test reports of M-10 and M-20 concrete grades of work executed by the contractor revealed that the comprehensive strength achieved for these grades ranged from 102.22 kg/cm<sup>2</sup> to 104.44 kg/cm<sup>2</sup> and 233.33 kg/cm<sup>2</sup> to 237.77 kg/cm<sup>2</sup> respectively, which were below their respective acceptable criteria and the department did not monitor the execution of work as per standards. Thus, execution of below specification work of cement concrete work compromised the quality of structure as evident from the fact that the structures of weir and pier were found damaged in May 2021, after completion of work. The CE, Hasdeo Ganga Basin, Ambikapur, in the investigation report of damaged structure has mentioned that due to foundation settlement under gate no. 4, 5, 6 and 7, weir body and pier of structure got damaged.

On this being pointed out, the EE (December 2022) replied that due to heavy rainfall the pier, diaphragm wall and structural gate were damaged. EE further stated that an estimate amounting to ₹ 18.66 crore for repairing of damaged headwork of anicut/diversion scheme was sent (September 2022) to the GoCG, WRD which was not sanctioned by the competent authority till September 2023.

However, the average rainfall data of Surajpur during 2018 to 2021 do not support the reply of EE. Further, SE in the investigation report mentioned that damage in weir body wall and pier was due to foundation settlement and boiling of water and also observed non-execution of the construction work as per the approved design while CE attributed the damage to settling of foundation. This indicates lack of monitoring/supervision of construction work by the WRD.

Thus, injudicious decisions of Department to construct Rehar anicut without ensuring its utility and with substandard concrete work resulted in wasteful expenditure of ₹ 28.02 crore.

Reply is awaited at the Government level (December 2024).

### 3.1.8.5 Non-maintenance of Annual Inspection Register

As per clause 8.016 of Works Department Manual, the annual/periodical inspection of irrigation works is to be carried out by various officers (CE/SE/EE/AE) and as per clause 8.017, a four yearly programme of inspection works shall be framed by the inspecting officer indicating the work to be inspected year-wise and the results of annual/periodical inspection of Irrigation works should be recorded by the inspecting officer in the Annual Inspection Register maintained at the division level.

Scrutiny of records in all 19 selected divisions revealed that no such records related to the annual/periodical inspection of irrigation works carried out by various officers (CE/SE/EE/AE), were maintained. Thus, due to non-maintenance of annual inspection Register, Audit could not ensure that the periodical inspections were being done by the competent technical authority for analysing the required maintenance and repairs of the asset created through the NABARD assisted loan.

Reply is awaited at Government level (December 2024).

### 3.1.8.6 Achievement of Irrigation Potential

The main deliverable of an irrigation project is the creation and utilization of contemplated Irrigation Potential (IP). IP created is the total area which can be irrigated from a project after its completion. Targets were set in each project for creation of IP in the Detailed Project Report. Achievement of these targets was crucial for meeting the overall objectives of projects.

The objective of availing loan from NABARD was to complete the incomplete/new projects and to create IP. The position of phase wise targets fixed vis-a-vis creation of IP in respect of NABARD assisted RIDF loan for irrigation projects, is shown in **Table 3.1.7**.

**Table 3.1.7: Phase wise targets and achievements of IP creation proposed under NABARD (as on 31 March 2022)**

Phase	No. of projects sanctioned	Projects completed	Incomplete projects	Targeted IP (ha)	Created IP (ha)	Percentage of creation against Targeted IP
XVIII (2012-13)	02	02	00	813	813	100
XIX (2013-14)	19	15	04	7957	5882	74
XX (2014-15)	21	16	05	77940	54728	70
XXI (2015-16)	19	13	06	17252	12879	75
XXII (2016-17)	19	15	04	71383	70728	99
XXIII (2017-18)	17	06	11	8041	2365	29
XXIV (2018-19)	28	12	16	15489	3283	21
XXV (2019-20)	32	13	19	13750	1281	09
XXVI (2020-21)	21	2	19	7980	31	00
XXVII (2021-22)	7	0	7	1914	00	00
<b>Grand Total</b>	<b>185</b>	<b>94</b>	<b>91</b>	<b>222519</b>	<b>151990</b>	<b>68</b>

(Source: Information provided by E-in-C office)

It can be seen from the above table that target had been achieved only in phase XVIII (2012-13) and XXII (2016-17).

Scrutiny of test checked 39 agreements/works<sup>11</sup> executed by 20 divisions related to creation of IP revealed that IP of only 142 ha (07 per cent) had been created against the targeted IP of 1953 ha in three completed works out of 23 completed works. Further, six works were finalized incompletely due to delay in LA process and only 2450 ha (30 per cent) of IP was created against the targeted IP of 8277 ha. Audit further found that in nine out of ten incomplete works IP of 15268 ha (54 per cent) was created against the targeted IP of 28499 ha. The details are shown in **Table 3.1.8**.

**Table 3.1.8: Short/Non creation of IP due to delay in LA process**

(IP in ha. and Exp. in ₹ crore)						
No. of works	Expenditure	Designed IP	IP created	Non/short creation of IP	IP Created (in per cent)	Status of work
<b>Nil/short creation of irrigation potential due to delay in LA process and other technical issues</b>						
09	344.02	28499	15268	13231	54	Incomplete due to LA process, statutory clearances, covid-19 pandemic etc.
Incomplete finalization of work due to non completion of LA process and non execution of key components of canal						
06	36.00	8277	2450	5827	30	Incomplete Final
<b>Nil/Short creation of IP even after completion of works/agreements</b>						
03	40.12	1953	142	1811	07	Completed

(Source: Information provided by divisional office)

It is evident from the above table that nine works remained incomplete due to delay in LA process, statutory clearances, covid-19 pandemic etc and delay ranged from 32 months to nine years and three months and this led to blockade of funds of ₹ 344.02 crore. Further, total expenditure of ₹ 36 crore was incurred on six works and these works were incomplete due to delay in LA process and non execution of key component of canal and other technical issues. Audit further found that three works were completed after incurring expenditure of ₹ 40.12 crore but targeted IP was not created due to irregular sanction of the project without ensuring availability of land for construction of canal and other land issues. (**Appendix 3.1.2**).

Reply is awaited at the Government level (December 2024).

### **3.1.9 Conclusion**

NABARD assisted RIDF Fund was created with objective for giving support to the State Government for quick completion of ongoing and incomplete projects. Audit observed that out of 60 projects sanctioned during the period 2019-20 to 2021-22 through NABARD assisted Rural Infrastructure Development Fund, only 15 projects were completed and 45 projects remained incomplete as of March 2022.

Audit test checked 39 works and observed that 15 works were still incomplete due to various reasons viz. delay in Land Acquisition (LA), slow progress of work during covid-19 and overlapping of command area in canal networks

<sup>11</sup> Completed : 23, Incomplete Final: 06, Incomplete: 10

and other issues etc. There was short/non-creation of Irrigation Potential (IP) of 17,715 ha (48 *per cent*) against the designed/proposed IP of 36,776 ha due to delay in completion of projects.

In contravention of GoCG's order (December 2013), four divisions of WRD had floated tender for six works with Probable Amount of Contract (PAC) amounting to ₹ 40.63 crore during 2016-20 and also commenced the execution of work without completing the land acquisition process and all these works remained incomplete as of (June 2024) due to delay in land acquisition related issues. For the Kalmahar Diversion scheme, due to non-execution of canal work, an expenditure of ₹ 2.06 crore incurred on construction of head work was rendered wasteful as the structures were not put to use since the last 15 years and the objective of creating irrigation potential of 262 ha could not be achieved. Construction of weir (head work) without canal for the diversion scheme over Rehar River in Surajpur block without ensuring its utility led to wasteful expenditure of ₹ 28.02 crore.

In Arpa Bhaisajhar Major project, Audit observed that work was commenced before obtaining required statutory clearances viz forest clearance, environment clearance, inter-state clearance and approval of DPR by CWC. Further, due to delay in land acquisition process the project remained incomplete, with construction of only 329.46 km length of canal having been completed out of the designed length of 386.90 km as per the DPR approved by the CWC. Further, the designed Irrigation Potential (IP) was not achieved due to non-completion of the canal work even after lapse of more than 10 years from commencement of the work.

### **3.1.10 Recommendations**

1. *Efforts should be made to complete the irrigation projects timely to achieve designed irrigation potential of the project.*
2. *Technical sanction of Head work and canal work should be accorded as a whole after conducting detailed survey to assess/ensure availability of land for canal work before taking up the project.*
3. *All statutory clearances should be obtained before commencement of construction work to avoid delay in execution of project.*

## AGRICULTURE DEVELOPMENT, FARMER WELFARE AND BIOTECHNOLOGY DEPARTMENT

### 3.2 Bringing Green Revolution to Eastern India

#### 3.2.1 Introduction

Bringing Green Revolution to Eastern India (BGREI) programme was initiated in 2010-11 by Government of India to address the constraints limiting the productivity of "rice based cropping systems" in the seven States<sup>12</sup> of eastern India. The goal of this programme was to promote improved crop production technologies of major crops and to harness the water potential for enhancing rice production in eastern India.

Initially, BGREI comprised three broad categories of interventions, namely (i) block demonstrations (ii) asset building activities such as construction of check dam, minor irrigation tank and other water resources development works, and (iii) site specific activities for facilitating petty works such as construction/renovation of irrigation channels/electricity for agricultural purposes in a cluster approach for convenience and cost effectiveness. During 2013-14, post-harvest management was included as an intervention for providing marketing support to farmers for their produces. BGREI was implemented as a sub-scheme of *Rashtriya Krishi Vikas Yojana* (RKVY). In the year 2021-22, GoI subsumed the BGREI sub-scheme with the National Food Security Mission (NFSM) for the period 2021-25.

#### 3.2.2 Organisational Set-up

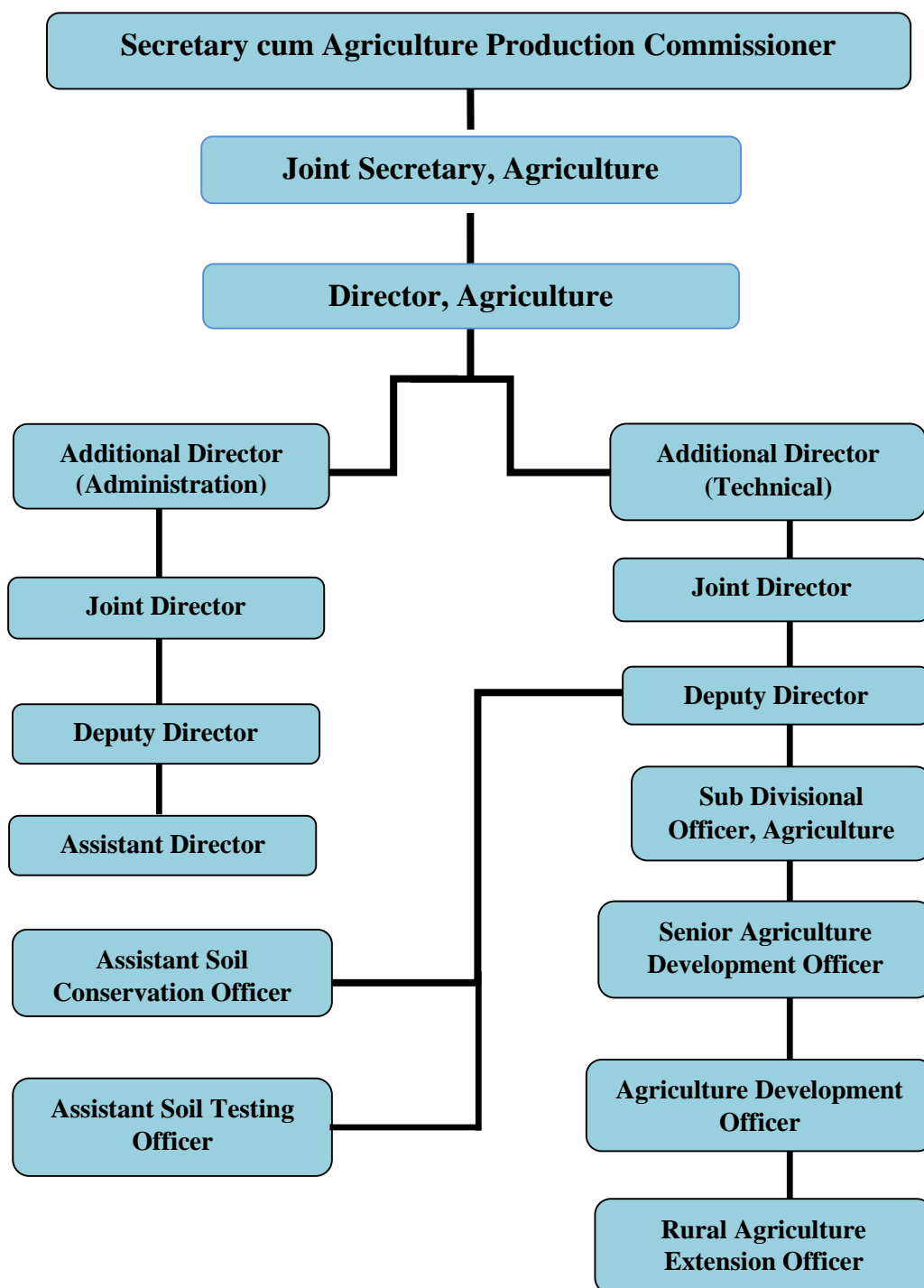
The BGREI scheme is implemented by the Agriculture Department under the overall control of Additional Chief Secretary/Principal Secretary/Secretary/Joint Secretary at the State level, who acts as the Chief Controlling Officer while the Director, Agriculture is the functional head of the Department at State level. The Director, Agriculture is assisted by Additional Directors, Agriculture (ADAs), Joint Directors, Agriculture (JDAs) at divisional level and Deputy Directors, Agriculture (DDAs) at district level. The flow chart showing organisational set up of the Department is given in **Chart 3.2.1**:

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<sup>12</sup> Assam, Bihar, Chhattisgarh, Jharkhand, Odisha, Eastern Uttar Pradesh and West Bengal



Chart 3.2.1 : Organisational set-up of Agriculture Department



### **3.2.3 Audit Objectives**

The Compliance audit of BGREI was taken up with the objective of assessing:-

- Whether BGREI scheme was being implemented in a planned manner in compliance to the scheme guidelines of Government of India;
- Whether different interventions under the scheme such as block demonstration, asset building, site specific activities and marketing support including post-harvest management were executed efficiently and effectively;
- Whether funds were released, accounted for and utilized by the department, economically and monitoring/evaluation of the scheme have been done.

### **3.2.4 Audit criteria**

The audit findings were benchmarked against the following criteria:

- BGREI Scheme Guidelines 2015;
- Instructions issued by Central Government and State Government from time to time;
- Minutes of State Steering Committee, District Steering Committee, State Action Plan (SAP), District Action Plan (DAP);
- Annual Monitoring report of Technical backstopping by Central Rice Research Institute (CRRI)/State Agriculture Universities (SAUs)/Indian Council of Agriculture Research (ICAR), Report of National Level Monitoring Team (NLMT), Annual Progress Report;
- Impact Evaluation Report and Evaluation Studies by State level agencies, Comprehensive State Agricultural Plan.

### **3.2.5 Scope of Audit**

The Compliance Audit of BGREI was conducted covering the period of 2017-22. The scheme was functional in 14 out of the 28 districts in the State. Eight<sup>13</sup> out of 14 districts were selected through Simple Random Sampling without Replacement (SRSWOR) method. Apart from Directorate, Agriculture, Audit covered the implementing unit of Deputy Director, Agriculture (DDA) and Assistant Soil Conservation office (ASCO) in the selected districts for compliance audit. The draft report was forwarded to the State Government in February, 2023. The reply of the Government on report was received in June, 2023. The replies of the State Government had been suitably incorporated in the Report.

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<sup>13</sup> Dhamtari, Balod, Kanker, Balarampur, Kondagaon, Jagdalpur, Surajpur and Durg

## Audit findings

### 3.2.6 State Action Plan

#### 3.2.6.1 Preparation of State Action Plan

According to para 9 of BGREI guidelines, the provision for implementation of scheme will be made annually under RKVY on the basis of action plan approved by GoI. Further, as per para 4.2.1 of the guidelines, the State Steering Committee (SSC) will meet every quarter and finalise the State Action Plan (SAP) in consultation with ICAR/ SAUs and other stake holders for implementation of BGREI.

During the period 2017-22, the SAP was prepared every year for onward submission to GoI, except in the year 2021-22, as detailed in **Table 3.2.1**.

**Table 3.2.1: Details of SAP proposal, approval and SSC meetings**

Year	Date of submission of SAP to GoI	Date of Approval of SAP by GoI	Date of meeting of SSC
2017-18	6.9.2017	25.10.2017	14.11.2017
2018-19	24.5.2018	06.06.2018	30.05.2018
2019-20	21.5.2019	29.05.2019	04.02.2020
2020-21	19.6.2020, 24.08.2020	23.06.2020, 28.08.2020	-
2021-22	-	-	-

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

As evident from above table, only three meetings of SSC were held during the five year period of 2017-22 instead of quarterly meetings. Further, the meetings were held after submission of SAP to the GoI which indicates that SAP was not discussed/finalised in SSC before submitting it to GoI. Moreover, in 2020-21 no meeting of SSC was conducted. Thus, various measures needed for finalisation of plan such as review of district wise physical and financial progress, review of technical backstopping by CRRI/ICAR/SAU and involvement of all the stake holders as envisaged in the guidelines were not carried out due to delay/not conducting the prescribed number of meetings of SSC before sending the plan to GoI.

Scrutiny of approved action plan revealed that targets included in the SAP decreased over the period of 2017-21, as detailed in **Appendix 3.2.1**.

- Physical target of demonstration area of rice was decreased by 51 per cent<sup>14</sup> from 49136 hectare to 24157 hectare during the period 2018-21.
- Allocation/ Provision of fund for stress tolerant varieties in demonstration ranged from seven to 27 per cent against the norms of 30 per cent prescribed in the BGREI guidelines.
- Targets approved by the GoI in various interventions under BGREI such as production of seeds, distribution of seeds, nutrient management and asset building decreased by 60 per cent, 68 per cent, 33 per cent

<sup>14</sup> (Physical target of 2017-18-physical target of 2020-21) \*100/Physical target of 2017-18=(49136-24157)\*100/49136=51 per cent

and 82 *per cent* respectively from the year 2017-18 to 2020-21, as detailed in **Appendix 3.2.1**.

Government replied (June 2023) that targets for both Central and State sponsored schemes were given final shape during the review meetings conducted by Director/Secretary, Agriculture and achievements were reviewed time and again. Targets for demonstrations were fixed on the basis of recommendation of districts during review meetings within norms and ceilings fixed by the GoI. It further stated that Vice Chancellor nominated in the SSC represented the SAU and thus required stakeholders were involved at the SSC level.

The reply is not tenable because records indicating receipt of district level proposals were not available. Further, it was also observed that SAP was finalised in the review meeting conducted by Secretary with the district level officials without involving all stakeholders of SSCs as envisaged in the guidelines.

### **3.2.7 Programme implementation**

The programme consisted of a bouquet of four broad categories of interventions, *viz*; (i) Block demonstrations of rice and wheat (ii) Asset building activities consisting of water conservation and utilization (iii) Site specific activities for facilitating the petty works such as construction/renovation of irrigation channels/electric power supply for agriculture purposes and (iv) Post-harvest management.

#### **3.2.7.1 Block Demonstration**

Block demonstration is one of the major components/intervention under the scheme with 40 *per cent* allocation of fund. The various types of demonstrations for rice included System of Rice Intensification (SRI), Direct Seeded Rice (DSR), Hybrid Rice Technology, Line transplanting, Stress Tolerant varieties and improved package of practices. Status of targets and achievement under the various types of demonstration are provided in **Appendix 3.2.2**. At least 30 *per cent* of total rice demonstration was required to be conducted under cropping system based approach.

##### **3.2.7.1(i) Decrease in rice area demonstration**

The position of physical and financial target and achievement of rice and wheat area demonstration under BGREI scheme in the State during the period 2017-21 is as detailed in **Table 3.2.2**.

**Table 3.2.2: Target and achievement of demonstration of rice and wheat in the State during 2017-21**

Year	Rice				Wheat			
	Physical target	Physical achievement	Financial target	Financial achievement	Physical target	Physical achievement	Financial target	Financial achievement
	(in hectare)		(₹ in crore)		(in hectare)		(₹ in crore)	
2017-18	49136	49136	44.42	44.42	6620	5533	4.97	3.62
2018-19	25205	25205	26.53	26.53	9211	9211	8.29	8.29
2019-20	28679	28579	31.58	31.58	10961	10961	9.86	9.86
2020-21	24157	24159	27.54	18.16	9561	9561	8.60	7.75
2021-22	0	0	0	0	0	0	0	0

(Source: Data provided by the department and compiled by Audit)

It is clear from the above table that physical target of demonstration area of rice decreased from 49,136 hectare in the year 2017-18 to 24,157 hectare (51 *per cent*) in the year 2020-21. The financial outlay for rice was also reduced from ₹ 44.42 crore to ₹ 27.54 crore (38 *per cent*) during this period. Further, it was observed that there was 66 *per cent* increase in demonstration area of wheat in 2019-20 in comparison to 2017-18. Similarly, the financial allocation for wheat demonstration was increased over the years during 2017-20. No allocation was made under the scheme during the year 2021-22.

Government replied (June 2023) that expenditure was made as per intervention wise sanctions provided by order of GoI.

However, the physical targets and financial outlays were generally decreased over the years which indicates that rice demonstration was not given adequate priority under the scheme by the Department.

### **3.2.7.1(ii) Selection of beneficiaries without prioritisation of SCs and women farmers**

According to para 12 of BGREI guidelines regarding criteria for identification of areas and beneficiaries, the allocation of funds will be made for General, Special Component Plan (SCP) for scheduled castes (SCs) and Tribal Sub Plan (TSP) for scheduled tribes (STs) as per the proportion of these categories in state population. Besides, at least 33 *per cent* of the funds will be earmarked for small and marginal farmers and at least 33 *per cent* of fund provision will be made for women farmers.

Accordingly, selection of beneficiaries under the scheme is required to be done in the respective categories (General, SC, ST and Women farmers) in the same ratio as mentioned in the guidelines regarding fund allocation.

Further, as per para 14.3 of the guidelines, the size of each cluster demonstration of rice and wheat will be at least 100 hectare (ha). For each participating farmer, at least 0.4 hectare area will be included in demonstration which should not exceed two hectares.

In the eight selected districts, Audit observed that total 68,828 farmers with total area of 54,225 hectares of land were selected for block demonstration, as detailed in **Table 3.2.3**.

**Table 3.2.3: Details of beneficiaries selected for block demonstration in the selected districts during 2017-21**

District	Total farmers selected (in nos.)	Total area (in ha.)	Total SC farmers (in nos.) (per cent)	Area (in ha.)	Total ST farmers (in nos.) (per cent)	Area (in ha.)	Total women farmers (in nos.) (per cent)	Area (in ha.)
Dhamtari	9620	9209	543(5.64)	532.35	3252(33.8)	2901.71	790(8.21)	639.16
Kanker	5750	3500	325(5.65)	175.00	2651(46.1)	1750.00	522(9.07)	315.00
Balod	5929	6350	443(7.47)	468.00	1981(33.41)	1893.00	626(10.55)	520.00
Kondagaon	2746	2300	30(1.09)	23.40	1992(72.54)	1680.00	305(11.1)	268.45
Jagdalpur	2160	2700	-	-	1684(77.96)	2106.00	276(12.77)	220.80
Balrampur	17938	15166	145(0.8)	86.00	15787(88)	12542.00	280(1.56)	229.00
Surajpur	20090	9700	581(2.89)	278.00	9235(51.48)	4385.00	236(1.17)	262.00
Durg	4595	5300	328(7.13)	387.30	364(7.92)	398.10	336(7.31)	269.00
<b>Total</b>	<b>68828</b>	<b>54225</b>	<b>2395(3.47)</b>	<b>1950.05</b>	<b>36946(53.67)</b>	<b>27655.81</b>	<b>3371(4.89)</b>	<b>2723.41</b>

(Source: Data provided by the department and compiled by Audit)

The above table indicates that only 4.8 *per cent* women farmers were selected for demonstration. Further, representation of scheduled caste farmers in the scheme was only 3.5 *per cent* which was not in proportion to their representation (13 *per cent*) in the total population.

Thus, it is evident from the above table that the prescribed allocation for scheduled caste and women farmers could not be achieved due to the lower participation of scheduled caste and women farmers.

The data relating to small and marginal farmers was not provided by the department. So, in the absence of data, Audit could not ascertain that the required 33 *per cent* of total funds were allocated to small and marginal farmers, as per the scheme guidelines.

Government replied (June 2023) that the scheme was being implemented after approval of gram panchayats. Practically it was not feasible that 30 *per cent* small, marginal and women farmers hold cultivable land in 100 hectare cluster demonstration. Therefore, it was mere coincidence that small, marginal and women beneficiaries' representation in cluster demonstration was not in proportion to prescribed percentages.

Fact remains that schedule caste and women farmers were not adequately represented under the scheme. Further, data of small and marginal farmers taken up for demonstration was also not maintained by the department.

### **3.2.7.1(iii) Coverage under Stress Tolerant Varieties and cropping system based approach**

Para 14.1 of the guideline provides various types of demonstrations for rice such as System of Rice Intensification (SRI), Direct Seeded Rice (DSR), Hybrid Rice Technology, Line Transplanting, Stress Tolerant Varieties and Improved Package of Practices (variety, nutrient management, integrated pest management etc.). Out of funds earmarked for rice demonstrations, 30 *per cent* will be allocated for the promotion of stress tolerant varieties.

Further, State should conduct at least 30 *per cent* of total rice demonstrations under cropping system-based approach. This entails those demonstrations to be conducted in cropping sequence on same plot of land to utilise rice fallow areas through cultivation of wheat/coarse cereals/pulses/oilseeds as second crop. The approved rate of assistance for stress tolerant varieties was ₹ 7,500 per hectare for the year 2017-18 and ₹ 9,000 per hectare for the period 2018-21.

The year wise fund allocation under demonstration of stress tolerant varieties is as given in **Table 3.2.4**.

**Table 3.2.4: Details of fund allocation under stress tolerant demonstration**

(₹ in crore)

Year	Norms for assistance (₹ per hectares) (1)	Financial allocation under Cluster demonstration (2)	Stress tolerant varieties	
			Financial allocation (3)	Per cent w.r.t column 2
2017-18	7500	44.42	11.25	25.21
2018-19	9000	26.53	1.89	7.12
2019-20	9000	31.58	8.55	27.07
2020-21	9000	27.53	3.6	13.08
<b>Total</b>		<b>130.06</b>	<b>25.29</b>	<b>19.44</b>

(Source: Information provided by the department)

It is clear from the above table that the allocation made for stress tolerant varieties during the period was in the range of 7-27 *per cent* which was less than the norms of 30 *per cent* stipulated in the guidelines.

**Cropping system based approach:** Scrutiny of records in the eight selected districts revealed that during the period 2017-21 rice demonstration under cropping system based approach ranged from 5.56 to 27.27 *per cent* on 15 occasions out of 20 in five districts, namely Dhamtari, Balrampur, Surajpur, Balod and Durg, as detailed in **Appendix 3.2.3**. Thus, the norms of minimum 30 *per cent* of rice demonstration under cropping system based approach were not followed in five checked districts though at the State level, Department achieved the target for cropping system based approach.

Government (June 2023) did not provide any specific reply regarding stress tolerant varieties and cropping system-based approach.

Thus, norms specified in the guidelines regarding demonstration of stress tolerant varieties and cropping system based approach were not followed by the Department.

### 3.2.7.2 *Production and distribution of hybrid seeds*

#### 3.2.7.2(i) *Shortfall in production of Hybrid seeds*

As per para 16 of BGREI guidelines “Assistance will be provided to National Seed Corporation (NSC)/ State Seed Corporation/Private companies authorised by State for production of seed of varieties which were prevalent in last 10 years, at farmer’s fields within the State. This assistance at the rate of ₹ 2,000 per quintal for high yielding varieties (HYVs) and ₹ 10,000 per quintal for hybrid seeds would be provided under the scheme.



The targets and achievements of seed production varieties less than 10 years old is as detailed in **Table 3.2.5**.

**Table 3.2.5: Seed production of varieties less than 10 years old**

Year	Components	Target		Achievement till March of the same year	
		Physical (in Quintal)	Financial (₹ in crore)	Physical (in Quintal)	Financial (₹ in crore)
2017-18	Hybrid Rice ₹ 5000 per quintal or 75 per cent	3000	1.50	0	0.00
	Certified seeds rice ₹ 1000 per quintal or 75 per cent	40525	4.05	30051	2.41
2018-19	Hybrid Rice ₹ 10000 per quintal or 75 per cent	500	0.50	100	0.00
	Certified seeds rice ₹ 2000 per quintal or 75 per cent	14080	2.82	31343	2.61
2019-20	Hybrid rice ₹ 10000 per quintal or 75 per cent	360	0.36	0	0.00
	Certified seed ₹ 2000 per quintal or 75 per cent	17940	3.59	53689	3.13
2020-21	Hybrid rice ₹ 10000 per quintal or 75 per cent	0	0.00	0	0.00
	Certified seeds ₹ 2000 per quintal or 75 per cent	17210	3.44	34133	1.90

(Source: Information provided by the department)

During 2017-21, only 100 (2.5 per cent) quintals of hybrid rice seeds were produced against the target of 3,860 quintals and production of hybrid rice was nil in four out of five years. In the year 2020-21, the target of hybrid seeds reduced to zero which indicates lack of initiative by the Department. Further it was noticed that production of certified seeds was given more priority than hybrid seeds even though the productivity of hybrid seeds was more in comparison to certified seeds.

Government replied (June 2023) that since the production of hybrid seeds is highly technical, therefore farmers hesitate to take up production of hybrid seeds. However, HYVs seeds of State (certified seeds) were more popular among farmers; therefore, certified seeds were produced in accordance with demand.

Reply is not acceptable as the GoI, while approving the State action plan, emphasised (June 2020) on the production of hybrid seed. However, the Department and implementing agency i.e. (Chhattisgarh Rajya Beej evam Krishi Vikash Nigam Limited) did not take necessary initiative to achieve target for growing hybrid varieties of seeds in farmer's fields.

### **3.2.7.2 (ii) Distribution of Hybrid seeds**

As per para 15 of the guidelines, seed producing agencies such as NSC/State Seed Corporation/SAU/ICAR institutes/Private companies authorised by State will distribute seeds of rice and wheat in identified districts for the varieties which are not older than 10 years. The assistance on HYVs seed of hybrid rice will be ₹ 100 per kg or 50 per cent of the cost, whichever is less. Further, it was instructed by GoI in the allotment order for the year 2020-21 that preference should be given for distribution of Hybrid rice seeds.

(a) ***Short achievement in distribution of hybrid seeds to farmers under BGREI***

The physical and financial progress of distribution of seeds of varieties less than 10 years old during 2017-21 is as detailed in **Table 3.2.6**.

**Table 3.2.6: Seed distribution of varieties less than 10 years old**

Year	Components	Target		Achievement	
		Physical (in Quintal)	Financial (₹ in crore)	Physical (in Quintal)	Financial (₹ in crore)
2017-18	Hybrid Rice ₹ 5000 per quintal or 50 per cent	5000	2.50	5000	2.50
	Certified seeds rice ₹ 1000 per quintal or 50 per cent	86050	8.61	86050	8.61
2018-19	Hybrid Rice ₹ 10000 per quintal or 50 per cent	4632	4.63	1667	1.21
	Certified seeds rice ₹ 2000 per quintal or 50 per cent	10000	2.00	54188	5.42
2019-20	Hybrid rice ₹ 10000 per quintal or 50 per cent	2000	2.00	613	0.61
	Certified seeds ₹ 2000 per quintal or 50 per cent	29480	5.90	67610	7.28
2020-21	Hybrid rice ₹ 10000 per quintal or 50 per cent	1284	1.28	1085	0.46
	Certified seeds ₹ 2000 per quintal or 50 per cent	28000	5.60	40279	3.54

(Source: Information provided by the department)

It is clear from the above table that the targets fixed for distribution of hybrid seeds were not achieved during the period 2017-21 except in the year 2017-18. However, the quantity of certified seeds distributed during the period 2017-21 was 62 per cent more than the target fixed for that component. In 2018-19, distribution of certified seeds exceeded the target fixed. Thus, distribution of certified seeds was given preference over the hybrid seeds even though the crop cutting results show higher yield in hybrid seed demonstration in comparison to certified seeds.

Government replied (June 2023) that certified seeds were supplied more than the target due to higher demand of certified seeds in comparison to hybrid seeds. Further, due to increase in awareness among farmers towards hybrid seeds, they also purchased hybrid seeds not only through departmental schemes but also from their own resources.

Reply is not acceptable as the targets allocated for distribution of hybrid seeds were not achieved in the years 2018-21 even though it was instructed by GoI to give more preference for distribution of hybrid seeds. Further, as evident from the reply despite demand of hybrid seeds as farmers purchased the same from their own resources, the Government could not achieve the target of distribution of hybrid seeds.

(b) ***Irregular purchase of hybrid seeds from private firms instead of authorised agencies without ensuring quality***

The department while allocating the targets every year for implementation of the scheme in the district issued instructions that all the purchase of seeds should be made from Beej Nigam/MARKFED/ Primary Co-operative

Societies timely so that the seeds are provided to the farmers before sowing season after conducting necessary quality tests.

Scrutiny of records in office of DDA Surajpur and Jagdalpur revealed that during the period 2018-21, the two districts had purchased 502 quintals and 147 quintals of hybrid seeds of rice respectively from private local firms in violation of the above instructions for which subsidy payment of ₹ 0.61 crore was made to the firm/farmers. The quality of hybrid seeds purchased from private firms was not verified before distribution of seeds to the farmers.

Government replied (June 2023) that since Beej Nigam, Jagdalpur and Surajpur informed that agency authorised by the Government i.e. Chhattisgarh Rajya Beej evam Krishi Vikas Nigam Limited did not agree to supply the hybrid seeds, therefore the purchases were made from registered private firm at local level.

The reply indicates that the purchase and distribution of hybrid seeds in accordance with the norms was not ensured due to purchase of seeds from private firm without ensuring necessary quality tests.

### **3.2.7.3 Asset Building**

#### **3.2.7.3(i) Inadequate expenditure in asset building leads to non-fulfillment of technological advancement in agricultural implements**

Para 13.1 of scheme guidelines stipulates that 20 *per cent* of the total funds allocated for various interventions should be made for asset building interventions (farm machinery and irrigation devices). The details of fund allocation and expenditure incurred on Asset building during the period 2017-21 are as detailed in **Table 3.2.7**.

**Table 3.2.7: Detail of fund allocation and expenditure for asset building**

(₹ in crore)

Year	Total allocation under the scheme	Allocation on Asset building	Expenditure on Asset building (Achievement)	Percentage of allocation on Asset building to total allocation	Percentage of expenditure on Asset building to total allocation
<b>Rice</b>					
2017-18	111.05	21.01	15.10	18.92	13.60
2018-19	65.30	9.95	9.95	15.23	15.23
2019-20	78.95	11.85	11.85	15.01	15.01
2020-21	68.84	10.32	9.69	14.99	14.08
<b>Total</b>	<b>324.14</b>	<b>53.13</b>	<b>46.59</b>	<b>16.39</b>	<b>14.37</b>
<b>Wheat</b>					
2017-18	7.25	1.45	0.08	20	1.08
2018-19	16.58	3.32	3.32	20	20.00
2019-20	19.73	3.95	3.95	20	20.00
2020-21	17.21	3.44	0.58	20	3.37
<b>Total</b>	<b>60.77</b>	<b>12.16</b>	<b>7.93</b>	<b>20.01</b>	<b>13.05</b>
<b>Grand Total</b>	<b>384.91</b>	<b>65.29</b>	<b>54.52</b>	<b>16.96</b>	<b>14.16</b>

(Source: Data provided by the department and compiled by audit)

It is clear from the above table that allocations for asset building under the rice intervention component were not made according to the norms of 20 *per cent*

during the period 2017-21. Although the average fund utilisation was 87 *per cent*, the expenditure incurred for asset building out of the total allocation under the scheme ranged between 13 to 15 *per cent* during 2017-21 which was less than the desired allocation of 20 *per cent* as per guidelines. For wheat the allocations were made in accordance to the norms of 20 *per cent* during the period 2017-21. However, the average fund utilisation against the allocated fund was 65 *per cent*, expenditure incurred out of the total allocation was 1.08 *per cent* and 3.37 *per cent* in the years 2017-18 and 2020-21 respectively which was far below than the prescribed norms.

Government replied (June 2023) that GoI had approved from time to time, the proposals of State Government relating to reduction of expenditure on asset building and increase in expenditure on site-specific activities and SAPs were approved accordingly.

Reply is not acceptable as allocation of funds for asset building intervention in none of the reviewed years (except 2017-18 for rice) did not meet the criteria and even this allocation could not be fully utilized by the Department.

### **3.2.7.3(ii) *Distribution of manual implements instead of advanced technology-based power operated implements***

As per para 18 of BGREI Guidelines, the Asset Building Intervention will include assistance for farm machineries and implements like cono-weeder, manual/power sprayer etc. as per norms.

Under the new arrangement of distribution through Chhattisgarh Agriculture-mechanisations and micro irrigation Monitoring Process System (CHAMPS) (April 2017), farmers who want to avail the benefit of the scheme are required to register themselves or with the help of agriculture officials and through registered manufacturing company/distributor/authorised representatives in the website of Beej Vikas Nigam through online mode. Further, department was responsible to achieve the targets prescribed for purchase of agricultural implements through CHAMPS.

Scrutiny of records in the office of the Director, Agriculture revealed that against the total financial allocation of ₹ 11 crore made during 2017-21 for purchase and distribution of power operated implements such as Seed drills, Rotavater, self-propelled paddy transplanter, Power Knapsack sprayer, Power weeder, Paddy thresher, Multi crop thresher, Laser land leveler, Power tiller, self-propelled Reaper, MB Plough, Leveler Blade etc. to the farmers, expenditure of only ₹ 0.88 crore (8 *per cent*) was incurred for this purpose whereas in the same period expenditure of ₹ 3.61 crore (70 *per cent*) more than total target was incurred for manually operated implements such as Cono-weeders, Manual Sprayer in respect of rice as detailed in **Table 3.2.8**.

**Table 3.2.8: Distribution of Power and Manual implements**

Year	Power Operated				Manually Operated			
	Target		Achievement		Target		Achievement	
	Physical (in Nos.)	Financial (₹ in crore)	Physical (in Nos.)	Financial (₹ in crore)	Physical (in Nos.)	Financial (₹ in crore)	Physical (in Nos.)	Financial (₹ in crore)
2017-18	5192	9.51	36	0.06	50000	3.00	94602	5.67
2018-19	0	0	0	0	17800	0.95	37990	2.19
2019-20	872	0.85	872	0.73	7750	0.78	7550	0.74
2020-21	503	0.64	231	0.09	3795	0.40	2325	0.14
<b>Total</b>	<b>6567</b>	<b>11.00</b>	<b>1139</b>	<b>0.88</b>	<b>79345</b>	<b>5.13</b>	<b>142467</b>	<b>8.74</b>

(Source: Data provided by the department and compiled by audit)

Thus, the manually operated implements were given precedence over the power operated ones and so manually operated implements were distributed more in numbers, as detailed in **Appendix 3.2.4**, which was against the policy of the Department to encourage farmers to purchase the power operated agricultural implements through CHAMPS.

Further, test check of eight selected districts revealed that DDAs had not achieved the targets given for purchase of agriculture implements. Out of the target-of ₹ 8.92 crore fixed for purchasing of agriculture implements such as Conoweeder, manual knapsack sprayer, power sprayer etc. in respect of rice expenditure of only ₹ 1.95 crore (22 *per cent*) was incurred. Thus, there was a shortfall of ₹ 6.97 crore (78 *per cent*) in purchase of equipment at the district level.

Government replied (June 2023) that farmers were distributed manual/power operated equipments from other schemes besides BGREI. Further, as per new system (CHAMPS) power operated machines were to be distributed through Beej Vikas Nigam through online registrations but owing to less application received through online mode, manual operated machines were distributed through District offices. Further, 80 *per cent* of the farmers in the State were small and marginal and they show less interest in power operated machines.

However, the department did not achieve the target for distribution of power operated implements as only eight *per cent* of expenditure was incurred on the purchase of power operated implements.

### **3.2.8 Lesser expenditure on Post Harvest Management and Marketing facilities**

As per para no. 13.1 of BGREI guidelines, five *per cent* of the total funds allocated for implementation of scheme should be earmarked for Marketing Support and Post Harvest Management. Further, as per para no. 20 of the guidelines, under the marketing support component, assistance will be provided for activities that would help in enhanced procurement, creation of storage facility, marketing and value addition. These activities will include promotion/ creation of primary processing facilities (drying, grading, par-boiling of paddy and bagging etc) including farm level storage, institution building, linkage for procurement operations/ marketing.

Audit scrutiny revealed that the State Government had allocated funds of ₹ 15.23 crore under marketing support and post harvest management during 2017-21. The details of fund allocation and expenditure incurred on marketing support and post harvest management is as detailed in **Table 3.2.9**:

**Table 3.2.9: Fund allocation and utilisation under Marketing Support and Post Harvest Management**

(₹ in crore)

Year	Total fund allocated under the scheme as per SAP	Fund allocated under Marketing support as per SAP	Percentage of fund allocated as per SAP	Expenditure incurred under Marketing support	Percentage of Expenditure w.r.t allocated funds
2017-18	118.30	5.55	4.69	5.55	100
2018-19	81.88	2.30	2.80	1.07	46.52
2019-20	98.68	3.94	3.99	1.79	45.43
2020-21	86.05	3.44	4.00	1.22	35.47
2021-22	0	0	0.00	0	0
<b>Total</b>	<b>384.91</b>	<b>15.23</b>	<b>3.96</b>	<b>9.63</b>	<b>63.23</b>

(Source: Data provided by the department and compiled by Audit)

Audit observed that:

- Out of total fund of ₹ 384.91 crore allocated for the scheme under approved SAP during the period 2017-22, only ₹ 15.23 crore (3.96 per cent) was allocated for Marketing support and Post harvest. Thus, there was short allocation of ₹ 4.01 crore (1.04 per cent) for marketing support and post-harvest management activities.
- Against the allocated fund of ₹ 15.23 crore, an expenditure of ₹ 9.63 crore was incurred on Marketing support and Post harvest management activities during the period 2017-22 which was only 2.5 per cent of total funds allotted against the norms of five per cent prescribed in the guidelines.
- Out of the allocated fund of ₹ 15.23 crore for marketing activities, an expenditure of ₹ 9.63 crore was incurred by the department. Of which, Department had transferred funds of ₹ 9.27 crore (96 per cent) to Chhattisgarh Rajya Sahakari Bank (Apex Bank) during the period 2017-22 on their proposal for construction of godowns for storage of seeds and fertilizers for Cooperative Societies. The remaining funds of ₹ 2.28 crore (15 per cent) were allotted to the district offices for the purchase of mini rice mills which was directly related to post harvest management activities during the period 2017-22.
- Out of ₹ 2.28 crore allotted to the district office for purchase of 182 mini rice mills during the period 2017-22, the districts could spend only ₹ 0.36 crore on purchase of 130 mini rice mills due to non-release of remaining funds.

Thus, the department did not adequately develop Post Harvest Management and Marketing facilities in the state under the scheme as lesser than five per cent of total funds allocated were earmarked for this purpose.

Government replied (June 2023) that out of target for construction of 85 godowns given to Apex Bank during the period 2017-21, construction of 68 godowns were completed and the societies are utilising them for their requirement. Constructions of 17 godowns were not yet started due to non-revalidation of allotment.

The reply is not tenable because the allotment on post-harvest management and marketing facilities did not meet the specified percentage as stipulated in the guidelines.

### **3.2.9 Status of Production/Productivity under the scheme**

#### **3.2.9.1 Status of productivity under the scheme**

The goal of this programme is to enhance rice production in eastern India adopting latest crop techniques. The area taken under demonstration, production and corresponding productivity for rice and wheat under BGREI scheme in the State during the period 2017-21 is as detailed in **Table 3.2.10**.

**Table 3.2.10: Status of productivity under BGREI scheme**

Year	Area under BGREI in thousand hectare	Production in thousand metric ton	Productivity kg/hectare	Percentage increase in productivity
<b>RICE</b>				
2016-17	1914.28	4381.98	2289	-
2017-18	1915.00	2635.32	1376	(-)39.89
2018-19	1971.57	3807.41	1931	40.33
2019-20	1967.04	4248.30	2160	11.85
2020-21	1951.33	4721.56	2420	12.03
<b>WHEAT</b>				
2016-17	88.61	135.37	1528	-
2017-18	83.05	116.87	1407	(-) 7.91
2018-19	88.43	148.57	1680	19.40
2019-20	98.21	111.12	1131	(-)32.67
2020-21	128.92	217.17	1685	48.98

(Source: Data provided by the department)

It is clear from the above table that at the State level production of rice and wheat increased marginally during 2017-21 under the scheme. Further, productivity of rice decreased during the year 2017-18 while productivity of wheat decreased in the years 2017-18 and 2019-20 in comparison to previous years. District level productivity of rice in five<sup>15</sup> out of 14 districts decreased ranging between 0.47 per cent and 16.04 per cent over the years 2017-18 to 2020-21, as detailed in **Appendix 3.2.5**.

Further, even after implementation of BGREI scheme in the State, the productivity of rice and wheat (kilogram per hectare) was far below the national productivity of these crops, as detailed in **Table 3.2.11**.

<sup>15</sup> Mahashamund, Janjgir-Champa, Sarguja, Surajpur and Kondagaon



**Table 3.2.11: Productivity of rice and wheat in comparison to national average**

Year	Name of Crops	Area (in thousand ha.)	Production (thousand metric tonnes)	Yield per hectare (National Average) (in kg/ha.)	Productivity (State) (in kg/ha.)	Shortfall in productivity (in kg/ha.)	Percentage shortfall in productivity than National Average
2017-18	Rice	3711.48	4725.54	2576	1967	609	23.64
	Wheat	162.66	221.37	3368	1361	2007	59.59
2018-19	Rice	3817.00	6963.89	2638	1824	814	30.85
	Wheat	166.33	278.12	3533	1672	1861	52.67
2019-20	Rice	3876.13	7755.32	2722	2001	721	26.48
	Wheat	181.60	207.28	3440	1141	2299	66.83
2020-21	Rice	3903.92	8946.30	2717	2292	425	15.64
	Wheat	227.06	368.27	3521	1622	1899	53.93
2021-22	Rice	3899.34	8347.99	-	2141	-	-
	Wheat	219.68	274.88	-	1251	-	-

(Source: Economic survey 2021-22 and data based on estimate provided by department)

It can be seen from above table that there was shortfall in productivity of rice (kilogram per hectare) in Chhattisgarh in comparison to national productivity which ranged between 15 and 30 *per cent* and 52 and 67 *per cent* for rice and wheat respectively during the period 2017-21. Therefore, status of productivity was not encouraging in comparison to national average in the State.

Government replied (June 2023) that the objective of the scheme was to increase productivity of the agricultural land with improved technologies and high yielding inputs. Since majority area of the State depends on rain-based cultivation, the output or productivity of the cultivation gets affected by heavy rain and draught. Further, irrigation of agricultural land in the State is done by the flow of water from one agricultural land to another, and therefore the inputs used by farmers to increase productivity get washed away with the flow of water thereby affecting productivity.

Reply is not acceptable as the high yield hybrid seed varieties were not given allocative priority and to resist climatic stress, stress tolerant variety were not provided as prescribed in the guidelines by the State Government to enhance the productivity.

### 3.2.10 Financial Management

BGREI is a Centrally Sponsored Scheme with funding ratio of 60:40 between GoI and States respectively and funds were released through budget of the State Government. The SAP of each State would be finalised/approved by GOI in consultation with the State. The action plans approved by GOI will be required to be approved by State Level Sanctioning Committee (SLSC). The details of requirement of funds as per approved SAPs, fund received as Central and State share and expenditure incurred during the period 2017-22 are given in **Table 3.2.12**.

### 3.2.10.1 Financial Outlay and expenditure

The availability and utilisation of funds under BGREI scheme during the period 2017-22 are as detailed in **Table 3.2.12**.

**Table 3.2.12: Position of financial outlay and expenditure**

(₹ in crore)

Year	Approved financial outlay as per SAP		Opening balance	Central share released in the year	State share released in the year	Total availability in the year	Total Expenditure	Closing Balance	Percentage of fund utilization
	Central	State							
2017-18	70.98	47.32	31.09	59.26	39.51	129.86	110.3	19.56	84.94
2018-19	49.13	32.75	19.56	56.49	37.66	113.71	54.31	59.40	47.76
2019-20	59.21	39.47	59.40	63.57	42.38	165.35	97.51	67.84 <sup>16</sup>	58.97
2020-21	51.63	34.42	61.74	37.07	24.71	123.52	112.98	10.54	91.47
2021-22	0.00	0.00	10.54	0.00	0	10.54	7.16	3.37	67.93
<b>Total</b>				<b>216.39</b>	<b>144.26</b>		<b>382.26</b>		

(Source: Data provided by the department and compiled by Audit)

Audit observed that:

- The department could utilise 47 - 91 per cent of the funds available in the respective years during the period 2017-22.
- Out of the funds released for the year 2017-18, ₹ 6.10 crore (Central and State share) could not be utilised till 2020-21 and it was adjusted against the funds released for year 2020-21 resulting in curtailment of ₹ 6.10 crore from the financial outlay sanctioned for the year 2017-18.
- The unutilised amount of ₹ 3.37 crore<sup>17</sup> was still lying with the State Government at the end of the financial year 2021-22.
- GoI did not release the central share of ₹ 14.56 crore as per financial outlay approved for the year 2020-21. Accordingly, the GoCG also had not released its matching share of ₹ 9.70 crore. Thus, there was a short release of ₹ 24.26 crore under the scheme during 2020-21.
- During the year 2021-22, GoI did not provide any allocation under the scheme due to subsuming of BGREI scheme with National food Security Mission (NFSM).
- In the eight test checked districts, it was found that during the period 2017-22, the districts could utilise only 69 to 88 per cent of the funds allocated to them.

Thus, the department did not completely utilise the allotted funds for various interventions during the period 2017-22 which had resulted in curtailment of financial outlay by GoI and lapse of funds which adversely affected the implementation of scheme in the state.

Government replied (June 2023) that delay in release of funds by GoI resulted in short execution of interventions and timely completion of works.

<sup>16</sup> Closing balance 2019-20 ₹ 67.84 crore - ₹ 6.10 crore (withdrawn Funds by GoI from the unspent balance of 2017-18) = ₹ 61.74 crore

<sup>17</sup> ₹ 3.37 crore (Unspent balance of ₹ 1.22 crore pertains to 2018-19 and ₹ 2.15 crore pertains to 2019-20)

Reply is not acceptable as the department did not utilise the allotted funds despite availability of funds and unspent funds were still lying at the end of each financial year. Due to delay in submission of utilisation certificates by the department, funds from GoI got delayed.

### **3.2.10.2 Irregular expenditure of ₹ 0.68 crore on office expenses against GoI orders**

GoI had allowed (October 2017) the State to utilise one *per cent* of the total financial outlay for the year 2017-18 on Monitoring and Evaluation of the scheme.

Scrutiny of records revealed that according to the above orders the department had made a provision for one *per cent* of the total allocation on “Contingency” amounting to ₹ 1.18 crore in the revised SAP for the year 2017-18 which was approved by SLSC. Out of ₹ 1.18 crore sanctioned for expenditure on “Contingency” in the year 2017-18, only ₹ 99.95 lakh was released for the purpose in the year 2018-19. Out of the released amount an expenditure of ₹ 41.51 lakh was incurred by the department in 2018-19, ₹ 55.91 lakh in 2019-20 and ₹ 2.54 lakh in 2020-21. Out of the total expenditure, ₹ 32.25 lakh was incurred (September-November 2018) for monitoring and evaluation of BGREI scheme and the balance expenditure of ₹ 67.70 lakh was incurred on office expenses such as purchase of stationery, printer toner etc. in violation of the above orders, thus was irregular.

Government replied (June 2023) that GoI had approved expenditure from the head ‘Contingency’ in the SAP and accordingly expenditure was incurred on ‘Monitoring and Evaluation,’ Workshops and Administrative expenses.

The reply is not acceptable as SLSC in its meeting had approved funds for hiring experts for monitoring and evaluation of the scheme not for office expenses for which funds were allocated through normal budget of the department.

### **3.2.10.3 Irregular release of subsidy amount of ₹ 0.42 crore for purchase of micro-nutrient and soil ameliorants to private firm**

As per para 17.1 and 17.2 of the scheme guidelines, assistance will be provided for purchase of micro-nutrients/plant protection measures at the rate of ₹ 500 per hectare or 50 *per cent* of the cost whichever is less.

The State government vide its order dated April 2010 prescribed the procedure of grant of subsidy to farmers for purchase of Micro-nutrients and soil ameliorants according to their needs. As per the order, the farmers were allowed to purchase micro-nutrients from local registered dealers and claim subsidy besides through cooperative agencies such as MARKFED, NAFED, IFFCO and KRIBHKO. The order emphasised that micro nutrients would not be purchased by the Department and subsidy amount was to be transferred to the bank account of the beneficiaries only instead of registered private vendors.

Audit observed that in the year 2017-18, Deputy Director, Agriculture Surajpur had purchased micro-nutrient and soil ameliorants directly from private firms and distributed to farmers and made subsidy payment of

₹ 0.42 crore to the private firm. Thus, instead of allowing farmers to purchase micro-nutrient from registered dealers, the DDA purchased it directly from private agencies and transferred the amount of assistance to the private agencies instead of farmers. This was in contravention to the orders issued by the State Government.

Government replied (June 2023) that explanation was called for from DDA Surajpur. After receipt of reply, action will be taken in accordance to merit and the same will be intimated separately to Audit in due course.

### **3.2.11 Governance, Monitoring and Evaluation**

#### **3.2.11.1 Inordinate delay in submission of Utilisation Certificates**

As per the sanction order for release of Central share by GoI under the scheme the State Government/Nodal Implementing agency was required to report on funds utilisation<sup>18</sup> and submit the utilisation certificate in the prescribed proforma at the end of the financial year in which the grant was released.

The position of utilisation of fund and submission of Utilisation certificate during the period 2017-21 is as detailed in **Table 3.2.13**.

**Table: 3.2.13: Delay in utilisation of funds and submission of UCs**

(₹ in crore)

Year	Prescribed date of submission of UCs to GoI as per the orders	Date of submission of final UCs to GoI	Amount Released	Expenditure incurred	Delay in submission of UCs to GoI (in months)
2017-18	1.4.2018	27.05.2021	118.30	112.20	38
2018-19	1.4.2019	28.04.2023	81.88	80.66	49
2019-20	1.4.2020	27.05.2021	98.68	96.54	14
2020-21	1.4.2021	28.04.2023	61.79	61.79	25

(Source: Data provided by the department and compiled by Audit)

It is clear from the above table that the department could not utilise the funds allotted for the scheme in that specific year which were utilised in subsequent years. As a result there were inordinate delays ranging from 14 to 49 months in submission of final utilisation certificates of respective years to GoI during the period 2017-21.

Government (June 2023) did not furnish any comments on the audit observation.

#### **3.2.11.2 Monitoring Teams at state and district level**

According to Para 5.1 of the scheme guidelines, National Level Monitoring Teams (NLMTs) will be constituted for each State for monitoring the activities of the program. The team will visit the States at least once in a crop

<sup>18</sup> Fifty per cent of the Annual allocation will be released as first installment to the state by GoI upon receipt of the minutes of SLSC approving implementation of new projects/old ongoing projects during the current financial year. The release of second and final installment of fifty per cent would be considered upon 100 per cent Utilisation Certificate of the funds released upto the previous financial year, Utilization of 60 per cent funds released in first installment and submission of performance report.

season and will submit the report to Agriculture Production Commissioner of the State. Further, according to Para 5.2, a District Level Monitoring Team (DLMT) will be set up under the chairmanship of the District Agriculture Officer. The team will visit thrice in a crop season i.e. one before sowing, another in mid of season; and third at harvesting time to check the crop cutting experiments and will submit the report to Director of Agriculture of respective State.

Scrutiny of records revealed that although NLMTs were formed in the State, however, the required visit of the team and submission of report to Agriculture Production Commissioner (APC) once in a crop season was not carried out except in the year 2017-18. Similarly, information about the visit of DLMT in a crop season before sowing, mid of season and harvesting time and submission of report to Director of Agriculture was not found in records.

Government replied (June 2023) that the progress of different schemes and targets were reviewed by the Agricultural production Commissioner at the State level from time to time. At the district level every scheme of the department including BGREI was reviewed by the Collector in weekly meetings.

Reply is not acceptable as frequency of monitoring team's visit was not as per the BGREI guidelines.

### 3.2.12 Conclusion

GoI subsumed the BGREI sub-scheme with the National Food Security Mission (NFSM) for the period 2021-25. The meetings of the State Steering Committee (SSC) were not held as per the prescribed frequency for finalisation of the State Action Plan (SAP) by involving all stake holders. The physical target of demonstration area of rice decreased by 51 *per cent* during the period 2018-21. The fund allocation for stress tolerant varieties during 2017-21 was less than the prescribed norms of 30 *per cent* and ranged between 7-27 *per cent*. The production of certified seeds was given more priority than hybrid seeds even though the productivity of hybrid seeds was more in comparison to certified seeds. Despite demand of hybrid seeds and farmers purchasing them from their own resources, the Government could not achieve the target for distribution of hybrid seeds during 2017-21 except 2017-18.

Scrutiny of records at the offices of DDA Surajpur and Jagdalpur revealed that during 2018-21, the two districts had purchased 502 quintals and 147 quintals of hybrid seeds of rice respectively from private local firms, without verifying the quality of seeds purchased and subsidy payment of ₹ 0.61 crore was made to the firm/farmers.

The expenditure incurred for asset building out of the total allocation under the scheme ranged between 13 to 15 *per cent* during 2017-21 which was less than the desired allocation of 20 *per cent* as per guidelines. More expenditure was incurred on manual implements instead of advanced technology based power operated implements. The department did not adequately develop post harvest management facilities and marketing support to fetch good prices for their products as envisaged in the scheme as lesser than five percent was allocated for marketing support and post harvest management. During the period

2017-21 the production of rice and wheat increased by 8 and 60 *per cent* respectively, however, the overall productivity of Chhattisgarh for rice and wheat was less than the national average by 16 *per cent* and 54 *per cent* respectively. The department could utilise 47-91 *per cent* of the funds available during the period 2017-22. Non utilization of funds within the financial year led to short release of GoI and State Share of ₹ 24.26 crore in the year 2020-21. No funds were allocated in the year 2021-22. The final utilisation certificates were submitted to GoI with a delay ranging from 14 to 49 months during the period 2017-21. Monitoring at state level, district level was not in accordance with prescribed norms.

### **3.2.13      *Recommendations***

1.      *Utilisation of high yielding technique such as stress tolerant varieties and hybrid seeds varieties is to be promoted for increasing the production of rice and wheat.*
2.      *Cropping system based approach should be followed for bringing rice fallow areas under cultivation to increase the income of the farmers.*
3.      *To support post-harvest management and ensure marketing support, the construction of storage facilities at farm level and provision for linkage of procurement operations/marketing should be extended to the farmers.*

## AGRICULTURE DEVELOPMENT, FARMER WELFARE AND BIOTECHNOLOGY DEPARTMENT

### 3.3 Implementation of Mission for Integrated Development of Horticulture and Procurement

#### 3.3.1 Introduction

Mission for Integrated Development of Horticulture (MIDH) is a Centrally Sponsored Scheme for the holistic growth of the horticulture sector covering fruits, vegetables, root & tuber crops, mushrooms, spices, flowers, aromatic plants, coconut, cashew, cocoa and bamboo. Under this scheme, Government of India (GoI) contributes 60 *per cent* of total outlay for developmental programmes and 40 *per cent* share is contributed by the State Government. MIDH scheme was implemented in 19 districts of Chhattisgarh State from the year 2014 which was extended to one more district in the year 2020. Thus, currently this scheme is implemented in 20<sup>19</sup> out of 33 districts of the State. Production and Distribution of planting material, vegetable seed production, establishment of new gardens, horticulture mechanisation, creation of water sources, protected cultivation, organic farming, integrated post-harvest management and creation of market infrastructure are the major activities being carried out under MIDH in the Chhattisgarh State. The area covered under horticulture crops was 8.35 lakh hectares (ha) which is 14.62 *per cent* of total agriculture land (57.12 lakh ha) and 5.95 *per cent* of the total geographical area (140.45 lakh ha) of the State.

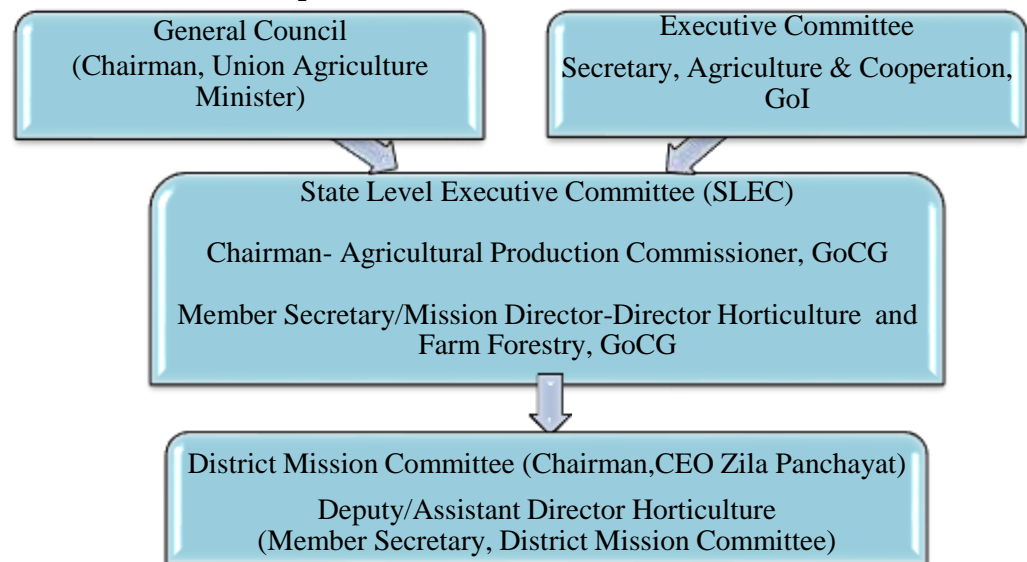
#### 3.3.2 Organisational Structure

The Mission has a General Council (GC) at the National level under the Chairmanship of Union Agriculture Minister for providing overall direction and guidance. The State Level Executive Committee (SLEC) headed by the Agricultural Production Commissioner (APC) oversees the implementation of the programmes at the State level. In Chhattisgarh State, Director, Horticulture and Farm-Forestry (DHFF) who is member secretary of SLEC acts as the Mission Director and is responsible for implementing the Mission programs through the District Mission Committees. At the District level, the District Mission Committee (DMC) headed by the Chief Executive Officer (CEO) of Zila Panchayat is responsible for project formulation, implementation and monitoring. District Horticulture Officer [Deputy Director, Horticulture (DDH)/Assistant Director, Horticulture (ADH)] are Member Secretary of DMC, who are responsible for implementation of various schemes of the department.

<sup>19</sup> Balod, Baloda Bazar, Balrampur, Bastar (Jagdalpur), Bemetara, Bilaspur, Durg, Gariyaband, Gaurela-Pendra-Marwahi, Jashpur, Kabirdham, Kondagaon, Korba, Korea, Mungeli, Raigarh, Raipur, Rajnandgaon, Sarguja, Surajpur.



**Structure and composition of MIDH at the National/State/District level**



*(Source: Information provided by Mission Director SHM & MIDH Guidelines)*

### **3.3.3 Audit Objectives**

The Compliance Audit of the MIDH scheme was conducted with the objective to assess whether:

- planning for the scheme was effective and adequate,
- budget provision, release and utilisation of funds were adequate and effective,
- selected schemes were implemented as per the guidelines issued and norms fixed by the Government,
- procurement was done as per the scheme guidelines as well as in consonance with the Chhattisgarh Store Purchase Rules.

### **3.3.4 Audit criteria**

The audit criteria for the Compliance Audit were derived from the following sources-

- MIDH Operational Guidelines, April, 2014 issued by GoI.
- Guidelines of Sub Mission of Agriculture Mechanisation (SMAM) Scheme 2020-21
- Chhattisgarh Financial Code, Chhattisgarh Treasury Code, 2002 and Chhattisgarh Store Purchase Rules 2002 (As Modified in year 2020)
- Circulars and notifications issued by Government/Department.

### **3.3.5 Coverage and Methodology of Audit**

The period of coverage for audit was three years from 2019-20 to 2021-22. Compliance Audit was conducted during April 2022 to December 2022 and covered seven<sup>20</sup> out of 20 districts which were selected on the basis of Simple Random Sampling Without Replacement (SRSWOR) method. The office of

<sup>20</sup> Balod, Bemetara, Durg, Korba, Mungeli, Raipur, Rajnandgaon.

the Director, Horticulture and Farm Forestry, Raipur at State level and offices of DDH/ADH in seven districts were covered in the Compliance Audit. The draft report was forwarded to the State Government in May, 2023. Reply is awaited as of (December 2024).

## Audit Findings

### 3.3.6 Planning

According to para 4.8 of MIDH guidelines and Agriculture Department GOCG order (December 2014), a base-line survey and feasibility studies for distinct areas/clusters (District, sub-District, or a group of Districts) to determine status of horticultural production, potential and demand required are to be conducted by State level Agency to assess/tailor the assistance accordingly. Further, as per para 5.1 of guidelines, a perspective/strategic plan would be prepared by the State that would form the basis of preparation of Annual Action Plan (AAP).

Scrutiny of records in the office of DHFF, Raipur revealed that a Perspective Plan for the period 2017-18 to 2021-22 was prepared on the basis of baseline survey conducted during 2014-15, and submitted (April 2017) to Department of Agriculture Cooperation and Farmers Welfare, Government of India (DAC&FW). However, for the next Perspective Plan, provision was made for base line survey in AAP (2017-19) but the same was not conducted, as of January 2023. Audit noticed various discrepancies in the preparation of AAP which have been detailed in **Table 3.3.1**.

**Table 3.3.1: Targets in perspective plan and in AAP (2017-18 to 2021-22)**

Sl. No.	Item	Unit	Target in Perspective Plan	Total target in AAPs (2017-18 to 2021-22)	Total target in revised AAPs (2017-18 to 2021-22)	Actual achievement
<b>Activity/item-wise variation in targets and achievement</b>						
1	Hi-Tech Nursery	Number	27	22	21	16
2	Promotion of Integrated Pest management (IPM)	Hectare	14500	1000	1000	1000
3	Organic Farming	Hectare	25000	0	0	0
4	Organic Certification	Number	500	0	0	0
5	Community Tank	Number	101	70	79	96
6	Power Tiller (8 hp & above)	Number	850	100	100	22
7	Power Tiller (Below 8 hp)	Number	0	1415	2331	1315
8	Power Sprayer	Number	0	2760	7843	4290
9	Power Weeder	Number	0	1200	0	2239
10	Pulveriser	Number	0	186	0	647
11	Pack House	Number	390	2100	2499	2479

Sl. No.	Item	Unit	Target in Perspective Plan	Total target in AAPs (2017-18 to 2021-22)	Total target in revised AAPs (2017-18 to 2021-22)	Actual achievement
<b>Activity/item-wise variation in targets and achievement</b>						
12	Preservation Unit	Number	802	3468	5187	4707
13	Small Solar Cold Storage	Number	337	0	0	0
14	Vegetable and Fruit Processing Unit	Number	8	0	0	0
15	Centre of Excellence	Number	1	1	0	0

*(Information furnished by Department and compiled by audit.)*

Under the MIDH guidelines, key activities such as establishment of Centre of Excellence (CoEx) and cold chain infrastructure, organic farming and certification were envisaged to improve productivity and quality. Audit noticed that above mentioned activities though planned in perspective plan were either not included in Annual Action Plan or not taken up for implementation, contrary to guidelines resulting in non-achievement of targeted activities. Under IPM component, the target of 14,500 ha under the perspective plan was revised as 1,000 ha in annual plan indicating deviation from the perspective plan.

Besides, funds were spent by DDH/ADH under mechanization component on activities such as pulveriser which were neither included in the Perspective Plan nor included in the AAP indicating deviations from the planned activities.

On being pointed out in audit, the DHFF replied (January 2023) that GoI had not provided any approval for the adoption and certification component of organic farming since 2019-20. Further, a proposal will be prepared and sent to the Government of India (GoI) for Centre of Excellence.

Reply is not acceptable as proposals for adoption and certification component of organic farming as targeted under the perspective plan were not included in AAP 2017-22 for approval by GoI and only carryover work from previous perspective plan was done.

Reply of Government is awaited (December 2024).

### **3.3.7 Financial Management**

#### **3.3.7.1 Release and utilisation of Central and State share**

The components of the MIDH were executed utilising the GoI and GoCG funds. The funding requirement under the scheme was shared by GoI and GoCG in the ratio of 60:40 during 2019-20 to 2021-22. At the commencement of each financial year, GoI communicated the tentative financial outlay for that year to SHM. Accordingly, the State Government submits the AAP to GoI for approval and release of funds. The sanctioned Central and State share of funds were released to SHM every year. Requirement of funds as per the

approved AAPs, funds released by GoI and GoCG and expenditure incurred by SHM during the period of 2019-22 are indicated in **Table 3.3.2**.

**Table 3.3.2: Sanction and Release of fund**

(₹ in crore)

Year	Fund proposed in AAP	AAP Approved by GoI	Fund Released by GoI	Fund Released by State Govt.			Short Release of fund	Expenditure incurred	Percent of expenditure vis-à-vis AAP
		Total	GoI Share	GoI share	GoCG share	Total			
2019-20	205.00	191.79	112.11	110.84	73.90	184.74	7.05	149.39	77.89
2020-21	215.66	215.66	107.48	105.45	70.30	175.75	39.91	173.35	80.38
2021-22	167.01	146.91	66.47	45.47	30.32	75.79	71.12	75.79	51.59
<b>Total</b>	<b>587.67</b>	<b>554.36</b>	<b>286.07</b>	<b>261.76</b>	<b>174.51</b>	<b>460.59</b>	<b>93.77</b>	<b>398.53</b>	<b>71.89</b>

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

It is evident from the above table that the funds released by the GoI decreased gradually every year against the approved AAP during the period 2019-2022. Further, the State Government did not release the full amount received from the GoI and its matching State share in the same year, as shown in above table. Outlay of ₹ 215.66 crore was sanctioned by the GoI in the AAP of the year 2020-21. However, only ₹ 175.75 crore was released till the end of the financial year. In the year 2021-22, against the total outlay of ₹ 146.91 crore sanctioned in AAP, funds of only ₹ 75.79 crore (51.89 per cent) were released which were fully utilised. Against the GoI share, funds of ₹ 66.47 crore were released out of which ₹ 35 crore was released by GoI on the last day of financial year. Remaining GoI share of ₹ 21.00 crore and matching GoCG share of ₹ 14.00 crore were released (27 April 2022) in the next financial year.

On being pointed out in audit, DHFF replied (February 2023) that the third installment of ₹ 35.00 crore was sanctioned (30 March 2022) by GoI but the same was not reflected in the account of the State Government till 31 March 2022.

Reply of Government is awaited (December 2024).

### 3.3.7.2 Non-adjustment of temporary advances

As per Supplementary Rule 53 of Chhattisgarh Treasury Code, 2002, temporary advance should be adjusted within three months from the grant of advance.

Scrutiny of records of DHFF revealed that temporary advances were given by the DDOs to their subordinate officers in the MIDH implementing districts to meet the expenditure for various purposes like horticulture exhibitions, labour payment, organisation of various training programs, minor works etc. It was however, observed that against these advances ₹ 5.36 crore (**Appendix-3.3.1**) was outstanding for adjustment at the end of the financial year 2021-22. Out of this, ₹ 3.87 crore was outstanding for more than three months ranging from six months to three years and ₹ 1.49 crore was outstanding for more than three years. Audit further noticed that on 58 occasions, advance of ₹ 45 lakh was given on the last day of the financial year to avoid lapsing of funds. It was also noticed that new advances were given to the same employee without adjusting

the advances given previously. Moreover, 29 advances amounting to ₹ 12 lakh were outstanding in respect of officials that were transferred and five advances amounting ₹ 19 lakh were outstanding due to the official getting retired or absconding. This indicates ineffective financial and internal control mechanism in the Department. In the absence of adjustment of these advances with supporting vouchers, expenditure cannot be vouched safe by Audit and possibility of misappropriation and loss to Government cannot be ruled out.

On being pointed out by audit, the Department recovered ₹ 3.49 crore and replied (October 2023) that it had issued instructions to ensure compliance of the Finance Code regarding grant of temporary advance and to initiate disciplinary proceedings in case of non-compliance. It further stated that a proposal has been sent to the Government to initiate action against the district officers who did not comply with the instructions given by the Directorate.

However, temporary advances of ₹ 1.87 crore are still unadjusted.

Reply of Government is awaited (December 2024).

### **3.3.8 Scheme implementation**

#### **3.3.8.1 Non-achievement of target for area expansion of horticulture crops**

The Mission aims for the holistic growth of the horticulture sector covering fruits, vegetables, spices, flowers etc. and increase in the overall coverage of area under horticulture. The position of total area covered by horticulture crops and productivity in the State are provided in **Table 3.3.3**.

**Table 3.3.3: Area and Production of horticulture crops**

*(Area in hectare and production in lakh metric ton)*

Types of crops	2019-20			2020-21			2021-22		
	Area	Production	Productivity <sup>21</sup>	Area	Production	Productivity	Area	Production	Productivity
Fruits	2,26,876	25.10	11.06	2,22,955	24.92	11.18	2,23,689	24.82	11.09
Vegetables	5,25,147	71.59	13.63	4,89,271	68.68	14.03	4,93,373	68.70	13.93
Spices	55,376	3.55	6.40	67,756	4.49	6.63	67,723	4.65	6.87
Flowers	13,493	0.76	5.64	13,089	2.30	17.56	12,836	2.51	19.53
M&A*	8,957	0.59	6.60	3,520	0.22	6.30	5,305	0.33	6.29
Plantation Crops	31,754	0.39	1.24	31,799	9.67	30.40	31,895	10.40	32.61
<b>Total</b>	<b>8,61,603</b>	<b>101.98</b>		<b>8,28,390</b>	<b>110.28</b>		<b>8,34,821</b>	<b>111.41</b>	

*(Source: Information furnished by Department and compiled by audit.)*

*\*M&A: Medicinal and Aromatic Plants*

It can be seen from the above table that the total area covered by horticulture crops in the State decreased from 8,61,603 hectare in 2019-20 to 8,34,821 hectare in 2021-22. Audit also noticed that total area targeted for expansion of horticulture crops under MIDH scheme under the Annual Plan was not achieved fully against the target, which is detailed in **Table 3.3.4**.

<sup>21</sup> Productivity = total production/total area.

**Table 3.3.4: Target and achievement of area expansion***(area in ha)*

Type of crop	2019-20		2020-21		2021-22		Total		Per cent of Achievement
	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement	
Fruits	4,032	3,663	3,042	2,909	4,933	4,300	12,007	10,872	90.55
Vegetables	10,289	9,396	6,690	6,153	6,250	6,063	23,229	21,612	93.04
Spices	4,162	4,162	2,950	2,776	3,300	3,155	10,412	10,093	96.94
Flowers	1,450	1,363	1,215	1,210	1,608	1,548	4,273	4,121	96.44
M&A*	100	36	100	40	100	0	300	76	25.33
Plantation crop	1500	1475	675	657	600	136	2775	2268	81.73
<b>Total</b>	<b>21,533</b>	<b>20,095</b>	<b>14,672</b>	<b>13,745</b>	<b>16,791</b>	<b>15,202</b>	<b>52,996</b>	<b>49,042</b>	

*(Source: Information furnished by Department and compiled by audit.)**\*M&A: Medicinal and Aromatic Plants*

It is evident from the above table that during the period of 2019-22, the department could not completely achieve the target of area expansion. While the total achievement of area expansion in respect of fruits, vegetables, spices and flowers were more than 90 *per cent*, the area expansion of Medicinal and Aromatic plants were only 25 *per cent* of their respective targets.

DHFF replied (October 2023) that the achievement of area expansion against the target was an average of 93.14 *per cent* however, the achievement of area expansion of aromatic plants was less because the amount of assistance for planting these crops is only ₹ 12,000 per hectare while the cost is very high. A recommendation has been sent to the Government of India (GoI) to increase the amount.

Reply of Government is awaited (December 2024).

### 3.3.8.2 Shortage of Human Resources

Availability of sanctioned human resources is a pre-requisite for successful implementation and monitoring of schemes/programmes by a department. The officer and staff working in Directorate of Horticulture were engaged for implementation of the MIDH scheme. The status of shortage of technical staff *i.e.*, field functionary of Horticulture Department in the State as well as in selected districts, as of March 2022 is given in **Table 3.3.5**.

**Table 3.3.5: Human Resource position***(Strength in numbers)*

Post	State level			Test checked districts		
	Sanctioned	PIP	Shortage (In per cent)	Sanctioned	PIP	Shortage (In per cent)
DDH/ ADH	36	33	08	7	7	0
SHDO	117	71	39	29	17	41
HDO	93	54	42	18	16	11
RHEO	624	472	24	132	116	12

*(Source: Information furnished by Department and compiled by audit)*

SHDO-Sr. Horticulture Development Officer; HDO-Horticulture Development Officer; RHEO-Rural Horticulture Extension Officer. PIP-Person-in-position

The shortfall of DDH/ADH, SHDO, HDO and RHEO at the State level as of March 2022 was 08, 39, 42 and 24 *per cent* respectively. In the test checked districts, the shortfall of 41, 11 and 12 *per cent* was observed in the manpower

strength of SHDO, HDO and RHEO respectively. The highest shortfall was in the cadre of HDO and SHDO at State and district level respectively.

There are 20,551 villages in the State, in which only 472 RHEOs were engaged. In this way each RHEO has to handle farmers of 44 villages on an average at a time.

MIDH guidelines (Para 7.33) envisage that farmers, entrepreneurs, field level workers and officers will be trained under the human resource development programme. A program will be launched at the State level and outside the State to train farmers to adopt high yielding varieties of crops and provide proper training on farming systems, exposure visits in latest technologies to farmers and study tours of technical staff/field functionaries within the States and outside India.

The details of physical and financial progress of various trainings imparted to the beneficiaries/farmers during the year 2019-20 to 2021-22 are given in following **Table 3.3.6**.

**Table 3.3.6: Details of Training imparted during 2019-21**

Type of training		Physical (in numbers)			Financial (in ₹ lakh)		
		Target as per AAP	No. of participant trained	Shortfall (per cent)	Target as per AAP	Actual expenditure	Shortfall (per cent)
Training for Gardener		2,600	2,551	49 (2)	426.92	418.87	8.05 (2)
Training of farmers	a) Within the State	10,538	8,756	1,782 (17)	316.14	238.49	77.65 (25)
	b) Outside the state	351	351	0	24.57	24.57	0
Exposure visit of farmers		229	229	0	16.03	16.02	0
Training /study tour of technical staff/ field functionaries		14,050	7	14,043 (96)	42.15	0.02	42.13 (96)
<b>Total</b>		<b>27,768</b>	<b>11,894</b>		<b>825.81</b>	<b>697.97</b>	

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

It is evident from the above table that there was the highest shortfall in achievement of target of training/study tours proposed for the technical staff/field officers of the Department. SHM did not utilise funds allotted for training of departmental officials during 2019-20 to 2021-22. Out of the approved outlay of ₹ 42.15 lakh for training of staff, only ₹ 0.02 lakh was spent. Thus, SHM did not initiate steps for imparting training and conducting study tours for the field staff despite proposal in the AAP.

DHFF replied (October 2023) that the Directorate has sent a proposal to the Government to approve additional post structure. Filling of vacant posts and creation of additional posts will enable implementation of horticulture schemes and technical guidance to farmers, effectively in the State. Due to the outbreak of Covid pandemic, lockdown situation and requirement of maintaining social distance, all types of social events were prohibited, and movement was also restricted, hence, tour-training related activities were not conducted during the period. Due to this, the achievement of targets in these components has been affected.



The reply about tour-training related activities is not acceptable as the target of training of Departmental officials (14,050) was set only for the year 2019-20 against which only seven officials were trained during the year before Covid period.

Reply of Government is awaited (December 2024).

### 3.3.8.3 *Irregular construction of shade net house*

According to para 7.25 of MIDH guidelines, activities like construction of shade net house, green house, plastic mulching etc., would be promoted under protected cultivation. As per cost norms mentioned in Annexure V of MIDH guidelines, 50 *per cent* subsidy of the total cost (₹ 710 per square meter) is payable to a beneficiary for a maximum area of 4000 square meters for construction of shade net house (Tubular Structure). Thus, a beneficiary is entitled to a maximum subsidy of ₹ 14.20 lakh at the rate of ₹ 355 per square metre (sqm). For this purpose, on behalf of the DHFF, Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited (Beej Nigam) entered into a Rate Contract (RC) with four<sup>22</sup> vendor firms/company for Dome Shaped Shade Net House (Tubular Structure) at the rate of ₹ 710 per sqm.

#### **Sample structure of Dome Shape Shade Net House for illustration**



During scrutiny of records in the seven selected districts, Audit observed that:

- (a) In seven test checked districts, an expenditure of ₹ 20.98 crore towards subsidy was incurred for construction of 208 shade net houses during 2019-22 (**Appendix 3.3.2**). Audit observed that the payment of subsidy at the rate of 50 *per cent* of rate approved in RC was made to beneficiaries by the ADH/DDH on the basis of inspection report of field functionaries such as Principal Investigator (PI), PFDC<sup>23</sup>, IGKV<sup>24</sup> and certificate of satisfaction from the beneficiaries on installation of shade net.

<sup>22</sup> M/s Kishan Agrotech, M/s M.B. Enterprises, M/s Annabhumi Greentech, M/s Kheti Biotech

<sup>23</sup> PFDC, - Precision Farming Development Centre,

<sup>24</sup> IGKV - Indira Gandhi Krishi Vishwavidyalaya

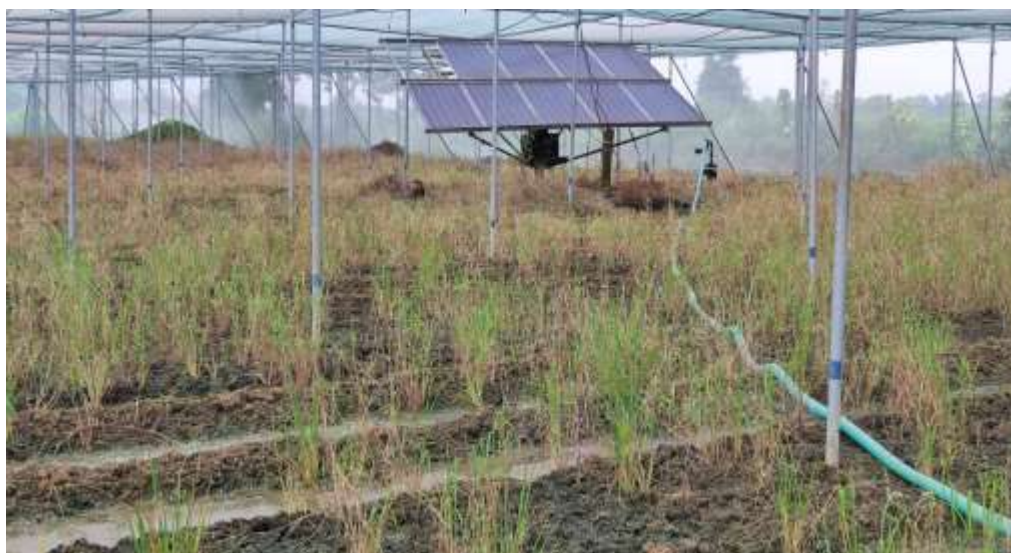
During physical verification in test checked districts, all 36 shade net houses verified by Audit in farmers' fields were found flat shaped instead of being dome-shaped. The entire amount was paid by the farmers for the structure built at the rate of ₹ 710/sqm to the vendor and the department gave subsidy at the rate of ₹ 355/sqm to farmers for domed shade net house. The beneficiary and field functionaries were unaware of technical specifications of shade net house to be installed by the vendor as the same was not provided to them along with RC. As a result, the beneficiaries and the Department could not ascertain if the installation of shade net house by the vendor was as per the approved technical specifications for RC entered by the Beej Nigam. In open market, the rate of flat shape shade net house was approximately ₹ 300 to ₹ 500 per sqm i.e. 50 to 70 per cent of determined cost of dome shape shade net.

(b) Joint physical verification of 36 shade net houses installed under the scheme was carried out by the audit team along with officials of concerned ADH/DDH in which the following shortcomings were noticed.

- In nine structures, built-up area was smaller in size ranging from 650-2425 sqm as against the size mentioned in the claimed bills. This resulted in excess payment of subsidy of ₹ 30.00 lakh, as detailed in **Appendix 3.3.3**.
- Irrigation system was not working in 24 cases,
- Ante room was not built by using double doors in 17 cases,
- The side support column was not found in structures while the amount was billed for the item.
- Shade net houses were found to be used for activities other than horticulture.



(Fish Tank under Shade net house located at Pikridih, Block:Tilda, District: Raipur, 08.09. 2022)



*(Paddy cultivation and installation of solar pump under shade net house located at Jaraud, Block Dharsiwa, District Raipur, 07.09.2022)*

DHFF replied (October 2023) that as per the guidelines, subsidy can be provided for either dome shape or flat shape shade net. Flat shape shade net has been constructed as per the choice of the farmers. The copy of RC was issued by the Beej Nigam to DHFF and to all DDH/ADH and was also uploaded on the online portal. It further stated that the concerned district officers were directed to recover the excess payment amount from the farmers in six out of nine cases pointed out by Audit in which shade net houses were built in smaller area. Besides, a letter was being sent for administrative action against the subsidy sanctioning officers and other concerned officials as well as the representative of PFDC. Apart from this, the process of blacklisting the vendor company for departmental work is being started. Further, the department does not agree with the statement of audit that if separate rates are obtained for flat shape shade net, shade net will be made at 50 to 70 per cent of the cost as the separate estimates have not been prepared for domed and rectangular shed net houses by the Nodal Agency of GoI.

The reply regarding cost difference in shade net is not acceptable as the vendor constructed the Flat Shape Shade Net House structure but charged rate of Dome Shape from the beneficiaries. Although guidelines provided for both type of structure but Beej Nigam had executed rate contract with vendor only for dome shaped structure and payment of subsidy was also made accordingly. However, no rate analysis was done for flat type structure by Beej Nigam. Although the cost of flat shaped structure is less than the dome shaped structure as per prevalent market rates, however, in the absence of rate analysis, Audit could not ascertain the actual cost difference between the two structures. Further RC issued to field office and uploaded on website by Beej Nigam did not include the specifications of shade net on which RC was finalised due to which the field functionaries were unable to match the specification with actual work executed by the vendor during physical verification.

Reply of Government is awaited (December 2024).

#### **3.3.8.4      *Irregular payment of subsidy for Naturally Ventilated Green House structure***

As per the rate norms prescribed in the operational guideline of MIDH, 50 *per cent* subsidy of the total cost at the maximum rate of ₹ 844 per sqm is payable to a beneficiary for a maximum area of 4,000 sqm for green house naturally ventilated structure. Thus, a maximum of ₹ 16.88 lakh subsidy can be provided to a beneficiary. As per the guidelines issued (June 2012) by the GoCG for implementation of scheme, the scheme will be implemented in the private land of the farmers. DHFF has clarified (March 2024) that private land means land owned by the farmer and as such mentioned in the land revenue records viz. B-I form.

During scrutiny of records of DDH Durg, Audit noticed that subsidy of ₹ 99.52 lakh was disbursed in 2019-20 for Naturally Ventilated Green House structures to seven beneficiaries. Out of this, subsidy of ₹ 76.42 lakh was given to five members of one family for construction of five Green House structures. However, the land against which subsidy claimed was located in Mahmara village of Durg district and owned by one beneficiary belonging to the family. Audit observed from the application forms that same Khasra numbers (65, 71 and 76) were mentioned in the application forms of five beneficiaries while as per the land record (B-I form), khasra numbers 65, 71 and 76 were registered in the name of only one of the beneficiaries. This indicates that the excess benefit of subsidy was availed in the name of different members of one family against single piece of land.

During joint physical verification (October 2021) of the site of construction, it was found that all the five Green House structures were installed together and were being operated and maintained as a single unit. Since a beneficiary was entitled for a maximum subsidy amount of ₹ 16.88 lakh for a maximum of 4,000 square meters, additional subsidy of ₹ 59.54 lakh was irregularly claimed and paid in the name of family members even though the owner of the land was same.

The DHFF stated (October 2023) that the contention of the then DDH that there is a provision to give benefits under the scheme to all categories of farmers, which includes one doing farming on the agricultural land as a landowner, inherited farmer, government lessee or any person doing farming on other's land, was not accepted by the Department and hence a proposal has been sent to the Government (August 2023) to take disciplinary action against him.

Fact remains that as of December 2024 no action has been taken to recover the excess amount of subsidy.

Reply of Government is awaited December 2024.

#### **3.3.8.5      *Excess disbursement of subsidy for low-cost Preservation Unit***

As per operational Guideline of MIDH under the component "Integrated Post Harvesting Management", assistance of 50 *per cent* of total cost of the preservation unit, at a maximum cost of ₹ 2.00 lakh should be provided to the beneficiaries for installation of preservation unit. The DHFF prescribed

(November 2012) requirement and costing for preservation unit in which a 10 ft X 15 ft civil structure was to be made along with 20 kg capacity Solar and Electrical dryer technology. DHFF in December 2018 decided the specification and design of preservation unit (solar Dryer 25 kg). On behalf of the SHM, Beej Nigam entered into (November 2020) an RC with some supplier firms to supply “Preservation Unit 25 kg Solar operated with Electric Backup system” at the rate of ₹ 1.12 lakh.

During scrutiny of records of test checked districts, it was found in seven DDHs/ADHs that a total of 480 preservation units were established and a subsidy of ₹ 4.80 crore was provided to the beneficiary farmers (*Appendix 3.3.4*). Audit noticed that on the basis of beneficiary’s undertaking for establishment of preservation unit (construction of 10 ft X 15 ft civil structure, Electric wiring, water pipe line and water storage tank etc.) and purchase bill of solar dryer costing ₹ 1.00 lakh each provided by the vendor, subsidy was released by the Department. However, to verify the claim of beneficiary, physical verification of facility was not conducted by the ADH/DDH of the Department for submission of verification report as required in the guidelines before release of subsidy. However, during joint physical verification (October 2021-September 2022) of 20 preservation units conducted by Audit, no civil construction for preservation unit was found at the site visited by Audit and Departmental officials. Further scrutiny of vouchers revealed that farmers produced purchase bill of 20 kg solar dryer instead of prescribed 25 kg solar dryer.

Since the cost of ₹ 2.00 lakh per unit included the cost of both the solar dryer and the shed house, therefore grant of subsidy of ₹ 1.00 lakh against the cost of preservation unit only that too of lower specification without ensuring construction of civil structure was against the guidelines and therefore, irregular.

On this being pointed out, the DHFF replied (October 2023) that it has been clearly mentioned in the instructions issued by Directorate for establishment of the Preservation unit that shade unit constructed at the farmer's level would be adjusted as the farmer's share and the remaining subsidy would be used for purchase of preservation unit as per the specifications approved by the Beej Nigam. The subsidy has been paid as per the rules after the farmers purchased a preservation unit of 20 kg capacity approved from the Beej Nigam and submitted the bill for the subsidy. Instructions are being circulated from the Directorate to the district officers to pay subsidy to the farmers only after physical verification of the shade unit constructed as per the specifications in future.

Reply is not acceptable as the specification of 25 kg solar dryer was approved by the DHFF itself and Beej Nigam also entered into RC for 25 kg solar dryer. But the department accepted the vouchers for 20 kg solar dryer at the rate of ₹ 1.00 lakh each which was not as per the specification prescribed by the Department. Further, the shade structure was not found built at any site during joint physical verification and the department could not provide any evidence of construction of shade unit indicating that full subsidy of ₹ 1.00 lakh per unit was released without ensuring the establishment of preservation unit with all components.



Reply of Government is awaited (December 2024).

### **3.3.8.6 Providing lower rate of subsidy for Cold Storage to the beneficiaries of Scheduled area**

As per para 5.4 of Guidelines of MIDH, Credit linked back-ended subsidy at the rate of 35 *per cent* of the project cost in general areas and 50 *per cent* of the project cost in scheduled areas at a maximum cost of ₹ 4.00 crore per unit was to be paid under Post Harvest Management for construction/extension of Cold-storage units.

Audit observed that the Perspective Plan for period 2017-22, set target for establishment of 50 Cold storage units. AAP for the same period included target of 50 Cold storage units while 40 Cold storage units were established.

During the audit period 2019-22, a total of 29 Cold storage units were established in the state and ₹ 41.20 crore was paid as subsidy to the beneficiaries. Out of these 29 units, eight Cold storage units were established in the Scheduled areas.

DHFF did not made any provision in AAP for establishment of cold storage unit in Scheduled area during 2019-21 due to which two cold storage units established in 2019-20 and one cold storage unit established in 2020-21 got only 35 *per cent* subsidy applicable for General areas as against the 50 *per cent* subsidy applicable for Scheduled areas.

It is also pertinent to mention here that AAP for year 2021-22 included target for establishment of five cold storage unit in Scheduled area and 50 *per cent* subsidy to five beneficiaries was paid accordingly.

Thus, three cold storage units located in Scheduled Areas did not get subsidy at the rate of 50 *per cent* as per the norms and were deprived of the intended benefit amounting to ₹ 1.80 crore, under the scheme as detailed in **Table 3.3.7**.

**Table 3.3.7: Statement indicating establishment of Cold-Storage**

(₹ in lakh)

Sl. No.	Year	Name of unit	Location	Scheduled Area	Nature of Work	Total Cost	Cost norms	Eligible Subsidy as per guidelines	Actual Subsidy paid	Less subsidy paid
1	2019-20	Prakash Cold Storage	Jagdalpur	Yes	New cold storage	467.93	400	200	140	60
2	2019-20	Krishna Cold Storage	Jashpur	Yes	New cold storage	407.16	400	200	140	60
3	2020-21	Shubham Cold Storage	Raigarh	Yes	New cold storage	499.20	400	200	140	60
<b>Total</b>										<b>180</b>

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

On this being pointed out, DHFF replied (October 2023) that as no target was approved by the GoI for the Scheduled Area under the Post Harvest Management Component in the year 2019-20 and 2020-21, 35 *per cent*

subsidy payable for the General Area was paid on the applications received from the Scheduled Area after obtaining consent of the applicants.

The reply is not acceptable as the department did not include any proposal for the scheduled areas in the AAP of the year 2019-20 and 2020-21 and GoI accorded sanction in accordance with the proposal sent by the GoCG. Thus, the beneficiaries of the scheduled areas could not get the intended benefits of the scheme at the prescribed rate.

Reply of Government is awaited (December 2024).

### 3.3.8.7 *Non creation of Market Infrastructure*

Apart from providing post-harvest facilities, creation of market linkage is crucial in reducing post-harvest losses. As per clause 7.54 of the MIDH Guidelines under the component of “creation of market infrastructure” assistance will be provided as credit linked back ended subsidy for setting up wholesale markets, rural markets/apni mandis and retail markets. The details of physical and financial progress under the component of creation of market infrastructure during 2019-20 to 2021-22 provided by the Department are given in the **Table 3.3.8**:

**Table 3.3.8: Physical financial progress of Market Infrastructure created during 2019-22**

(₹ in lakh)

S. No	Component	Physical (no)		Financial		Per cent shortfall	
		T	A	T	A	Physical	Financial
1	Rural Markets/ Apni mandies/ Direct markets	40	40	400.00	400.00	0	0
2	Retail Markets /outlets (environmentally controlled)	27	10	141.75	52.50	63	63
3	Static/Mobile Vending cart/platform with cool chamber	70	7	10.50	1.50	90	86
4	Functional Infrastructure for Collection, Sorting/ grading, packing units etc.	5	5	30.00	30.00	0	0

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

T:Target, A: Achievement

It is evident from the above table that the Department could not achieve the target with respect to Retail Markets/outlets and Static/Mobile Vending Cart/platform with cool chamber. Against a target of 27 retail markets and 70 Static/Mobile Vending cart/platform with cool chamber during 2019-22, SHM extended subsidy to only 10 Retail Markets/outlets and seven Static/Mobile Vending cart/platform with cool chamber and the shortfall ranged from 63 to 90 per cent.

Though the DHFF in progress report depicted the target for creation of market infrastructure such as rural markets and collection sorting/packaging units as fully achieved but audit noticed that the above facilities were not yet constructed/established. Audit scrutiny revealed that during 2019-20, an advance of ₹ 2.27 crore under the scheme was given to Mandi Board for 15 Gramin Haat bazar, nine retail markets and five Collection/sorting/grading/packaging units. Similarly, in the year 2020-21, an advance of ₹ 2.5 crore was



provided to Mandi Board for construction of 25 rural markets in the state. The notice inviting tender was floated by Mandi Board in June 2021 for construction of the markets. Audit however, observed that though as per the guidelines subsidy under the component of market infrastructure was to be provided as credit linked back end subsidy, Department paid the entire amount of subsidy as an advance to Mandi Board. Further, the status of completion of market infrastructure by the Mandi Board against the above subsidy was not available with the Department.

On being pointed out, the DHFF replied (October 2023) that as per provisions of the guidelines and after the receipt of approval from SLEC, assistance has been provided to Mandi Board for the establishment of 40 rural markets, nine retail markets and five Collection, sorting/grading, packing units against which construction work is in progress.

Reply is not acceptable as the full subsidy was given as an advance to Mandi Board and target against creation of market infrastructure had been shown as achieved without completion of the construction work.

Reply of Government is awaited (December 2024).

**3.3.8.8 *Undue and Injudicious favor to supplier firms led to excess and avoidable expenditure***

***a. Supply of Rotary Tiller***

According to rule 4.3.3 of CG Store Purchase Rules 2002, as amended in 2020, to ensure adequate competition and comparison in the open tender, it will be necessary that at least three original manufacturers or their authorised representatives participate in the tender process. In order to select the item of proper quality, it is necessary that the sample of the item to be supplied should be obtained.

Under the MIDH guidelines, subsidy of ₹ 0.50 lakh (50 per cent of cost) to SC/ST/Women and small and marginal farmers was payable to beneficiary against the cost of ₹ 1 lakh prescribed for power tiller (below 8hp). As per the GoCG order (June 2012 and February 2019) for implementation of the NHM/MIDH, Beej Nigam was to register the company through tendering process for the supply of materials under the scheme.

Accordingly, Beej Nigam published Notice Inviting Tender (NIT) (August 2020) for Horticulture Mechanisation equipment and entered RCs with six<sup>25</sup> supplier firms. As per the NIT issued by the Beej Nigam, bidder must be self-manufacturer/producer of the quoted item. Further, valid test report from authorised Government agency was mandatory for Power Tiller.

Beej Nigam vide its letter (November 2020) informed all the district offices providing a copy of RC entered into with two supplier firms<sup>26</sup> for purchase of Power Tiller (below 8 BHP) at the rate of ₹ 95,200. During test check of records provided by DHFF (January 2023), Audit noticed that seven bids were received, out of which, only two bids were technically qualified for power

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<sup>25</sup> M/s Annabhummi Greentech Pvt. Ltd. Bhilai, M/s Jai Gurudev Agro Raipur, M/s Kishan Agrotech, Durg, M/s Lakshya Technocrats India Pvt. Ltd. Raipur, M/s J M Enterprises Bhilai and M/s Varun Engineering Raipur

<sup>26</sup> M/s Kishan Agrotech, Durg and M/s J M Enterprises Bhilai.

tiller. Out of the two qualified bidders, only one supplier firm (M/s Kishan Agrotech) had submitted a test report for its product Rotary Tiller Make/Model- Krishi Kraft along with other required and mandatory documents. Beej Nigam also entered RC with another supplier firm M/s J. M. Enterprises which did not submit the required valid test report for its power tiller. During scrutiny of records of district offices, it was found that M/s J.M. Enterprises supplied the same Rotary Tiller for which the RC was executed with M/s Kishan Agrotech which indicates that the supplier firm i.e. M/s J.M. Enterprises was not a self-manufacturer/producer.

Further, M/s Kishan Agrotech produced test report from SRFMTTI<sup>27</sup> GoI for Rotary Tiller “Model-Krishi Kraft KC-PWP-7HP” and “KC-RT-10KAMA”. The testing agency (SRFMTTI) certified that the manufacturer of the item was a manufacturing company from District Chongqing, China. Thus, the supplier firm M/s Kishan Agrotech produced false declaration certificate for being a manufacturer of that item. Beej Nigam without conducting due diligence accepted the declaration certificate and entered RC with supplier firm for the product which was manufactured and imported from China in violation of the terms and conditions mentioned in NIT. This indicates that Beej Nigam did not comply with its own eligibility criteria for selection of supplier. Further the condition of self-manufacturer prescribed in the NIT also restricted competition as authorised representatives/dealers were not allowed to participate.

As per the physical and financial progress report provided by DHFF, subsidy of ₹ 6.57 crore was distributed for 1315 Rotary Tillers in the year 2019-20 and 2020-21. Moreover, scrutiny of records in selected districts revealed that the rotary tiller was supplied at the rate of ₹ 1.00 lakh each to farmers by the vendors registered through RCs instead of ₹ 95,200 as approved in RC. The ADH/DDH paid the subsidy of ₹ 50,000/unit against the bill produced. The acceptance of higher rates resulted in charging higher rates of ₹ 4,800/per unit from farmers and consequent excess payment of subsidy of 2,400/unit (50 *per cent*) by the department. Thus, undue benefit of ₹ 4800 per unit was availed by the supplier firms due to non-compliance to the rate approved in RC.

On being pointed out by audit, the DHFF replied (October 2023) that the objection is related to Chhattisgarh Rajya Beej evam Krishi Vikas Nigam (Beej Nigam), hence a letter has been written to the Managing Director, Beej Nigam, Raipur to take necessary action against the concerned firm as per rules in this regard.

Reply is not acceptable, as the ADH/DDH were required to restrict the amount of subsidy up to 50 *per cent* of the cost of item as per the approved rates in RC executed between the vendor and Beej Nigam.

Reply of Government is awaited (December 2024).

#### ***b. Supply of Power Weeder***

During test check of records in the Directorate of Horticulture, Audit noticed that GoI approved inter component changes in the AAP 2020-21 and allocated

<sup>27</sup> SRFMTTI - Southern Region Farm Machinery Training and Testing Institute

(30 March 2021) revised target (from 1040 to 3465) under Horticulture mechanization. Accordingly, target for distribution of 1,530 power weeders with unit cost of ₹ 1.26 lakh was set (30 March 2021) by the DHFF for various districts of the State. A supplier firm M/s Kishan Agrotech was also registered by the Department of Agriculture on the same day (30 March 2021) for supply of Power Weeder at the rate of ₹ 1.26 lakh on the basis of application from the vendor without any tendering process.

As per the physical and financial progress report of the year 2020-21, total 1453 Power Weeders were supplied against the target of 1530, all of which were purchased at the rate of ₹ 1.26 lakh/unit and 50 *per cent* of the cost i.e. ₹ 0.63 lakh each was provided as subsidy by the department.

During the audit of selected district offices, it was noticed that the abovementioned supplier firm supplied the Power Weeder at the rate of ₹ 1.26 lakh/unit as per the Registration certificate. However, the same firm also supplied the same product as rotary tiller at the rate of ₹ 1 lakh per unit under the rate contract for a period of one year (November 2020 to November 2021) with the Beej Nigam at the rate of ₹ 95,200/unit as discussed in previous para. Audit further noticed that SRFMTTI as well as Beej Nigam and Joint director, Agriculture Engineering (State Level testing laboratory for Agriculture Equipment) have clarified (March 2023) that Rotary Tiller and Power Weeder were identical and considered the same.

Thus, the same item (Make-Krishi Craft and model number-KC-WP-7PE) was supplied by the supplier firm under two different names at two different rates to farmers.

Further, scrutiny of records revealed that the supplier firm produced commercial test report issued from NRFMTTI<sup>28</sup> Hisar, Haryana for their product 'Power Weeder [Make-Krishi Craft] Model No- KC-WP-7PE' manufactured by M/s Chongqing Amm Machinery Manufacturing Co. Ltd. District Chongqing, China. On detailed analysis of the test report, it was found that this product was not successful in the commercial test. During the test, many corrective instructions were given by the testing agency though its compliance was not ensured. A total of 14 such adverse comments including lack of information about critical parameters were made in the commercial test report (February 2020) and the company was asked to take corrective action. No records regarding corrective measures and re-testing the product were available from the Agriculture Department. However, the Commissioner Agriculture registered the firm in March 2021 without ensuring compliance to the comments and recommendation made in the testing report.

Thus, favor to supplier firm led to undue benefit of ₹ 30,800/unit (₹ 1,26,000 - ₹ 95,200) to supplier firm as well as supply of sub-standard power weeder to farmers. This also resulted in extra burden of subsidy of ₹ 2.24 crore<sup>29</sup> due to selection of item with higher rate.

On being pointed out by audit, the DHFF replied (October 2023) that before giving subsidy on machines purchased by farmers under agricultural

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<sup>28</sup> NRFMTTI - Northern Region Farm Machinery Training and Testing Institute.

<sup>29</sup> Total excess payment by farmers = 1453 x ₹ 30,800 i.e. ₹ 4,47,52,400, excess subsidy paid by the department = ₹ 4,47,52,400/2 i.e. ₹ 2.24 crore

mechanisation, it is ensured that those machines were registered by the Directorate of Agriculture, Chhattisgarh. Registration certificate for the sale of power weeders in the State was obtained by M/s Kisan Agrotech from the Directorate of Agriculture, Chhattisgarh. On the basis of the above certificate, the subsidy amount was paid by the district officers after the farmers submitted the bill for the purchase of power weeder. Thus, there was no irregularity in the disbursement of subsidies by the district officers.

Reply is not acceptable as the the supplier firm was selected by the department and the rate of power weeder was decided without competitive tendering process resulting in supply of same item at higher rate. This also indicates lack of necessary inspection and monitoring by the Department in supplying of material under Horticulture mechanization component.

Reply of Government is awaited (December 2024).

### c. *Supply of Pulveriser*

According to the cost norms and pattern of assistance in SMAM, subsidy up to 60 per cent of the total cost for SC, ST, small and marginal farmers and women farmers (maximum ₹ 0.60 lakh) and for other beneficiaries up to 50 per cent of the total cost (Maximum ₹ 0.50 Lakh) was to be provided.

During test check of records provided by DHFF, it was found that there was no provision for Pulveriser in Perspective Plan for the period 2017-18 to 2021-22. Accordingly, no provision was made for Pulverisers in the AAP for the period 2017-18 to 2020-21. Also, the Pulveriser component was not a part of MIDH Guidelines 2014. However, the Director fixed the target for distribution of a new component 'Pulveriser' in various districts of the State (30 March 2021).

Audit noticed that Beej Nigam vide its letter (November 2020) informed all the district offices that it had entered into rate contract with five supplier firms<sup>30</sup> for purchase of Mini Pulveriser: Motor HP 3, Feed size 10 mm at the rate of ₹ 83,898+ GST (5 per cent) i.e. ₹ 88,093.

Scrutiny of records of selected districts revealed that during the years 2020-21 and 2021-22, the supplier firms supplied the Mini Pulverisers at rate of ₹ 1.20 lakh per unit which was higher than the rates fixed in the rate contract i.e., ₹ 88,093 per unit. The higher rates were accepted by the ADH/DDH which paid the maximum subsidy of ₹ 60,000 per unit. Due to acceptance of higher rates the beneficiary farmers had to pay ₹ 31,907 extra per unit in which department also paid excess subsidy at the rate of ₹ 7,144<sup>31</sup> per unit. Further, no action was taken by the ADH/DDH or any other authority to ensure that the farmers purchased the materials at the rate prescribed in RC. Hence, lack of proper monitoring of the supply of materials to farmers resulted in extension of undue benefit of ₹ 31,907 per unit to supplier firms.

On being pointed out by audit, the DHFF replied (October 2023) that the objection is related to Chhattisgarh Rajya Beej evam Krishi Vikas Nigam

<sup>30</sup> M/s Annabhumi Greentech Pvt. Ltd. Bhilai, M/s Jai Gurudev Agro Raipur, M/s Kishan Agrotech, Durg, M/s Lakshya Technocrats India Pvt. Ltd. Raipur and M/s J M Enterprises Bhilai.

<sup>31</sup> ₹ 7144 = ₹ 60,000 – ₹ 52856 (60 per cent of ₹ 88,093)

(Beej Nigam), hence a letter has been written to the Managing Director, Beej Nigam, Raipur to take necessary action against the concerned firm as per rules in this regard.

The reply is not acceptable as Beej Nigam had entered into an RC with supplier firms while the department accepted rates higher than the rate mentioned in RC. Thus, the department should recover the excess amount given to the supplier firm.

This indicates that the items under Horticulture mechanization were being supplied on the basis of maximum amount of subsidy admissible under the MIDH/SMAM guidelines instead of supplying the items to farmers at competitive rate decided through tendering resulting in undue favor to supplier at the cost of Government money/subsidy.

Reply of Government is awaited (December 2024).

### **3.3.9 Conclusion**

Against the objective to increase the overall coverage of area under horticulture, total horticulture area decreased from 8.62 lakh hectare in 2019-20 to 8.35 lakh hectare in 2021-22. The target prescribed for area expansion under the MIDH scheme could not be fully achieved during the period of audit. Audit noticed deviation from the planned activities resulting in under-achievement of targeted activities under the scheme. Key activities such as Centre of Excellence, Cold Chain Infrastructure, Organic Farming and Certification though planned in the perspective plan of 2017-22 were not made part of AAP and thus were not taken up for implementation.

Deficiencies in implementation of scheme at various levels were noticed during audit such as irregular disbursement of subsidy in construction of shade net house, excess payment of subsidy for Naturally Ventilated Green House structure, disbursement of subsidy for low-cost Preservation unit without ensuring the establishment of all components of preservation unit. The items under horticulture mechanization such as rotary tiller, power weeder and pulveriser were supplied based on maximum amount of subsidy admissible under the MIDH/SMAM guidelines instead at competitive rate decided through tendering which resulted in undue favour to supplier firms and excess burden of subsidy on Government.

### **3.3.10 Recommendations**

- 1. The Department should make effort to fully achieve the target prescribed under various components of MIDH scheme.*
- 2. The target mentioned in the AAP should be drawn from the Perspective Plan. The Department should prepare a clear roadmap for implementing every component of the scheme.*
- 3. The Department should streamline the system of procurement of agriculture equipment/material through competitive tendering and supply to farmers at economic cost without compromising the quality.*
- 4. The Department should develop a monitoring mechanism to ensure adherence to the rates and other terms of contract for making payment of subsidy.*

## **SKILL DEVELOPMENT, TECHNICAL EDUCATION AND EMPLOYMENT DEPARTMENT**

### **3.4 Skill Development Trainings under Chhattisgarh State Skill Development Authority**

#### **3.4.1 Introduction**

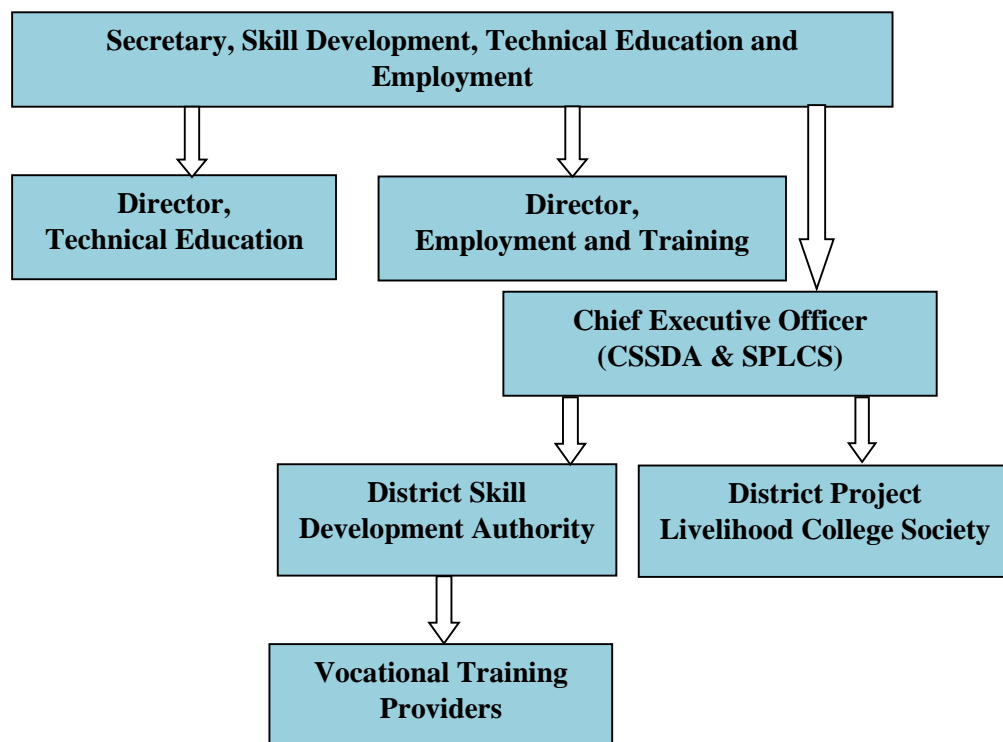
Chhattisgarh State Skill Development Mission (CSSDM) was constituted in 2011 and registered as society for providing skill development trainings in the State of Chhattisgarh. The Government of Chhattisgarh (GoCG) has set a target (May 2012) to train 1.25 crore working population as certified skilled technicians till the end of 2022 under CSSDM. After implementation of Chhattisgarh Right of Youth to Skill Development Act, 2013, the CSSDM stood dissolved and Chhattisgarh State Skill Development Authority (CSSDA) had been formed for enhancing the skill training capacity in the State. The purpose of the skill development training is to enhance the capabilities of people to get gainful employment/ self-employment opportunities to upgrade their living standards.

The District Skill Development Authorities (DSDAs) are the district level implementing agencies to monitor and supervise the skill development trainings rendered by Vocational Training Providers (VTPs) registered in the district. The VTPs are the skill development training centers where the youth obtain the vocational training as per their choice and eligibility within a time frame. The trainees would get certificates in relevant training courses conducted by a VTP after having been examined and declared successful by a third-party assessor on completion of skill development training.

In Chhattisgarh, CSSDA imparts the skill development training courses through *Mukhya Mantri Kaushal Vikas Yojana* (MMKVY) (State scheme) and *Pradhan Mantri Kaushal Vikas Yojana* (PMKVY) (Centrally sponsored and State managed scheme). In December 2021, MMKVY trainings were being provided in 111 courses under 27 sectors through 132 Government and 61 Private VTPs. The 27 Livelihood College Societies were imparting skill trainings in 706 courses in 36 sectors under MMKVY and PMKVY.

#### **3.4.2 Organisational structure**

Chhattisgarh State Skill Development Authority functions under the administrative control of Secretary, Skill development, Technical Education, and Employment Department. It is responsible for preparation of guidelines/ policies in respect of conducting skill development trainings. The Director, Employment and Training is the Budget Controlling Officer (BCO) of the CSSDA. The CSSDA/State Project Livelihood College Society (SPLCS) is the nodal agency for conducting skill development trainings under MMKVY and PMKVY since its inception. The organisational structure of CSSDA/SPLCS is as given below:



The Chief Executive Officer (CEO) is the executive head of CSSDA and SPLCS and assisted by Additional CEO, Joint CEOs, Managers and Joint Director (Finance) at State level. There are 27 Assistant Directors (AD) of District Skill Development Authorities (DSDAs) and 27 Principals/Assistant Project Officers (APOs) of Livelihood College Societies. The ADs/Principals /APOs assist the CEO for providing the skill development trainings through private/Government VTPs at district level.

### **3.4.3 Audit objectives**

Audit objectives for the Compliance Audit of Skill Development Trainings conducted under CSSDA were to assess whether:

- The target of making the young population as certified skilled technicians were achieved to enable them to get employment/self employment.
- Adequate infrastructure facilities and skilled trainers were available in the training Institutes,
- The funds were utilised efficiently and economically in conducting trainings.

### **3.4.4 Audit criteria**

Audit findings were benchmarked against the:

- Chhattisgarh Treasury Code and CG Store Purchase Rules, 2002
- Chhattisgarh Right of Youth to Skill Development Act, 2013 (CGRYSD Act)
- Chhattisgarh State Skill Development Authority (Vocational Training Provider) Regulations, 2013.
- Instructions and Scheme guidelines issued by CSSDA



### 3.4.5 Scope and Audit Methodology

Compliance Audit covered the period from 2017-18 to 2021-22. During the Compliance Audit, records were examined in the office of CEO, CSSDA at state level and offices of the Assistant Director (AD), DSDA and Assistant Project Officer, Livelihood College (LC) at district level. Audit covered the registered VTPs under DSDAs for which grants were issued under MMKVY. During the process of audit, joint physical verification of VTPs was also conducted along with the departmental officials. Out of 28 districts of the State, seven districts<sup>32</sup> were selected based on Probability Proportional to Size Systematic Sampling. The draft report was forwarded to the State Government in February, 2023 and July, 2023. The reply of the Government on report was received in October, 2023. The replies of the State Government had been suitably incorporated in the Report.

### Audit findings

### 3.4.6 Planning and Implementation

#### 3.4.6.1 Preparation of Perspective Plans

As per section 11(c) of CGRYSD Act 2013, once in every five years, the CSSDA shall prepare and submit to the State Government, a perspective plan for skill development in the State having regard to macroeconomic growth trend, emerging technologies and demand for skilled human resources. The CEO is responsible for preparing the perspective plan of the Authority.

During scrutiny of records of CSSDA, it was observed that no perspective plan was prepared by the CSSDA during the audit period.

The State Government replied (October 2023) that the agreement for preparation of perspective plan for the period of 2022-27 was entered (May 2023) with M/s Merapath Education Limited.

The reply of the Government indicates that the five-year perspective plan was not prepared during the audit period.

#### 3.4.6.2 Availability of Vocational Training Providers

Department of Skill Development, Technical Education, Employment and Training, Government of Chhattisgarh issued new guidelines (August 2019) with the objective of better implementation of MMKVY, improvement in quality of skill development trainings on the basis of 100 *per cent* employability in the State. As per the new guidelines, all VTPs were required to be registered de-novo under revised norms of registration.

During test check of records of CSSDA, it was observed that after adoption (August 2019) of new guidelines, all the existing VTPs were de-registered and DSDAs started to register new VTPs. However, the process of registration of the new VTPs was very slow. As a result, only few VTPs could be registered as shown in **Table 3.4.1**.

<sup>32</sup> Balodabazar, Balrampur, Bilaspur, Jashpur, Korba, Sukma and Surajpur

**Table 3.4.1: Conducting of skill development trainings before and after change of guidelines**

Sl. No.	Year	Total registered VTPs	VTPs imparted training	No. of training batches	No. of trainees trained
1	2017-18	2157	1518	7317	133796
2	2018-19	2244	842	3383	62649
3	2019-20	2083	36	78	985
4	2020-21	189	0	0	0
5	2021-22	203	4	7	105

(Source: Data furnished by CSSDA)

From the above table it is evident that during 2017-20, maximum 2,244 VTPs were registered for providing trainings which declined to 203 in 2021-22. The Covid-19 pandemic and decline in number of registered VTPs during 2019-22 adversely affected the training programme.

CEO, CSSDA replied (December 2022) that due to Covid-19 pandemic trainings were affected and further stated that as per the new guidelines, registration fees, bank guarantee as security deposit were made mandatory for registration of new VTPs.

### 3.4.6.3 Shortfall in achievement of targets and placement of the trainees

#### (a) Mukhya Mantri Kaushal Vikas Yojna

The GoCG had set (May 2012) a target to train 1.25 crore working population as certified skilled technicians till the end of 2022 under *Mukhya Mantri Kaushal Vikas Yojna* (MMKVY) and made CSSDA (erstwhile CSSDM) the nodal agency to implement the same. During scrutiny of records of CSSDA, Audit observed that target for imparting skill development trainings was mentioned in the Annual Plan. The details of annual target and achievements for imparting training and placement of skilled youth under MMKVY from 2013-14 are shown in **Table 3.4.2**.

**Table 3.4.2: Statement showing year wise status of training and employment under MMKVY**

Year	Year-wise status of training and employment under MMKVY					
	Target	Enrolled	Passed in exam	Employed	Self-employed	Un-employed
2013-14	-	-	13564	1066	2361	10137
2014-15	195720	72409	39638	6413	8361	24864
2015-16	89364	90765	74564	15033	23970	35561
2016-17	116325	113683	103792	26589	30300	46903
2017-18	147416	153359	144193	39230	49558	55405
2018-19	110515	72621	77021	23052	21421	32548
2019-20	13389	1972	14110	4300	3461	6349
2020-21	11705	0	107*	57	3	47
2021-22	18920	136	689	300	62	327
2022-23	23685	6950	2624	1734	200	690
<b>Total</b>	<b>727039</b>	<b>511895</b>	<b>470302</b>	<b>117774</b>	<b>139697</b>	<b>212831</b>

(Source: Data furnished by CSSDA)

\*The candidates passed in 2020-21 were enrolled in previous years.

It is evident from the above table that during the period 2013-14 to 2022-23.

- CSSDA set very less target to train 7,27,039 (six *per cent*) candidates against the target of 1.25 crore set by the GoCG.
- Against the target to train 7,27,039 youth population as skilled technicians, the CSSDA could train only 4,70,302 trainees (65 *per cent*) in the entire State.
- 2,57,471 (55 *per cent*) out of 4,70,302 certified skilled youth were provided placement by the VTPs.
- As per guidelines of *Mukhyamantri Swa-rojgar Yojna* (MMSRY), 10 *per cent* loan should be provided to 01/02 certified selected trainees from each batch of 20/30 candidates subject to maximum loan of ₹ 2 lakhs to each trainee. For this budgetary provision of ₹ 661.00 lakh was made during 2018-22, out of which only ₹ 80 lakh was released during 2018-19 and transferred to respective districts. However, the districts did not utilise this fund for providing financial assistance to trained candidates under MMSRY to encourage self-employment and so, the whole fund of ₹ 80 lakh lapsed at the end of the financial year.

**(b) Pradhan Mantri Kaushal Vikas Yojana (PMKVY)**

The Government of India approved (2016) the modified and improved version of PMKVY called as PMKVY-2.0 for the period of 2016-20 to impart skilling to 10 million youth of the country. The PMKVY has two components as Centrally Sponsored Centrally Managed (CSCM) where 75 *per cent* of the funds shall be utilized for skilling youth through National Skill Development Corporation (NSDC) and the Centrally Sponsored State Managed (CSSM) where 25 *per cent* of the funds shall be allocated to the States for implementation of the scheme. The CSSDA was the nodal agency to implement the PMKVY and Livelihood College Societies were registered as VTP for conducting PMKVY trainings. The targets and achievements during the period 2017-22 under PMKVY are as shown below in **Table 3.4.3**.

**Table 3.4.3: Progress of Pradhan Mantri Kaushal Vikas Yojna in Chhattisgarh State during 2017-22**

Year	Year-wise status of training and employment under PMKVY					
	Target	Enrolled	Passed in exam	Employed	Self-employed	Un-employed
2017-18	15980	666	315	151	48	116
2018-19		13046	7432	3172	1237	3023
2019-20		43	20	20	0	0
2020-21	1224	588	299	232	34	33
2021-22	300	878	415	275	0	140
<b>Total</b>	<b>17504</b>	<b>15221</b>	<b>8481</b>	<b>3850</b>	<b>1319</b>	<b>3312</b>

(Source: Data furnished by CSSDA)

It is evident from the above table that against the target of 17504, only 8481 (48 *per cent*) youth population were successfully qualified. Out of the qualified trainees, 3312 (39 *per cent*) could not be employed under PMKVY.

The State Government replied (October 2023) that the skill development trainings and placements declined due to Covid Pandemic during 2020-22 and the less number of VTPs were re-registered after adoption of new guidelines

(2019). At present there are 303 VTPs rendering the qualitative skill development trainings. It was further stated that applications were not received for seeking the loan under *Mukhya Mantri Kaushal Swa-rojgar Yojna (MMKSRY)*.

However, the Government should take necessary steps to achieve the targets of skill development training and employment for effective implementation of the scheme.

#### **3.4.6.4 *Non-recognition of skill development certificates for higher studies/public employment***

As per Section 11(1)(h) of CGRYSD Act 2013, it shall be the duty of the State Authority to recommend the State Government, one or more certificates or other awards pertaining to skill development which may be considered to be equivalent to awards such as degree, diploma certificates or eligibility qualifications as are recognized for the purpose of public employment or access to higher education.

During scrutiny of records of CSSDA, it was observed that the skill development certificates issued under the skill development programme were neither recognized as equivalent of any diploma or as eligibility qualifications nor given any preference for the purpose of employment or for access to higher education. Further, the proposal for recognition of the certificate given to trainees after completion of different courses was sent by CSSDA to the State Government in May 2021 however, official recognition from the Government is still pending.

The State Government replied (October 2023) that the matter regarding giving preference/priority to skill development certificate issued by CSSDA for appointment as skilled labour in government and private sectors is under consideration.

Reply is not acceptable as non-recognition of the certificates granted under skill development training programme (till October 2023) for the purpose of public employment even after lapse of more than nine years, affected the trainees and the purpose of getting employment and livelihood could not be achieved fully.

#### **3.4.6.5 *Irregularities in conducting skill development trainings***

##### **(a) *Trainings conducted without biometric attendance***

As per the instruction (November 2013) of CSSDA, the bio-metric attendance of the trainees twice a day and its integration with the portal is mandatory. It was compulsory for students to have 80 *per cent* attendance for evaluation of trainees.

During scrutiny of records of selected 91 VTPs, it was observed that only seven<sup>33</sup> out of 91 VTPs had submitted biometric attendance while 65 VTPs submitted manual attendance instead of bio-metric attendance. It was further observed that 19 VTPs under DSDA Balrampur had not submitted either manual attendance or bio-metric attendance due to which prescribed

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<sup>33</sup> Six VTPs in Surajpur and one VTP in Jashpur

attendance of 80 *per cent* required for evaluation of trainees could not be ensured by the VTPs.

The State Government replied (October 2023) that Collector cum President, DSDA Balrampur has been instructed to initiate action in respective cases under intimation to CSSDA. It was further stated that the payments for training and assessment were made on the basis of biometric attendance after adoption of new guidelines.

**(b) Vocational Trainings not provided to all applicants**

As per Section 3(1) and 4(1) of CGRYSD Act 2013, no youth shall be denied opportunity to get skilled in a vocation of choice from amongst the skills as notified by the State Authority. The District Authority shall identify a Vocational Training Provider and inform the applicant of the same within a maximum period of 90 days from the date of receipt of application.

During scrutiny of the records of CSSDA, it was observed that all the registered applicants who applied for vocational training were not provided trainings in compliance to section 4(1) of CGRYSD Act. The details of the candidates who applied for training and were allotted VTPs or were not allotted to VTPs are as shown in **Table 3.4.4**.

**Table 3.4.4: Statement showing the number of applicants allotted VTPs for skill development training during 2017-22**

Year	Applications received	No. of applicants allotted to VTPs	No of applicants not allotted to VTPs within the stipulated time of 90 days ( <i>per cent</i> )
2017-18	188863	143608	45255(24)
2018-19	101619	63564	38055(37)
2019-20	7935	1459	6476(82)
2020-21	164	0	164(100)
2021-22	2780	409	2371(85)
<b>Total:</b>	<b>301361</b>	<b>209040</b>	<b>92321(31)</b>

(Source: Data furnished by CSSDA)

From the above table it is evident that 3,01,361 candidates had applied for skill development trainings, out of them, 2,09,040 were allotted VTPs for getting training while remaining 92,321 (31 *per cent*) candidates were not allotted the VTPs within the stipulated time of 90 days. Thus, the provisions of the Act were not complied with due to which the youth of the state were deprived the benefit of skill development training under the MMKVY scheme.

The State Government replied (October 2023) that the applicants who attended the counseling were provided the skill development training. During the year 2020-21 and 2021-22, the trainings were affected due to Covid-19.

The reply is not acceptable because counselling records were not provided to audit. In the absence of counselling records, it cannot be ascertained that all the applicants were invited for counseling for admission in VTPs.

**(c) Transfer of skill development trainings to other agencies by registered VTPs**

As per Schedule 2 of the CSSDA VTP Regulations, 2013, registered VTPs shall not entrust training to any other agency. As per new guidelines

(August 2019), the institutes have to deposit bank guarantee of ₹ 50,000 at DSDA for registration as VTP and if VTP engage Training Partner (TP), the bank guarantee will be obtained from TP.

During scrutiny of records of registered government VTPs like Executive Engineer, Rural Engineering Services (RES), under DSDA Bilaspur; District Jail, Jashpur, under DSDA, Jashpur; AD, Horticulture under DSDA Korba, and Government ITI, Bhatapara under DSDA Balodabazar in respective districts, it was observed that the registered VTPs entrusted/outsourced the training works to other agencies/Training Partners as discussed in succeeding paragraphs.

- In DSDA, Bilaspur, the Sub- Divisional Officer (SDO), RES, Bilaspur was registered as VTP for providing skill development trainings under MMKVY. The SDO, RES, Bilaspur during 2017-19 entrusted the training work to TP (Pratibha Skill Academy) in violation of the provisions of VTP regulations, 2013.

Further, it was observed that complaints were made (November 2017) by the officials of Janpad Panchayat, Belha and officials of Gram Panchayat, Sambalpuri village that the skill development of Mason training was conducted by the TP for only one or two days instead of prescribed schedule programme of 83 days<sup>34</sup>. The inspection report of Sub Divisional Officer, Rural Engineering Services also confirms that only eight out of 20 trainees in Sambalpuri village and only 11 out of 20 trainees in Kohraunda village were being trained at the site in Belha Block. It was mentioned by the SDO that the trainer at Kohraunda was untrained who just recorded the attendance and was not providing proper training to the students. Against these complaints, available records did not indicate any action taken or recovery effected from the TP.

- District Jail, Jashpur was registered as VTP under DSDA Jashpur for conducting trainings under MMKVY. The VTP conducted 17 skill development trainings under six<sup>35</sup> courses during 2016-19. As per Rule 225 of Jail Manual, the entries of all persons, materials, tools entering inside or exiting outside the jail should be made in the register available at the jail gate.

Scrutiny of records of VTP, District Jail, Jashpur revealed that an amount of ₹ 40.10 lakh was received during 2016-19 for conducting trainings in jail premises for prisoners. Out of ₹ 40.10 lakh funds received, expenditure of ₹ 39.89 lakh was incurred by District Jail, Jashpur towards skill development trainings of 313 prisoners and funds of ₹ 21,840 were lying in the bank account of District Jail, Jashpur since 2018-19. Audit noticed that the above expenditure of ₹ 39.89 lakh was incurred for making payment to various agencies<sup>36</sup> which provided trainers as well as tools/raw material/ equipment for

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<sup>34</sup> Mason training course duration is 500 hours i.e 83 days at the rate of 6 hours per day

<sup>35</sup> Account Assistant using Tally, Assistant Electrician, Electrician Domestic, Mason, Mason General, Sewing Machine Operator

<sup>36</sup> Laxmi Traders, Mahamaya Agencies, Sai Enterprises, Gupta Enterprises, Kesari Infotech

conducting trainings within jail premises. However, the materials purchased were not found recorded in the jail gate register to confirm its entry inside the jail premises. Further scrutiny of bills/vouchers revealed that the bills had no TIN numbers. The report sent to Collector, Jashpur (June 2019) regarding irregularities in conducting of MMKVY trainings at district jail mentioned that the materials/tools supplying firms were not available at the address mentioned in the bills.

While accepting the audit observations, Jail Superintendent, District Jail, Jashpur stated (November 2022) that the items mentioned in the payment vouchers were not available in the jail and any construction work from the material purchased for mason training was not carried out in the jail premises.

- In Korba, the field offices of AD, Horticulture were registered as VTPs for providing training of Gardener, Landscaping and Floriculture course in their offices. The AD, Horticulture outsourced (January, 2017) the training work to the Training Partner (TP) i.e. M/s. Prakhar Foundation, Korba. Similarly, Government ITI, Bhatapara registered as VTP with DSDA, Balodabazar, outsourced the training work to TP Vidya Foundation in violation of the provisions of VTP Regulation.

Thus, there were instances where the registered VTPs outsourced/sub-contracted the work of conducting skill development trainings to other TP's in violation of the provisions of the CSSDA (VTP) Regulations, 2013.

The State Government replied (October 2023) that Collector cum President, DSDA Balodabazar, Korba, Bilaspur have been instructed to enquire the respective cases and initiate action under intimation to CSSDA. In respect of observation related to District Jail, Jashpur, Government stated that the role of Skill Development Authority is to conduct trainings and the fact presented in the observation pertains to District Jail, Jashpur.

The reply of the Government is not acceptable as irregularity pointed out by audit pertains to the funds provided for conducting trainings in District Jail, Jashpur under MMKVY, which indicated lack of monitoring of training programme by DSDA/CSSDA.

**(d) *Non-compliance of Central Motor Vehicle Rules while conducting the Driver cum Mechanic training.***

As per Rule 24 (3)(v) of Central Motor Vehicle Rules, 1989, driving schools and establishments should have own vehicle exclusively for purpose of imparting trainings and all such vehicles, except motorcycles, are fitted with dual control facility to enable the instructor to control or stop the vehicle.

During scrutiny of records related to driver cum mechanic training in seven test checked districts, it was observed that during 2016-19, training of Driver



cum Mechanic was imparted to 415<sup>37</sup> trainees in 27 batches in Livelihood College (LC) Surajpur, and Government ITI, Wadraf Nagar. The total expenditure of ₹ 105.03 lakh was incurred for conducting these trainings. All the trainees were trained on vehicles which were not fitted with dual control facility to enable the instructor to control or stop the vehicle which was against the norms of Central Motor Vehicle Rules.

The State Government replied (October 2023) that requirement of dual control facilitated vehicle for Driver cum Mechanic trainings under Modular Employable Skill course was not mentioned.

The reply of the Government is not acceptable as Rule 24(3)(v) of the Central Motor Vehicle Rules is applicable to any driving school or establishment which imparts training in driving motor vehicles.

### **3.4.7 Availability and Utilisation of Infrastructure facilities**

To bring uniformity and convergence in the skill training programs and with an objective to bring youth, including school dropouts, in the mainstream of the economy, Government of Chhattisgarh started (October 2012) Livelihood College (LC) at Naxal affected district of Dantewada as a government skill training center to provide short term employment-oriented residential and non-residential skill training as per the market demand. For providing short term employment-oriented skill training under MMKVY and PMKVY, the State Government decided to establish 27 LCs in the State. Further, to provide residential facilities, administrative approval for construction of 26 girls and 27 boys hostels were given during 2016-17 to 2021-22. As of March, 2023, construction of 26 girls and 22 boys hostels was completed. These LCs worked under State Project Livelihood College Society headed by CEO, CSSDA at State level and District Project Livelihood College headed by District Collector of respective district.

#### **3.4.7.1 Non-utilisation of hostel buildings and purchases made without requirement.**

As per section 4(1) of CGRYSD Act 2013, district authority shall make such arrangements for providing residential accommodation during the period of training as may be required.

During scrutiny of records in seven test checked districts, it was observed that residential/hostel facilities for skill development trainings were available in seven LCs, but hostels at LCs, Balodabazar, Bilaspur and Surajpur could not be utilised for residential training due to non-allotment of residential training batches during 2019-22. The details of the non-utilisation of the hostel buildings in three districts are as mentioned in **Table 3.4.5**.

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<sup>37</sup> LC, Surajpur 235 trainees in 18 batches, Government ITI, Wadrafnager 180 trainees in nine batches.

**Table 3.4.5: Details of non-utilisation of hostel buildings during 2019-20 to 2021-22**

Hostels located at LC	Capacity of hostel (boys/girls)	Total expenditure (in ₹ lakh)	Month of possession of building	No. of unutilised months till 03/2023
Balodabazar	50 seater boys	216.52	06/2020	33
	50 seater girls		06/2020	33
Bilaspur	50 seater girls	135.17	06/2020	33
Surajpur	50 seater boys	110.42	07/2020	32
	50 seater girls	149.57	08/2019	44
	100 seater girls (CSR)	221.25	07/2019	43
<b>Total</b>		<b>832.93</b>		

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

From the above table it is evident that the expenditure of ₹ 832.93 lakh was incurred on construction of hostels, however, the hostels could not be used till March 2023 rendering the above expenditure idle. In Balodabazar and Surajpur, hostel items such as mattresses, cots, bedsheets and blankets amounting to ₹ 23.41 lakh<sup>38</sup> were purchased during 2017-18 even before the completion of the construction works of hostels.

It was further observed that in LC Balodabazar purchase of furniture, computer equipment etc. of ₹ 31.04 lakh was made by splitting the purchase order to avoid the tendering process as prescribed under the CG Store Purchase Rules 2022.

The State Government replied (October 2023) that residential trainings in non-Left Wing Extremism (LWE) districts were not permitted under the guidelines framed by CSSDA. The proposal for commencement of residential trainings in all LCs of the State is under consideration for the financial sanction of the Government. All the training programmes were halted due to Covid-19 during 2020-22, so other training related activities were also adversely affected. In respect of observation related to irregular purchase, Government stated that the instruction for necessary action was issued to District Collectors of the respective districts.

Reply of the Government confirms non-utilisation of hostel building rendering the expenditure incurred on the construction of the hostel buildings, unfruitful.

### 3.4.7.2 Non-utilisation of established labs

The Director, Employment and Training released (November 2015) funds of ₹ 60.00 lakh and State Project Livelihood College Society released (March 2018) ₹ 5.00 lakh to LC, Sukma for establishment of labs.

During scrutiny of records of Assistant Project Officer (APO), LC, Sukma, it was observed that lab equipment for four labs<sup>39</sup> amounting to ₹ 52.00 lakh were procured (October 2016) and remaining amount of ₹ 12.99 lakh was lying in savings bank account of the College till March, 2023.

<sup>38</sup> Balodabazar: ₹ 280664, Surajpur: ₹ 2060578

<sup>39</sup> Wooden Furniture lab, Plumber lab, AC/Refrigerator maintenance lab and Printer operator lab

It was further observed that though the lab equipment were procured for the above labs, only one batch<sup>40</sup> of training on Desk Top Publishing (DTP)/Print Publishing Assistant and carpenter wooden furniture course was conducted at printer operator lab and wooden lab respectively in LC Sukma during audit period. The remaining two labs could not be utilised for imparting skill development training. After adoption of new guidelines, only Plumber-General course was registered for which the lab equipment were procured. Thus, the equipment of the other three labs had remained idle for more than six years and only one batch training was imparted during 2017-23 in Printer Operator lab.

The State Government replied (October 2023) that 50 candidates were trained in Desk Top Publishing course and 30 candidates were trained in wooden lab during 2018 and at present, trainees were not taking interest in these trainings. Further, the plumbing and AC repairing labs could not be utilized due to lack of training partner.

Reply of the Government confirms that labs were not utilized fully and training courses were designed and labs were established without considering the interest/demand of the students towards the courses.

#### **3.4.7.3 Allotment of residential training courses to private VTP without ensuring proper infrastructure facility.**

(a) CSSDA on the recommendations of DSDAs, allots residential and non-residential trainings to registered VTPs after ensuring the availability of required infrastructure for conducting trainings. DSDA provides residential cost to VTPs for providing boarding and lodging facilities. In test checked districts, the status of allotment of residential and non-residential batches is shown at **Table 3.4.6**.

**Table 3.4.6: Status of residential trainings allotted to VTPs during 2016-17 to 2018-19.**

Name of the District	Total trainings conducted in the District	Residential Trainings conducted in District by		
		Private VTPs	Govt. VTPs	Total
Balodabazar	430	0	0	0
Balrampur	238	0	70	70
Bilaspur	817	0	13	13
Jashpur	1225	116	367	483
Korba	460	0	74	74
Sukma	235	0	34	34
Surajpur	577	0	96	96
<b>Total</b>	<b>3982</b>	<b>116</b>	<b>654</b>	<b>770</b>

(Source: Data furnished by DSDAs)

From the above table it is evident that in test checked districts, a total of 770 residential training courses were conducted by government and private VTPs. Out of this, 654 trainings were conducted by government VTPs and 116

<sup>40</sup> 20 students 04-10-2017 to 08-01-2018

residential trainings were conducted by only one private VTP at Jashpur i.e., *Savitri Mishra Shikshan Samiti*.

(b) During scrutiny of records of AD, DSDA Jashpur, it was observed that one private VTP (*Savitri Mishra Shikshan Samiti*) was registered (May 2016) for providing skill development training in the Jashpur district. The private VTP was paid ₹ 398.29 lakh during 2017-19 for imparting residential training to 2,075 candidates and non-residential trainings to 230 candidates.

Under the condition prescribed in the registration form, minimum space requirement for each classroom was 300 square feet and minimum space requirement for each trainee in classroom was 10 square feet. As per the registration documents, VTP had three classrooms with an area of 2,000 square feet. However, no residential/hostel area was shown in lay out plan of training centre submitted during registration. Thus, only 200 trainees at a time could be accommodated in the available space and number of classrooms of the VTP as per the norms. Test Batch Number (TBN) allotment report revealed that the batches were allotted by CSSDA to the VTP without considering space requirement and capacity of VTP for imparting training. The details of training provided by the VTP are shown in **Table 3.4.7**.

**Table 3.4.7: Enrolment of trainees for training at the institute in the common period**

Sl. No.	Period of different training batches imparted trainings			No of trainees trained (as per TBN)	Trainees trained in excess of capacity	Payments made for trainings beyond capacity (in lakh)
	From	To	No. of residential batches			
1	02-11-2016	22-12-2016	31	598	398	41.27
2	05-01-2017	17-02-2017	47	855	655	75.67
3	13-06-2017	03-08-2017	12	211	11	2.00
4	10-08-2017	14-10-2017	1	12	0	0
5	06-12-2017	15-02-2018	21	317	117	10.41
6	12-05-2018	09-08-2018	4	82	0	0
			<b>116</b>	<b>2075</b>	<b>1181</b>	<b>129.35</b>

(Source: Data obtained from DSDA Jashpur's portal and compiled by Audit)

From the above table, it is evident that VTP conducted residential training for 31 batches comprising a total of 598 students during November 2016 to December 2016. Out of which, training for 18 batches for 360 students started on 2 November 2016 against the maximum capacity of 200 students. Similarly, during February 2017 residential training for 47 batches comprising 855 students started which were far more than the capacity of the VTP. Minimum duration of residential training was 250 hours to 520 hours (six to eight hours per day) and there was no scope of providing training on double shift basis. Thus, training batches were allotted in non-compliance to space/infrastructure norms resulting in undue favour to VTP.

Audit scrutiny further revealed that in 30 cases, same students were provided training twice in the same or different courses during overlapping period. The name of student, father's name and photo of student were found same in these 30 cases as detailed in **Appendix 3.4.1**. No unique identity proof such as Aadhar Card, Ration Card of family etc of students were obtained to establish true identity.

The DSDA, Jashpur did not monitor the training programmes in VTP and did not exercise due diligence in scrutinizing the claims of VTP before making payment to avoid any false/double claim of payment.

(c) During scrutiny of records related to claims of residential cost of 2,075 trainees paid to *Savitri Mishra Shikshan Samiti* (VTP), it was observed that as per the registration documents of VTP, the VTP had no infrastructure for providing the residential facilities<sup>41</sup>. Scrutiny of the residential cost claim bills of ₹ 4.18 lakh made available to Audit, against the total payment of ₹ 159.55 lakh by DSDA, Jashpur revealed that the bills had no address or location details of the building used for providing residential accommodation to the trainees at or nearby training place. The address of service provider<sup>42</sup> mentioned in bills submitted for residential facility was of Korba instead of Jashpur. The remaining payment bills of residential cost were not made available to Audit and therefore Audit cannot vouchsafe the expenditure incurred against the hostel/residential facility. Thus without ensuring the availability of required infrastructure facilities including accommodation facilities at VTP, training batches for providing residential trainings to trainees were allotted and claims of residential cost were paid to VTP without scrutiny of supporting vouchers/bill.

The State Government replied (October 2023) that Collector cum President, DSDA Jashpur has been instructed to verify the fact of the issue and initiate action as per rules under intimation to CSSDA.

#### **3.4.8 Non-utilisation of funds allotted (Financial management)**

Directorate of Employment & Training released funds under the scheme head 7438-CSSDM and 8935- Livelihood College to CSSDA as establishment grant and to the District Collectors for conducting skill development trainings in the districts under the scheme head 7683-MMKVY and 7867-PMKVY. The allotment and expenditure of trainings under MMKVY, PMKVY and establishment grant during 2017-22 are as detailed in **Table 3.4.8**.

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<sup>41</sup> Minimum space requirement per occupant is 35 sq.ft and minimum room size is 70sq.ft. One almirah with locking arrangement, chair, table per occupant. 1:10 toilet: inmate, for standalone toilet and 1:7 toilet: inmate, in case of bathroom plus toilet. Availability of First Aid kit and fire-fighting equipment. For security: Availability of security guards and CCTV recording facility at the entrance of both male and female facilities.

<sup>42</sup> As per the residential claim bills of VTP, Life Line Canteen & Restaurant, old bus stand, Korba provided the services for residential trainings.

**Table 3.4.8: Statement of Allotment and Expenditure under training head and establishment grant***(₹ in lakhs)*

Year	Establishment grant to CSSDA				Budget released to district					
	7438-CSSDM		8935-Livelihood College		Other heads under 8935 #24,25,28		7683-MMKVY (Training)		7867-PMKVY (Training)	
	Allot	Exp	Allot	Exp	Allot	Exp	Allot	Exp	Allot	Exp
2017-18	350	350	432.5	432.5	430	430	7550	7350	1320	1320
2018-19	250	250	680	680	0	0	4120	4120	0	0
2019-20	350	350	440	440	335	30	4021	4021	1406	1406
2020-21	280	280	316	316	1146	202.47	1640	0	1000	0
2021-22	50	50	485	485	230	120	1120	1120	0	0
<b>Total</b>	<b>1280</b>	<b>1280</b>	<b>2353.5</b>	<b>2353.5</b>	<b>2141</b>	<b>782.47</b>	<b>18451</b>	<b>16611</b>	<b>3726</b>	<b>2726</b>
<b>Savings</b>	<b>0</b>		<b>0</b>		<b>1358.53</b>		<b>1840</b>		<b>1000</b>	

(Source: Data furnished by the Director, Employment & Training and compiled by Audit)  
 # 24-Repair and maintenance, 25-Material Supply, 28-Tools and Equipment

The funds under MMKVY and PMKVY were not utilized due to Covid-19 pandemic during 2020-21. The funds of ₹ 1,358.53 lakh under the heads of Repair and Maintenance, Material Supply and Tools and Equipment during 2019-20 to 2021-22 were not utilised by District Collector and were surrendered to Government through BCO at the end of each financial year. The reasons for non-utilisation of funds were not intimated to Audit.

#### **3.4.8.1 Accumulation of unutilized training funds with government VTPs**

Scrutiny of records of VTPs in test checked districts revealed that during 2017-22, 29 government VTPs incurred expenditure of ₹ 609.63 lakh against the funds received for skill development trainings (*Appendix 3.4.2*). Thus, there was saving of ₹ 238.24<sup>43</sup> lakh including accrued interest out of the funds allocated towards training cost during the period 2017-22. However, due to lack of provision for refund of unutilised amount in sanction issued by DSDA, unutilised amount of ₹ 238.24 lakh is lying in the bank account of VTPs. The possibility of misappropriation of the unused funds could not be ruled out if savings continue to remain accumulated in the bank accounts.

The State Government replied (October 2023) that the amount was paid to VTPs on the submission of their claims calculated as per payment norms of MMKVY and other training schemes. If the government department saves the training cost by utilizing their own resource such as own building, teaching and non-teaching staff, labs and other infrastructure, the expenditure of those savings will be governed by the rules and directions of the respective department.

The reply of the Government is not acceptable as DSDAs made the payment to the VTPs as per payment norms of MMKVY.

<sup>43</sup> ₹ 847.87 lakh - 609.63 lakh = 238.24 lakh



The Government should have issued specific directions regarding refund of unutilised funds at government VTPs.

### **3.4.9 Shortage of Manpower**

As per Section 14 (d) and (g) of CGRYSD Act 2013, it is the responsibility of CEO, CSSDA to recruit personnel on contract or otherwise, against approved posts for managing the administration of the state authority and district authorities and to act as the disciplinary authority in respect of all persons employed on contract or otherwise therein.

Scrutiny of records in CSSDA/SPLCS related to deployment of staff at DSDAs, Livelihood College Societies, girls and boys hostels thereunder revealed the working and vacant position of different cadres in the State as detailed in **Table 3.4.9**.

**Table 3.4.9: Statement showing the consolidated position of working and vacant position as of March 2017 and March 2022.**

Name of the office	Name of the posts	Staff position as of March 2017			Staff position as of March 2022		
		Sanctioned	Working	Vacant (%)	Sanctioned	Working	Vacant (%)
CSSDA	CEO, Addl. CEO, Joint CEO, Manager, E.A,O.A Driver, OH	22	14	8 (36)	22	13	9 (41)
SPLCS	Addl. CEO, JD (Finance), Dy. CEO, E A, O.A, O.H	13	5	8 (62)	13	7	6 (46)
DSDA	AD, DEO and AG-III, Peon	108	69	39 (36)	108	35	73 (68)
LC	Principal, APO, Acct, OA, OH, Cook and Sweeper	135	43	92 (68)	194	73	121(62)
	Girls hostels: HS	27	0	27 (100)	28	0	28(100)
	Boys Hostel:HS	0	0	0	27	0	27(100)

(Source: Information furnished by CSSDA and compiled by Audit)

**Note:** Acct: Accountant, JD: Joint Director, OA: Office Assistant, EA: Executive Assistant, HS: Hostel Superintendent, OH: Office Helper

From the above table, it was evident that during 2017-22, the vacancies under different posts in CSSDA and DSDAs increased from 36 to 41 *per cent* and 36 to 68 *per cent* respectively. Due to shortage of manpower at DSDAs, the monitoring of VTPs was affected. In SPLCS and LCs, though the working strength increased, the vacancy was still high as 46 and 62 *per cent* respectively as of March 2022. The sanctioned posts at boys and girls hostels were also not filled up despite availability of own buildings and other infrastructure facilities.

The State Government replied (October 2023) that the DSDAs and LC are being run with district employment officers as an additional charge.

The reply of the Government is silent over the vacancies of staff other than officers.



### 3.4.10 Conclusion

The Chhattisgarh State Skill Development Authority (CSSDA) had not prepared the perspective plan in compliance to provisions of the Act. During 2017-20, maximum 2,244 VTPs were registered for providing trainings which declined to 203 in 2021-22. This decline in the number of registered VTPs during 2019-22 adversely affected the training programme. CSSDA set very less target to train 7,27,039 (six *per cent*) candidates against the target of 1.25 crore as set by the Government of Chhattisgarh. Against the target to train 7,27,039 youth population as certified skilled technicians, the CSSDA could certify only 4,70,302 trainees (65 *per cent*) in the entire State. Against the target of 17,504, only 8481 (48 *per cent*) youth were successfully qualified and out of the qualified trainees, 3312 (39 *per cent*) could not be employed under PMKVY. None of the certificates provided under the skill development training programme by CSSDA were recognized by the State Government as eligibility qualification for the purpose of public employment.

Audit noticed deficiencies in monitoring and implementation of skill development training programme. Mandatory requirement of bio metric attendance was not fulfilled by the 84 test checked VTPs out of 91 VTPs registered for conducting training in selected districts as 71 *per cent* VTPs submitted manual attendance and 21 *per cent* VTPs did not submit attendance in any form (manual or bio metric). During the period 2017-18 to 2021-22, 3,01,361 candidates had applied for skill development trainings, however out of them, 2,09,040 were allotted VTPs while the remaining 92,321 (31 *per cent*) of the candidates who applied for skill development trainings could not be trained due to non-allocation of VTPs within the stipulated time of 90 days. There were instances of the registered government VTPs having transferred/outsourced the training works to other agencies/Training Partner in violation of CSSDA Regulation, 2013 without any monitoring mechanism which affected training quality. A large number of residential training batches were allotted to private VTP (*Savitri Mishra Shikshan Samiti*) at Jashpur without ensuring availability of required infrastructure facility including hostel accommodation and test check indicated that payment was made without scrutinizing supporting bills/vouchers for residential cost.

Expenditure of ₹ 832.93 lakh was incurred on construction of hostels at LCs Balodabazar, Bilaspur and Surajpur, however the hostels could not be utilized for residential training due to non-allotment of residential training batches during 2019-22. Plumbing and AC repairing labs could not be utilized due to lack of training partner. Funds under MMKVY and PMKVY were not utilized due to Covid-19 pandemic during 2020-21 and funds of ₹ 1,358.53 lakh under the heads of Repair and Maintenance, Material Supply and Tools and Equipment during 2019-20 to 2021-22 were not utilized by the District Collector and were surrendered to the Government through BCO at the end of each financial year. There was substantial shortage of manpower in different posts in CSSDA/SPLCS and DSDA/LCs which adversely affected the imparting of quality trainings and monitoring of VTPs.

#### **3.4.11 Recommendations**

1. *CSSDA should make concerted efforts to get recognition of the certificates granted under skill development courses for the purpose of ensuring their acceptance for higher studies or public employment, in line with the objectives of the National Skill Qualification Framework.*
2. *The recruitment of staff should be made at the earliest at DSDAs, LCs and Hostels in order to improve monitoring of VTPs for imparting quality training.*
3. *The Government may take steps to increase the number of registered VTP in order to achieve the target of certified skill technicians and to provide training to all applicants in the courses of their choice.*
4. *The Government should ensure proper monitoring of training imparted by private and Government VTPs to ensure transfer of required skill to the trainees/participants.*

## FOREST AND CLIMATE CHANGE DEPARTMENT

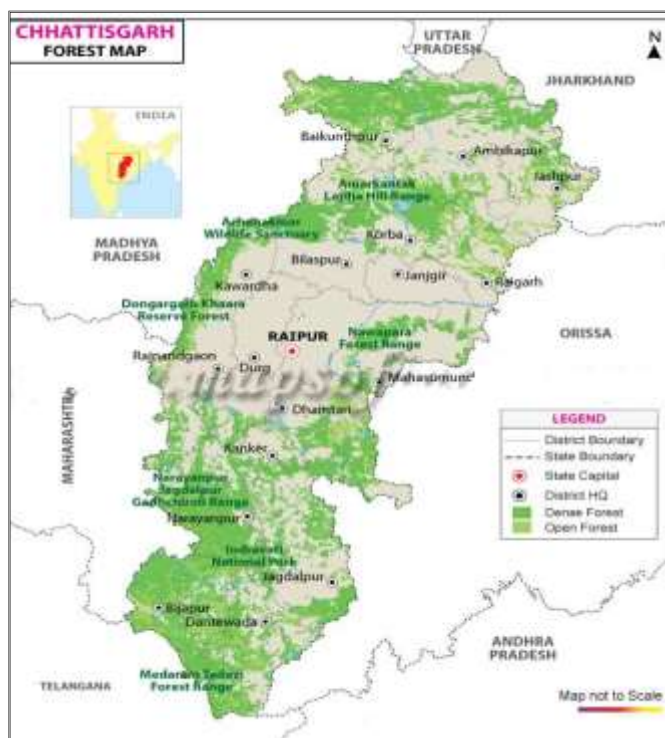
### 3.5 Implementation of Rehabilitation of Degraded Forest Work

#### 3.5.1 Introduction

Forests establish environmental stability and ecological balance by preserving and enhancing the forests of the State. The main objective of the Forest Policy is to increase forest cover through programs like agro-forestry and plantation in blank/understocked areas in districts with less forest cover and control land erosion and reduction of forest cover in the catchment areas of rivers and reservoirs so that the situation of flood and drought does not arise. Bringing the continuously falling ground water level back to optimal use level and reducing the rate of silt accumulation in water bodies.

The forests of Chhattisgarh State fall under two major forest types, i.e., Tropical Moist Deciduous Forest and the Tropical Dry Deciduous forest.

In Chhattisgarh, forest is spread over an area of 59,772 square kilometers (sq. km) which is 44.21 *per cent* of the total geographical area of the State (1,35,191 sq.km). Reserved, protected and un-classed forests constitute 43.13 *per cent*, 40.22 *per cent* and 16.65 *per cent* respectively of the forest area.



#### 3.5.2 Functions of the Department

The Department of Forest and Climate Change, GOCG is responsible for forestry work with the help of its field units.

The whole Forest area of the State is divided into Circles which are further divided into Divisions. Divisions are subdivided into 'Ranges'. The 'Compartment'<sup>44</sup> is the smallest unit of forest for its management and "Coupe" is a demarcated forest area where silvicultural<sup>45</sup> work is to be carried out.

<sup>44</sup> A territorial unit of forest permanently defined for purposes of administrative description and record.

<sup>45</sup> Silviculture is the art and science of controlling the establishment, growth, composition and quality of forest vegetation for the full range of forest resource objectives

The field units of the Department comprised six Regional Forest Circles<sup>46</sup> under which there are 34 Divisions and two Forest Working Plan Circles<sup>47</sup> under which there are six Working Plan Offices.

Divisions carry out various types of activities in the forests such as protection and improvement of forest, plantation of trees, marking of trees for felling, prevention of the forest from fire, felling, transportation of log and selling of forest produce while the Working Plan offices prepare the Working Plan for each division for a time period of ten years.

### 3.5.3 Organisational Setup

The Forest and Climate Change Department functions under the overall control of Additional Chief Secretary (ACS) who is the Chief Controlling Officer of the Department at Government level. The Principal Chief Conservator of Forest (PCCF) is Head of the Department. The Additional PCCFs work under the supervision of PCCF. The PCCF is assisted by Chief Conservator of Forest (CCF) at circle level who is assisted by Divisional Forest Officer (DFO) at Division level. The Sub-Divisional Forest Officer (SDO) and the Range Officer are in charge of the SDO office and Range office respectively and work under the DFO.

The cadre wise sanctioned strength and person-in-position of the Department, as of July 2023, are given in **Table 3.5.1**.

**Table 3.5.1 : Details of sanctioned strength and person-in-position of the Department**

Sl. No.	Designation	Sanctioned Strength	Person in position	Number of posts vacant
1	PCCF	04	03	01
2	APCCF	13	07	06
3	CCF	14	08	06
4	CF	21	08	13
5	DFO	42	48	--
6	SDO/ACF	189	151	38
7	RO	491	252	239

(Source : Information furnished by the Forest Department)

It is evident from the above table that there were vacancies in the posts of SDO/ACF and RO on which the PCCF stated (August 2023) that the recruitment process for the post of SDO/ACF and RO is in progress.

### 3.5.4 Audit Objective

Compliance Audit has been conducted to ascertain whether the prescriptions and schedules as envisaged in Working Plans (WPs) about Rehabilitation of Degraded Forest (RDF) works were being followed.

<sup>46</sup> Raipur, Durg, Bilaspur, Sarguja, Kanker and Jagdalpur

<sup>47</sup> Bilaspur and Raipur

### 3.5.5 Audit Criteria

Audit findings were benchmarked against the criteria sourced from the following:

- The Forest Conservation (FC) Act, 1980 and rules made thereunder;
- Chhattisgarh Forest Manual;
- Instructions/circulars issued by the Government/Department from time to time;
- Working Plans of divisions;
- Chhattisgarh Stores Purchase Rule 2002

### 3.5.6 Audit Scope and Methodology

The Forest and Climate Change Department of Chhattisgarh State consists of one apex unit<sup>48</sup>, six CCFs<sup>49</sup> and 34 Divisions. For the Compliance Audit, one apex unit and 12 territorial divisions<sup>50</sup> were selected based on Simple Random Sampling (SRS). During the course of audit, the records pertaining to Rehabilitation of Degraded Forest works executed during the period between 2019-20 and 2021-22 were scrutinised at PCCF office and 12 selected Forest Divisions offices headed by Divisional Forest Officers (DFOs). The draft report was forwarded to the State Government in June, 2023. The reply of the Government on the report was received in August, 2023. The replies of the State Government had been suitably incorporated in the Report.

### 3.5.7 Trend of expenditure in the Forest Department

The Government has made a specific plan budget under the scheme head viz., “2962, 2965 – Rehabilitation of Degraded Forest” for the improvement and growth of degraded forests in the State. During the period from 2019-20 to 2021-22, the position of budget provision and expenditure of the Department and its share on treatment of degraded forest is as given in **Table 3.5.2**.

**Table 3.5.2 : Position of provision and expenditure on RDF work**

*(₹ in crore)*

Year	Total budget Provision on planned work of the Department	Total expenditure on planned work	Treatment of RDF area (in ha.)	Allotment on RDF work	Expenditure on RDF Work	Percentage of total planned expenditure
2019-20	453.23	375.58	44693.36	109.62	109.62	29.19 %
2020-21	282.72	256.42	34329.77	78.81	78.81	30.73 %
2021-22	444.37	382.53	60097.18	137.61	137.61	35.97 %
<b>Total</b>	<b>1180.32</b>	<b>1014.53</b>	<b>139120.30</b>	<b>326.04</b>	<b>326.04</b>	<b>32.13 %</b>

*(Source: Information furnished by the Department)*

It is evident from the above table that between 2019-20 and 2021-22, Department had provisioned ₹ 1,180.32 crore and incurred ₹ 1,014.53 crore

<sup>48</sup> PCCF office

<sup>49</sup> Raipur Circle, Bilaspur Circle, Durg Circle, Sarguja Circle, Kanker Circle and Jagdalpur Circle

<sup>50</sup> Bijapur, Balrampur, Bastar, Balodabazar, Jashpur, Korba, Korja, Marwahi, Mahasamund Rajnandgaon, Surajpur, and South Kondagaon.

on total planned work. During this period, ₹ 326.04 crore (28 *per cent*) out of the total plan expenditure of ₹ 1,014.53 crore, was incurred on the treatment of degraded forest work. The share of outlay on treatment of RDF forests showed an increasing trend and the incurred expenditure ranged between 29.19 to 35.97 *per cent* of the total planned expenditure.

### **3.5.8 Working Plan (WP)**

According to the National Forest Policy 1988, all the forests in the state are managed as per the working plan approved by the Government of India. It is necessary to prepare working plans as per the guidelines of National Forest Policy and National Working Plan Code. Sustainable management of forests of all the forest divisions of the state is done on the basis of the working plans approved by the Government of India.

The main basis of scientific management of forests is the working plan of the forest division. The working plan is an important document, which shows the present status of forest resources and biodiversity of the forest division. Based on the changing priority of forest management, regular revision of working plans is done at an interval of 10 years. The forest areas are divided into different working circles<sup>51</sup> (WC) on the basis of the vegetation status of different forest areas of divisions and accordingly, treatment of the areas are decided.

### **3.5.9 Rehabilitation of Degraded Forest (RDF)**

According to the WP of division, such forest area where density is less due to surrounding population, over grazing and bearing of pressure of *nistar*<sup>52</sup> supply is classified as degraded forest land. WP of the forest divisions provides the compartment-wise details of forest land including the status of vegetation, type and density of forest as well as availability of area for plantation. Accordingly, the compartments are grouped under different circles such as Special Cum Improvement Working Circle (SCI<sup>53</sup>), Improvement Working Circle (IWC<sup>54</sup>), Protection Working Circle (PWC<sup>55</sup>), Rehabilitation Working Circle (RWC) and Plantation Working Circle (PLWC) etc. As per the information furnished by the Department, total forest area of the 34 territorial divisions covered in the WP was 44,83,476 hectare of which area under RWC/PLWC for rehabilitation of degraded forest was 10,83,667.633 hectare (24.17 *per cent*).

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<sup>51</sup> A forest area (forming the whole or part of a working plan area) organised with a particular object and under one silvicultural system and one set of working plan prescriptions. In certain circumstances working circle may overlap.

<sup>52</sup> Nistar means forest produce required for bonafide agriculture or domestic use.

<sup>53</sup> SCI - Selection cum Improvement Working circle has been formed for the management of best Sal and mixed forests and this WC has sal and mixed forests of medium and mature age.

<sup>54</sup> IWC - The main objective of forming this working circle is to create favorable conditions for proper growth of crops by doing silvicultural treatment of young forests.

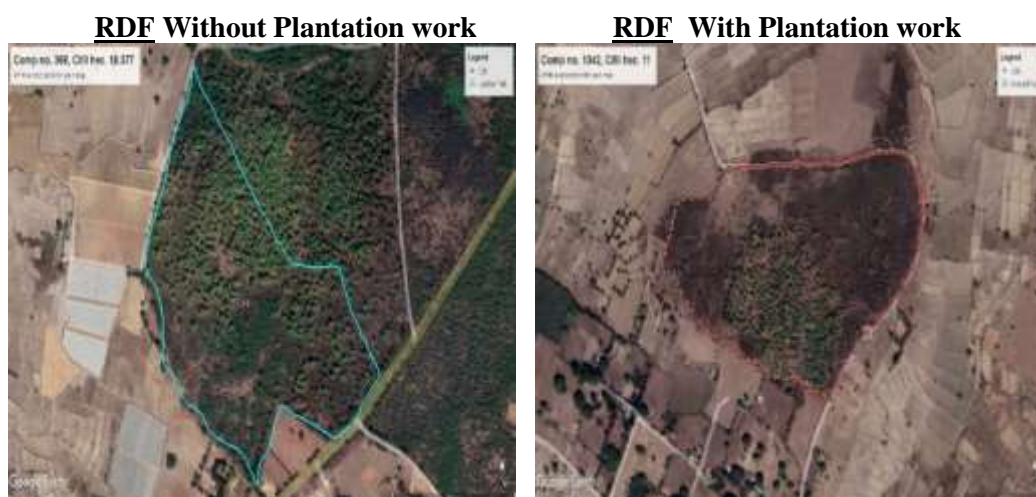
<sup>55</sup> PWC - In this WC, such forest areas which are around perennial rivers have been included and main objective of this WC is to provide protection to the forest area so that along with soil conservation, vegetation cover can be improved.



Rehabilitation of Degraded Forest (RDF) scheme is a State Plan scheme. Under this scheme, the forest department treats the area of degraded forest land as per prescription envisaged in the WP. The primary objective of this scheme is to convert the under stocked/blank forest areas into dense forest areas by treating the available root stock in the forest areas and plantation in the blank areas.

As per the Chhattisgarh Forest Manual, degraded forest land is treated by two methods, **first-** RDF without plantation where sufficient root stock is available in the under-stocked area. In such areas, there is no requirement of plantation, only adoption of available plants, Cut Back Operation<sup>56</sup> (CBO) of roots or plants, soil conservation work and protection of areas are taken up during the RDF work so that available roots or plants can grow. And, **secondly** – RDF with plantation; if more than 10 hectare (ha) blank area<sup>57</sup> is available at a place with insufficient root stock in RDF area, such area is to be treated by plantation, soil conservation work and protection of plantation area from fire, grazing and encroachment. PCCF has fixed (June 2017) the per-hectare norms for the treatment of RDF areas (RDF without plantation) and (RDF with plantation) at ₹ 23,673 and ₹ 1,44,015 respectively. Sample pictures depicting RDF works with and without plantations are illustrated in **Photograph 3.5.1**.

**Photograph 3.5.1: Picture of treated area where Rehabilitation of Degraded Forest work was done**



Compartment No. 368, C/III – 18.36 hectare Bastar Division (treatment year 21-22) (Satellite image date 03.06.2023)

Compartment No. 1342, C/III-11 hectare Bastar Division (treatment year 21-22) (Satellite image date 19.11.2022)

### 3.5.10 RDF treatment work not taken according to the set target in WP

As per the approved WP of 34 Divisions, 10,83,667.633 ha of forest area in Chhattisgarh was categorised as degraded forests, of which 1,19,560.515 ha area under various compartments of RDF and PLWC circle were to be taken up for rehabilitation during the period from 2019-22. The WP classifies these

<sup>56</sup> For establishment of regeneration these Cut Back Operations (weeding, cleaning, Pruning, climber cutting etc.) are performed

<sup>57</sup> A treeless area where for some reason very few trees are growing or none at all.



degraded forest areas as Rehabilitation of Degraded Forests (RDF) or Rehabilitation Working Circle (RWC) and Plantation Working Circle (PLWC) and prescribes treatments such as higher protection, natural as well as artificial regeneration and other assisting activities. Rehabilitation of these degraded forests and restoration of density and productivity of forests are to be done during the WP period.

Every year, the Additional Principal Chief Conservator of Forest (Development), Chhattisgarh provides budget allocation to the forest divisions on the basis of workable area available in the working circles selected for undertaking RDF work as per the approved WP. The target compiled by the APCCF (Development) from the divisions in the last three years from 2019-20 to 2021-22 and the details of the RDF work done by the divisions is shown in the following **Table 3.5.3**.

**Table 3.5.3: Details of target and achievement of treatment of RDF areas**

*(Area in hectare and ₹ in crore)*

Year	Target of RDF area in WP approved by GOI (RDF/PLWC working circle)	Treated RDF area without plantation work	Treated RDF area with plantation work	Total treated RDF area	Expenditure on RDF (with/ without plantation work)
2019-20	41250.99	38477.465	6215.895	44693.360	109.62
2020-21	44956.91	30917.931	3411.840	34329.771	78.81
2021-22	33352.615	54537.020	5560.160	60097.181	137.61
<b>Total</b>	<b>119560.515</b>	<b>123932.416</b>	<b>15187.895</b>	<b>139120.312</b>	<b>326.04</b>

*(Source: Information provided by PCCF)*

It can be seen from the above table that during the years 2019-20 and 2021-22 the rehabilitation of degraded forest area was undertaken in an area more than the targeted area specified in the WP for RDF work for these years. However, in the year 2020-21 the actual treatment work done was 76.36 *per cent* less than the annual target prescribed in WP. Thus, in the last three years, against the fixed target of 1,19,560.515 hectares, 1,39,120.312 hectares of degraded forests were treated, which was 116.36 *per cent* more than the fixed target.

Similarly, after observing the targets and achievements related to the RDF treatment work of the selected 12 divisions during the years 2019-20 to 2021-22, it was noticed that RDF treatment work was done by the divisions in 3,38,042.15 hectares against the target 3,61,246.02 hectares, which was 23,203.90 hectares less than the target. Hence, the treatment works were not done upto the targets set in the working plans of division.

On this being pointed out, the Government stated (August 2023) that funds are allocated by this office according to the approved working plans received from the forest divisions in the prescribed Forms 1 and 3. It was also stated that the reasons for treatment work of the degraded forests in areas more or less than the fixed target will be obtained from the forest divisions.

## Audit Findings

During the course of Compliance Audit, we observed several deficiencies in treatment of degraded forest which have been discussed in the succeeding paragraphs.

### 3.5.11 Rehabilitation of Degraded forest without plantation work

#### 3.5.11.1 *Blank areas of RDF not treated as per the prescribed method in forest manual/Working plans of division*

Rehabilitation of Degraded Forest without plantation work is carried out where sufficient root stock is available in the under-stocked area. As per para 11.5.2 of Forest Manual, in such degraded forest areas where there is sufficient root stock, coppice<sup>58</sup> will be obtained from the available root stock. Plantations will not be taken up in the area. As per para 11.5.3 of Forest Manual, for treatment of areas with insufficient root stock, coppice will be obtained from the available root stock and suitable species will be planted in the blank area<sup>59</sup>.

Audit observed that CCF released allotment of ₹ 156.09 crore to the 12 selected divisions for the treatment of 89,934.842 ha of degraded forests (without plantation) area in 1312 compartments and these 12 divisions incurred expenditure of ₹ 151.27 crore on the above said work in 89,934.842 ha area during the period 2019-22 as per details in **Appendix 3.5.1**.

Further scrutiny of vegetation status of total 1312 compartments revealed that in 114 compartments of six<sup>60</sup> divisions, as per the approved WP of divisions, blank area was 7312.73 ha and root stock area (*viral van*) was 5384.67 ha. The divisions took up RDF without plantation work in understocked area of 5384.67 ha where sufficient root stock was available as well as in 5964.67 ha of blank forest areas<sup>61</sup> and incurred expenditure of ₹ 18.87 crore. Out of the total expenditure, divisions incurred expenditure of ₹ 10.02 crore on RDF without plantation work in 5964.67 ha blank forest areas. As per the forest manual, insufficient root stock area should be treated by obtaining coppice from available root stock along with plantation work in blank area.

<sup>58</sup> Coppicing is a traditional method of woodland management which encourage the capacity of many species of trees to put out new shoots from their stump or roots if cut down

<sup>59</sup> A treeless area where for some reason very few trees are growing or none at all.

<sup>60</sup> Korba, Mahasamund, Jashpur, Balodabazar, Bastar and Bijapur.

<sup>61</sup> Out of the total 7312.73 hectare blank area of 114 compartments, Divisions carried out treatment work in 5964.67 hectare in blank area



*(Compartment No. P1370 of Jashpur Division having 10.73 ha blank area and 9.21 ha understocked area as per Working Plan of the division) (Satellite image date 26.09.2022)*

Therefore, RDF without plantation work undertaken in blank forest areas with expenditure of ₹ 10.02 crore was in deviation from the prescribed treatment for blank areas. Details are given in **Appendix 3.5.2**.

The State Government stated (August 2023) that before taking up RDF (without plantation) work by the divisions in due years, areas were surveyed and inspected by SDO and RO and it was found that root stock was available in the blank area. Due to availability of root stock in the blank area, RDF (without plantation) work was taken up.

The reply is not acceptable as the WP of the divisions and revised stock maps of compartments were prepared during survey and depicted availability of blank areas accordingly the blank forest areas were to be treated by RDF with plantation work. Further, Keyhole Markup Language (KML) file<sup>62</sup> of the blank areas required to confirm the availability of root stocks in blank areas of 114 compartments was neither attached with the Project reports nor was available in soft copy in divisions.

### **3.5.11.2      *Avoidable expenditure of ₹ 2.38 crore on RDF work carried out on unworkable area***

The details of workable and non-workable areas are submitted by the divisions every year to the Additional Principal Chief Conservator of Forest (APCCF), (Development), Chhattisgarh in the prescribed proforma for allocation of budget to the divisions. In this proforma the areas of forest village, encroachment, forest rights, prior plantation, proposed areas in FDA/MGNREGA/CAMPA/other central sector scheme and other areas ineligible due to other reasons etc. were included under the category of unworkable area while blank and under-stocked areas were categorised as workable areas. This was confirmed (July 2023) by APCCF that encroachment, proposed area in FDA/MGNREGA/CAMPA/other central

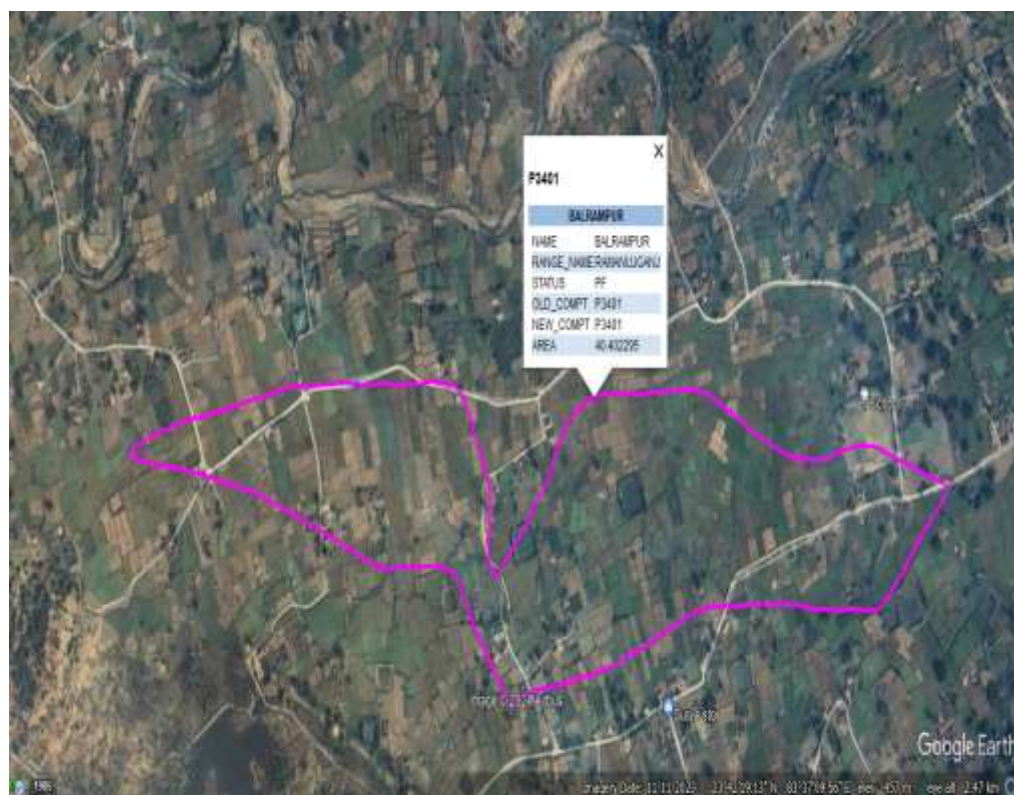
<sup>62</sup> Keyhole Markup Language (KML) files are Google Earth pro image files used to view and share information related to treated areas. These files store geographic data and content associated with Google Earth.

sector scheme was considered as unworkable and remaining area were considered as workable.

Audit observed that the divisions carried out RDF without plantation work in non-workable areas of the compartments, as discussed in succeeding paragraphs:

(a) ***Rehabilitation of Degraded Forest Work done in encroached area***

According to the WP, the encroached areas of the forests were to be retrieved by afforestation after clearing the encroachment through public cooperation and legal process and plantation of different species was to be done in the retrieved areas. In dense forests located around the encroached areas, treatments were to be done to encourage natural reproduction while keeping the root stock completely protected.



***{Image generated by Google Earth Pro from KML file of Compartment No. P3401 of Ramanujganj Range in Balrampur Forest Division depicting encroachment in the whole compartment where RDF work was claimed to be carried out by the Forest Department (Satellite image dated 11/11/2023)}***

It was observed that during the period 2019-22, DFO Balrampur division carried out RDF without plantation work in 18349.967 ha of 225 compartments with an expenditure of ₹ 32.92 crore. As per the approved WP of division, total workable area in 10 out of 225 compartments was 1601.38 ha. During 2019-22, funds were allotted for treatment of workable area of 1531.38 ha in the 10 compartments which included encroached area of 575.12 ha. However, the project report of the RDF works in encroached area of 10 compartments, did not contain any information about the measures taken to retrieve these areas from the encroachers. Further, stock maps of the above 10 compartments show that encroached areas were there. In spite of that the



division incurred an expenditure of ₹ 99.14 lakh for the treatment of the degraded forest without plantation work in 575.12 ha encroached area. Consequently, there was avoidable expenditure of ₹ 99.14 lakh due to taking up RDF works in encroached areas (**Appendix 3.5.3**).

On being pointed out, Government stated (August 2023) that according to the provisions of the working plan, the treatment work of degraded forests has been done by including the workable area and some encroachment-free areas.

Reply is not acceptable as 575.12 ha of 10 compartments were depicted as encroached areas in the approved WP of division as well as in the toposheet map of the compartments attached with project report. Further, the encroachment in these areas was also visible in the KML files (image of treatment sites by Google Earth Pro) of the compartments provided by the Division.

**(b) *Rehabilitation of Degraded Forest Work done in Vangram area***

APCCF (Development) clarified (July 2023) that unworkable area due to other reasons includes the river/*nalla*, forest path, forest village (*Vangram*), submergence area and rocky areas.

According to para no. 25.28 of Forest Manual, in view of the continuous requirement of labourers for forestry works in remote *vananchal*, labour camps were established in reserved and protected forests by the Forest Department. With a view to providing facilities to these workers, permission was given to do agriculture in some forest land and to build houses. Later these camps of forest workers were named as *Vangram*.



***(Compartment no. C/IX 254 of Bijapur Division in which department has claimed to perform RDF treatment in 60.942 ha area whereas this whole area has been categorised as VANGRAM in the Working Plan of Bijapur Division) (Satellite image dated 04.07.2023)***

It was observed that during the year 2019-22, Bijapur division carried out RDF without plantation work in 18923.721 ha of 104 compartments with an expenditure of ₹ 30.77 crore. Further scrutiny of the approved working plan of the division revealed that out of these 104 compartments, total area of seven compartments was 968.986 ha, of which 173.565 ha was classified as blank

and under stocked forest areas and the remaining 795.421 hectares was classified as “*Vangram*” under workable areas. However, the Project report of the compartments did not contain any information about when the *Vangram* areas were evacuated/removed from these seven compartments. Further, satellite image obtained through KML file of these compartments shows that *vangram* is situated there. Bijapur Division spent a total amount of ₹ 1.67 crores on carrying out RDF without plantation works in blank area of 173.565 hectares as well as in 795.421 ha of *Vangram* of workable area in these compartments. Since *Vangram* was occupied by the people for agriculture work with constructed houses, it was not possible to take up treatment of degraded forest work in such forest area which resulted in an avoidable expenditure of ₹ 1.39 crore on the treatment of RDF without plantation work in 795.421 ha *vangram* area. (*Appendix 3.5.4*).

On this being pointed out, Government stated (August 2023) that the expenditure has been considered suspicious wrongly by the audit by considering the *Vangram* as unworkable area, whereas according to the approved working plan, the *Vangram* has been placed in the workable area. Therefore, according to the approved working plan, the treatment work was done in the area of the *Vangram*.

Reply is not acceptable as APCCF (Development) in its reply (July 2023) to Audit has informed that *Vangram* is classified under unworkable area. Also from the KML files showing the images of the above six compartments, it was noticed that *Vangram* is still occupied by people as hutments and farming area is clearly visible in the images.

### **3.5.11.3 Excess expenditure due to non-adherence of the prescribed norms of construction of live hedges**

Principal Chief Conservator of Forest, Chhattisgarh, Raipur has fixed (November 2013) the scheduled rate for various works. As per the schedule rate of Department, 1.25 man-days for 100 running meter has been fixed for live hedge, reaching to the site and digging a pit, planting of castor, hawthorn, acacia, *jatropha* etc, in one line on the ridge of Cattle Proof Trench (CPT)<sup>63</sup>. And, as per the PCCF norms of RDF work, 3.50 man days for 130 running meter (2.69 mandays<sup>64</sup> for 100 running meter) was fixed for construction of live hedge, planting of castor, hawthorn, acacia, *jatropha* etc. in two lines along the side of fencing with RCC poles/barbed wires.

Audit found some irregularities in three divisions in the construction of live hedges as detailed below: -

- (a) Audit observed that during the period 2019-22, division had carried out CPT work in 9,90,732.53 running meters (RM) on the outer side of 85 RDF compartments where the RDF works were taken up. However, live hedge (digging pits, planting saplings etc.) in two lines of the ridge of CPT was constructed in 20,78,458.44 RM for which department spent an amount of ₹ 1.67 crore. Further, on scrutiny of the project

<sup>63</sup> CPT-Cattle proof trench is made in the size 1.5\*0.70\*0.75m by excavating a groove in the outer boundary of the treated area. And making a hedge from the dugout soil and thorny plants are planted so that cattle cannot enter the treated area.

<sup>64</sup>  $(3.5 \times 100 / 130) = 2.69$  man days

reports of the above 85 compartments it was noticed that live hedge work (planting, reaching the site and digging of pits in the ridge of CPT) was done by preparing the project at the rate of 3.5 man days instead of 2.5 man days (1.25 MD\*2 line). This resulted in excess expenditure of ₹ 93.87 lakh due to non-observance of prescribed norms of man days in the construction of live hedge (*Appendix 3.5.5*).

On this being pointed out Government stated (September 2023) that the live hedge work was done in two lines as per the norms set for RDF work by PCCF, it is not possible to get the work done on 2.5 man days. In this way, no extra expenditure was incurred in this.

- (b) Similarly, during the treatment of RDF work in Surajpur division from 2019-20 to 2021-22, CPT was constructed in 3,99,859.59 RM in 87 compartments. A two-line live hedge was to be constructed in the bund of this constructed CPT and as per norms ₹ 31.25 lakh was to be spent on construction of this live hedge. The division however spent ₹ 70.71 lakh on this. This resulted in excess expenditure of ₹ 39.46 lakh due to non-observance of prescribed norms of man days in construction of live hedge (*Appendix 3.5.6*).

On this being point out DFO, Surajpur stated (September 2023) that funds were spent by preparing the project report with 3.5 man days for making pits in two lines, transporting the plants to the site and planting on the bund of CPT.

Replies of Bijapur and Surajpur divisions are not acceptable as according to RDF norms, 3.5 man days for 130 running meter (2.69 mandays for 100 running meter) were applicable where Jatropa/Nagfani samplings are planted alongside the fencing with RCC poles/barbed wires whereas divisions undertook CPT work and Jatropa/Nagfani/Babul samplings were planted in the ridge of CPT. Hence, as per SOR of PCCF, 2.5 man days were to be applied for the above said work.

- (c) During scrutiny of the records of Koria and Jashpur divisions it was noticed that divisions had carried out the work of Cement concrete pole fencing in 4,42,896 running meters in 139 compartments during 2019-20 to 2021-22. As part of the treatment work prescribed for the treatment of degraded forests, a live hedge was to be constructed by planting castor, hawthorn, acacia, jatropa etc. in two lines along the 4,42,896 running meter fencing. Audit observed that the forest division had calculated the expenditure incorrectly for 9,24,268.95 RM of live hedge instead of 4,42,896 RM in 139 compartments by applying the wage rate of ₹ 300 to ₹ 323 per day for 2.69 man days per RM for hedging work in two lines. This resulted in excess expenditure of ₹ 38.99 lakh due to erroneous calculation of quantity<sup>65</sup>, as detailed in *Appendix 3.5.7*.

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<sup>65</sup> Rate fixed by PCCF for hedging work in two lines on the edge of CPT was 2.5 man days, while calculating the expenditure, the department erroneously calculated the quantity by doubling it.



On this being pointed out that DFO stated (September 2023) that PCCF had decided the norms for RDF (without plantation) work. Accordingly, project report was prepared and live hedge work was done in two line in 3.5 man days. No excess expenditure was done.

Reply is not acceptable as 3.5 man-days per 130 RM was fixed by PCCF for hedging work in two lines not for work in one line. However, the division calculated the expenditure for live hedge by adopting 3.5 man days per 100 RM meant for two lines of live hedges but by doubling the constructed fencing area.

Thus, the area taken for calculation of expenditure was not correct.

#### **3.5.11.4 Excess expenditure of ₹1.11 crore on cleaning work**

According to the working plan, low density sparse and very open forests adjacent to populated areas are included in the RDF/PLWC working circle. Cleaning work of any area includes cutting of bushes in that area and in the areas not affected by soil erosion, lantana (weed) will be uprooted along with the root and the seeds will be sown by ploughing or hoeing the ground without harming reproduction of tree species and plants in any way. Stumps will be dressed and deformed plants will be pruned. If there are multiple copies of a stump, it will be necessary to keep two healthy copies and cut the rest in order to obtain good reproduction of the different available species.

As per the scheduled rate for various works fixed (November 2013) by Principal Chief Conservator of Forest, Chhattisgarh, Raipur, the schedule rate of **nine man days** per hectare was fixed for cleaning of the area: Cutting, dressing and cleaning of plants and stumps of useless/coppice species up to 20 cm round for areas with dense root stock and **five man days** per hectare was fixed for areas with under stocked root stock.

Scrutiny of records of two<sup>66</sup> divisions revealed that during the years 2019-20 to 2022-23, divisions had carried out the RDF (without plantation) work in 33891.58 ha of 519 compartments<sup>67</sup>. Further, during scrutiny of the project report and vouchers of the above work, it was seen that during the treatment work in total 14330.78 hectares pertaining to 186 out of 519 compartments, the division carried out cleaning work in 9088.27 hectares considering it as dense forest and in the remaining 1718.73 hectares as understocked forest by incurring an expenditure of ₹ 2.77 crore.

As per working plan, only understocked/ vacant/ open forest areas are included in the RDF/PLWC working circle. If forest area is dense then that area would be categorised in other working circles such as SCI/ IWC/ PWC etc. and so, it cannot be included in the circle of RDF/ PLWC. As per the working plan of divisions, these 186 compartments were categorised as RDF/PLWC working circle which means that there was no dense forest in these compartments. However, the department did the cleaning work at the rate of nine man days per hectare instead of five man days per hectare. This resulted in excess expenditure of ₹ 1.11 crore due to cleaning of the area by considering the

<sup>66</sup> Balrampur and Bastar

<sup>67</sup> Bastar – 294 compartments (15541.613 ha) + Balrampur – 225 compartments (18349.967 ha)

understocked forest area as dense forest area and using more man-days as detailed in **Appendix 3.5.8**.

On this being pointed out, the DFO Bastar stated (September 2023) that there was provision for dense/understocked forest area for cleaning work as per prescribed norms. Before getting the RDF work done, the area has been surveyed by the Range Officer and Sub-Divisional Officer. Dense root stock was present in the forest area, hence the area cleaning work was done as per the prescribed norms and approved SOR.

DFO Balrampur stated (August 2023) that since the norms were determined in the year 2017 and the work was done during the period 2020-2022, due to increase in the rates of wages/materials during the said period, it was not possible to get the work done in the entire area as per the norms prescribed for the work.

Reply is not acceptable as PCCF fixed the norm of five man days for cleaning work in understocked area. Those compartments which contain understocked/blank/open forest area are included in the RDF/PLWC working circle. Since these 188 compartments of the RDF/PLWC working circle were understocked/blank/open forest area, therefore, the work for cleaning the sparse forest area was to be done as per the stipulated five-man days.

### **3.5.12 Rehabilitation of Degraded forest with plantation work**

As per norms for RDF with plantation, if more than 10 ha blank area<sup>68</sup> is available at one place and root stock is not sufficient in RDF area, then area is to be treated by plantation, soil conservation work and protection of plantation area from fire, grazing and encroachment.

#### **3.5.12.1 Excess expenditure on bamboo plantation**

Principal Chief Conservator of Forests, Chhattisgarh fixed (June 2017) the norms of maximum expenditure per hectare<sup>69</sup> for the work of bamboo plantation from the first to the sixth year.

Audit observed (August 2022) that CCF, Raipur had released ₹ 1.77 crore (₹ 39,366 per ha) to the *Mahasmund* division during the period 2021-22 for field preparation (second year work) for bamboo plantation in 449.83 ha of 13 compartments. Against the allotment, the division incurred expenditure of ₹ 82.10 lakh on field preparation work for bamboo plantation in 87 ha of four<sup>70</sup> out of these 13 compartments. However, as per the norms fixed by PCCF for bamboo plantation, the maximum permissible expenditure for this in 87 ha was ₹ 34.25 lakh<sup>71</sup>. Thus, the division had incurred excess expenditure of ₹ 47.85 lakh on the work due to non-adherence of the prescribed norms of bamboo plantation.

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<sup>68</sup> A treeless area where for some reason or the other very few trees are growing or none are growing at all or blank space left in the forest.

<sup>69</sup> Norms of Bamboo Plantation as per PCCF :- **First year**– ₹ 600 per ha, **Second year** - ₹ 39366 per ha, **Third year** - ₹ 16659 per ha, **Fourth year** ₹3870 per ha, **Fifth year**- ₹ 1800 per ha and **Sixth year**- ₹ 1819 per ha

<sup>70</sup> Four compartments = (C/X 36 -10 ha, C/X 70 -22 ha, C/X 35 – 15 ha and C/X 20 – 40 ha)

<sup>71</sup> ₹ 39,366 x 87

Similarly, division had also done third year work of bamboo plantation in 50 ha of two compartments<sup>72</sup> during 2021-22. The maximum permissible expenditure, as per norms at the rate of 16,659 per ha was ₹ 8.33 lakh<sup>73</sup>. However, the division incurred expenditure of ₹ 13.77 lakh resulting in excess expenditure of ₹ 5.44 lakh. Thus, due to non-compliance of the norms of bamboo plantation by the division, there was excess expenditure of ₹ 53.29 lakh on the works.

The State Government stated (August 2023) that a letter has been written to the Chief Conservator of Forests and the Divisional Forest Officer seeking their reply in the matter. Reply will be sent soon after receiving response from the divisions.

### 3.5.12.2 Unsuccessful plantation

According to Para No. 11.2.3 of Forest Manual 2020, after completion of plantation, the forest guard in charge of the plantation will calculate (every year during the month of October and March) the percentage of saplings that have remained alive. This would be done for a period of five years by counting the number of saplings that remain alive in the selected 20 *per cent* rows of planted saplings. The survival percentage, so arrived will be entered in the Plantation Journal and the plantation register of the forest division. According to Para 11.2.5 *ibid*, after three years of plantation, the success will be assessed according to the following criteria:-

Sl. No.	Type of plantation	Circle Name	Minimum survival percentage for successful plantation
1	Non-irrigated plantation (with cattle trenches)	All circles	more than 40 <i>per cent</i>
2	Non-irrigated, High tech plantation (with barbed wire fencing)	Bilaspur/Durg/Raipur	more than 60 <i>per cent</i>
		Jagdalpur/Kanker/Sarguja	more than 70 <i>per cent</i>
3	Irrigated Plantation	All circles	more than 85 <i>per cent</i>

(Source: Forest Manual 2020)

Further, as per para 11.2.6 of the Forest manual, the expenditure incurred on unsuccessful planting will be considered as financial loss to the Government which will have to be duly reported to the Accountant General and the Government. The amount of loss will be recovered from the responsible officers and employees.

The audit observations on the basis of scrutiny of records of plantation work under RDF work are discussed in the following paragraphs:

- (a) Audit observed in Mahasamund division that during the period 2019-22, under the treatment of RDF 5,31,428 saplings were planted in 1092.32 ha of 47 compartments with an expenditure of ₹ 2.22 crore. It was further observed that out of these 47 compartments, 55,000 saplings were planted in 85 ha of three compartments<sup>74</sup>. From the information provided by the division, Audit noticed that the

<sup>72</sup> C/X 281- 20 hectare and C/X 271 – 30 hectare

<sup>73</sup> ₹ 16,659 x 50 ha = ₹ 8,32,590

<sup>74</sup> C/VIII 40, C/III 144, C/IX 20

survival percentage of plants planted in these three compartments C/VIII 40, C/VIII 144 and C/IX 20 was 36.50 *per cent*, 44 *per cent* and 51.54 *per cent* respectively, as on September 2022 which was less than the minimum survival standard of 60 *per cent* prescribed for High-tech unirrigated plantation with barbed wire fencing.

On this being pointed out, Government stated (August 2023) that in compliance to the instructions received from the higher office and the orders issued from time to time, the casualty work of transplanting saplings has been done in place of dead plants. As of the month of January 2023, the survival percentage of plants planted in compartment number 40, 144 and 20 is 75, 95 and 50 respectively whose entry is recorded in the planting register.

The reply of the department is an admission of the fact that new plants were planted in place of the plants which had died. Along with this, the department also said that the survival percentage of the plants planted in compartment number 20 is 50 *per cent* which is regarded as unsuccessful plantation because it is less than the success rate (60 *per cent*) set by PCCF for successful plantation.

- (b) Audit observed that during the period 2019-22, CCF, *Sarguja* made total allotment of ₹ 54.14 lakh (work of 2nd, 3rd and 4th year) to *Balrampur* division for the work of mixed plantation in 40 ha of compartment number 2745. The forest division initiated the plantation work by planting 44,000 saplings and incurred expenditure of ₹ 54.14 lakh during the years 2019-22.

During the scrutiny of project report of compartment no. 2745, it was noticed that division had planted 44,000 plants (*teak, bija, shisham* and other saplings) in 40 ha area of this compartment during 2020. However, during Joint physical verification (January 2023) of the above said compartment with the Range officer, Rajpur, only 10-15 *per cent* of the saplings were found alive and the remaining 85-90 *per cent* of the saplings had died. The excessive mortality of saplings was mainly due to naturally grown plants which were hindering the growth of new plantations. As a result, the plant mortality rate was much higher than the prescribed norms of 30 *per cent*, indicating failure of the plantation.

On being pointed out, Government stated (August 2023) that Plantation work has been done in blank areas in which there was no root stock. The planting area was re-inspected on 04.07.2023 by a joint team of campus guard, range assistant, range officer and deputy forest officer, in which 78 *per cent* of the plants have been found alive and the growth of the plants is good.

Reply is not acceptable as in the joint physical verification done in the presence of Range officer, it was found that mortality of the plants was excessive and only 10 to 15 *per cent* of the saplings were alive which was certified by the Range officer. The present Google Image (KML file) of the said Compartment No. 2745 was sought from the Divisional Office, so that the condition of the plantation can be

assessed, but it was not provided to Audit and instead the physical verification report done by their staff was produced.

- (c) During audit scrutiny of inter circle monitoring and evaluation reports of the plantation sites at APCCF (Monitoring and Evaluation) for the year 2022-23, it was found that the survival percentage of plants in 30 compartments was less than the prescribed percentage, the details of which are given in **Appendix 3.5.9**.

During the period of 2015-22, mixed plantation work was carried out in 935.33 ha of 30 compartments of 12 divisions by planting 3,24,798 saplings with an expenditure of ₹ 10.85 crore. It is clear from monitoring and evaluation report of 2022-23 that only one to 63 *per cent* saplings were alive and remaining 99 to 37 *per cent* of saplings did not survive in these 30 compartments of 12 divisions. Thus, excessive mortality of the saplings over and above the prescribed norms of 30 *per cent* had resulted in unfruitful expenditure of ₹ 3.76 crore.

On this being pointed out, the PCCF stated (September 2023) that a letter has been written to forest divisions to take action against the responsible officer/employee while calculating the loss incurred in the unsuccessful plantation.

### **3.5.12.3      *Avoidable expenditure due to Plantation work carried out in unworkable area***

During scrutiny (August 2022) of WP, Compartment Histories, cashbook and payment vouchers in all test checked divisions, it was seen in *Mahasamund division* that the CCF, Raipur sanctioned (May 2021) ₹ 1.77 crore for the work of bamboo plantation in 449.83 hectare of 11 compartments of the *Mahasamund* division. Division carried out the bamboo plantation work in 449.83 ha of 11 compartments and incurred expenditure of ₹ 1.39 crore during the year 2021-22. In one (C/X 327) of these 11 compartments 25,844 saplings were planted in 64.61 ha by incurring expenditure of ₹ 14.75 lakh. As per the approved WP of the division, workable area of the compartment C/X 327 was shown as “*nil*” and 64.61 ha was shown as non-workable area. In spite of non-availability of workable area in this compartment, 25,844 bamboo saplings were planted in 64.61 ha at the cost of ₹ 14.74 lakh which was both avoidable and irregular.

On this being pointed out Government stated (August 2023) that the area of compartment number C/X 327 is 64.61 hectares. After matching with the working plan, 23.63 hectare area is already vacant in the said compartment. Blank area was found after site inspection by Range Officer and SDO *Saraipali* and the area has been selected for planting.

Reply is not acceptable as according to the approved WP of division, workable area of compartment was “*Nil*”, only non-workable area was available and it was clearly mentioned in the annexure of the WP that workable area is not available in the compartment for taking up of any type of treatment.

#### **3.5.12.4 Irregular purchase of material without following purchase rule**

According to Rule 3 of the Stores Purchase Rules 2002, the terms and conditions of rates of such items which are mentioned in Appendix 1 will be determined by the Chhattisgarh State Industrial Development Corporation (CSIDC) and these items can be purchased directly by the departments. Other items which are not mentioned in Appendix 1 shall be procured by the concerned Department in accordance with the procedure mentioned in Rule 4 of the Chhattisgarh Store Purchase Rule 2002. According to purchase rule 4.3.1 and 4.3.2, in which the estimated annual purchase amount is between ₹ 5001 to ₹ 50,000 purchase will be made by directly by contacting at least three suppliers under the limited tender system and if the estimated annual purchase amount is more than ₹ 50,000, the purchase will be done under open tender system respectively.

The PCCF had issued (March 2021) instructions that the cow dung, vermi compost, etc., used in all the plantation works are to be purchased from “*Gauthan*” established by the Government of Chhattisgarh (GoCG) at the rates prescribed by the Agriculture Development and Farmers Welfare and Biotechnology Department or else it can be purchased from other organisations by following the Chhattisgarh Store Purchase Rule 2002 after the “No Objection Certificate” is issued by the concerned District Agriculture Officer, only after getting the approval of the PCCF and the Chief of Forest Force.

In selected divisions of Balarampur and Mahasmund, Audit observed following shortcomings in purchase of materials:

- (a) During test check of the records of these two divisions<sup>75</sup>, it was observed that during the period 2020-22, ₹ 30.75 lakh was paid against purchase of seeds from two private firms<sup>76</sup> and Joint Forest Management Committee (JFMC), as detailed in **Appendix 3.5.10**. Further, scrutiny of the purchase files revealed that divisions purchased the seeds directly from the agencies by restricting the value of purchase into individual bill up to ₹ 50,000 each so as to avoid tendering process. Thus, the divisions did not follow Rule 4 or Rule 3 of Stores Purchase Rules while making annual purchase of same material of value more than Rupee Fifty thousand.

The State Government in its reply stated that (August 2023) Violation of Store Purchase Rule 2002 was found correct on examination, for which disciplinary action is being taken against DFO, Balrampur and clarification has been sought from the DFO, Rajnandgaon.

- (b) During scrutiny of vouchers of two divisions<sup>77</sup>, it was found that DFO and RO had purchased 6019.47 cum cow-dung/vermi compost costing ₹ 51.86 lakh from M/s *Durga Mahila Seva Sahayta Samuh, Gunchapali* and M/s *Meera Sales* instead of “*Gauthan*” established by the Government of Chhattisgarh. However, before procuring from

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<sup>75</sup> Balrampur, Rajnandgaon

<sup>76</sup> M/s Kaushal Seeds and Kanha Agro Farm, Ambikapur

<sup>77</sup> Mahasamund and Rajnandgaon

other suppliers instead of “Gauthan” neither approval of PCCF nor NOC from the concerned District Agriculture Officer was obtained. Consequently, without complying with the purchase rules and instructions of PCCF, the division had incurred irregular expenditure of ₹ 51.86 lakh on purchasing cow dung (**Appendix 3.5.11**).

The State Government in its reply stated (August 2023) that clarification has been sought from DFO, Rajnandgaon and DFO, Mahasamund regarding purchase against the store purchase rules.

#### **3.5.12.5      *Plantation work taken up without testing of soil***

Principal Chief Conservator of Forest (PCCF), Chhattisgarh, Raipur issued (March 2015) directions to all DFOs that before undertaking plantation, soil of plantation sites should be tested so that appropriate species of plants can be selected for plantation according to the report of the soil. Sample of the soil is to be sent to the Director, Forest Research & Training Institute (FRTI), Raipur.

Audit observed that during the period 2019-22, five<sup>78</sup> out of 12 selected divisions had planted 9,54,498 saplings in 1089.04 ha of 44 compartments, as detailed in **Appendix 3.5.12**. The copies of soil sample collections sent to the FRTI and the soil test reports were neither available in the records of the divisions nor were provided to Audit on requisition. It is evident that the divisions neither took any soil sample from the plantation site nor did they send the sample to FRTI, Raipur thereby overlooking the instructions of the PCCF. It also meant that the saplings were selected and planted without ascertaining the nature of soil and nutrient content to ensure proper growth of saplings planted.

The State Government in its reply stated (August 2023) that soil testing was done at the local level and saplings were planted by DFO Rajnandgaon. Sample of soil was collected from every plantation site and sent to the FRTI, Raipur by DFO, South Kondagaon but reports were not received in time therefore those species of saplings were selected which were prescribed in norms. Sample was sent to Agricultural University for soil testing by DFO, Bastar but as the report was not received, available plants were planted. Soil samples were sent to the laboratories of various institutions by the RO of DFO, Mahasamund for soil testing.

Reply is not acceptable as divisions were required to send the soil sample to FRTI, Raipur as per rules, Further, the Divisions could not provide the soil testing report of FRTI/other agency to the audit. After cross verification of fact from FRTI, Raipur, it was stated (July 2023) that the Institute had not received the soil samples of the concerned compartments of the specified forest divisions for testing from the DFOs for the years 2019-20, 2020-21 and 2021-22.

#### **3.5.12.6      *Improper maintenance of Plantation Journal***

As per the provision (11.1.15) envisaged in Forest Manual, a Plantation Journal will be maintained for each plantation, containing all the basic

<sup>78</sup> Balodabazar, Bastar, Mahasamund, Rajnandgaon and South Kondagaon



information of the plantation area, details of sapling plants and expenditure on various activities of plantation. Every year species-wise average growth of the saplings planted will be calculated in the months of October and March and the same would be recorded in the Plantation Journal. A note after inspection of the plantations would be recorded by the officials in the Journal.

The PCCF had instructed (March 2013) that Beat Guard, Range Assistant, Range Officer, Sub Divisional Officer and DFO should carry out 100 *per cent*, 25 *per cent*, 10 *per cent*, 5 *per cent* and 2 *per cent* sapling count respectively every year during March and October and this should be continued up to four years of plantation. Further, evaluation of plantation shall be done by a team consisting of a CF, DFO, SDO and RO of other circles.

Audit observed that during the period 2019-22, total 63,02,670 saplings were planted in 5,729.70 ha of 148 compartments of 12 test-checked divisions by incurring expenditure of ₹ 53.65 crore (**Appendix 3.5.13**). During the period 2019-22 plantation work was done by the divisions in 148 plantation sites, out of which only 47 Plantation Journals were produced to Audit for scrutiny. Scrutiny of plantation journals revealed that sapling details such as height of plants for every year along with signature and date of RO/SDO/DFO were not entered in the Journal.

The Government stated (August 2023) that a letter has been written by APCCF (Development) instructing all the Forest Divisions to provide Plantation Journal to Audit after complete updating. However, the same has not been provided till date (June 2024).

### **3.5.13 Monitoring and evaluation**

Principal Chief Conservator of Forest, Chhattisgarh fixed (June 2017) the rate<sup>79</sup> of maximum expenditure per ha for the treatment of degraded forest land. According to the norms, the project report of RDF work is to be prepared for treatment of degraded forest for a period up to six years in which the aim of the sixth year work of RDF is to study the effect of treatment on the grid<sup>80</sup> previously inserted during the survey.

#### **3.5.13.1 Non-evaluation of RDF without plantation works as prescribed in the sixth year.**

In the 12 selected divisions 57,125.149 ha degraded forest areas were treated (from 1<sup>st</sup> year to 6<sup>th</sup> year) during the period 2014-22, the details of which are given in following **Table 3.5.4**.

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<sup>79</sup> RDF (with mixed plantation work) – ₹ 1,47,090.04 per hectare (for six year project report), RDF (without plantation work) – ₹ 26747.45 per hectare (for six year project report).

<sup>80</sup> A Network composed of two sets of lines, each set drawn according to a definite pattern and intersecting the other in a specific geometric arrangement.

**Table 3.5.4: Detail of treatment of degraded forest work (I to VI year)***(₹ in crore)*

Evaluated year (6 <sup>th</sup> year) of RDF work	Treatment Period	Treated RDF area (in ha)	Allotment (First to Sixth year work)	Expenditure (First to Sixth year work)
2019-20 (VI year)	2014-15 to 2019-20	21567.493	39.14	38.41
2020-21 (VI year)	2015-16 to 2020-21	15980.314	30.56	29.12
2021-22 (VI year)	2016-17 to 2021-22	19577.342	49.25	48.37
<b>Total</b>	<b>2014-15 to 2021-22</b>	<b>57125.149</b>	<b>118.95</b>	<b>115.90</b>

*(Source: Information provided by the Department)*

Audit noticed that after completion of five years of treatment work of RDF in 57125.149 ha area, the maintenance, protection and evaluation work prescribed for the sixth year was to be done during the period 2019-20, 2020-21 and 2021-22. As per the norms, during survey of grid wise sample plots required to be plotted through GPS in 10 *per cent* of treated area, in sixth year study of regeneration in treated area needs to be undertaken in sample plot on the same grid plotted during the first year survey. Audit observed that the Divisions did not carry out the evaluation work in the sixth year as per the prescribed norms. Audit also observed that in the absence of proper evaluation, the department was not in a position to ascertain the results of RDF treatment work after five years of the treatment period even though the division had spent an amount of ₹ 115.90 crore on treatment work during this six year treatment period. Further, the higher authorities did not have any other mechanism for evaluation of treated RDF areas in order to assess the outcome of RDF works without plantation (*Appendix 3.5.14*).

On this being pointed out Government stated (August 2023) that DFO Korba, Marwahi, Rajnandgaon, Jashpur, Korla, South Kondagaon, Surajpur and Balrampur had done grid survey according to the prescribed norms in sixth year work. There is a good regeneration of plants after RDF work. DFO, Bastar stated that records have been prepared at the range level after comparative studies have been done by the RO and SDO. DFO, Bijapur stated that study of effectiveness of treatment in sixth year was not done as the amount was incurred on the maintenance work and DFO Balodabazar stated that explanation for not conducting the survey of the proposed work in the sixth year, has been sought from the concerned range officer.

The reply is not acceptable as the results of the study of the effect of the treatment on the previously placed grid, as per the norms of sixth year work, were not found in the documents provided to Audit along with the reply. Nine divisions<sup>81</sup> furnished only the status report of the treated area and did not present grid wise data/evaluation. Due to this, there is no clarity on changes between the vegetation status of the grid plotted in the sample plot taken at the time of commencing work and status of the grid plotted in the same sample plot after completion of the work. Two divisions (Bijapur and Balodabazar) have admitted that the effect of the treatment has not been studied.

<sup>81</sup> Korba, Marwahi, Rajnandgaon, Jashpur, Korla, South Kondagaon, Surajpur, Balrampur and Bastar

### 3.5.13.2 Non-Conversion of degraded forests into dense forests even after completion of treatment work

The objective of the rehabilitation program was to convert the area into a dense forest by doing restoration work in these compartments. Audit observed that out of 2003 old RDF/PLWC compartments, 1620 compartments were again included in the RDF/PLWC working circle of the current/ new working plan of these forest divisions, as detailed in **Table 3.5.5**.

**Table 3.5.5 : Details of number of Old RDF/PLWC compartments converted into another working circle of New WP**

Division Name	Old Working plan period	Number of old compartments existing in RDF /PLWC working circle of Previous WP	New Working Plan period	Number of old compartments existing again in RDF /PLWC working circle of new WP	Number of old RDF /PLWC compartments converted into another working circle (SCI,IWC,PWC) of new WP
Bastar Division	2005-06 to 2014-15	447	2019-20 to 2028-29	381	66
Balrampur Division	2003-04 to 2012-13 & 2007-08 to 2016-17	237	2015-16 to 2024-25 & 2018-19 to 2027-28	167	70
Surajpur Division	2007-08 to 2016-17 & 2010-11 to 2019-20	379	2020-21 to 2029-30	308	71
Jashpur Division	2003-04 to 2013-14	704	2020-21 to 2029-30	587	117
Koriya Division	2005-06 to 2014-15	236	2018-19 to 2027-28	177	59
<b>Total</b>		<b>2003</b>		<b>1620</b>	<b>383</b>

(Source: Working plan of Divisions)

It is clear from the above table that after treatment work of degraded forests in 2003 compartments, only 383 compartments (19.08 *per cent*) could be successfully converted into another working circle. As a result, these compartments were put in the SCI/ IWC/PWC<sup>82</sup> working circle of new WP of divisions while 1620 compartments (80.92 *per cent*) were re-included/rolled over in the same RDF/PLWC working circle in current WP of divisions.

Audit further noticed that as per the previous approved working plan of the above five forest divisions, the area of degraded forest is much more than the area as per the new working plan in three divisions<sup>83</sup>, as shown in **Table 3.5.6**.

<sup>82</sup> Special cum Improvement Circle/ Improvement Working Circle/ Protection Working Circle

<sup>83</sup> Bastar, Balrampur and Koriya

**Table 3.5.6 : Details of comparing the area of RDF/PLWC as per the approved working plan**

Division Name	Old Working plan period	Area of degraded forest as per Previous WP (in ha.)	New Working Plan period	Area of degraded forest as per New WP (in ha.)
Bastar Division	2005-06 to 2014-15	60109.369	2019-20 to 2028-29	76138.594
Balrampur Division	2003-04 to 2012-13 & 2007-08 to 2016-17	50367.822	2015-16 to 2024-25 & 2018-19 to 2027-28	93099.650
Surajpur Division	2007-08 to 2016-17 & 2010-11 to 2019-20	79656.202	2020-21 to 2029-30	76007.694
Jashpur Division	2003-04 to 2013-14	60155.900	2020-21 to 2029-30	53365.030
Koriya Division	2005-06 to 2014-15	50059.043	2018-19 to 2027-28	55006.250
<b>Total</b>		<b>300348.336</b>		<b>353617.218</b>

(Source: Working plan of Divisions)

It is clear from the above table that despite carrying out treatment work of degraded forest area in RDF/PLWC working circle of the five divisions, the degraded forest area increased by 53268.882 hectares. Thus, the objective to increase the forest density through treatment of degraded forest could not be achieved in respect of rolled over compartments in new Working Plan.

The reply of the State Government is awaited. DFO Balarampur and Surajpur stated (August 2023) that 10 years is not enough to convert the entire root stock area into dense forest, hence the compartments were included in the new WP in 10 years. DFO Jashpur and Koria stated (September 2023) that due to biotic pressure, encroachment and migration of elephants, the treated area could not be converted into dense forest, hence, it has again been placed in the RDF Working Circle in the new working plan. DFO Jagdalpur stated (July 2023) that forest area was inspected by DFO (Working Plan) Jagdalpur and after being found suitable for RDF working circle, the compartment has again been included in this working circle. It is clear from the above replies that the objective of rehabilitation of degraded forest work which is to convert the degraded forest area into dense forest, could not be achieved.

### 3.5.14 Conclusion

During the period 2019-22, the Department carried out the rehabilitation of degraded forest in 25 *per cent* more area (1,39,120.312 ha) than the area (1,19,560.515 ha) planned for the treatment. RDF without plantation work undertaken in blank forest areas with expenditure of ₹ 10.02 crore was in deviation from the prescribed treatment for blank areas. Expenditure of ₹ 99.14 lakh for treatment of the degraded forest without plantation work in 575.12 ha encroached area, led to avoidable expenditure of ₹ 99.14 lakh. Bijapur Division spent a total amount of ₹ 1.67 crore on carrying out RDF without plantation works in blank area of 173.565 hectares as well as in 795.421 ha of *Vangram* of workable area in these compartments. Since *Vangram* was occupied by the people for agricultural work with constructed houses, it was not possible to take up treatment of degraded forest work in such forest area which resulted in an avoidable expenditure of ₹ 1.39 crore.

There were instances of excess expenditure of ₹ 93.87 lakh and ₹ 39.46 lakh respectively having been incurred, due to non-adherence to prescribed norms of man days in construction of live hedges, besides excess expenditure of ₹ 38.99 lakh due to erroneous calculation of quantity. Excess expenditure of ₹ 1.11 crore was incurred due to cleaning of area by considering the understocked forest area as dense forest area and using more man-days.

In five out of 12 selected divisions, the plantation work was undertaken without testing of soil. Further, the plantation journals were not maintained properly in the six divisions. The evaluation of the RDF without plantation work was not done by the 10 divisions in the 6<sup>th</sup> year as per the prescribed norms. Moreover, after treatment work of degraded forests in 2003 compartments in test checked Divisions, only 383 compartments (19.08 *per cent*) could be successfully converted into dense forests and the remaining 1620 compartments (80.92 *per cent*) were rolled over in the same RDF/PLWC working circle in new WP of divisions which indicates non achievement of the desired result.

#### **3.5.15 Recommendations**

The Government may consider:

1. *Treatment of degraded forest as per the Working Plan approved by the Government of India and in accordance with prescribed method to ensure sustainable development of forest in the State.*
2. *Use of GPS and other advanced technology for preparation of compartment-wise/grid-wise KML (Keyhole Markup Language) files for carrying out the RDF work including survey and evaluation study and proper maintenance of records.*
3. *Ensuring strict compliance of all the norms fixed by the Department for carrying out the various components of RDF works, especially with respect to the cost and manpower norms.*
4. *Evolving an effective system of reporting and monitoring by the higher authorities to assess the outcome of the RDF without plantation work.*

### 3.6 Audit Paragraphs

Audit observed significant deficiencies in critical areas, which impact the effectiveness of the State Government. Some important findings arising out of Compliance Audit are featured in this Chapter. The observations relate to non/absence of compliance with rules and regulations and deficiency in oversight/administrative control. These are mentioned below:

#### PUBLIC WORKS DEPARTMENT

##### 3.6.1 Release of Additional Performance Security before completion of work

**Pre-mature release of Additional Performance Security by the Executive Engineer of the Surajpur Division to the contractor before the completion of work in violation of the special condition of the tender and consequent non-recovery of ₹ 1.44 crore including penalty from the contractor after termination of contract.**

Under the special conditions of the Notice Inviting Tender (NIT), a successful bidder was required to deposit Additional Performance Security (APS) to the extent of difference of '90 *per cent* of Probable Amount of Contract (PAC)' and 'bid amount' in the form of Fixed Deposit Receipt (FDR) in favour of Executive Engineer (EE) at the time of signing the agreement if the bid amount is unbalanced (10 to 20 *per cent* less than estimated cost) or seriously unbalanced (more than 20 *per cent* less than estimated cost). The FDR shall be released/returned along with the normal Security Deposit after completion of work. If the contractor fails to complete the work or left the work incomplete, the APS shall be forfeited by the department and the agreement shall be terminated and action shall be taken as per the clause 3 of the contract.

During examination of records (November 2019) in the office of the EE, Public Works Division (Building & Road), Surajpur, Audit noticed that administrative approval of ₹ 7.78 crore and Technical Sanction (TS) of ₹ 7.72 crore was accorded by the Government for the work of strengthening, renovation and widening of 10.20 Kms road from Nawapara to Bhatgaon. After tendering process, the work order<sup>84</sup> was issued (December 2017) to the contractor<sup>85</sup> for contract amount of ₹ 5.48<sup>86</sup> crore against PAC of ₹ 7.72 crore. According to the special conditions of contract, due to the imbalance bid, the contractor deposited APS of ₹ 1.47 crore in the form of Term Deposit Receipt (TDR) of the Central Bank of India. The scheduled time of completion of work was 12 months including rainy season i.e. up to 06 December 2018. As the work remained incomplete, five EoTs<sup>87</sup> (Extension of time) were granted by EE to the contractor up to December 2021. However, the entire amount of

<sup>84</sup> under agreement no.40/DL/2017-18

<sup>85</sup> M/s Rainbow Construction company

<sup>86</sup> At the rate of 29.04 *per cent* below SOR

<sup>87</sup> 06.12.2018 to 11.06.2019, 12.06.2019 to 31.12.2019, 01.04.2020 to 31.12.2020, 01.01.2021 to 31.04.2021, 01.05.2021 to 31.12.2021.

APS was released by the EE during April to July 2019 to the contractor before completion of work out of which ₹ 20 lakh was again deposited by the contractor in July 2019. The Division has made payment of ₹ 3.67 crore (till December 2021) to the contractor. The contractor stopped the work after December 2021 and show cause notice was issued (July 2022) to the contractor and the contract under clause 3 of the contract was terminated (August 2022) by the Department. The final measurement of work was recorded and an incomplete bill was prepared by the EE (December 2023) and the recovery of ₹ 1.44 crore was pending from the contractor as of January 2024.

Audit noticed that after the scheduled date of completion in December 2018, the contractor was sanctioned Extension of Time (EoT), five times with penalty latest up to December 2021 indicating delay in execution of work by the contractor. Despite slow progress of work and completion of only about 30 *per cent* of the work<sup>88</sup> by the contractor (May 2019), entire amount of APS was released by the EE, PWD during April to July 2019 in violation of special conditions of contract. The EE also delayed the issue of show cause notice till July 2022 even though no progress in work was made by the contractor after December 2021. In the termination order (August 2022), the contractor was given time of one month (September 2022) for measurement of work. Despite failure of the contractor to attend, final measurement was recorded and incomplete bill was prepared by the Division after a lapse of one year (December 2023), which further delayed the process of initiating recovery from the contractor. As a result, the recovery of ₹ 1.44 crore towards APS and penalty<sup>89</sup> was pending as of January 2024 from the contractor and the earnest money and security deposit were yet to be forfeited by the Division. Thus, the contractor was extended undue benefit by releasing APS before completion of work without safeguarding the financial interest of Government.

The matter was brought to the notice (January 2020 & August 2022) of the Department and Government. The Engineer-in-chief, PWD in its reply (January 2021) accepted that the EE was guilty of violation of terms of contract and stated that departmental inquiry has been initiated against the then Executive Engineer, PWD, Division Surajpur. It was further informed (February 2023) by the E-in-C, PWD that the case was forwarded to the Government with the recommendation to file the matter and the same was pending with the Government.

The reply of the Government is awaited as of April 2024.

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<sup>88</sup> As per 6<sup>th</sup> RA bill (last paid bill before release of APS) total value of work done was ₹ 164.63 lakh which was about 30 *per cent* of the contract value (₹ 548.02 lakh)

<sup>89</sup> ₹ 16,82,655



### 3.6.2 Wasteful expenditure on incomplete Sky Walk

**The project of construction of Sky Walk was taken up hastily by GoCG and tenders for construction work were invited (December 2016) without obtaining administrative and technical sanction (March 2017) for the project. The work order was issued without completion of pre-tender stage work by the consultant which hindered the execution of work. Subsequent revision in the design and structure of Sky Walk by GoCG increased the cost of project and further delayed the completion of project. As a result, the project of Sky Walk remained incomplete without any utility rendering the expenditure of ₹ 36.82 crore incurred as wasteful.**

Government of Chhattisgarh (GoCG), Public Works Department (PWD) planned (2016-17) to construct a pedestrian over bridge (Sky Walk) at Shastri Chowk, Raipur with a view to separate the continuously increasing pedestrian traffic from vehicular traffic and to facilitate the road crossing of pedestrians.

A Request for Proposal (RFP) for the work of Detailed Engineering and Project Management Consultancy Services for the project of Sky Walk was invited (July 2016) by the Department. The estimated cost of Sky Walk was ₹ 20.00 crore. The GoCG accepted (September 2016) the rate of 2.50 *per cent* of work as cost for preparation of Detail Project Report (DPR) and 3.75 *per cent* of work as Project Management Consultancy (PMC) fee. The work was awarded (October 2016) to a Mumbai based Consultant firm with stipulated completion period of 12 months or till completion of project whichever is later. However, the administrative approval of ₹ 50 lakh for preparation of DPR/estimates etc. for Sky Walk project was accorded by the GoCG in December 2016.

As per the terms of RFP, the consultancy work was divided into three stages viz. pre-tendering, tendering and post tendering. Under pre-tendering stage, the Consultant was required to prepare a plan programme, cost estimate for removal, relocation and shifting of utility services and removal of encroachment and cutting of trees after conducting topography survey, sub-soil investigation and utilities investigations etc. and prepare a final report with drawings and detailed estimates. All pre-tender activities were to be completed within a period of 100 days from the date of start (13 October 2016) as per the agreement. However, pre-tender activities could not be completed by the consultant within the prescribed timelines. Audit noticed from the letter dated 06 April 2017 of Sub-Divisional Officer, PWD, Bridge Construction Sub-division to contractor that no subsoil investigation was done and no initiatives were taken by the Consultant for identification and removal of encroachment, and identifying the structure/utilities affecting the layout plan and detailing of sky walk structure and process of utility shifting. Further, work of proof checking of drawings etc. was also assigned by the consultant and completed by the third party in July 2017 only.

The Consultant submitted an inception report, draft report and final report in December 2016 to the Department containing scope, standards and methodology for carrying out the work and General Arrangement Drawings

(GAD)<sup>90</sup>. As per the final report submitted (December 2016) by the contractor, the various pre-tender stage activities were to be taken up after reconnaissance, inventory and topographic survey etc. for preparation and finalization of techno economic feasibility report and final DPR. However, the final DPR prepared by the Consultant and approved by the Department was not provided to Audit. On being requisitioned, only final report of December 2016 was provided to Audit.

As per clause 2.120 of Works Department Manual, no work will be commenced or liability incurred in connection with it, until administrative approval has been obtained and funds allotted. The Department published first NIT (No. 398) for construction of Sky Walk in December 2016 on the basis of final report submitted by the consultant without finalization of techno-feasibility report and DPR of the project. After that second NIT was published on 04 February 2017<sup>91</sup>. However, the administrative approval (₹ 49.09 crore) and technical sanction (₹ 35.30 crore plus ₹ 10.51 crore) for construction of Sky Walk at Shastri Chowk, Raipur was accorded by GoCG and the Department respectively in March 2017. Only one bid was found eligible and single financial bid of M/s G.S Express Pvt. Limited (Contractor) was accepted (07 April 2017) by the GoCG at item rate of ₹ 42.55 crore. The work order was issued (24 April 2017) to the Contractor with stipulated period of completion of eight months i.e. by January 2018.

Thus, NIT for construction of Sky Walk project was published without administrative approval and technical sanction of detailed estimates by the competent authority in gross violation of provisions of Works Department manual. The work was awarded by the Department prior to the preparation and approval of techno-feasibility report/detailed designs and drawings/survey/DPR of the project indicating undue haste in taking up the project.

Due to commencement of work without completion of pre-tender stage activities, the execution of work by the Contractor was interrupted due to delay in submission of utility shifting plan, detailed design and drawings and obtaining NOC from statutory authorities such as Municipal Corporation, CSEB/BSNL etc., by the consultant. As per contractor's letter (November 2017) to the EE, PWD the drawing and design of pier caps at nine locations and that of span of superstructure at eight locations were not provided by the consultant. Apart from these, detailed drawing and foundation details and location of staircase/ escalator/ lift were also not provided by the consultant to the contractor. The contractor had also listed out the hindrances caused due to overhead High-tension electrical lines, underground cable, electrical poles and transformers and boundary wall of Collectorate in this letter.

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<sup>90</sup> drawings executable at site for elevated roads, Sky Walk, Drainage, Signage, Green Belt, Central Verge etc. and detailed structural designs, drawings, construction drawings for elevated roads, Sky Walk, including its components and sub-components such as foundation system, sub-structures, and arrangements, super-structures, bearing system, surface level roads, footpaths, service roads and other ancillary & related structures including the detailed design and drawings for complete drainage scheme, fixing arrangement for light fittings.

<sup>91</sup> Details of bids received in first call was not provided to Audit.

Moreover, during the execution of work, many structural changes<sup>92</sup> were proposed (October 2018) after nine months of expiry of stipulated time period of contract in the design of Sky Walk to improve the architectural view of the Sky Walk on the basis of directions given in the review meeting (April 2018) of GoCG (PWD, Ministry).

The Department sanctioned time extensions to the contractor thrice up to December 2018 without penalty due to delay in submission and finalization of design and drawings by the consultant, shifting of utilities such as pipe line, High Tension wires and modification in the hood structure, railing etc.

Due to changes proposed during execution of work, the cost estimates were revised from ₹ 49.09 crore to ₹ 77.10 crore and revised administrative approval was accorded by GoCG (December 2018). However, proposal for TS (₹ 50.68 crore) submitted by Superintendent Engineer, PWD, Bridge Circle, Raipur (March 2019) to Chief Engineer, was not approved.

Further, in a review meeting (March 2019), instruction was issued by the GoCG to stop the construction work of the Sky Walk in view of concerns raised by public representatives about structural design, utility and feasibility aspects. In pursuance of the order issued in review meeting, the EE, PWD, Bridge Division, Raipur stopped (April 2019) the work at about 70 per cent completion stage under clause 14 of NIT. Until then, up-to-date payment of ₹ 28.29 crore<sup>93</sup> was made to the contractor. The work is still incomplete (December 2024). Pending finalization of final bill by the Division, secured advance and mobilization advance of ₹ 2.83 crore was yet to be recovered/adjusted and the final amount if any due from/to the contractor could not be ascertained by Audit.

Thus, undue haste in tendering and commencement of construction of Sky Walk before completion of pre-tender stage work by the consultant and subsequent changes in the design and structure of the Sky Walk delayed the work and increased the cost of project which coupled with stoppage of work led to non-completion of the project. Further, due to lapses on the part of the Department and the Consultant, Department had to sanction time extension without penalty to the contractor thrice and it had to pay escalation charges of ₹ 1.30 crore to the contractor.

Moreover, the incomplete structure was getting damaged/rusted due to forces of weather, posing danger to the life of the public/passers-by. Due to incomplete work, the structure was neither used by pedestrian nor utilised for any alternate purpose, thus defeating the purpose for which the project was taken up. This resulted in wasteful expenditure of ₹ 36.82 crore<sup>94</sup> on the project.

<sup>92</sup> such as increasing the width of the pathway from 3 mt. to 3.75 mt, removal of all installed Deck Sheets of width three metre as per revised drawing of extended floor area, change in structure of roof and divider, provision of colored Heavy Duty vitrified tiles for walkway and stair instead of floor tiles/Chequered Terrezo tiles, provision of MS profile sheet for roofing instead of polycarbonate sheet, provision of two lifts and one additional staircase etc.

<sup>93</sup> Vide Vr. No. 14 dated 08.01.2019.

<sup>94</sup> Consultancy charges - ₹ 1.06 crore, Cost of work- ₹ 28.29 crore, Proof checking – ₹ 0.20 crore, Utility shifting and other expenditure- ₹ 7.27 crore



Date of photographs: 08.12.2022

On being pointed out, the GoCG, PWD stated (March 2024) that on the basis of DPR submitted by the consultant, NIT was called for the construction of Sky Walk and as per the necessity of work on the basis of review meetings, the higher officials had instructed to modify structural design. The Department further stated that construction work of Sky Walk had been stopped for time being in view of concerns raised by public representatives and two committees namely General Advisory Committee and Technical Advisory committee had been formed to examine these objections. Necessary action as would be decided by the Government based on the reports of the two committees, would be taken.

Reply of the GoCG that NIT was issued on the basis of DPR is not acceptable as NIT was issued before the completion of pre-tender stage activities and preparation of DPR by the Consultant. It is evident from the reply that various changes were proposed in the basic design and structure for aesthetic and other reasons during execution of work as an afterthought which indicates lack of planning before taking up the project. Fact remains that the project of Sky Walk could not be completed rendering the expenditure of ₹ 36.82 crore wasteful.

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## **PART II- REVENUE SECTOR**

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# CHAPTER IV

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## GENERAL

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## CHAPTER-IV

### GENERAL

#### 4.1 About this Report

Part-II of this Report contains two chapters i.e. Chapter-IV General and Chapter-V Compliance Audits of Revenue Sector. Chapter-IV presents an overview of revenue receipts of the Government of Chhattisgarh (GoCG) during the year 2021-22, analyses of trend of receipts over the five-year period of 2017-18 to 2021-22, and details of arrears of tax revenue pending collection as of 31 March 2022. Further, audit approach for examination of revenue receipts of the State is outlined, and the response of the State Government to audit findings is also discussed.

Chapter-V contains Compliance Audit of “Departments’ oversight on GST Payments and Return Filing”. Compliance Audit is an independent assessment of whether a given subject matter (an activity, financial or non-financial transaction, information in respect of an entity or a group of entities) complies with in all material respects with applicable laws, rules, regulations, established codes etc., and the general principles governing sound public financial management and the conduct of public officials.

The audit observations in Part-II are based on the results of a test check of the records made available to Audit by the concerned government departments. There may be similar irregularities, errors/omissions in other units of these departments but not covered in the test audit. Departments may, therefore, examine all the units to ensure that the taxes are assessed, levied, collected, and accounted for, as per the provisions of the related Acts and Rules.

#### 4.2 Trend of revenue receipts

A summary of the revenue realised (tax and non-tax revenue, the State’s share of net proceeds of divisible Union taxes and duties assigned, Grants-in-aid received from the Government of India (GoI) during the last five years from 2017-18 to 2021-22 and the corresponding figures for the preceding three years) of Government of Chhattisgarh is given in **Table 4.1**.



**Table 4.1: Trend of revenue receipts**

(₹ in crore)

Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
<b>1.</b>	<b>Revenue raised by the State Government</b>					
	Own Tax revenues	19,894.68	21,427.26	22,117.85	22,889.20	27,083.73
	Percentage of growth compared to previous year	5.01	7.70	3.22	3.49	18.33
	Non-tax revenue	6,340.42	7,703.02	7,933.77	7,136.95	13,851.21
	Percentage of growth compared to previous year	11.84	21.49	3.00	-10.04	94.08
	<b>Total</b>	<b>26,235.10</b>	<b>29,130.28</b>	<b>30,051.62</b>	<b>30,026.15</b>	<b>40,934.93</b>
<b>2.</b>	<b>Receipt from Government of India</b>					
	Share of net proceeds of divisible Union taxes and duties	20,754.81	23,458.69	20,205.84	20,337.54	28,570.79
	Grants-in-aid	12,657.17	12,505.96	13,611.24	12,812.49	10,146.30
	<b>Total</b>	<b>33,411.98</b>	<b>35,964.65</b>	<b>33,817.08</b>	<b>33,150.03</b>	<b>38,717.09</b>
<b>3.</b>	<b>Total revenue receipts of the State Government (1 + 2)</b>	<b>59,647.08</b>	<b>65,094.93</b>	<b>63,868.70</b>	<b>63,176.18</b>	<b>79,652.03</b>
<b>4.</b>	<b>Percentage of 1 to 3</b>	<b>44</b>	<b>45</b>	<b>47</b>	<b>48</b>	<b>51</b>

(Source: Finance Accounts of the Government of Chhattisgarh)

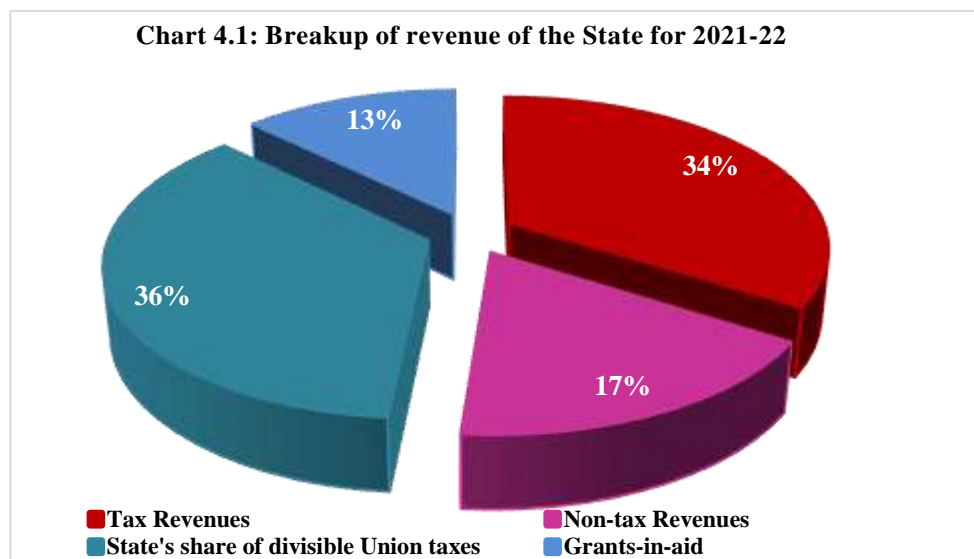
The State's performance in mobilisation of resources is assessed in terms of tax revenue and non-tax revenue excluding the State's share in Central taxes and Grants-in-aid, which are based on the recommendations of the Finance Commission.

It is evident from the above table that:

- The own tax revenue of the State showed increasing trend during 2017-22 and increased by 18.33 *per cent* during 2021-22 as compared to previous year.
- The non-tax revenue of the State had also increased during 2017-20 but there was a decrease of 10.04 *per cent* during 2020-21 as compared to previous year mainly due to decrease in receipts under non-ferrous mining and metallurgical industries, interest receipts, minor irrigation, public works, etc., However, during 2021-22, there was an increase of 94.08 *per cent* as compared to previous year mainly due to increase in selling price of iron ore and additional amount (150 *per cent*) of royalty payable on iron ore by NMDC as per Mines and Mineral Development & Regulation Act 2021.
- While 51 *per cent* of the revenue receipts during 2021-22 came from the State's own resources comprising tax and non-tax revenue, the share of net proceeds of divisible Union Taxes & Duties and Grants-in-Aid from Government of India together contributed 49 *per cent* of total revenue.

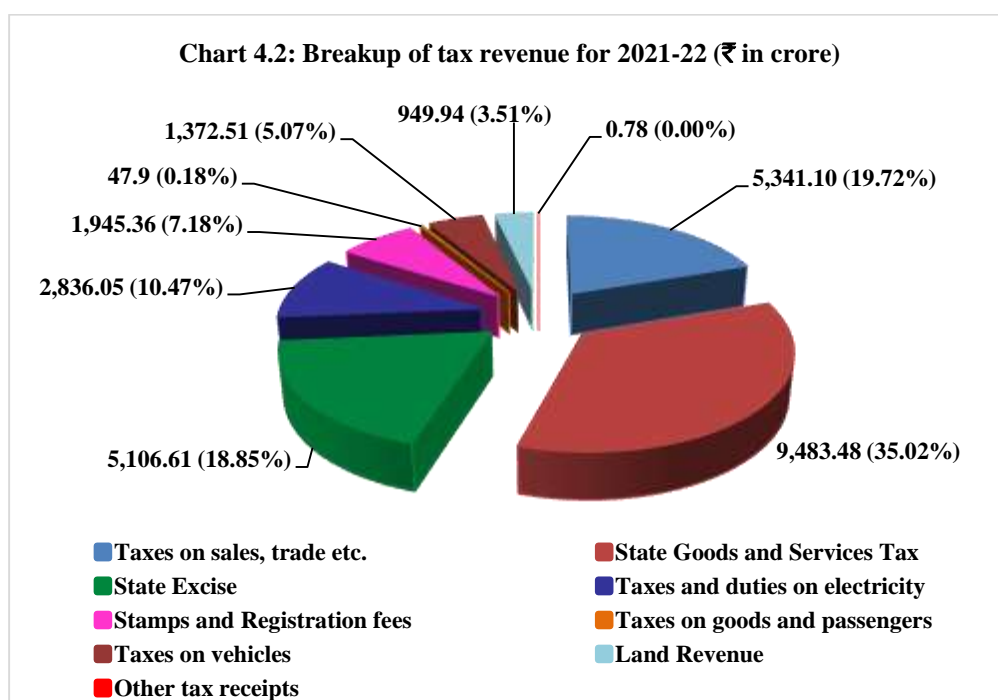
Pictorial representation of breakup of revenue receipts of the State for the year 2021-22 is given in **Chart 4.1**.

Chart 4.1: Breakup of revenue of the State for 2021-22



#### 4.2.1 Own Tax Revenue

Pictorial representation of the breakup of tax revenues for the year 2021-22 is given in **Chart 4.2**:



Budget Estimates (BE) and actual receipts of own tax revenue during the period 2017-22 are given in **Table 4.2**:

**Table 4.2: Details of own tax revenues**

(₹ in crore)

Head of Revenue		2017-18	2018-19	2019-20	2020-21	2021-22	Percentage of variation in 2021-22 over 2020-21 for Actual
Taxes on Sales, trade etc.	BE	13,444.70	3,718.42	3,788.30	4,144.86	4,356.89	(+)26.09
	Actual	6,449.60	4,087.72	3,931.37	4,236.04	5,341.10	
State Goods and Services Tax <sup>1</sup>	BE	3,212.82	5,006.65	8,201.70	10,700.92	9,337.61	(+)19.67
	Actual	4,386.56	8,203.41	7,894.82	7,925.01	9,483.48	
State Excise	BE	3,168.50	4,355.00	5,000.00	5,199.72	5500.00	(+)10.16
	Actual	4,054.01	4,489.03	4,952.36	4,635.80	5106.61	
Taxes and duties on electricity	BE	1,650.00	1,850.00	2,090.00	2,200.00	2,450.00	(+)21.13
	Actual	1,688.95	1,790.27	1,837.00	2,341.41	2836.05	
Stamps and Registration fees	BE	1,550.00	1,790.00	1,550.00	1,705.00	1650.00	(+)22.74
	Actual	1,197.47	1,108.46	1,634.63	1,584.94	1945.36	
Taxes on goods and passengers <sup>2</sup>	BE	1,767.06	5.63	0.00	3.00	4.17	(-)40.00
	Actual	477.66	54.51	40.51	79.83	47.90	
Taxes on vehicles	BE	1,200.00	1,500.00	1,600.00	1,600.00	1,600.00	(+)19.55
	Actual	1,180.01	1,204.85	1,274.85	1,148.07	1372.51	
Land revenue	BE	600.00	660.00	700.00	600.00	850.00	(+)1.30
	Actual	446.41	487.57	551.50	937.71	949.94	
Other tax receipts <sup>3</sup>	BE	40.38	0.00	0.00	1.5	1.34	(+) 100
	Actual	14.01	1.44	0.81	0.39	0.78	
Total	BE	26,633.46	18,885.70	22,930.00	26,155.00	25,750.01	(+) 18.33
	Actual	19,894.68	21,427.26	22,117.85	22,889.20	27,083.73	

(Source: Finance Accounts of the Government of Chhattisgarh and Budget Estimates as per the Budget Book of Government of Chhattisgarh).

Receipts under taxes on sales, trade etc., had not matched the expectations projected by the State Government in its budget during 2017-18, but exceeded budgetary estimates during 2018-19 to 2021-22. Receipts under State Goods and Services Tax (SGST) had not matched the expectations projected in its budgetary estimates during 2019-21 but exceeded budgetary estimates during 2017-19 and 2021-22 and constituted the single largest source of tax revenue

<sup>1</sup> Goods and Services Tax was implemented with effect from 1 July 2017. Central indirect taxes such as central excise duty, additional excise duty, excise duty levied under the Medicinal and Toiletries preparation Act, service tax, additional customs duty (CVD), special additional duty of customs (SAD), state indirect taxes such as value added tax, central sales tax, entry tax, entertainment tax and purchase tax have been subsumed in GST.

<sup>2</sup> Major portion (76.64 per cent) of Taxes on Goods and Passengers is from Entry Tax during the period 2021-22, which has since been abolished and subsumed in GST from 1 July 2017.

<sup>3</sup> 'Others' include actual receipts during 2021-22 under the following Revenue Heads: Hotel receipts tax (₹ 33.96 lakh/BE- ₹ 119.20 lakh); other taxes on income and expenditure (₹ 43.70 lakh/ BE- ₹ 14.00 lakh); and other taxes and duties on commodities and services (₹ 0.32 lakh/ BE- ₹ 0.50lakh).

for the State during 2018-22. Taxes on goods and passengers exceeded budgetary estimates during 2018-22 while taxes on vehicles had not matched the expectations projected during 2017-22.

The concerned departments reported the following reasons for variation between the budget estimates and the actual revenue receipts during 2021-22 as the decline in receipts in some cases, over that of the previous year.

**Taxes on sales, trade etc.:** Due to increase in consumption of petroleum product the receipts from taxes on sales, trade etc. (increased by 26.09 *per cent*) during 2021-22 as compared to 2020-21.

**State Goods and Services Tax:** The receipts from SGST during 2021-22 increased by 19.67 *per cent* as compared to 2020-21 mainly due to increase in tax payers.

**State Excise:** The revenue from State Excise increased by 10.16 *per cent* mainly due to control on illegal liquor and efficient management of liquor shops by Chhattisgarh State Marketing Corporation Limited.

**Taxes on duties on electricity:** There was an increase of 21.13 *per cent* in tax revenue in 2021-22 as compared to previous year due to increase in revenue collection.

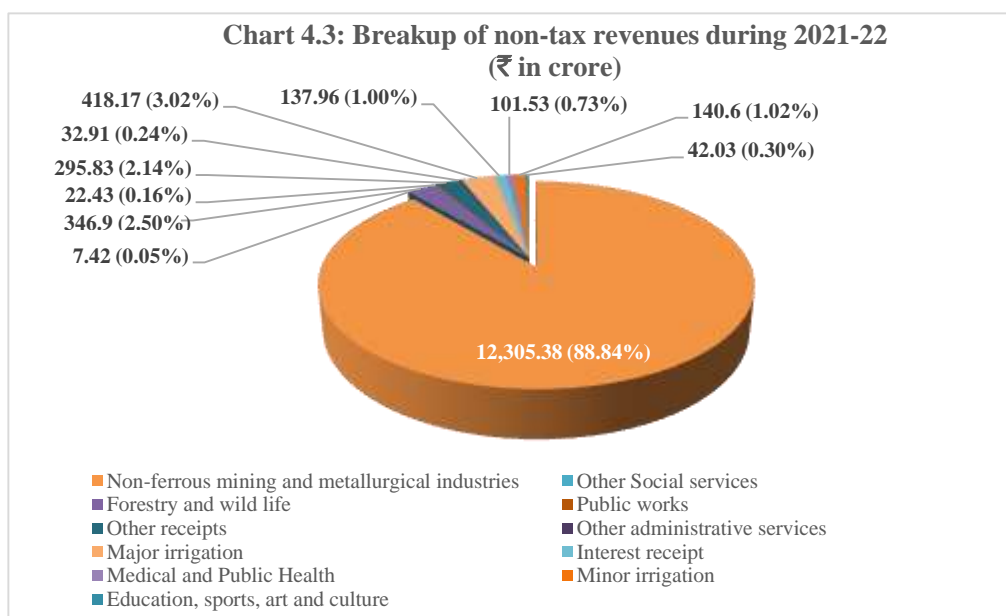
**Taxes on vehicles:** No reason was provided by the Department for increase in revenue of 19.55 *per cent* during 2021-22.

**Taxes on goods and passengers:** There was a decrease of 40 *per cent* in 2021-22. The reasons for decrease in revenue are due to integration of taxes on goods and passengers in GST.

**Stamps and Registration fees:** There was an increase of 22.74 *per cent* in tax revenue in 2021-22 due to increase in number of documents registered as compared to previous year 2020-21.

#### 4.2.2 Non-tax Revenue

The break-up of non-tax revenue for the year 2021-22 is shown in **Chart 4.3:**



The details of the non-tax revenue raised during the period 2017-22 are indicated in **Table 4.3**:

**Table 4.3: Details of non-tax revenues raised by the Government**

(₹ in crore)

Head of Revenue		2017-18	2018-19	2019-20	2020-21	2021-22	Percentage of deviation in 2021-22 over 2020-21
Non-ferrous mining and metallurgical industries	BE	5,600.00	6,000.00	6,500.00	6,670.00	6,600.00	(+)122.18
	Actual	4,911.44	6,110.24	6,195.73	5,538.49	12305.39	
Forestry and wild life	BE	600.00	600.00	600.00	700.00	700.00	(+)25.20
	Actual	291.17	236.73	249.37	277.08	346.90	
Interest receipt	BE	137.25	132.93	126.83	194.49	314.83	(+)53.68
	Actual	180.44	189.55	232.41	89.77	137.96	
Major irrigation	BE	703.68	738.89	791.67	749.94	688.08	(-)6.22
	Actual	461.23	521.81	437.04	445.91	418.17	
Minor irrigation	BE	288.34	302.76	324.39	330.42	317.26	(-)39.58
	Actual	121.73	164.06	287.54	232.72	140.60	
Medical and Public Health	BE	29.33	45.99	44.73	62.10	91.12	(+)6.04
	Actual	52.56	52.86	88.88	95.75	101.53	
Public works	BE	73.70	43.00	50.00	95.83	54.25	(-)30.41
	Actual	54.29	73.57	45.98	32.23	22.43	
Other administrative services	BE	65.43	42.82	28.41	47.34	44.12	(-)7.74
	Actual	39.81	42.10	35.75	35.67	32.91	
Other social services	BE	30.00	30.00	20.50	11.01	12.69	(-)53.68
	Actual	17.42	8.12	16.73	16.02	7.42	
Education, sports, art and culture	BE	6.97	28.03	21.20	16.09	22.78	(+)125.60
	Actual	17.15	14.04	14.83	18.63	42.03	
Other non-tax receipts	BE	169.50	205.58	317.27	337.38	404.82	(-) 16.59
	Actual	193.18	289.94	329.51	354.68	295.83 <sup>4</sup>	
<b>Total</b>	BE	<b>7,704.20</b>	<b>8,170.00</b>	<b>8,825.00</b>	<b>9,214.60</b>	<b>9,249.95</b>	(+) 94.08
	Actual	<b>6,340.42</b>	<b>7,703.02</b>	<b>7,933.77</b>	<b>7,136.95</b>	<b>13,851.17</b>	

(Source: Finance Accounts of the Government of Chhattisgarh and Budget Estimates as per the Budget Book of Government of Chhattisgarh)

The concerned departments reported the following reasons for variation between the budget estimates and the actual revenue receipts during 2021-22 as well as the decline in receipts in some cases, over that of the previous year.

<sup>4</sup> Other non-tax receipts include actual receipts during 2021-22 under the following heads: Dividends and profits (₹ 3.64 crore); Public service commission (₹ 9.71 crore); Police (₹ 29.19 crore); Jails (₹ 3.42 crore); Stationery and printing (₹ 2.17 crore); Contributions and recoveries towards pension and other retirement benefits (₹ 33.38 crore); Miscellaneous general services (₹ 76.08 crore); Family welfare (₹ 0.00 crore); Water supply and sanitation (₹ 2.07 crore); Housing (₹ 4.99 crore); Urban development (₹ 8.75 crore); Information and publicity (₹ 0.07 crore); Labour and employment (₹ 27.71 crore); Social security and welfare (₹ 5.72 crore); Crop husbandry (₹ 23.12 crore); Animal husbandry (₹ 6.51 crore); Fisheries (₹ 5.91 crore); Food storage and warehousing (₹ 0.92 crore); Cooperation (₹ 1.80 crore); Other agricultural programmes (₹ 1.69 crore); Other rural development programmes (₹ 7.21 crore); Medium irrigation (₹ 5.30 crore); Village and small industries (₹ 3.24 crore); Industries (₹ 17.90 crore); Civil aviation (₹ 0.00 crore); Roads and bridges (₹ 0.94 crore) and Other general economic services (₹ 14.39 crore).

**Non-ferrous mining and metallurgical industries:** There was an increase by 122.18 *per cent* as compared to previous year mainly due to increase in selling price of iron ore and additional amount (150 *per cent*) of royalty payable on iron ore by NMDC as per Mines and Mineral Development & Regulation Act 2021.

**Forestry and Wildlife:** There was an increase in receipts by 25.20 *per cent* in 2021-22 over the previous year, mainly due to timely release of forest produce by conducting auctions of wood on pre-determined dates.

**Minor irrigation:** The receipts under this head decreased by 39.58 *per cent* in 2021-22. The reason for decrease in receipt was sought from the department (December 2022, August 2023 and February 2024). However, the reply is still awaited.

**Major irrigation:** The receipts under this head decreased by 6.22 *per cent* in 2021-22. The reason for decrease in receipt was sought from the department (December 2022, August 2023 and February 2024). However, the reply is still awaited (December 2024).

**Public works:** There was decrease of 30.41 *per cent* in 2021-22 in receipts under this head mainly due to less purchase of tender forms by the bidders and also less imposing of penalties from the defaulters.

**Education, sports, art and culture:** There was an increase in revenue by 125.60 *per cent* during 2021-22 from the previous year under this head. The reason for this was that scholarship under *Samagra Shiksha* could not be distributed and was instead deposited in the receipt head of the department.

**Other non-tax receipts:** There was decrease of non-tax receipts by 16.59 *per cent* in 2021-22 mainly due to decrease in revenue under Jail, contributions and recoveries towards pension and other retirement benefits, water supply and sanitation, urban development, social security and welfare, crop husbandry, animal husbandry, food storage and warehousing, cooperation, other agricultural programmes and other rural development programmes heads.

### 4.3 Authority for audit

The Comptroller and Auditor General of India (CAG) derives his authority for audit from Articles 149 and 151 of the Constitution of India and CAG's (Duties, Powers, and Conditions of Service) Act, 1971 (DPC Act). CAG audits receipts of the Government under Section 16 of the DPC Act.

### 4.4 Planning and Conduct of Audit

The process of planning, conduct of audit and preparation of Audit Reports has already been mentioned in chapter-1 of this report. After completion of audit of each unit, an Inspection Report (IR) containing audit findings is issued to the Head of the Unit with a request to furnish replies within one month of receipt of the IR. Significant audit observations pointed out in these IRs, which require attention at the highest level in Government, are processed for inclusion in the Audit Reports. These Audit Reports are submitted to the Governor of Chhattisgarh under Article 151 of the Constitution of India for causing them to be laid on the Table of State Legislature.

During the year 2021-22, audit of 80 units out of total 472 auditable units under six departments viz. Mineral Resources, Forest, Commercial Tax, Energy, Transport and Land Revenue were planned and 59 units were audited.

#### **4.5 Analysis of arrears of revenue**

The arrears of revenue as on 31 March 2022 in respect of six departments amounted to ₹ 8261.66 crore, of which, ₹ 3218.06 crore (38.95 per cent) was outstanding for more than five years as detailed in **Table 4.4:**

**Table 4.4: Arrears of revenue outstanding as of 31 March 2022**

(₹ in crore)

Sl. No.	Head of Revenue	Total amount outstanding	Amount outstanding for more than five years	Reply of Department with respect to status of outstanding cases
1.	Taxes and duties on electricity	4734.16	1289.67	Revenue Recovery Certificates (RRCs) issued in 15 cases; pending in court in seven cases, stay order by court in 32 cases and in 14 cases pending in 'Others'.
2.	Taxes on sales, trade etc.	3400.02	1846.20	RRCs issued to other States due to closure of their business by the firms, lack of movable and immovable property of businessmen and the amount to be written off is pending for recovery.
3.	Stamps and Registration fees	50.21	15.91	RRCs issued in 736 cases; pending in court in 91 cases; stay order by court in 9 cases and in four cases details of moveable/immovable properties of defaulters were not available.
4.	Forest	7.03	6.93	No specific reply has been provided by the department in the context of status of outstanding cases.
5.	Non-ferrous mining and metallurgical industries	0.79	0.79	The department stated (February 2023) that instructions have been issued to Mining officers to recover the arrears by special drive. Further, in review meeting the Secretary, Mineral Resources Department, Chhattisgarh Government has instructed to the districts to send proposal to write off the arrears, which are very old.
6.	Taxes on vehicles	12.99	3.27	Pending in court (₹ 0.84 crore). Demand Notices have been issued to the vehicle owners for recovery of outstanding taxes.
7.	State Excise	56.46	55.29	Revenue Recovery Certificates (RRCs) issued in 149 cases; pending in court in 23 cases, stay order by court in 23 cases and in 16 cases pending in 'Others' and in 38 cases details of moveable/immovable properties of defaulters were not available.
<b>Total</b>		<b>8261.66</b>	<b>3218.06</b>	

(Source: Information furnished by the departments concerned)

Information on Arrears of revenue outstanding as of 31<sup>st</sup> March 2022 was awaited from two Departments viz. Land Revenue and Water Resources Department.

#### **4.6 Response of the Government/departments to Audit**

##### **4.6.1 Position of outstanding Inspection Reports**

On completion of audit of government departments and offices, Audit issues Inspection Reports (IRs) to the concerned Heads of Offices with copies endorsed to their superior officers to enable monitoring and initiation of



corrective action. Serious financial irregularities are reported to the Heads of the Departments and the Government.

Analysis of IRs issued up to 31 March 2022, revealed that 9,790 paragraphs relating to 2,225 IRs issued between 1994-95 and 2021-22 remained outstanding at the end of June 2023. Department-wise details of IRs and audit observations are mentioned in **Table 4.5**:

**Table 4.5: Department-wise status of IRs**

Sl. No.	Name of Department	Nature of receipts	Type of IRs	No. of outstanding IRs 2021-22	No. of outstanding audit observations 2021-22
1.	Stamp Duty & Registration	Stamp duties and Registration fee	Rev.	255	762
			Exp.	13	58
2.	Motor Vehicle and Transport	Taxes on vehicles	Rev.	198	1464
			Exp.	66	145
3.	Forest	Forestry and Wild life	Rev.	457	1385
			Exp.	531	2856
4.	Commercial Tax	Taxes on sales trade etc.	Rev.	551	3670
			Exp.	80	117
5.	Mineral Resources	Non-ferrous mining and metallurgical industries	Rev.	184	785
			Exp.	76	321
6.	State Excise	State Excise	Rev.	269	583
			Exp.	51	88
7.	Land Revenue	Land Revenue	Rev.	2	8
			Exp.	2	4
8.	Energy	Taxes and Duties on electricity	Rev.	21	91
			Exp.	8	20
9.	Other Tax Departments	Other receipts	Rev.	288	1042
			Exp.	1	10
Rev.				2225	9790
Exp.				828	3619
Total				3053	13409

*Rev.- Revenue; Exp.-Expenditure*

Out of 108 IRs issued during 2021-22, Audit did not receive even the first reply in respect of 96<sup>5</sup> IRs (88.88 *per cent*) from the Heads of Offices.

Lack of action on IRs and audit paragraphs is fraught with the risk of perpetuating serious financial irregularities pointed out in these reports. It may also result in dilution of internal controls in the governance process, inefficient and ineffective delivery of public goods/services, fraud, corruption and loss to public exchequer.

#### **Recommendation:**

**State Government should ensure prompt and appropriate response to audit observations, as well as take action against those failing to furnish replies to the IRs/paragraphs as per the prescribed time schedule.**

<sup>5</sup> Forest-68; Mineral Resources-11; Transport-6; Commercial Tax-4; Energy-3; Stamp & Registration-2 and Land Revenue-2

# CHAPTER V

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## COMPLIANCE AUDIT

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## **CHAPTER V**

### **COMPLIANCE AUDIT**

#### **DEPARTMENT OF STATE TAX**

#### **5.1 Subject Specific Compliance Audit on Departments' Oversight on GST Payments and Returns Filing**

##### **5.1.1 Introduction**

Introduction of Goods and Services Tax (GST) has replaced multiple taxes levied and collected by the Centre and States. GST, which came into effect from 01 July 2017, is a destination-based consumption tax on the supply of goods or services or both levied on every value addition. The Centre and States simultaneously levy GST on a common tax base. Central GST (CGST) and State GST (SGST) /Union Territory GST (UTGST) are levied on intra state supplies, and Integrated GST (IGST) is levied on inter-state supplies.

Section 59 of the Chhattisgarh GST (CGGST) Act, 2017 stipulates GST as a self-assessment based tax, whereby the responsibility for calculating tax liability, discharging the computed tax liability and filing returns is vested with the taxpayer. The GST returns must be filed online regularly on the common GST portal, failing which penalties will be payable. Even if the business has had no tax liability during a particular tax period, it must file a nil return mandatorily. Further, Section 61 of the CGGST Act, 2017 read with Rule 99 of CGGST Rules, 2017 stipulate that the proper officer may scrutinize the return and related particulars furnished by taxpayers, communicate discrepancies noticed to the taxpayers and seek an explanation.

This Subject Specific Compliance Audit (SSCA) was taken up considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the State Tax Department, Chhattisgarh in this new tax regime.

##### **5.1.2 Organisational setup**

The Secretary of State Tax Department, Government of Chhattisgarh is the overall in-charge of the Department of State Tax in Chhattisgarh. The Department administers GST as well as Chhattisgarh Value Added Tax Act/Central Sales Tax Act in the State, subject to overall control of the Commissioner of State Tax, Additional Commissioners of State Tax at Headquarters, Special Commissioner, Joint Commissioner and Deputy Commissioners of State Tax at divisional level and Assistant Commissioners of State Tax (ACSTs), State Tax Officers and other allied staff at the circle level.

### **5.1.3 Audit objectives**

This audit was oriented towards providing assurance on the adequacy and effectiveness of systems and procedures adopted by the Department with respect to tax compliance under the GST regime. Audit of ‘Departments’ oversight on GST Payments and Returns Filing’ was taken up with the following audit objectives to seek an assurance on:

- i. whether the rules and procedures were designed to secure an effective check on tax compliance and were being duly observed by taxpayers; and
- ii. whether the scrutiny procedures, internal audit and other compliance functions of the Circles were adequate and effective.

### **5.1.4 Audit methodology and scope**

This SSCA was predominantly conducted based on data analysis, which highlighted risk areas and red flags pertaining to the period July 2017 to March 2018. Through data analysis, a set of 13 deviations were identified across the domains of Input Tax Credit (ITC), Discharge of tax liability, Registration and Return filing. Such deviations were followed up through a Centralised Audit<sup>1</sup> (Limited Audit), whereby these deviations were communicated to the relevant State Tax Departmental field formations i.e Circles and action taken by the jurisdictional formations on the identified deviations were ascertained without involving field visits. The Centralised Audit (Limited Audit) was supplemented by a Detailed Audit involving field visits for verification of records available with the jurisdictional field formations. Returns related information were accessed through the GSTN Portal application-back-end system of the State Tax Department (boweb) as much as feasible to examine data/documents relating to taxpayers (viz. registration, tax payment, returns and other Departmental functions). The detailed audit also involved accessing relevant granular records from the taxpayers such as invoices, details of sundry creditor/debtor, financial records etc. through the respective field formations. Apart from this, compliance functions of the Circles such as scrutiny of returns were also reviewed in the selected Circles.

The review of the scrutiny of returns by the Department and verification of taxpayers’ records covered the period from July 2017 to March 2018, while the audit of the functions of selected Circles covered the period from 2017-18 to 2020-21.

Initially, an Entry Conference was held on 29 March 2022 with the Principal Secretary, State Tax Department, Chhattisgarh to discuss the audit objectives, scope of audit and sampling. Further, each audit engagement in field offices commenced by holding an entry conference and concluded by holding exit conference with the concerned ACSTs. The draft report of SSCA was forwarded to the Department on 16 June 2023. Reply of the Department was received on 21 September 2023 and has been suitably incorporated in relevant paragraphs.

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<sup>1</sup> Centralised Audit did not involve seeking taxpayer’s granular records such as financial statements relating to ledger accounts, invoices, agreements etc.

### 5.1.5 Audit sample

A data-driven approach was adopted for planning, as also to determine the nature and extent of substantive audit. The sample for this SSCA comprised a set of deviations identified through data analysis for Centralised Audit (Limited Audit) that did not involve field visits, a sample of taxpayers for Detailed Audit that involved field visits and scrutiny of taxpayers' records at departmental premises and a sample of Circles for evaluating the compliance functions of the Circles.

There were three distinct parts of this SSCA as under:

#### (i) Part I: -Audit of Circles

Ten Circles<sup>2</sup> were considered as the sample of Circles for evaluation of their oversight functions, with whose jurisdiction more than one case was selected for Detailed Audit.

#### (ii) Part II: -Centralised (Limited) Audit

The sample for Centralised (Limited) Audit was selected by identification of high-value or high-risk deviations from rules and inconsistencies between returns through data analysis for evaluation of the adequacy and effectiveness of the scrutiny procedure of the Department. Accordingly, 532 cases were selected for Centralised Audit under this SSCA.

#### (iii) Part III: -Detailed Audit

Detailed Audit was conducted by accessing taxpayers' records through Circles for evaluation of the extent of tax compliance by taxpayers. The sample of taxpayers for Detailed Audit was selected on the basis of risk parameters such as excess ITC, Tax liability mismatch, Disproportionate exempted turnover to total turnover and Irregular ITC reversal. The 25 taxpayers pertaining to 16 Circles<sup>3</sup> selected for Detailed Audit consist of large, medium and small strata<sup>4</sup> taxpayers.

The details of sample for Centralised Audit, Detailed Audit and audit of Circle selected for this SSCA are detailed in *Appendix 5.1.1*.

### 5.1.6 Audit criteria

The sources of audit criteria comprised the provisions contained in the CGST Act, CGGST Act, IGST Act, and Rules made thereunder. The significant provisions are given in *Table 5.1.1*.

<sup>2</sup> AC Circle Ambikapur, AC Circle-2 Jagdalpur, AC Circle-1 Korba, AC Circle-2 Raigarh, AC Circle-2 Raipur, AC Circle-3 Raipur, AC Circle-6 Raipur, AC Circle-7 Raipur, AC Circle-9 Raipur and AC Circle Rajnandgaon

<sup>3</sup> AC Circle Ambikapur, AC Circle Dhamtari, AC Circle-2 Jagdalpur, AC Circle-1 Korba, AC Circle-2 Korba, AC Circle Manendragarh, AC Circle-2 Raigarh, AC Circle-1 Raipur, AC Circle-2 Raipur, AC Circle-3 Raipur, AC Circle-4 Raipur, AC Circle-6 Raipur, AC Circle-7 Raipur, AC Circle-8 Raipur, AC Circle-9 Raipur and AC Circle Rajnandgaon

<sup>4</sup> Large taxpayers-15, Medium taxpayers-8 and Small taxpayers-2

**Table 5.1.1: Source of criteria**

Sl. No.	Subject	Act and Rules
1.	Levy and Collection	Section 9 of CGGST Act, 2017
2.	Reverse Charge Mechanism	Section 9(3) of CGGST Act, 2017
3.	Availing and utilizing ITC	Sections 16 to 21 of CGGST Act, 2017 Rules 36 to 45 under CGGST Rules, 2017
4.	Registration	Section 22 to 25 of CGGST Act, 2017 Rules 8 to 26 of CGGST Rules, 2017
5.	Supplies	Section 7 and 8 of CGGST Act, 2017 Schedule I, II and III of CGGST Act, 2017
6.	Place of Supply	Section 10 to 13 of IGST Act, 2017
7.	Time of Supply	Section 12 to 14 of CGGST Act, 2017
8.	Valuation of Supply	Section 15 of CGGST Act, 2017 Rules 27 to 34 of CGGST Rules, 2017
9.	Payment of Tax	Sections 49 to 53 under Chapter X of CGGST Act, 2017 Rules 85 to 88A under Chapter IX of CGGST Rules, 2017
10.	Filing of GST Returns	Sections 37 to 47 under chapter IX of CGGST Act, 2017 Rules 59 to 68 and 80 to 81 under Chapter VIII of CGGST Rules, 2017. Part B of CGGST Rules prescribes format of returns
11.	Zero-rated supplies	Section 16 of IGST Act, 2017
12.	Assessment and Audit functions	Sections 61, 62, 65 and 66 under Chapter XII & XIII of CGGST Act, 2017 Rules 99 to 102 under Chapter XI of CGGST Rules, 2017

In addition, the Notifications and Circulars issued by CBIC<sup>5</sup>/State Tax Department relating to filing of returns, notifying the effective dates of filing of various returns, extending due dates for filing returns, rates of tax on goods and services, payment of tax, availing and utilizing ITC, scrutiny of returns and oversight of tax compliance and Standard Operating Procedures (SOP)<sup>6</sup> containing instructions to Departmental officers on various aspects relating to filing of returns, scrutiny of returns, cancellation of registrations etc. also formed part of the audit criteria.

### **Audit findings**

The audit findings are categorised into the following three categories:

- Oversight on returns filing-Audit of Circles
- Centralised (Limited) Audit
- Detailed Audit

<sup>5</sup> Central Board of Indirect Taxes and Customs

<sup>6</sup> Order No/Com./Tec./832/2022/8726 dated 30.09.2022

### 5.1.7 Oversight on returns filing-Audit of Circles

A return is a statement of specified particulars relating to the business activity undertaken by a taxpayer during a prescribed period. Every taxpayer is legally obligated to furnish a complete and correct return during the tax liability for a given period and taxes paid within the stipulated time. In a self-assessment regime, the significance of monitoring return filing by taxpayers acquires greater significance as the returns are the first mode of information about taxpayers and their respective business activities.

#### 5.1.7.1 Lack of action on late-filers and non-filers

Filing of returns is related to payment of tax as the due date for both the actions are the same, which implies risk of non-payment of tax/penalty in the case of non-filers.

Section 46 of the CGGST Act, 2017 read with Rule 68 of CGGST Rules, 2017 stipulates issuance of a notice in Form GSTR 3A requiring filing of return within fifteen days if the taxpayer had failed to file the return within the due date. In case the taxpayer fails to file the returns even after such notice, the proper officers may proceed to assess the tax liability of the said person to the best of their judgment, taking into account all the relevant material which is available or gathered and issue an assessment order in Form ASMT 13.

Section 50 of the CGGST Act, 2017, stipulates that every person liable to pay tax in accordance with the provisions of this Act or the rules made thereunder but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at the rate notified.

Audit observed that out of 10 circle offices, Ambikapur circle did not provide any information related to non/late filers during 2017-18 to 2020-21.

Further, Audit observed that none of the remaining nine circle offices identified any case related to non/late filers during 2017-18.

During 2018-19 four<sup>7</sup> circle offices identified 1,299 cases of non/late filing of returns pertaining to 1,242 taxpayers. During 2019-20 six<sup>8</sup> circle offices identified 7,726 cases of non/late filing of returns pertaining to 5,881 taxpayers. During 2020-21 nine<sup>9</sup> circle offices identified 14,534 cases of non/late filing of returns pertaining to 9,503 taxpayers.

Audit observed that in nine circle offices, 23,559 cases of non/late filing of returns pertaining to 16,626 taxpayers were identified during 2018-19 to 2020-21 and in all the cases GSTR-3A notices were issued to non/late filers. In response to the GSTR 3A notices, out of 23,559 cases, in 20,462 cases (86.85 per cent) the non-filers/late filers filed their returns. Out of the remaining 3,097 cases, the Department initiated best judgement assessment

<sup>7</sup> AC Circle-2 Raigarh, AC Circle-7 Raipur, AC Circle-9 Raipur and AC Circle Rajnandgaon

<sup>8</sup> AC Circle-2, Jagdalpur, AC Circle-2 Raigarh, AC Circle-3 Raipur, AC Circle-7 Raipur, AC Circle-9 Raipur, and AC Circle Rajnandgaon

<sup>9</sup> AC Circle-2, Jagdalpur, AC Circle-1 Korba, AC Circle-2 Raigarh, AC Circle-2 Raipur, AC Circle-3 Raipur, AC Circle-6 Raipur, AC Circle-7 Raipur, AC Circle-9 Raipur and AC Circle Rajnandgaon



(ASMT 13) in 3,065 (98.97 per cent) cases assessing an amount of ₹ 720.28 crore out of which ₹ 129.62 crore has been recovered. The proceedings of ASMT 13 had been withdrawn in 2,969 cases because the concerned taxpayers had filed their returns and paid an amount of interest of ₹ 19.85 crore and late fee of ₹ 0.59 crore. Out of the remaining 128 cases, the registrations of the taxpayers in 93<sup>10</sup> cases have been cancelled and proceeding of ASMT 13 is pending and in 35 cases provisional attachment was resorted to by the Department (*Appendix 5.1.2*).

Audit test checked (September 2022 to January 2023) 1,101 cases (selected on random basis) out of 20,462 cases in which the concerned taxpayers had paid their dues along with interest of ₹ 5.50 crore and late fee of ₹ 1.52 crore after the issuance of GSTR 3A notices by the Department. Audit noticed in 337 out of 1,101 cases that neither the concerned taxpayers had paid nor the circle officers levied interest of ₹ 1.02 crore on the net liability of taxes as per Section 50 of the CGGST Act, 2017 (*Appendix 5.1.3*).

On being pointed out in audit (June 2023), the Department replied (September 2023) that in 97 cases ₹ 0.46 crore had been recovered and in 240 cases rectificatory action had been initiated by issuing ASMT 10/DRC 07/DRC 01A of ₹ 0.57 crore.

#### **5.1.7.2      *Slow pace of scrutiny of returns/non-initiation of scrutiny of returns***

As per Section 61 of the CGGST Act, 2017, various returns filed by taxpayers have to be scrutinized by the Proper Officer to verify the correctness of the returns, and suitable action has to be taken on discrepancies or inconsistencies reflected in the returns. The Proper Officer designated for this purpose is the State Tax Officer in-charge of the jurisdictional Circle. Further, Rule 99 of the CGGST Rules, 2017 mandates that the discrepancies, if any, noticed shall be communicated to the taxpayer to seek his explanation.

Department issued SOP dated 30<sup>th</sup> September of 2022 with a view to ensure uniformity and to standardize the procedure for the scrutiny proceeding as per section 61 of the Act.

During test check (September 2022 to January 2023) of the information provided by 10 circle offices for the year 2017-18 to 2020-21, Audit observed that no circle office had carried out any scrutiny of returns in 2017-18.

Out of 10 circle offices, only two<sup>11</sup> circle offices had carried out scrutiny of returns in respect of 22 taxpayers in 2018-19 and another two<sup>12</sup> circle offices in respect of 60 taxpayers in 2019-20. All the circle offices had carried out scrutiny of returns in respect of 3,050 taxpayers in 2020-21.

Audit observed that out of total 3,132 taxpayers whose returns were taken up for scrutiny during 2018 to 2021 in all circle offices, the Department had issued ASMT 10 notices in all the 3,173 cases. In response to these notices, in 527 cases, (16.61 per cent) the concerned taxpayers had accepted the

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<sup>10</sup> AC Circle-1 Korba-3 cases, AC Circle-3 Raipur-41 cases, AC Circle-6 Raipur-29 cases, AC Circle-7 Raipur-20 cases

<sup>11</sup> AC Circle-2 Raigarh and AC Circle-6 Raipur

<sup>12</sup> AC Circle Ambikapur and AC Circle-2 Raigarh

discrepancies and paid an amount of tax of ₹ 44.64 crore. Further, during this period in 1,703 cases, Show Cause Notices (SCNs) were issued out of which assessment in 647 cases (37.99 *per cent*) was completed wherein an amount of ₹ 56.45 crore was recovered against recoverable amount of ₹ 140.25 crore. In the remaining 943 cases, circle officers did not provide latest position of the cases. The details of ASMT 10/ SCNs issued in 10 circle offices is given in **Appendix 5.1.4**.

On being pointed out in audit (September 2022 to January 2023), the circle offices replied (October 2022 and December 2022) that the pace of scrutiny of returns in the initial period of GST was slow due to involvement of departmental authorities in work of assessment and recovery in cases pertaining to pre-GST regime, improper functioning and unavailability of certain functionalities of GST Portal, frequent closure of office during the COVID pandemic period. Department further stated that adequate steps would be taken so that this kind of mistakes would not be repeated in future and final action would be taken after verification of cases.

The draft report was sent to the Department in June 2023. The Department did not provide any comment in respect of the observation but forwarded two notifications<sup>13</sup> issued by CBIC in which time limit for issuance of SCN for financial year 2017-18, 2018-19 and 2019-20 has been extended to December 2023, March 2024 and June 2024 respectively.

The reply of the Department is not acceptable as the Commissioner, State Tax Department, delegated (January 2018) the power of scrutinizing statutory returns to the subordinate officers and directed them to ensure the scrutiny with immediate effect but no substantial action was taken by the subordinate offices. Further, audit noticed that vide notification<sup>14</sup> dated 30 January 2024 the time limit for issuance of SCN for the year 2018-19 and 2019-20 was extended to April 2024 and August 2024 respectively.

**Recommendation No. 1: The Department may ensure the scrutiny of returns in a time bound manner before the cases became time barred.**

#### **5.1.7.3 Cancellation of Registration**

Section 29 of the CGGST Act, 2017 read with Rule 20 of the CGGST Rules, 2017, allows for cancellation of registration by the taxpayer in certain situations like closure of business, turnover falling below threshold for registration, transfer/merger/amalgamation of business, change of PAN, non-commencement of business within the stipulated time period and death of the proprietor. The taxpayer applying for cancellation of registration should apply in REG 16 on the GST common portal within a period of 30 days of the “occurrence of the event warranting the cancellation”.

Further, Section 29 (2) of the Act, *ibid*, allows for *suo-moto* cancellation of the registration of taxpayers by circle officer on the grounds of contravention of the Acts or Rules by the taxpayer, composition taxpayers not filing return for three consecutive tax periods, normal taxpayers not filing return for continuous period of six months, registered persons not commencing business

<sup>13</sup> No. 06/2023- Central Tax dated 31.03.2023 and 09/2023-Central Tax dated 31.03.2023

<sup>14</sup> No. 56/2023- State Tax dated 30.01.2024

within six months from date of registration and registration obtained by means of fraud, willful misstatement or suppression of facts.

Audit observed deficiencies in cancellation of registrations which have been given in subsequent paragraphs.

**(a) *Inadequate follow up on non-filing of GSTR-10***

As per Section 45 of CGGST Act, 2017, the final return (GSTR 10) has to be filed within three months from the effective date of cancellation or date of order of cancellation of registration whichever is later.

GSTR 3A notice has to be issued to the taxpayer, who has not filed GSTR 10 as per circular<sup>15</sup>. If the taxpayer still fails to file the final return within 15 days of the receipt of notice, then an assessment order in Form ASMT 13 under Section 62 of the Act *ibid* read with Rule 100 of CGGST Rules, 2017, shall have to be issued to determine the liability of the taxpayer. If the taxpayer files the final return within 30 days from the issue of order ASMT 13, then said order shall deem to have been withdrawn. However, the liability for payment of interest and late fee shall continue. If the said return remains unfurnished within the statutory period of 30 days from the issue of order ASMT 13, then the proper officer may initiate proceedings under Section 78 and recovery under Section 79 of the Act.

Audit observed (September 2022 to January 2023) in all test checked circle offices that in 16,784 cases REG-19 (order of cancellation) were issued, out of which in 159 cases (0.95 *per cent*), cancellation proceedings dropped and in 5,183 cases (30.88 *per cent*) cancellation order revoked. Out of remaining 11,442 cancelled cases, in 31 cases (0.19 *per cent*) best judgement assessment was initiated and completed by the assessing authority and an amount of ₹ 1 lakh has been recovered. It was also noticed that in 1,242 cases (7.39 *per cent*) taxpayers have filed GSTR 10. And, in remaining 10,169 cancelled cases (60.58 *per cent*), GSTR 10 were not filed by the taxpayers (**Appendix 5.1.5**).

On being pointed out in audit (June 2023), the Department replied (September 2023) that 8,513 GSTR 3A notices have been issued to the relevant taxpayers and against which in 543 cases final return (GSTR 10) have been filed and an amount of ₹ 2.89 lakh had been recovered. Reply in the remaining 1,656 cases is awaited (May 2024).

**(b) *Delay in Cancellation of Registrations***

The cancellation order in REG 19 has to be issued within 30 days from the date of application or the date of reply to REG 17 in case of *suo moto* cancellation.

Audit observed (September 2022 to January 2023) in three<sup>16</sup> out of 10 circle offices, that in 1,186 cases (61.07 *per cent*) out of 1,942 cases, the order of cancellation of registration on taxpayers' request was issued with a delay ranging from one to 519 days (**Appendix 5.1.6**).

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<sup>15</sup> No. 129/48/2019-GST dated 24<sup>th</sup> December, 2019

<sup>16</sup> AC Circle-1 Korba, AC Circle-2 Raigarh and AC Circle-2 Rajnandgaon

On being pointed out in audit (June 2023), the Department replied (September 2023) that the delay was attributed to non-transfer of pending cases of outgoing transferred officers of the circle to incoming transferred officers of the circle in the BO portal, frequent closure of office during the COVID pandemic period and improper functioning and unavailability of certain functionalities of GST Portal. Further, it was also stated that these discrepancies would not be repeated and due care would be taken to observe the GST procedure in future.

**Recommendation No. 2: The Department may monitor the status of cancellation of registration and action taken thereon in consonance with the provisions of the Act to check undischarged tax liabilities.**

### 5.1.8 Inconsistencies in GST returns-Centralised Audit

Audit analysed GST returns data pertaining to July 2017 to March 2018 as made available by the GSTN. Rule-based deviations and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 13 audit dimensions, which can be broadly categorized into two domains viz. ITC and tax payments.

Out of the 13 prescribed GST returns<sup>17</sup>, the following basic returns that apply to normal taxpayers were considered for the purpose of identifying deviations, inconsistencies and mismatches between GST returns/data.

- **GSTR-1:** Monthly return furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
- **GSTR-3B:** Monthly summary return of outward supplies and ITC claimed, along with payment of tax by the taxpayer to be filed by all taxpayers except those specified under Section 39(1) of the Act. This is the return that populates the credits and debits in the Electronic Credit Ledger and debits in Electronic Cash Ledger.
- **GSTR-6:** Monthly return for Input Service Distributors (ISD) providing the details of their distributed ITC and inward supplies.
- **GSTR-8:** Monthly return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST, introduced in October 2018.
- **GSTR-9:** Annual return to be filed by all registered persons other than an ISD, Tax Deductor at Source/Tax Collector at Source, Casual Taxable Person and Non-Resident taxpayer. This document contains the details of all supplies made and received under various tax heads (CGST, CGGST and IGST) during the entire year along with turnover and audit details for the same.

<sup>17</sup> 1.GSTR-1 2.GSTR-3B, 3.GSTR-4 (taxpayers under the Composition scheme) 4.GSTR-5 (non-resident taxable person) 5.GSTR-5A (Non-resident OIDAR service providers) 6.GSTR-6 (Input service distributor) 7. GSTR-7 (taxpayers deducting TDS) 8.GSTR-8 (E-commerce operator) 9.GSTR-9 (Annual Return) 10.GSTR-10 (Final return) 11.GSTR-11 (person having UIN and claiming a refund) 12.CMP-08 13.ITC-04 (Statement to be filed by a principal/job-worker about details of goods sent to/received from a job-worker)

- **GSTR-9C:** Annual audit form for all taxpayers having a turnover above ₹ 5 crore in a particular financial year. It is basically a reconciliation statement between the annual return filed in GSTR 9 and the taxpayers' audited annual financial statement.
- **GSTR-2A:** System-generated statement of inward supplies for a recipient. It contains the details of all B2B<sup>18</sup> transactions of suppliers declared in their Form GSTR-1/GSTR-5, ISD details from GSTR-6, details from GSTR-7 and GSTR-8 respectively by the counterparty and import of goods from overseas on bill of entry, as received from ICEGATE<sup>19</sup> portal of Indian Customs Department.

The data analysis pertaining to state of Chhattisgarh for the period 2017-18 on the 13 identified audit dimensions and extent of deviations/inconsistencies (sample for Centralised Audit) observed are summarised in **Table 5.1.2**.

**Table 5.1.2: Summary of Chhattisgarh state data analysis**

(₹ in crore)

Sl. No.	Audit dimension	Algorithm used	Number of deviations	Amount of deviations / Mismatches
1.	Non-filing of GSTR 3B returns	Taxpayers who had not filed GSTR 3B but filed GSTR 1 or where GSTR 2A available, indicating taxpayers had conducted the business without discharging tax.	18	1.82
2.	Mismatch in total turnover between Annual Return and Financial Statements (Table 5R of 9C)	Negative figure in GSTR 9C, Table 5R.	50	7,954.74
3.	Mismatch in taxable turnover between Annual Return and Financial Statements (Table 7G of 9C)	Negative figure in GSTR 9C, Table 7G.	50	3,213.62
4.	Mismatch in tax paid between books of accounts and tax payable in Annual Return (Table 9R of 9C)	Negative figure in GSTR 9C, Table 9R.	50	26.93
5.	Mismatch between ITC availed in Annual Return and Financial Statements (Table 12F of 9C)	Positive figure in GSTR 9C, Table 12F.	50	62.33
6.	Mismatch in ITC declared in Annual Returns with expenses in Financial Statements (Table 14T of 9C)	Positive figure in GSTR 9C, Table 14T.	50	970.93
7.	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	RCM liability declared in Table 3.1(d) of GSTR 3B was compared with ITC availed in GSTR 9 Table (6C+6D+6F). In cases where GSTR 9 was not available, RCM liability in GSTR 3B Table 3.1(d)	49	9.29

<sup>18</sup> Business to Business

<sup>19</sup> Indian Customs Electronic Data Interchange Gateway

		was compared with GSTR 3B Table {4(A)(2)+4(A)(3)}.		
8.	Mismatch in availing of ITC under RCM without payment	RCM payments in GSTR 9 Table 4G was compared with ITC availed in GSTR 9 Table (6C+6D+6F). In cases where GSTR 9 was not available, RCM liability in Table 3.1 (d) vis-a-vis ITC availed in Table {4A(2)+4A(3)}	16	0.79
9.	Excess availing of ITC	ITC available as per GSTR 2A with all its amendments was compared with the ITC availed in GSTR 3B {Table 4A (5)} (accrued on domestic supplies) considering the reversal in Table 4(B)(2) but including the ITC availed in subsequent year 2018-19 from Table 8(C) of GSTR 9.	49	63.50
10.	Non/Short payment of interest on delayed payments of tax	Interest calculated at the rate of 18 <i>per cent</i> on cash portion of tax payment on delayed filing of GSTR 3B vis-a-vis Interest declared in GSTR 3B Table 6.1.	50	18.74
11.	Incorrect availing of ISD credit	ITC received in GSTR 9 Table 6G or GSTR 3B Table 4(A)(4) of the recipients was compared with ITC transferred in Table 5A+8A+9A of GSTR 6 of the ISD.	49	3.01
12.	Undischarged tax liability	Greater of tax liability between GSTR 1 (Table 4 to 11) and GSTR 9 (Table 4N, 10 & 11) was compared with tax paid details in GSTR 3B Table {3.1 (a)+3.1 (b)}. In cases where GSTR 9 was not available, tax paid in GSTR 3B was compared with GSTR 1 liability. The amendments and advance adjustments declared in GSTR 1 and GSTR 9 were duly considered.	50	97.91
13.	Stop filers	Did not file GSTR 3B for six consecutive months.	1	0.0056
<b>Total</b>			<b>532</b>	<b>12,423.62</b>

#### 5.1.8.1 Results of Centralised Audit

Based on responses received from the Department, the extent to which each of 13 audit dimensions has been translated into compliance deviations is summarised in **Table 5.1.3**. The category wise details of cases included in this table are given in **Appendix 5.1.7A to Appendix 5.1.7G**.

Table 5.1.3: Summary of deficiencies

(₹ in crore)

			Audit Dimensions														Total										
			Non-filing of GSTR-3B Returns	Mismatch in total turnover declared in GSTR-9C (Table 5R)	Mismatch in taxable turnover declared in GSTR-9C (Table 7G)	Mismatch in tax paid between AR and Books of accounts (Table 9R)	Mismatch in ITC availed between AR and FS (Table 12F)	Mismatch in ITC declared in AR with expenses in FS (Table 14F)	Mismatch in availing ITC under RCM	Mismatch in availing ITC under RCM without payment	Excess availing of ITC	Short payment of interest	Incorrect availing of ISD credit	Undischarged tax liabilities	Stop Filers												
1		2		3		4		5		6		7		8		9		10		11		12		13		14	
Cases where reply received			No.	18	50	50	50	50	50	49	16	49	50	49	50	1	532										
			Amt	1.82	20	21	26.93	62.33	970.93	9.29	0.79	63.50	18.74	3.01	97.91	0.00 <sup>22</sup>	1,255.25										
Department reply accepted by Audit			Data Entry errors	No.	0	6	11	4	1	0	30	9	4	0	23	3	0	91									
				Amt	0.00	-	-	4.46	0.71	0.00	5.47	0.45	18.77	0.00	1.49	8.55	0.00	39.90									
			Action taken before query	No.	2	0	0	12	19	0	5	1	11	9	2	7	0	68									
				Amt	0.12	0.00	0.00	4.69	40.5	0.00	0.57	0.05	10.14	2.21	0.13	10.81	0.00	69.22									
			Other valid explanations	No.	0	37	34	9	11	43	1	1	8	6	4	15	1	170									
				Amt	0.00	-	-	7.35	12.93	854.84	0.12	0.04	8.28	0.81	0.07	27.38	0.00	911.82									
Compliance Deviations	Accepted by Department including cases, where action is yet to be initiated	Recovered	No.	1	0	0	5	4	0	0	0	1	16	1	3	0	31										
			Amt	0.00 <sup>23</sup>	0.00	0.00	0.17	0.11	0.00	0.00	0.00	0.8	2.13	0.01	0.66	0.00	3.88										
		Notices <sup>24</sup>	No.	10	6	4	9	7	0	4	2	11	11	6	6	0	76										
			Amt	3.83	-	-	2.89	4.61	0.00	1.81	0.12	23.93	10.65	0.27	13.79	0.00	61.90										
		ASMT-10	No.	5	1	1	11	8	7	9	3	13	8	13	16	0	95										
			Amt	0.69	-	-	7.5	3.97	116.1	2.28	0.15	12.12	1.75	1.09	33.97	0.00	179.62										
	Department's reply not acceptable to Audit (Rebuttal)	No.	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1										
		Amt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.51	0.00	0.00	0.00	0.00	0.00	0.51										
	Total	No.	16	7	5	25	19	7	13	5	26	35	20	25	0	203											
		Amt	4.52	-	-	10.56	8.69	116.1	4.09	0.27	37.36	14.53	1.37	48.42	0.00	245.91											

☞ The words 'AR' and 'FS' used in title of above table, mean 'Annual Return' and 'Financial Statement' respectively.

☞ The amount in above table under 'Recovered' and 'SCN issued' category is as per recoveries made and amount of SCN issued by the Department irrespective of the amount pointed out by Audit.

<sup>20</sup> Total unreconciled turnover (TO) in table 5R of GSTR 9C in 50 cases is ₹ 7,954.74 crore, out of which in six cases involving ₹ 266.25 crore data entry errors were committed, in 37 cases involving ₹ 974.65 crore valid explanations were provided by the Department and the compliance deviation in the remaining seven cases involving mismatched TO of ₹ 6,674.68 crore have been observed.

<sup>21</sup> Total unreconciled taxable turnover (TTO) in table 7G of GSTR 9C in 50 cases is ₹ 3,213.62 crore, out of which in 11 cases involving ₹ 280.87 crore data entry errors were committed, in 34 cases involving ₹ 2,894.94 crore valid explanations were provided by the Department and the compliance deviation in the remaining five cases involving mismatched TTO of ₹ 24.37 crore have been observed.

<sup>22</sup> The objected amount in a case of stop filer was ₹ 56,000 and the department provided a valid explanation.

<sup>23</sup> The recovered amount was ₹ 15,000 in one case.

<sup>24</sup> DRC 01A/ DRC 01 (SCN), DRC 07 (Summary of order), DRC 13 (Notice to a third person u/s 79 (1)(c))



### 5.1.8.2 Summary of Centralised Audit

Out of deviations/inconsistencies in 532 cases, for which Departments' responses were received, in 202 cases (37.97 *per cent*) involving ₹ 245.40 crore, Department accepted the deviations/inconsistencies in which ₹ 3.88 crore was recovered in 31 cases and issued Notices amounting to ₹ 61.90 crore in 76 cases. Further, Department issued ASMT 10 in 95 cases involving ₹ 179.62 crore seeking taxpayers reply. In these cases, higher rates of deviations were noticed in risk areas such as ITC mismatch, excess ITC availed under RCM, short payment of interest and short payment of tax.

In one case amounting to ₹ 0.51 crore, in respect of GSTIN 22AACCK2650D1Z6 under the jurisdiction of Circle-1, Bilaspur, Departments' reply was not acceptable to Audit.

In 329 cases (61.84 *per cent*), where the Departments' reply was acceptable to Audit, data entry errors by taxpayers comprised 91 cases (17.11 *per cent*), Department had proactively acted in 68 cases and Department had valid explanations in 170 cases.

High value cases of Centralised Audit (for compliance deviation pertaining to cases of recovery, ASMT 10 and notices) are given **Table 5.1.4**.

**Table 5.1.4: Highest value case for each audit dimension**

(₹ in crore)					
Sl. No.	Audit dimension	GSTIN	Circle	Amount	Action taken
1.	Non-filing of GSTR 3B returns	22ABZPJ1696F1ZB	Circle, Kawardha	1.28	DRC 13
2.	Mismatch in total turnover between Annual Return and Financial Statements (Table 5R of 9C)	22AACCC1772C1ZB	Circle-8, Raipur	-	DRC 01
3.	Mismatch in taxable turnover between Annual Return and Financial Statements (Table 7G of 9C)	22ABDFA0051D1ZG	Circle-5, Raipur	-	ASMT 10
4.	Mismatch in tax paid between books of accounts and tax payable in Annual Return (Table 9R of 9C)	22ADCPG7864R1Z2	Circle-9, Raipur	3.99	ASMT 10
5.	Mismatch between ITC availed in Annual Returns and Financial Statements (Table 12F of 9C)	22AFAPK7491J1ZD	Circle-8, Raipur	1.32	DRC 01A
6.	Mismatch in ITC declared in Annual Returns with expenses in Financial Statements (Table 14T of 9C)	22AABCB7575P2Z8	Circle-5, Raipur	32.83	ASMT 10
7.	Mismatch in availing of ITC under RCM	22AALPI8478F2ZH	Circle-1, Korba	0.81	DRC 01
8.	Mismatch in availing of ITC under RCM without payment	22AGMPR9677A1Z3	Circle-1, Durg	0.07	DRC 13
9.	Excess availing of ITC	22AAACP6317L1ZI	Circle-8, Raipur	4.71	DRC 01A
10.	Non/short payment of interest on delayed payment of tax	22AABAC5137E2ZC	Circle-7, Raipur	7.68	DRC 07
11.	Incorrect availing of ISD credit	22AAACH7412G2Z2	Circle-9, Raipur	0.25	ASMT-10
12.	Un-discharged tax liabilities	22AAZFM0586A1ZA	Circle-4, Durg	8.64	DRC 01A

The illustrative cases included in **Table 5.1.4** are explained in succeeding paragraphs.

**(a) Dimension-Non-filing of GST 3B return**

The CGGST Act, 2017, prescribes returns i.e., Form GSTR 1 (for outward supplies), Form GSTR 2 (for inward supplies) and Form GSTR 3 (combined return for outward and inward supplies). However, due to technical glitches in the system, a simplified return in Form GSTR 3B<sup>25</sup> was introduced in lieu of form GSTR 3 as a stop gap arrangement, which was to be filed on monthly basis. Therefore, GSTR 3B became the instrument through which the tax liability was discharged and ITC was availed by the registered persons.

Audit noticed (March 2022) that a taxpayer with GSTIN 22ABZPJ1696F1ZB under the jurisdiction of Circle Kawardha has not filed GSTR 3B for the whole year during 2017-18 but has filed GSTR 1 or whose GSTR 2A was available. GSTR 3B return is the instrument through which the liability is offset and ITC is availed. The very availability of GSTR 1 and 2A and non-filing of GSTR 3B indicates that the taxpayer had undertaken/carried on the business during the period but has not discharged the tax liability. Irregular passing on of ITC in this case could not also be ruled out.

On being pointed out, the Department replied (September 2023) that DRC 13 was issued for amount ₹ 1.28 crore. Report on recovery is awaited (May 2024).

**(b) Dimension-Mismatch in total turnover between Annual Return and Financial Statements in Table 5R of 9C**

Table 5 of GSTR 9C attempts to reconcile the turnover declared in audited annual financial statement with turnover declared in annual return GSTR 9. Column 5R of this table captures the unreconciled turnover between the annual return GSTR 9, and that declared in the financial statement.

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of CGGST Rules, 2017 in Form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in turnover reported in the Annual Return *vis-à-vis* the Financial Statement. The unreconciled amount in cases, where the turnover declared in GSTR 9 was less than that declared in financial statement, carried the risk of non-reporting, under-reporting, short-reporting, omission and error in reporting of supplies that could lead to evasion or short payment of tax. It could also be a case of non-reporting of both taxable and exempted supplies.

Audit noticed (March 2022) in case of taxpayer having GSTIN 22AACCC1772C1ZB under the jurisdiction of Circle-8, Raipur that there was unreconciled turnover of ₹ 6,637.39 crore in table 5R of GSTR 9C.

On being pointed out, the Department replied (September 2023) that DRC 01 had been issued to the taxpayer. Further reply is awaited (May 2024).

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<sup>25</sup> **GSTR-3B:** Monthly summary return of outward supplies and input tax credit claimed, along with payment of tax, to be filed by all registered persons except those specified under Section 39(1) of the Chhattisgarh GST Act, 2017. This is the return that populates the credit and debits in the Electronic Credit Ledger and debits in Electronic Cash Ledger

(c) ***Dimension-Mismatch in taxable turnover between Annual Return and Financial Statements in Table 7G of 9C***

Table 7 of GSTR 9C attempts to reconcile the turnover declared in audited annual financial statement with turnover declared in annual return GSTR 9. Column 7G of this table captures the unreconciled taxable turnover between the annual return GSTR 9, and that declared in the Financial Statement.

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of CGGST Rules, 2017 in Form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in taxable turnover reported in the Annual Return *vis-à-vis* the Financial Statement. The unreconciled amount in cases, where the taxable turnover declared in GSTR 9 was less than that declared in financial statement, carried the risk of non-reporting, under-reporting, short-reporting, omission and error in reporting of supplies that could lead to evasion or short payment of tax. It could also be a case of non-reporting of both taxable and exempted supplies.

Audit noticed (March 2022) in case of taxpayer having GSTIN 22ABDFA0051D1ZG under the jurisdiction of Circle-5, Raipur that there was unreconciled turnover of ₹ 8.92 crore in table 7G of GSTR 9C.

On being pointed out, the Department replied (September 2023) that ASMT 10 had been issued to the taxpayer. Further reply is awaited (May 2024).

(d) ***Dimension-Mismatch in tax paid between books of accounts and tax payable in Annual Return in Table 9R of 9C***

Table 9R of the GSTR 9C attempts to reconcile the tax paid by segregating the turnover rate-wise and comparing it with the tax discharged as per annual return GSTR 9. The unreconciled amounts could potentially indicate tax levied at incorrect rates, incorrect depiction of taxable turnover as exempt or *vice versa* or incorrect levy of CGST/SGST/IGST. There can also be situations wherein supplies/tax declared are reduced through amendments (net of debit notes/credit notes) in respect of the 2017-18 transactions carried out in the subsequent year from April to September 2018.

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of CGGST Rules, 2017 in Form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in tax paid between the Annual Return and the Financial Statement.

Audit noticed (March 2022) in case of taxpayer having GSTIN 22ADCPG7864R1Z2 under the jurisdiction of Circle-9, Raipur that there was unreconciled payment of tax of ₹ 3.99 crore in table 9R of GSTR 9C.

On being pointed out, the Department replied (September 2023) that ASMT 10 had been issued to the taxpayer. Further reply is awaited (May 2024).

**(e) *Dimension-Mismatch between ITC availed in Annual Return and Financial Statements in Table 12F of 9C***

Table 12 of GSTR 9C reconciles the ITC declared in Annual Return GSTR 9 with the ITC availed as per audited Annual Financial Statement or Books of Accounts.

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of CGGST Rules, 2017 in Form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in ITC availed between the Annual Return and Financial Statement.

Audit noticed (March 2022) in case of taxpayer having GSTIN 22AFAPK7491J1ZD under the jurisdiction of Circle-8, Raipur that there was unreconciled ITC of ₹ 0.61 crore in table 12F of GSTR 9C.

On being pointed out, the Department replied (September 2023) that DRC 01A had been issued to the taxpayer including interest and penalty for amount of ₹ 1.32 crore. Further reply is awaited (May 2024).

**(f) *Dimension-Mismatch in ITC declared in Annual Return with expenses in Financial Statements in Table 14T of 9C***

Table 14 of GSTR 9C deals with expenses incurred by the taxpayer, which can be in the form of inputs, capital goods or services. These goods/ services procured may be taxable or exempted and procured from registered (forward charge) or unregistered persons (reverse charge). Table 14 reconciles the expenses incurred with the ITC availed, and any excess availing on account of ineligibility, blocked credits, composition scheme is highlighted in Table 14T.

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of CGGST Rules, 2017 in Form GSTR 9C for the year 2017-18 was analyzed at data level to review the extent of identified mismatch in ITC availed and expenses incurred between the Annual Return and Financial Statement.

Audit noticed (March 2022) in case of taxpayer having GSTIN 22AABCB7575P2Z8 under the jurisdiction of Circle-5, Raipur that there was unreconciled ITC of ₹ 32.83 crore in table 14T of GSTR 9C.

On being pointed out, the Department replied (September 2023) that ASMT 10 has been issued.

**(g) *Dimension-Mismatch in availing of ITC under RCM***

GSTR 3B is a monthly return in which summary of inward supplies liable to reverse charge along with input tax credit on reverse charge as well as import of services declared and payment of tax are self-declared by the taxpayer. GSTR 9 is an annual return to show the reverse charge liability in Table 4 and details of ITC in Table 6.

To analyze the veracity of availing/utilization of ITC, the relevant datasets pertaining to GSTR 3B and annual return GSTR 9 were compared to check whether the ITC availed on RCM was restricted to the extent of tax paid. The methodology adopted was to compare the RCM payments in GSTR 3B

Table 3.1(d) with ITC availed in GSTR 9 Table 6C, 6D and 6F. In cases where GSTR 9 was not available, the check was restricted within GSTR 3B where the tax discharged part in GSTR 3B Table 3.1(d) was compared with the ITC availing part 4A(2) and 4A(3) of GSTR 3B.

Audit noticed (March 2022) in case of taxpayer having GSTIN 22AALPI8478F2ZH under the jurisdiction of Circle-1, Korba that there was excess availing of ITC in respect of RCM of ₹ 0.81 crore, which is inclusive of interest and penalty.

On being pointed out, the Department replied (September 2023) that DRC 01 has been issued.

**(h) *Dimension-Mismatch in availing of ITC under RCM without payment***

GSTR 3B is a monthly return in which summary of inward supplies liable to reverse charge along with ITC on reverse charge as well as import of services declared and payment of tax are self-declared by the taxpayer. GSTR 9 is an annual return to show the reverse charge liability in Table 4 and details of ITC in Table 6.

The extent of availing of ITC under RCM for the year 2017-18 without discharging equivalent tax liability or, in other words, short payment of tax under RCM was analyzed by comparing the datasets pertaining to GSTR 3B and Annual Return GSTR 9 to check whether the tax has been discharged fully on the activities/transactions under RCM. In cases where GSTR 9 was filed, the RCM payments in Table 4G were compared with ITC availed in Table 6C, 6D and 6F. In cases where GSTR 9 was not available, RCM payments in GSTR 3B Table 3.1(d) was compared with GSTR 3B 4(A)(2) and 4A(3).

Audit noticed (March 2022) in case of taxpayer having GSTIN 22AGMPR9677A1Z3 under the jurisdiction of Circle-1, Durg that there was excess availing of ITC in respect of RCM without payment of tax of ₹ 0.07 crore.

On being pointed out, the Department replied (September 2023) that DRC 13 has been issued.

**(i) *Dimension-Excess availing of ITC***

GSTR 2A is a purchase related dynamic tax return that is automatically generated for each business by the GST portal, whereas GSTR 3B is a monthly return in which summary of outward supplies along with input tax credit declared and payment of tax are self-declared by the taxpayer.

To analyse the veracity of availing/utilisation of ITC, the relevant data sets were extracted from GSTR 3B and GSTR 2A for the year 2017-18 and the ITC paid as per suppliers' details was matched with the ITC availed by the recipient taxpayers. The methodology adopted was to compare the ITC available as per GSTR 2A with all its amendments and the ITC availed in GSTR 3B in table 4A (5)<sup>26</sup> considering the reversals in table 4B (2)<sup>27</sup> but

<sup>26</sup> All other eligible ITC

<sup>27</sup> Other ITC reversed

including the ITC availed in the subsequent year 2018-19 in table 8C of GSTR 9.

Audit noticed (March 2022) in case of taxpayer having GSTIN 22AAACP6317L1ZI under the jurisdiction of Circle-8, Raipur that the ITC available as per GSTR 2A was ₹ 0.93 crore (including reversal) whereas the ITC availed in table 4A (5) of GSTR 3B was ₹ 3.09 crore (including the ITC of ₹ 0.29 crore availed in the subsequent year 2018-19 in table 8C of GSTR 9). Thus, there was mismatch of ITC of ₹ 2.16 crore between ITC available and ITC availed.

On being pointed out, the Department replied (September 2023) that DRC 01A amounting to ₹ 4.71 crore including interest and penalty has been issued.

**(j) *Dimension-Non/Short payment of interest on delayed payment of tax***

Section 50 of the CGGST Act, 2017, stipulates that every person liable to pay tax in accordance with the provisions of this Act or the rules made thereunder but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at the rate notified.

The extent of short payment of interest on account of delayed remittance of tax during 2017-18 was identified using the tax paid details in GSTR 3B and the date of filing of this return. Only the net tax liability (cash component) was considered to work out the interest payable.

Audit noticed (March 2022) in case of taxpayer having GSTIN 22AABAC5137E2ZC under the jurisdiction of Circle-7, Raipur that GSTR 3B returns pertaining to different months of FY 17-18 were filed belatedly with delays which ranged between 32 to 140 days, on which interest of ₹ 7.67 crore was payable. Audit further noticed that no interest was paid by the taxpayer before issue of audit query. This resulted in short payment of interest of ₹ 7.67 crore.

On being pointed out, the Department replied (September 2023) that DRC 07 has been issued for amount of ₹ 7.68 crore, which includes interest and penalty. Further progress on recovery is awaited (May 2024).

**(k) *Dimension-Incorrect availing of ISD credit***

As per Section 61 of the CGGST Act, 2017, various returns filed by the taxpayers must be scrutinized by the proper officer to verify the correctness of the returns, and suitable action has to be taken on any discrepancies or inconsistencies reflected in the returns.

To analyze whether the ITC availed by the taxpayer is not more than that transferred by the ISD, the ITC availed as declared in the returns of the taxpayer is compared with the ITC transferred by the ISD in their GSTR 6.

The methodology adopted was to compare GSTR 9 Table 6G or GSTR 3B Table 4(A) (4) of the taxpayer with the sum of Table 5A, Table 8A, and Table 9A of GSTR 6 of ISD.

Audit noticed (April 2022) in case of taxpayer having GSTIN 22AAACH7412G2Z2 under the jurisdiction of Circle-9, Raipur that ITC received from ISD was ₹ 0.82 crore whereas ITC distributed by the ISD was ₹ 0.57 crore amounting to excess availing of ITC of ₹ 0.25 crore by the taxpayer.

On being pointed out, the Department replied (September 2023) that ASMT-10 has been issued.

### (I) *Dimension-Undischarged tax liabilities*

GSTR1 depicts the monthly details of outward supplies of Goods or Services. This detail is also assessed by the taxpayer and declared in annual return GSTR 9 in the relevant columns. Further, taxable value and tax paid thereof is also shown in the monthly return GSTR 3B.

To analyze the undischarged tax liability, relevant data sets were extracted from GSTR 1 and GSTR 9 for the year 2017-18 and the tax payable in these returns was compared with the tax paid as declared in GSTR 9. Where GSTR 9 was not available, a comparison of tax payable between GSTR 1 and GSTR 3B was resorted to. The amendments and advance adjustments declared in GSTR 1 and GSTR 9 were also considered for this purpose.

For the algorithm, tables 4 to 11 of GSTR 1 and tables 4N, 10 and 11 of GSTR 9 were considered. The greater of the tax liability between GSTR 1 and GSTR 9 was compared with the tax paid as reflected in tables 9 and 14 of GSTR 9 to identify the short payment of tax. In case of GSTR 3B, tables 3.1(a)<sup>28</sup> and 3.1(b)<sup>29</sup> were considered.

Audit noticed (March 2022) in case of taxpayer having GSTIN 22AAZFM0586A1ZA under the jurisdiction of Circle 4, Durg that the tax payable in table 4 to 11 of GSTR 1 was ₹ 1.14 crore and the tax payable declared in tables 3.1(a) & 3.1 (b) of GSTR 3B was 0. Thus, there was mismatch of tax liability of ₹ 1.14 crore between GSTR 1 and GSTR 3B.

On being pointed out, the Department replied (September 2023) that DRC 01A amounting to ₹ 8.64 crore, including tax, interest and penalty has been issued in the case.

### 5.1.8.3 *Analysis of causative factors*

Considering the Departments' response in 532 cases, the factors that caused the data deviations/inconsistencies are due to deviations from GST law and rules. Out of 532 deviations summarised in **Table 5.1.3** above, the Department accepted the audit observations or initiated examination in 202 cases with tax effect of ₹ 245.40 crore. Out of these cases, the Department recovered ₹ 3.88 crore in 31 cases (**Appendix 5.1.7 D**), issued notices in 76 cases for ₹ 61.90 crore (**Appendix 5.1.7 E**) and issued ASMT 10 in 95 cases for ₹ 179.62 crore (**Appendix 5.1.7 F**).

<sup>28</sup> Outward taxable supplies (other than zero rated, nil rated and exempted)

<sup>29</sup> Outward taxable supplies (zero rated)



#### **5.1.8.4 Cases where Department's reply is not acceptable to Audit**

Audit noticed (March 2022) ITC mismatch between GSTR 3B and GSTR 2A amounting to ₹ 0.51 crore in respect of GSTIN 22AACCK2650D1Z6, under the jurisdiction of Circle-1, Bilaspur. (*Appendix 5.1.7 G*)

On being pointed out, the Department replied (September 2023) that the taxpayer has reversed an amount of ₹ 0.62 crore. The reply of the Department is not acceptable as the amount in objection was arrived at by deducting the amount claimed to be reversed by the taxpayer from all other ITC and ITC of current year claimed in next financial year.

#### **5.1.8.5 Data entry errors by taxpayers**

The data entry error in 91 cases was exhibited which constituted 17.11 *per cent* of the total 532 responses received and 27.66 *per cent* of the 329 cases, where Departments' responses were accepted by the Audit. These data entry errors did not have any revenue implication. Most of the data entry errors relate to tax under RCM, ITC distributed by ISD, total turnover, taxable turnover and tax paid (*Appendix 5.1.7 A*).

An illustrative case is brought out below:

A deviation amounting to ₹ 183.14 crore was noticed (March 2022) as unreconciled turnover by the taxpayer having GSTIN 22AAABJ0250F1ZF under the jurisdiction of Circle-1, Durg.

On being pointed out, the Department replied (September 2022) that the deviation of turnover relates to interest income which falls under exempt category and due to clerical error, the amount was not mentioned in Table No. 5D of GSTR 9. The GSTN system allowed such data entry errors, which could have been avoided with proper validation controls.

#### **5.1.8.6 Action taken before issue of audit queries**

The Department had already taken action in 68 cases amounting to ₹ 69.22 crore (*Appendix 5.1.7 B*), constituting 12.78 *per cent* of the 532 cases.

As an illustration, Audit noticed (March 2022) in case of taxpayer having GSTIN 22AACCK0633Q1ZK under the jurisdiction of Circle-2, Korba that there was unreconciled ITC of ₹ 28.69 crore in table 12F of GSTR 9C.

On being pointed out, the Department replied (August 2022) that the claimed ITC has been reversed in GSTR 3B of August 2018.

### **5.1.9 Detailed Audit of GST returns**

In a self-assessment regime, the onus of compliance with law is on the taxpayer. The role of the Department is to establish and maintain an efficient tax administration mechanism to provide oversight. With a finite level of resources, for an effective tax administration, to ensure compliance with law and collection of revenue, an efficient governance mechanism is essential. An IT driven compliance model enables maintaining a non-discretionary regime of governance on scale and facilitates a targeted approach to enforce compliance.

From an external audit perspective, Audit also focused on a data-driven risk-based approach. Thus, apart from identifying inconsistencies/deviations in GST returns through pan-State data analysis, a detailed audit of GST returns was also conducted as a part of this SSCA. A risk-based sample of 25 taxpayers was selected for this part of the SSCA. The methodology adopted was to initially conduct a desk review of GST returns and financial Statements filed by the taxpayers as part of the GSTR 9C and other records available in the back-end system to identify potential risk areas, inconsistencies/deviations and red flags. Desk review was carried out in office of the PAG (Audit) Chhattisgarh. Based on desk review results, detailed audit was conducted in field formations of State Taxation Department by requisitioning corresponding granular records of taxpayers such as financial ledgers, invoices etc. to identify causative factors of the identified risks and to evaluate compliance by the taxpayers.

As brought out in the previous paragraphs, detailed audit involved a desk review of GST returns and other basic records to identify risks and red flags, which were followed up by field audit to identify the extent of non-compliance by taxpayers and action taken by the field formations of Taxation Department. Non-compliance by taxpayers at various stages ultimately impacts the veracity of returns filed, availing/utilisation of ITC and discharge of tax payments. The audit findings of Detailed Audit are therefore categorized under three sub-categories, which are discussed in succeeding paragraphs.

- Returns
- Availing/Utilisation of ITC
- Discharge of tax liability.

The Department provided access through the GST portal application-the back-end system of the State Tax Department (boweb) to Audit in its premises. Audit teams downloaded various returns of selected samples of taxpayers for verification of returns.

#### Scope limitation:

In spite of requisition and follow up, the assessment circles did not produce any taxpayer's granular records in five cases out of selected 25 cases (20 *per cent*) identified using a risk-based approach. Consequently, in these cases audit was restricted to the information available in the returns filed by the taxpayers. The jurisdiction wise non- production of records is given in **Table 5.1.5**.

**Table 5.1.5: Non-production of records**

Jurisdiction	Sample of taxpayers	Number of taxpayers not produced the records/reply
AC, Circle-1, Raipur	1	1
AC,Circle-3, Raipur	2	1
AC, Circle-7, Raipur	4	3
<b>Total</b>	<b>7</b>	<b>5</b>

Non-production of records in above five cases involves mismatch of ITC/Tax liability of ₹ 10.67 crore (**Appendix 5.1.8**). In these cases, even the basic

records such as financial statements, GSTR 9C etc. were not produced and hence could not be audited.

On being pointed out (September 2022 to December 2022) in audit, The Department replied (September 2023) that ASMT 10 is being issued in three<sup>30</sup> cases of ₹ 8.86 crore and further proceedings are under process in two<sup>31</sup> cases. Further reply is awaited (May 2024).

#### **5.1.9.1 Returns**

The detailed audit of returns exhibited non-payment of interest on belated payments of tax, data entry errors, non-filing of GSTR 3B etc. which are given below:

##### **(a) Non-payment of interest**

Section 50 of the CGGST Act, 2017 stipulates that every person liable to pay tax in accordance with the provisions of this Act or Rules made thereunder but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at the rate notified.

The extent of short payment of interest on account of delayed remittance of tax during 2017-18 was identified using the tax paid details in GSTR 3B and the date of filing of the GSTR 3B. Only the net tax liability has been considered to work out the interest payable.

Audit observed in 11 cases out of selected 25 cases (44 *per cent*) that taxpayers had either filed their returns belatedly causing delayed payment of tax liability or had erroneously availed/utilised excess ITC, which were paid back but the interest of ₹ 0.28 crore was not paid (**Appendix 5.1.9**).

On being pointed out (September 2022 to December 2022) in audit, the Circle offices replied that interest of ₹ 0.04 crore had been paid in eight<sup>32</sup> cases and ASMT 10 is being issued in the remaining three<sup>33</sup> cases. Further reply is awaited (May 2024).

An illustrative case is featured below:

On scrutiny of GSTR 3B returns for the period July 2017 to March 2018 of a taxpayer having GSTIN 22AAACB8316K1ZV under Circle-7, Raipur, it was noticed that the due tax has been paid with delay ranging from 20 to 356 days. However, the interest of ₹ 0.19 crore on delayed payment of tax liability was not paid by the taxpayer.

On being pointed out (November 2022), the Department replied (September 2023) that ASMT 10 is being issued. Further reply is awaited (May 2024).

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<sup>30</sup> AC Circle-7 Raipur (GSTIN:22AAECG3780C1Z1, 22AAACB8316K1ZV, 22AAACU5552C1ZT)

<sup>31</sup> AC Circle-1 Raipur (GSTIN:22AAJCS4517L1Z8) and AC Circle 3 Raipur (GSTIN:22AACCR7832C1ZR)

<sup>32</sup> AC Circle Manendragarh:2 cases, AC Circle-2 Raipur, AC Circle-4 Raipur, AC Circle-8 Raipur, AC Circle-9 Raipur:2 cases and AC Circle-2 Raigarh.

<sup>33</sup> AC Circle-7 Raipur:2 cases and AC Circle-9 Raipur

**(b) Non/Short payment of late fee in delayed filing of GSTR 3B returns**

Section 47(1) of CGGST Act, 2017 stipulates that any registered taxable person who fails to furnish returns required under Section 39 or 45 by the due date, shall be liable to pay late fee of ₹ 100 for every day during which such failure continues subject to a maximum amount of ₹ 5000. Further, vide notification No. 64/2017-CT dated 15 November 2017, late fee was reduced to ₹ 20 per day for taxpayers having tax payable as NIL and ₹ 50 per day for other taxpayers.

Audit observed in nine cases out of selected 25 cases (36 per cent), that taxpayers had filed the said returns with delay ranging from 1 to 460 days for individual months for the tax period 2017-18. Hence, the taxpayers were liable to pay late fee of ₹ 1.19 lakh on these delayed filing of returns (*Appendix 5.1.10*).

On being pointed out (October 2022 to January 2023) in audit, the Circle offices replied that six<sup>34</sup> taxpayers had paid late fee of ₹ 0.30 lakh at the instance of audit. The Department replied (September 2023) that ASMT 10 is being issued in two<sup>35</sup> cases and further action in one<sup>36</sup> case is under process. Further reply is awaited (May 2024).

**(c) Data Entry Errors**

Audit observed in four cases out of selected 25 cases (16 per cent), that the taxpayer had made data entry error involving ₹ 4.76 crore (*Appendix 5.1.11*) while filing the GST returns. The errors were committed by the taxpayers mainly in the areas like taxable values, tax liability etc. in GSTR 1/GSTR 3B, tax payments in GSTR 1/GSTR 3B and ITC availed.

An illustrative case is featured below:

On scrutiny of the GSTR 3B and GSTR 9 returns, Audit observed that a taxpayer having GSTIN 22AAECD4619B2Z9 under Circle-2, Korba had shown excess availing of ITC of ₹ 1.33 crore in Electronic Credit Ledger than that of (Table 6J of GSTR 9) declared in Annual Return.

On being pointed out (December 2022) in audit, the Department replied (December 2022) that by mistake the taxpayer had reported ITC on import of goods and ITC under RCM as ₹ 3.18 crore instead of ₹ 4.51 crore.

**5.1.9.2 Availing/Utilisation of ITC**

ITC means the GST paid by a taxable person on purchase of goods and/or services that are used in the course or furtherance of business. To avoid the cascading effect of taxes, credit of taxes paid on input supplies can be used to set-off the payment of taxes on outward supplies.

Section 16 of the CGGST Act, 2017, allows availing of ITC on any supply of goods or services or both which are used or intended to be used in the course or furtherance of business.

<sup>34</sup> AC Circle Dhamtari, AC Circle-2 Jagdalpur, AC Circle-7 Raipur, AC Circle-9 Raipur:2 cases and AC Circle Rajnandgaon.

<sup>35</sup> AC Circle-7 Raipur:2 cases

<sup>36</sup> AC Circle-3 Raipur

Audit findings and mismatches noticed relating to excess availing of ITC, availing of ineligible ITC, non/short reversal of ITC and unreconciled ITC are given below:

**(a) Excess availing of ITC**

**I. Cases in which granular records not received**

Audit observed in five cases out of selected 25 cases (20 *per cent*), mismatch of availing of ITC of ₹ 1.71 crore which could not be examined in detail due to non-furnishing of granular records (*Appendix 5.1.12*).

The data were extracted from GSTR 9/GSTR 3B and GSTR 2A, and the ITC paid as per suppliers' details was matched with the ITC credit availed by the taxpayer and compared with the ITC available as per GSTR 2A with all its amendments and the ITC availed in GSTR 3B in Table 4A (5) considering the reversals in Table 4B (2) also including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9.

On being pointed out (September 2022 to January 2023) in audit, the Department replied (September 2023) that ASMT 10 is being issued in three cases and the same has been issued in one case. Action in the remaining one case is under process. Further reply is awaited (May 2024).

An illustrative case is featured below:

A taxpayer having GSTIN 22AAJCA1886E1ZV under Circle-Manendragarh, the ITC value as on the date of audit (December 2022) in GSTR 2A for the period of 2017-18 was ₹ 3.64 crore whereas ITC availed in GSTR 3B for the period of 2017-18 was ₹ 4.84 crore. Thus, there was an excess availing of ITC of ₹ 1.19 crore.

On being pointed out (December 2022), the Department replied (September 2023) that ASMT 10 had been issued. Further reply is awaited (May 2024).

**II. Cases in which granular records received**

Audit observed in one case out of selected 25 cases (4 *per cent*), an excess availing of ITC of ₹ 0.56 crore, where a taxpayer having GSTIN 22AUHPS9016R1ZY under Circle-9, Raipur had ITC value in GSTR 2A for the period of 2017-18 along with other than GSTR 2A being ₹ 2.58 crore whereas table (6B+8C-7H) of GSTR 9 for the period of 2017-18 was showing an ITC value of ₹ 3.14 crore. Thus, there was an excess availing of ITC of ₹ 0.56 crore.

On being pointed out (October 2022) in audit, the Department replied (September 2023) that ASMT 10 is being issued. Further reply is awaited (May 2024).

**(b) Availing of ineligible ITC**

**Cases in which granular records received**

Audit observed (December 2022) in one case out of selected 25 cases (4 *per cent*), where taxpayer had availed ineligible ITC of ₹ 0.30 crore. The deficiency was on account of availing of ITC on supply of goods and services not used in furtherance of business as detailed below:

The taxpayer having GSTIN 22DKRPK4609F1Z5 under Circle-Ambikapur, had a wide variation in ITC availed on inward supply and tax-paid with respect to outward supply. On enquiry (21 December 2022), the Circle office stated (22 December 2022), that the nature of business of the taxpayer is Transportation and Handling contractor. The Transportation business has GST on RCM basis whereas Handling business has GST on normal basis.

Audit further noticed from the granular records that the taxpayer had availed ITC of ₹ 0.30 crore in respect of capital goods and input to capital goods exclusively used in relation to GTA service on which tax liability had been discharged by service receiver on RCM basis. Hence, the availing of ITC was irregular.

On being pointed out (26 December 2022), the Circle Officer replied (December 2022) that the taxpayer had reversed the ineligible ITC of ₹ 0.30 crore through DRC 03 dated 26 December 2022 in response to instant query. However, the Department replied (September 2023) that recovery was in response to ASMT 10 (relating to ITC difference between GSTR 3B and GSTR 2A for the year 2017-18) issued during the scrutiny of returns by the Department and it was also noticed by audit that the taxpayer did not mention the details of SCN and the reasons thereof in DRC 03. Hence, the same may be reconciled.

### (c) *Non/Short reversal of ITC*

Section 17(2) of the CGGST Act, 2017, read with Rule 42 and 43 of the CGGST Rules, 2017, states that where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies and partly for effecting exempt supplies, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

#### **I. Cases in which granular records not received**

Audit observed in four cases out of selected 25 cases (16 *per cent*), non/short reversal of ITC of ₹ 1.68 crore availed for nil rated/exempted supply (*Appendix 5.1.13*).

On being pointed out (November 2022) in audit, the Department replied (September 2023) that ASMT 10 is being issued in all the cases. Further reply is awaited (May 2024).

An illustrative case is featured below:

On scrutiny of returns of a taxpayer having GSTIN 22AAACU5552C1ZT under Circle-7, Raipur, Audit noticed that the taxpayer had total turnover of ₹ 365.21 crore and exempted turnover of ₹ 61.92 crore. The taxpayer had also availed ITC of ₹ 12.85 crore. By applying Rule 42 of CGGST Rules, 2017, the taxpayer had to reverse ITC of ₹ 2.18 crore but actually reversed ITC of ₹ 0.72 crore. Thus, there was short reversal of ITC of ₹ 1.46 crore in lieu of common inputs for taxable and nil/exempted supplies.

On being pointed out (November 2022) in audit, the Department replied (September 2023) that ASMT 10 is being issued. Further reply is awaited (May 2024).

## **II. Cases in which granular records received**

Audit observed in one case out of selected 25 cases (4 *per cent*), that taxpayer had not reversed ITC of ₹ 0.94 crore due to incorrect application of Rule 42 of CGGST Rules, 2017 as detailed below:

On scrutiny of returns and granular records Audit noticed that a taxpayer having GSTIN 22AAECA9783D2ZP under Circle-7, Raipur had total turnover of ₹ 341.03 crore and exempted turnover of ₹ 58.61 crore. The taxpayer had also availed common ITC of ₹ 4.27 crore. By applying Rule 42 of CGGST Rules, 2017, the taxpayer had to reverse ITC of ₹ 0.94 crore but did not reverse any ITC. Thus, there was non-reversal of ITC of ₹ 0.94 crore in lieu of common inputs for taxable and nil/exempted supplies.

On being pointed out (November 2022) in audit, the Department stated (December 2022) that the taxpayer had reversed ITC of ₹ 0.94 crore through DRC 03 dated 14 December 2022.

### **(d) Unreconciled ITC as per Table 12F of GSTR 9C**

#### **Cases in which granular records not received**

Audit observed in one case out of selected 25 cases (4 *per cent*), regarding taxpayer having GSTIN 22AACCR7832C1ZR under Circle-3, Raipur, mismatch in ITC of ₹ 0.32 crore availed between the Annual Return and the Financial Statements.

On being pointed out (October 2022) in audit, the Department replied (September 2023) that action in the case is under process. Further reply is awaited (May 2024).

### **5.1.9.3 Discharge of tax liability**

Section 9 of the CGGST Act, 2017, is the charging section authorizing levy and collection of tax called State/Centre Goods and Services Tax on all intra-state supplies of goods or services or both, except on supply of alcoholic liquor for human consumption, on value determined under section 15 of the Act *ibid* and at such rates not exceeding 20 *per cent* under each Act, i.e., CGST Act and CGGST Act. Section 5 of the IGST Act, 2017, vests levy and collection of IGST on inter-state supply of goods and services with Central Government with maximum rate of 40 *per cent*.

Under Section 8 of the Goods and Services Tax (Compensation to States) Act 2017, a cess is levied on all inter-state and intra-state supply of such goods or services or both which are listed in the schedule of the said Act such as tobacco products, aerated drinks, cigarettes, vehicles etc. Section 9(3) and 9(4) of the CGGST Act, 2017 and Sections 5(3) and 5(4) of the IGST Act, 2017 provide for levy of tax on RCM basis on certain goods or services, wherein the recipient instead of supplier becomes liable to pay tax.

Audit findings and mismatches noticed related to discharge of tax liabilities are given below:



**(a) Short payment of tax****I. Cases in which granular records not received**

Audit observed in three cases out of selected 25 cases (12 *per cent*), mismatch of tax payable and tax paid other than RCM of ₹ 6.74 crore (*Appendix 5.1.14*).

On being pointed out (October 2022 to November 2022) in audit, the Department replied (September 2023) that ASMT 10 is being issued in two cases and in remaining one case proceeding is under process. Further reply is awaited (May 2024).

An illustrative case is featured below:

A taxpayer having GSTIN 22AAACB8316K1ZV under Circle-7, Raipur, had a mismatch between tax liability in GSTR 1 of ₹ 2.84 crore and tax payment in GSTR 9 of ₹ 1.44 crore for the period of 2017-18 which resulted in short payment of tax amounting to ₹ 1.40 crore.

On being pointed out (November 2022) in audit, the Department replied (September 2023) that ASMT 10 is being issued. Further reply is awaited (May 2024).

**II. Cases in which granular records received**

Audit observed in three cases out of selected 25 cases (12 *per cent*) compliance deficiencies amounting to ₹ 2.35 crore (including interest of ₹ 1.07 crore) relating to short payment of tax liability. (*Appendix 5.1.15*).

On being pointed out (September 2022 to January 2023) in audit, the Circle offices intimated the recovery of ₹ 0.02 crore in two cases at the instance of audit and in remaining one<sup>37</sup> case the Department replied (September 2023) that ASMT 10 has been issued. Further reply is awaited (May 2024).

An illustrative case is featured below:

A taxpayer having GSTIN 22AAHCS4137L1ZA under Circle-2, Jagdalpur, had a mismatch between tax liability (Table 4N-4G+10-11 of GSTR 9) of ₹ 2.32 crore and tax payment (Table 9+14 of GSTR 9) of ₹ 1.06 crore for the period of 2017-18 which resulted in short payment of tax of ₹ 1.26 crore along with interest of ₹ 1.07 crore.

On being pointed out (January 2023) in audit, the Department replied (September 2023) that ASMT 10 has been issued. Further reply is awaited (May 2024).

**(b) Unreconciled tax payment declared between Annual Returns and Financial Statements (Table 9R of GSTR 9C)**

Table 9R of GSTR 9C captures reconciliation between tax payment declared in Annual Return GSTR 9 and audited Annual Financial Statements.

<sup>37</sup> AC Circle-2 Jagdalpur (GSTIN:22AAHCS4137L1ZA)

## **I. Cases in which granular records not received**

Audit observed in two cases out of selected 25 cases (8 *per cent*), mismatch in tax paid between books of accounts and returns captured in table 9R of GSTR 9C amounting to ₹ 1.41 crore (*Appendix 5.1.16*).

On being pointed out (between September 2022 and November 2022) in audit the department replied (September 2023) that ASMT 10 is being issued in one case and in rest one case proceeding is under process. Further reply is awaited (May 2024).

An illustrative case is featured below:

A taxpayer having GSTIN 22AAACB8316K1ZV under Circle-7, Raipur, had a mismatch in tax paid between books of accounts and returns captured in table 9R of GSTR-9C amounting to ₹ 1.37 crore.

On being pointed out (November 2022) in audit, the Department replied (September 2023) that ASMT 10 is being issued. Further reply is awaited (May 2024).

## **II. Cases in which granular records received**

Audit observed in one case out of selected 25 cases (4 *per cent*), a taxpayer having GSTIN 22AUHPS9016R1ZY under Circle-9, Raipur, had not paid tax amounting to ₹ 0.48 crore under RCM which is recoverable along with interest of ₹ 0.40 crore.

On being pointed out (October 2022) in audit, the department replied (September 2023) that ASMT 10 is being issued. Further reply is awaited (May 2024).

**Recommendation No.3: The Department may ensure remedial action for noticed compliance deviations.**

### **5.1.10 Conclusion**

The SSCA on Department Oversight on GST Payments and Return Filing was undertaken in the context of varying trend of return filing and continued data inconsistencies with an objective of assessing the adequacy of the system in monitoring return filing and tax payments, extent of compliance and other Departmental oversight functions.

This SSCA was predominantly based on data analysis, which highlighted risk areas, red flags and in some cases, rule-based deviations and logical inconsistencies in GST returns filed for 2017-18. The SSCA entailed assessing the oversight functions of State Tax Department at two levels viz. at the data level through global data queries and at the functional level with a deeper detailed audit both of the circles and of the GST returns, which involved accessing taxpayer records. The audit sample therefore comprised 10 circles, 532 high value inconsistencies across 13 parameters selected through global queries and 25 taxpayers selected on risk assessment for detailed audit of GST returns for the year 2017-18.

The Department, after formulating in March 2022 a SOP for scrutiny of returns, has recently commenced scrutiny of returns for the year 2017-18. Until then, scrutiny of returns by the department was not done in an effective

way. A review of records of 10 GST Circles disclosed slow pace of scrutiny of returns or non-initiation of scrutiny of returns, inadequate follow-up on non-filing of GSTR 10 and delay in cancellation of registration.

Further, out of the 532 high value data inconsistencies identified by audit, the Department responded to all the cases. Of these, 203 cases constituting 38.15 per cent, turned out to be compliance deficiencies with a revenue implication of ₹ 245.91 crore. A relatively higher rate of deficiencies was noticed in short/non-payment of interest, ITC mismatch, excess RCM ITC availed and short payment of tax. While data entry errors caused the inconsistencies in 17.11 per cent of the cases, in 12.78 per cent of the cases the Department had already taken proactive action.

Detailed audit of GST returns also suggested significant non-compliance. At the outset, essential records such as financial statements, GSTR 9C, GSTR 2A and other requisitioned granular records were not produced in five cases, out of a sample of 25 taxpayers which constituted a significant scope limitation. These cases represent a potential risk exposure of ₹ 10.67 crore towards identified mismatches in ITC availment and tax payments. Returns/granular records of 20 taxpayers were audited and audit observed 28 compliance deficiencies with a revenue implication of ₹ 6.53 crore. The main causative factors were availing of ineligible, excess ITC and non/short reversal of ITC, short payment of tax and non/short payment of interest/late fee.

Considering the significant rate of compliance deficiencies, the Department must initiate remedial measures before they get time barred. From a systemic perspective, the Department needs to strengthen the quality of documentation and reinforce the institutional mechanism in the Circles to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

#### **5.1.11 Recommendations**

1. *The Department may ensure the scrutiny of returns in a time bound manner before the cases became time barred.*
2. *The Department may monitor the status of cancellation of registration and action taken thereon in consonance with the provisions of the Act to check undischarged tax liabilities.*
3. *The Department may ensure remedial action for noticed compliance deviations.*

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## **PART III- PUBLIC SECTOR UNDERTAKINGS**

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# CHAPTER VI

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## COMPLIANCE AUDIT

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## CHAPTER VI

### COMPLIANCE AUDIT

#### CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIMITED

#### 6.1 Consumer Billing and Collection Efficiency in Chhattisgarh State Power Distribution Company Limited

##### 6.1.1 Introduction

Electricity, being one of the key drivers for rapid economic growth and poverty alleviation, its supply is essential for overall development and, at the same time providing reliable and quality power to industries at competitive rates is equally important. To achieve these objectives, any power distribution company (DISCOM) needs to be commercially viable and financially sustainable. The financial sustainability of a DISCOM primarily depends on its efficiency in billing, collection, and minimisation of distribution losses.

The power distribution in the State of Chhattisgarh is carried out by Chhattisgarh State Power Distribution Company Limited (Company). Consequent to the unbundling of Chhattisgarh State Electricity Board, the Company was formed in January 2009. The Company supplies power in the entire State of Chhattisgarh with consumer base of 60.27 lakh, as on 31 March 2022.

##### 6.1.2 Organisational set up

The Company is under the administrative control of the Energy Department, Government of Chhattisgarh (GoCG). It is managed by Board of Directors (BoD) headed by a Managing Director and four other directors. The Managing Director (MD) is the Chief Executive Officer of the Company who looks after day to day functioning of the Company. The day to day activities of the field units are monitored by Executive Directors of Operation & Maintenance (O&M) and Revenue at corporate level. The field activities are performed by Circle offices headed by Superintending Engineers (SE) and their implementing offices (Divisions) headed by Executive Engineers under the supervision of Executive Directors/Chief Engineers of the concerned regions. The field units of the Company are distributed into eight Regions, 18 Circles and 64 Division offices situated across the State.

##### 6.1.3 Audit objectives

The compliance audit was conducted to assess whether:

- the accounting and billing for energy was 100 *per cent* for supply, distribution and sale in accordance with the provisions of Electricity Supply Code and Tariff Orders; and

- the collection of revenue is being done in an effective and efficient manner for 100 *per cent* of bills raised during the current year and for the arrears of previous years.

#### **6.1.4 Audit criteria**

The following sources were adopted as audit criteria to assess the achievement of audit objectives:

- Electricity Act, 2003 (Act).
- Chhattisgarh State Electricity Supply Code, 2011 (Supply Code 2011) as amended from time to time.
- Electricity tariff orders issued by Chhattisgarh State Electricity Regulatory Commission (CSERC).
- Minutes of meetings of the Board of Directors of the Company.
- Circular/orders issued by the Company.
- Orders/guidelines/circulars/instructions issued by the Ministry of Power, Government of India (GoI) and the Energy Department, Government of Chhattisgarh (GoCG) and CSERC.

#### **6.1.5 Audit scope and methodology**

Audit was conducted from June 2022 to December 2022, covering the five-year period of 2017-18 to 2021-22. Audit methodology involved a scrutiny of records at the Corporate Office and six circles (O&M circle offices) of the Company. There are 18 circle offices in Company across the State of Chhattisgarh. The selection of 33 *per cent*<sup>1</sup> of total circle offices was done by Random Sampling Method using IDEA software. Details of selected circle offices and its division offices are given in **Appendix 6.1.1**.

Further, records of billing data for the month of March each year during the period 2017 -18 to 2021-22 were selected for detailed scrutiny. Out of a total of 844 High Tension (HT) consumers in the six selected circles, the records relating to 33 *per cent* cases of HT consumers (281 HT consumers) were selected for detailed scrutiny.

The audit findings were reported to the Company and GoCG in January 2023 and discussed in an exit conference held on 22 August 2023. The exit conference was attended by the Secretary (Energy), GoCG and Managing Director of the Company. The reply of the GoCG and minutes of the exit conference were received in October 2023. The views expressed by them in exit conference and reply of GoCG have been considered while finalising the Compliance Audit Report.

#### **6.1.6 Distribution mechanism in the Company**

As of 31 March 2022, there were a total of 60.27 lakh consumers having a connected load of 10,301.81 Mega Watt (MW) under all categories<sup>2</sup> serviced by the Company. During the year 2021-22, the peak load and average load were 5,057 MW and 3,674 MW respectively. The Company generates monthly bills

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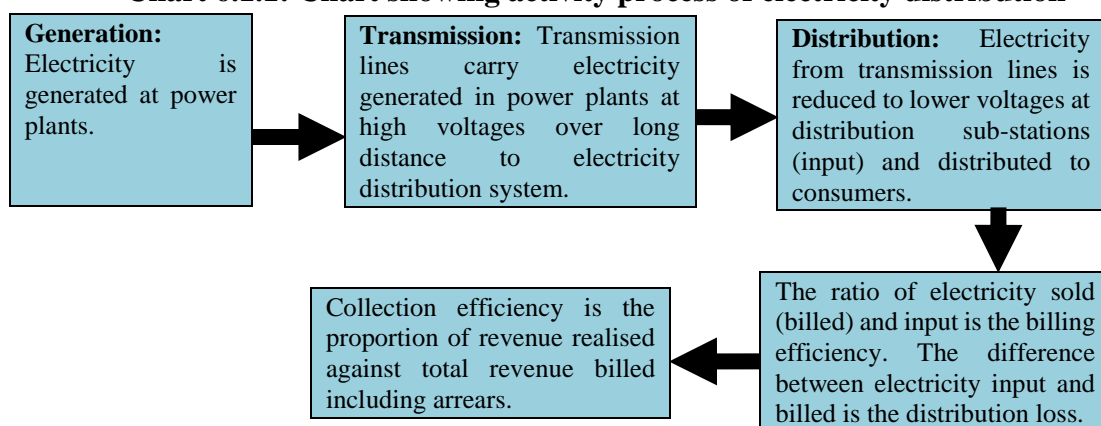
<sup>1</sup> Six circle offices with 19 division offices have been selected.

<sup>2</sup> Domestic, non-domestic, agricultural, industrial connections & others under Low Tension (LT); and High Tension (HT) consumers.



of the consumers, as per provisions of the Supply Code, 2011 and tariff orders issued from time to time. While finalising the tariff orders, CSERC fixes targets for distribution losses for the Company, and any loss over and above the target fixed is to be borne by the Company. The financial sustainability of Company primarily depends on the minimisation of distribution losses and maximisation of their billing and collection efficiency. The incidence of distribution losses<sup>3</sup> in the power distribution system and billing/ collection efficiency is given in **Chart 6.1.1:**

**Chart 6.1.1: Chart showing activity process of electricity distribution**



The position of billing and collection efficiency in the Company with respect to units input during the last five years ending on 31 March 2022 was as given in **Table 6.1.1.**

**Table 6.1.1: Statement showing the details of billing efficiency, distribution losses and collection efficiency in the Company**

Year	Units purchased/Input of energy Million Units <sup>4</sup> (MUs)	Units sold (MUs)	Units lost (MUs)	Units lost (per cent)	Billing efficiency (per cent)	Demand during the year (including subsidy claimed) (₹ in crore)	Arrears <sup>5</sup> at the opening of the year (₹ in crore)	Arrears at the closing of the year (₹ in crore)	Subsidy claimed during the year (₹ in crore)	Subsidy received during the year (₹ in crore)	Adjusted revenue from sale of energy on subsidy received basis (₹ in crore)	Collection efficiency (per cent)	Collection efficiency as reported by Company (in per cent)
1	2	3	4(2-3)	5 (4/2)%	6 (3/2)%	7	8	9	10	11	12(7-10+11)	13{(12+8-9)/7}%	14
2017-18	22,238.70	17,755.02	4,483.68	20.16	79.84	15,144.91	1,941.71	2,054.72	2,685.79	2,599.57	15,058.69	98.68	99.09
2018-19	23,475.07	19,040.36	4,434.71	18.89	81.11	16,110.32	2,397.55	2,933.77	2,314.42	2,141.42	15,937.32	95.60	96.11
2019-20	24,849.53	20,132.75	4,716.78	18.98	81.02	18,836.69	4,246.10	4,316.29	4,249.89	4,651.18	19,237.98	101.76	99.52
2020-21	25,424.20	20,842.22	4,581.98	18.02	81.98	17,818.20	4,316.29	5,405.67	3,787.37	4,194.84	18,225.67	96.17	92.24
2021-22	30,732.00	25,161.00	5,571.00	18.13	81.87	14,737.00	7,450.00	7,524.00	3,931.00	4,725.00	15,531.00	104.89	100.24

(Source: Information compiled from data provided by the Company.)

<sup>3</sup> Distribution losses are the difference between energy injected into the Company and the energy billed to the consumers by the Company.

<sup>4</sup> One Kilowatt hour (Kwh) is equal to one unit of electricity and 10 lakh units are a Million Unit (MU). MW denotes generating capacity of power plants, its generated electricity is measured in MUs. One MW capacity plant generates 1000 Kwh power in an hour and hence in 24 hours it generates (1MW x 24 hours x 1000 units) 24000 units i.e. 0.024 MUs.

<sup>5</sup> Outstanding electricity charges.

As evident from the table, during the period 2017-18 to 2021-22, the billing efficiency ranged between 79.84 *per cent* and 81.98 *per cent* as against the targeted range of 83.50 to 84 *per cent* fixed by CSERC. Similarly, the percentage of collection efficiency ranged between 95.60 and 104.89 as against the target<sup>6</sup> of 99.66 *per cent*. It was also observed that the Company did not apply the formulae prescribed by GoI for calculating its collection efficiency. As a result the collection efficiency was incorrectly reported by (-) 0.51 *per cent* to 4.65 *per cent*.

The cost of units purchased/input energy, lost units and unrealised units during the audit period were as given in **Table 6.1.2**.

**Table 6.1.2: Statement showing the details of cost of units purchased/input energy, lost units and unrealised units in the Company**

Year	Units purchased/ Input of energy (MUs)	Rate per unit (₹)	Cost of power purchased (₹ in crore)	Units sold (MUs)	Units lost (MUs)	Cost of units lost (₹ in crore)	Norms of loss as per CSERC Tariff (in <i>per cent</i> )	Units lost in excess of the norms (MUs)	Selling price per unit (₹)	Loss of revenue (₹ in crore)	Unrealised revenue <sup>7</sup> (₹ in crore)	Unrealised units (MUs)
1	2	3	4 (2 x 3)	5	6 (2 - 5)	7 (6 x 3)	8	9 {6 - (2 x 8)%}	10	11 (10 x 9)	12	13 (12/10)
2017-18	22,238.70	3.83	8,517.42	17,755.02	4,483.68	1,717.25	16.50	814.29	7.11	578.96	199.91	281.17
2018-19	23,475.07	3.88	9,108.33	19,040.36	4,434.71	1,720.67	16.50	561.32	6.78	380.58	708.85	1,045.51
2019-20	24,849.53	3.94	9,790.71	20,132.75	4,716.78	1,858.41	16.50	616.61	6.58	405.73	-331.53	-503.84
2020-21	25,424.20	4.13	10,500.19	20,842.22	4,581.98	1,892.36	16.00	514.11	6.50	334.17	682.44	1,049.90
2021-22	30,732.00	3.76	11,555.23	25,161.00	5,571.00	2,094.70	16.00	653.88	7.00	457.72	-720.64	-1,029.48
<b>Total</b>	<b>1,26,719.50</b>		<b>49,471.89</b>	<b>1,02,931.35</b>	<b>23,788.15</b>	<b>9,283.38</b>		<b>3,160.21</b>		<b>2,157.15</b>		

(Source: Information compiled from data provided by the Company)

As could be seen from the above table, during the period 2017 -18 to 2021-22, the Company purchased/input 1,26,719.50 MUs at a cost of ₹ 49,471.89 crore, of which 23,788.15 MUs valuing ₹ 9,283.38 crore were lost during distribution of energy to consumers. Out of the total units lost 3,160.21 MUs were in excess of the norms, which otherwise would have earned a revenue of ₹ 2,157.15 crore to the Company. Further, out of the units sold, the Company could not realise 2,376.58 MUs<sup>8</sup> valuing ₹ 1,591.20 crore<sup>9</sup> during the years 2017-18, 2018-19 and 2020-21. The Company realised the units sold during the years 2019-20 and 2021-22.

Thus, it is vital for the Company to improve its billing efficiency<sup>10</sup> to minimise distribution losses by reducing the gap between units injected/purchased by Company and units billed to the consumers. Further, improvement in collection efficiency<sup>11</sup> by strengthening the system of realisation of dues against the units billed including arrears is required for financial sustainability of the Company.

<sup>6</sup> In the absence of target of CSERC in respect of collection efficiency, target of UDAY (Ujwal Discom Assurance Yojana) in this regard was considered as benchmark target.

<sup>7</sup> Column no. 7 of Table 6.1.1 x (100 - column 13 of Table 6.1.1)/100

<sup>8</sup> 281.17 MUs + 1045.51 MUs + 1049.90 MUs.

<sup>9</sup> ₹ 199.91 crore + ₹ 708.85 crore + ₹ 682.44 crore.

<sup>10</sup> Billing Efficiency is the proportion of units sold/ billed to consumers against the total units of power injected/ supplied.

<sup>11</sup> Collection efficiency is the proportion of revenue realised against total revenue billed including arrears.

## Audit findings

The audit findings are discussed in the succeeding paragraphs.

### 6.1.7 Consumer billing

Issuing new connections to prospective consumers, sale of electricity, billing and collection of revenue against the units sold are the main activities of Company. The efficiency of the field units of the Company is also attributable to timely issue of new connection, billing and collection of revenue. The billing of electricity is done as per the relevant rules and provisions envisaged in tariff orders issued by CSERC and Supply Code, 2011.

#### 6.1.7.1 Loss of energy in excess of target fixed for Distribution Loss

Electric power distribution loss includes losses in transmission between sources of supply and points of distribution and during distribution to consumers, including pilferage. The figures of distribution losses directly impact the sales and the purchase demands of power, thus influencing the electricity tariff rates which are fixed by the utility and moderated by the CSERC. During review of records of six selected circles relating to the loss of energy on account of distribution process, it was observed that, the loss of energy in the circle offices viz., Mahasamund, Kawardha and Janjgir-Champa was more than the targets<sup>12</sup> fixed by CSERC. The details of energy input, units sold, units lost and percentage of loss of energy for the period from 2017-18 to 2021-22 are given in **Table 6.1.3** and detailed in **Appendix 6.1.2**.

**Table 6.1.3: Statement showing details of billing efficiency, distribution losses and excess losses against the targets fixed by CSERC in selected circles**

Circle	Year	Input Units (in MUs)	Sold Unit (in MUs)	Billing efficiency (in per cent)	Lost Units (in MUs)	Distribution losses (per cent)	Norm as per CSERC tariff order (per cent)	Distribution loss in excess of norms (per cent)	Permissible loss in units (in MUs)	Units lost in excess of the norm (in MUs)	Rate per unit <sup>13</sup> (in ₹)	Loss of revenue (₹ in crore)
1	2	3	4	5(4/3)%	6 (3 - 4)	7 (6/3)%	8	9 (7-8)	10(3x8)%	11 (6-10)	12	13 (11*12)
Mahasamund	2017-18	1,412.99	1,018	72.05	394.99	27.95	16.50	11.45	233.14	161.85	7.11	115.08
	2018-19	1,506.99	1,072.23	71.15	434.76	28.85	16.50	12.35	248.65	186.11	6.78	126.18
	2019-20	1,455.32	1,087.59	74.73	367.73	25.27	16.50	8.77	240.13	127.60	6.58	83.96
	2020-21	1,638.35	1,169.84	71.40	468.51	28.60	16.00	12.60	262.14	206.37	6.50	134.14
	2021-22	1,898.1	1,382.39	72.83	515.71	27.17	16.00	11.17	303.70	212.01	7.00	148.41
	<b>Sub-total</b>	<b>7,911.75</b>	<b>5,730.05</b>	<b>72.42</b>	<b>2,181.70</b>	<b>27.58</b>			<b>1,287.76</b>	<b>893.94</b>		<b>607.77</b>
Kawardha	2017-18	701.32	545.45	77.77	155.87	22.23	16.50	5.73	115.72	40.15	7.11	28.55
	2018-19	712.11	556.09	78.09	156.02	21.91	16.50	5.41	117.50	38.52	6.78	26.12
	2019-20	663.44	524.11	79.00	139.33	21.00	16.50	4.50	109.47	29.86	6.58	19.65
	2020-21	694.22	552.69	79.61	141.53	20.39	16.00	4.39	111.08	30.45	6.50	19.79
	2021-22	716	517.7	72.30	198.3	27.70	16.00	11.70	114.56	83.74	7.00	58.62
	<b>Sub-total</b>	<b>3,487.09</b>	<b>2,696.04</b>	<b>77.31</b>	<b>791.05</b>	<b>22.69</b>			<b>568.32</b>	<b>222.73</b>		<b>152.72</b>

<sup>12</sup> 2017-18 to 2019-20 -16.50 per cent and 16 per cent for the years 2020-21 and 2021-22.

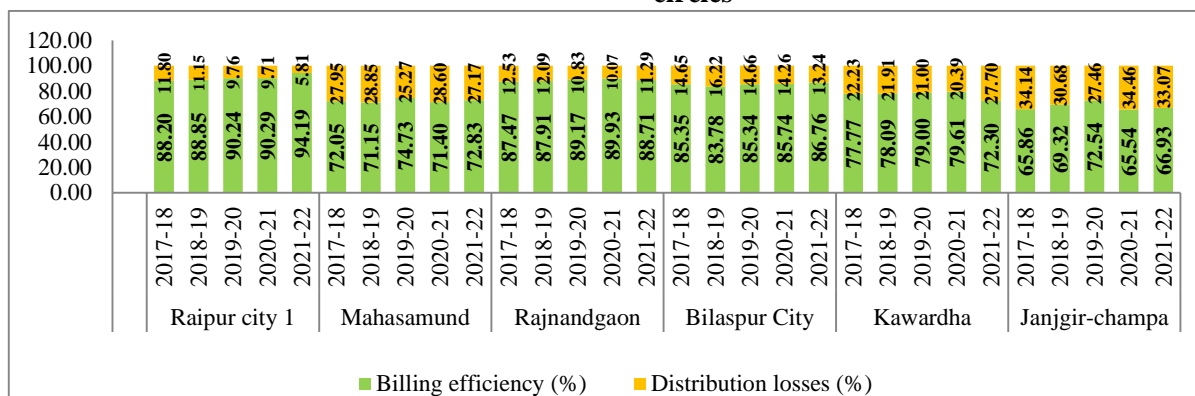
<sup>13</sup> Average Billing Rate (ABR) as approved by CSERC.

<b>Janjgir-Champa</b>	2017-18	996.06	656.01	65.86	340.05	34.14	16.50	17.64	164.35	175.70	7.11	124.92
	2018-19	1,036.48	718.49	69.32	317.99	30.68	16.50	14.18	171.02	146.97	6.78	99.65
	2019-20	1,071.08	776.97	72.54	294.11	27.46	16.50	10.96	176.73	117.38	6.58	77.24
	2020-21	1,196.54	784.19	65.54	412.35	34.46	16.00	18.46	191.45	220.90	6.50	143.59
	2021-22	1,235.88	827.13	66.93	408.75	33.07	16.00	17.07	197.74	211.01	7.00	147.71
	<b>Sub-total</b>	<b>5,536.04</b>	<b>3,762.79</b>	67.97	<b>1,773.25</b>	32.03			<b>901.28</b>	<b>871.97</b>		<b>593.10</b>
<b>Grand total</b>		<b>16,934.88</b>	<b>12,188.88</b>	<b>71.98</b>	<b>4,746.00</b>	<b>28.02</b>			<b>2,757.36</b>	<b>1,988.64</b>		<b>1,353.60</b>

(Source: Information compiled from data furnished by the Company)

The circle offices of Mahasamund, Kawardha and Janjgir-Champa could not increase the billing efficiency and achieve the targets fixed by CSERC during the five years ending 31 March 2022. The distribution losses in the three circles during this period ranged between 4.39 *per cent* (Kawardha) and 18.46*per cent* (Janjgir-Champa) over and above the targets fixed by CSERC. However, distribution losses in Raipur City 1, Bilaspur City and Rajnandgaon circles were within the permissible limits prescribed by CSERC for the period 2017-18 to 2021-22. The percentage of billing efficiency and distribution losses of the selected circles during the period 2017-18 to 2021-22 is given in **Chart 6.1.2:**

**Chart 6.1.2: Billing efficiency and distribution losses in percentage in selected circles**



(Source: Information compiled from data provided by the Company).

As could be seen from the table and chart, the percentage of distribution losses in Mahasamund, Kawardha and Janjgir-Champa Circles during the last five years ranged between 20.39 and 34.46 which was higher by 16.00 to 16.50 *per cent*, as fixed by CSERC.

The main reasons for excessive distribution losses observed in audit were the inaction of the Company to expedite metering of Distribution Transformers (DTR), smart metering, non-installation of Automatic Meter Reading (AMR) System and Capacitor Banks (CBs), high incidence of assessed billing and delay in replacement of defective meters, which are discussed in the succeeding paragraphs. Thus, shortfall against the targets fixed by CSERC resulted in losses of 1,988.64 MUs amounting to ₹ 1,353.60 crore. Had the Company executed the above-mentioned preventive measures for loss reduction by incurring an

expenditure of ₹ 258.58 crore, as detailed in **Table 6.1.4**, it would have saved ₹ 1,095.02 crore<sup>14</sup>.

**Table 6.1.4: Statement showing cost to be incurred for improvement in the deficiencies in infrastructure**

Sl. no.	Particulars	DTR meter	Capacitor Banks	Replacement of defective meters	AMR meter	Smart metering
1	Total units required to be installed (nos.)	45,343	210	1,29,067	4,909	2,79,171
2	Cost per unit (₹)	11,845	15,687	2,624.70	6,444	6,000
3	Total cost required to be incurred for installation (₹ in crore)	53.71	0.33	33.88	3.16	167.50
<b>Total cost ₹ in crore</b>		<b>258.58</b>				

(Source: Information compiled from data provided by the Company).

The GoCG stated (October 2023) that in order to achieve the State's target, circle/division-wise targets are fixed by the Company based on their input, consumption pattern, present level of losses and previous performances. Accordingly, the overall achievement of the State is the cumulative effort of all the circles and divisions; out of which some achieve the target and some might lag. It was further stated that efforts are being made by the Company to reduce distribution loss.

Reply is not acceptable because though the Company fixed lower targets ranging between 7.07 and 28.52 *per cent* for the circles as compared to targets fixed by CSERC, the same could not be achieved by Mahasamund and Kawardha Circles during the period under review. Further, the remaining four selected circles also did not achieve their targeted losses except Janjgir-Champa (2017-18), Bilaspur City (2019-20), Rajnandgaon (2017-18 and 2019-20) and Raipur City-I (2017-18, 2019-20 and 2021-22), which also contributed to non-achievement of the targets set for the Company in all the five years ended 31 March 2022. Further, the Company did not initiate necessary action to reduce distribution losses as required.

#### **6.1.7.2 Deficiencies in infrastructure**

For reduction in distribution losses, the infrastructure i.e. 100 *per cent* meterisation, smart metering and installation of CBs and AMR system for recording and accounting of units injected and units billed should be adequate and efficient. Audit noticed the following deficiencies in respect of DTR meterisation, smart meters and CBs:

##### **(a) Non –installation of meters in Distribution Transformers**

As per Clause 11.57 of Supply Code, 2011, the licensee shall install meters on all distribution transformers and carry out energy audit so as to identify high loss pockets and take further suitable action for reduction of losses in such pockets.

During audit of selected circles, it was noticed that as on 31 March 2022, out of total 64,451 numbers of Distribution Transformers (DTRs), meter reading was not taken from 52,926 DTRs. Further, out of these 52,926 DTRs, meters were not installed in 45,343 DTRs (70.35 *per cent*) and in case of the remaining 7,583 DTRs (11.77 *per cent*), reading was not being taken, as detailed in

<sup>14</sup> Value of distribution loss in excess of norms ₹ 1,353.60 crore – expenditure required to be incurred on preventive measures ₹ 258.58 crore.

**Appendix 6.1.3.** The Company did not take adequate measures to install meters in all DTRs<sup>15</sup> and the in-charge of the Distribution Centres, also did not ensure that meter readings were being taken regularly from installed meters. Further, no energy audit<sup>16</sup> report was found on records for any DTR.

This indicates negligent approach of the Company towards implementation of provisions of the Supply Code, 2011. As a result, the objective of identifying high loss pockets to take further suitable action for reduction of losses in such pockets was not met.

While accepting the audit observation the GoCG stated (October 2023) that as on 31 March 2023 out of total 2,14,762 distribution transformers installed in the State, 76,960 distribution transformers (35.84 *per cent*) have been metered. The work of 100 *per cent* metering of distribution transformer has been included in the Revamped Distribution Sector Scheme (RDSS) which is scheduled to be completed by the end of March 2024.

Though GoCG accepted the audit observation, reply is silent on reading not being taken from DTRs having meters.

**(b) *Non-installation of capacitor banks in Sub-stations***

Capacitor Banks (CBs) are the equipment installed at the Sub-stations (SSs) to save energy and minimise distribution loss by reducing reactive power<sup>17</sup> and thereby increasing the power factor<sup>18</sup>.

During audit of selected circles, it was noticed that as on 31 March 2022, CBs were not installed in 210 SSs (50.85 *per cent*) out of total 413 SSs. The total required capacity of CBs for these 210 SSs in which CBs were not installed was 25,410 KVAR<sup>19</sup>. Had the CBs been installed in these 210 SSs at a cost of ₹ 32.94 lakh<sup>20</sup>, the Company could have saved 48.35 MUs energy valuing ₹ 32.74 crore in five years, as detailed in **Appendix 6.1.4**. This amount would compensate the installation cost of CBs.

While accepting the audit observation the GoCG stated (October 2023) that as on 31 March 2023, CBs of total capacity of 5,53,119 KVAR have been installed in 875 SSs out of total 1,352 SSs in the State as per technical requirements. It was further stated that CBs of appropriate capacity would be installed at the remaining SSs as per the requirement.

**(c) *Non-installation of Automatic Meter Reading (AMR) system***

As per clause 11.58 of the Supply Code, 2011, the licensee shall endeavor to install remote metering devices<sup>21</sup> on all 50 Horse Power (HP) and above connections on priority for the purpose of monitoring of consumption and

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<sup>15</sup> At a cost of ₹ 53.71 crore (45,343 DTRs at the rate of ₹ 11,845.00 per unit).

<sup>16</sup> As per Energy Conservation Act, 2001, Energy audit is the verification, monitoring and analysis of use of energy for improving energy efficiency with cost-benefit analysis and an action plan to reduce energy consumption.

<sup>17</sup> Total power generated consists of active and reactive power. Reactive power is unused power while active power is the real power.

<sup>18</sup> Power factor is the ratio of active power and total power.

<sup>19</sup> KVAR is a measure of reactive power. In simple terms reactive power is the unused power generated by reactive components in a generator.

<sup>20</sup> At the rate of ₹ 15,687 per unit.

<sup>21</sup> Automatic Meter Reading (AMR) based meter reading is an important tool for increasing billing efficiency, as it avoids assessed billing.

prevention of theft of electricity. The licensee shall further endeavor to install remote metering devices on LT connection up to 25 HP subsequently.

During audit it was noticed that as on 31 March 2022 in selected circles, there were 13,658 numbers of low tension (LT) consumers having individual load of 15 HP and above. Out of these 13,658 consumers, AMR system was not installed in case of 4,909 consumers (35.94 *per cent*) and in case of 4,249 consumers (31.11 *per cent*) meter reading was not being taken from AMR system due to non-working modems of installed AMR systems.

This indicates casual approach of the Company towards implementation of provisions of the Supply Code, 2011. As a result, the objective of monitoring of consumption and prevention of theft of electricity by installing AMR system was not met.

While accepting the audit observation the GoCG stated (October 2023) that all HT connections in the Company are installed with AMR, 79 *per cent* of 50 HP and above, 44 *per cent* of 15-50 HP connections have been completed with AMR. All 15-50 HP connections are covered in RDSS for smart metering.

**(d) Smart metering**

Smart meters are tamper proof and allow remote reading and thus, help in reduction of theft, implementation of Demand Side Management activities and consumer engagement. The Company was to carry out smart metering of 2.79 lakh consumers whose consumption was above 200 unit/ month<sup>22</sup> at a cost of ₹ 167.50 crore<sup>23</sup>. However, the Company could not make any progress in this regard as on 31 March 2022. Justification for the lack of progress was not found in records or not furnished by the Company.

The GoCG stated (October 2023) that pre-paid smart metering for 100 *per cent* consumers (except agriculture consumers, HT consumers and connections with Low Tension Current Transformer meter) has been included in RDSS, for which tenders are under process.

However, the purpose of reduction in distribution loss by installation of smart meters will not be served in case of agriculture consumers as the same has not been included in RDSS.

**6.1.7.3 Non-compliance of CSERC directives in respect of defective meters and assessed billing**

The CSERC in its tariff order for the year 2017-18 directed (March 2017) the Company to ensure timely replacement of stopped/defective meters and reduction of assessed billing. The CSERC also directed (February 2019) that the Company take corrective measures to bring down the percentage of defective meters and assessment-based billing within the prescribed ceiling. Further, CSERC (Standards of Performance in Distribution of Electricity) Regulation, 2006 and 2020 prescribed the ceiling for defective meters at 2.5 *per cent* of total meters installed.

Audit noticed that the Company could not contain the number of defective meters within prescribed ceiling and resorted to assessment based billing in the

<sup>22</sup> As per scheme guidelines of UDAY.

<sup>23</sup> 2,79,171 consumers x smart metering cost per unit ₹ 6,000.



following cases, due to which billing efficiency could not be assessed realistically:

**(a) Replacement of defective meters**

During review of records of six selected circles for the years 2017-18 to 2021-22, it was observed that percentage of defective meters was beyond the norms and their replacement was poor, as shown in **Table 6.1.5**.

**Table-6.1.5: Statement showing status of replacement of defective meters in selected Circles**

Year <sup>24</sup>	Number of consumers (metered)	No. of defective meters during the year (including opening balance)	Total No. of defective meters replaced	Per cent of replacement	Number of meters replaced (of column 4) within one month	Defective meters at the end of year	Per cent of defective meters
1	2	3	4	5(4/3)*100	6	7(3-4)	8(7/2)*100
2017-18	14,82,043	71,661	55,026	76.79	9,892	16,635	1.12
2018-19	16,08,048	1,23,296	45,115	36.59	8,817	78,181	4.86
2019-20	16,50,274	2,49,616	1,71,953	68.89	19,527	77,663	4.71
2020-21	16,95,011	2,25,714	1,58,821	70.36	21,699	66,893	3.95
2021-22	17,38,957	2,42,845	1,13,778	46.85	9,137	1,29,067	7.42

(Source: Information compiled from data furnished by the Company)

It could be seen from the above table that the percentage of defective meters during 2017-2018 to 2021-22 in the selected circles ranged between 1.12 per cent and 7.42 per cent. The percentage of defective meters was higher than the norm of 2.5 per cent prescribed by CSERC during the years 2018-19 to 2021-22. This indicates that the Company did not comply with the directives of CSERC.

In case an LT consumer's meter is found defective, it should be replaced within 15 days in urban areas and within 30 days in rural areas. However, in the instant case 4.76 lakh<sup>25</sup> defective meters were replaced beyond 30 days which was not in accordance with the provisions of the Supply Code, 2011 and hence, not in order. The percentage of replacement of defective meters during the period 2017-18 to 2021-22 was poor and ranged between 36.59 per cent and 76.79 per cent instead of being 90 per cent. Further, cost of replacement of 1,29,067 defective meters would be ₹ 33.88 crore<sup>26</sup>.

The GoCG stated (October 2023) that mostly defective meters were of BPL and agricultural consumers which are difficult to replace due to distant locations and locked premises. Besides, replacement of defective meters was hampered due to Covid-19 pandemic. It was further stated that figures given in the audit observation did not match with the R-15 statements of the respective circles. It was also stated that in RDSS all the consumer meters (except agriculture) are to be replaced by smart prepaid meters and therefore problem of defective meter shall be resolved to maximum extent.

<sup>24</sup> Data for 2017-18 and 2018-19 not maintained for Mahasamund Circle.

<sup>25</sup> 5,44,693 (Total of column 4 of Table 6.1.5) – 69,072 (Total of column 6 of Table 6.1.5) = 4,75,621.

<sup>26</sup> At the rate of ₹ 2,624.70 per unit.

The fact remains that not only was the percentage of the defective meters beyond norms but also the replacement of defective meters did not show any improvement. Further, contention regarding mismatch between figures in audit observation and R-15 statements is also not acceptable because observation of audit is based on data maintained and furnished by the selected circles. Moreover, mismatch of figures of defective meters as depicted in R-15 statements with that maintained by the circle offices also indicated lackadaisical approach of the Company.

Besides, as the Company did not replace the defective meters of all BPL and agriculture consumers, the chances of inaccurate energy accounting and energy audit cannot be ruled out.

**(b) Lack of meter reading led to high incidence of assessed billing of metered consumers**

On scrutiny of records, it was noticed that during the period 2017-18 to 2021-22, the Company issued bills without meter reading in 2.08 crore (21.61 *per cent*) cases out of 9.64 crore cases. Out of 2.08 core cases, 0.60 crore cases (28.85 *per cent*) pertain to defective/stopped meters, while the balance 1.48 crore cases (71.15 *per cent*) were billed based on assessment of consumption despite having working meters in all the six selected circles, as shown in **Table 6.1.6**. Justification for assessment of consumption despite having working meters was not found on records or not furnished by the Company in reply.

**Table 6.1.6: Statement showing assessed billing during the period from 2017-18 to 2021-22 in test checked circles**

Name of Circle	No. of bills issued to consumers	No. of bills raised based on assessed consumption where meters were working	No. of bills raised based on assessed consumption where meters were defective/ burnt	Total No. of assessed cases	Units sold in assessed cases (MUs)	Total units sold (MUs)	Percentage of assessed cases	Percentage of assessed units
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5(3+4)</i>	<i>6</i>	<i>7</i>	<i>8=(5/2)%</i>	<i>9=(6/7)%</i>
Raipur City-1	1,54,84,882	4,348	74,363	78,711	9.36	4,222.67	0.51	0.22
Mahasamund	2,11,32,847	54,50,421	24,80,582	79,31,003	2,267.97	5,387.53	37.53	42.10
Rajnandgaon	2,29,91,554	19,90,055	21,35,264	41,25,319	815.71	4,063.21	17.94	20.08
Bilaspur City	74,03,147	8,331	1,53,876	1,62,207	18.22	1,929.44	2.19	0.94
Kawardha	1,03,11,127	48,22,274	5,70,477	53,92,751	1,067.62	2,655.89	52.30	40.20
Janjgir-Champa	1,90,42,426	25,22,119	6,14,715	31,36,834	157.64	3,559.18	16.47	4.43
<b>Grand total</b>	<b>9,63,65,983</b>	<b>1,47,97,548</b>	<b>60,29,277</b>	<b>2,08,26,825</b>	<b>4,336.52</b>	<b>21,817.92</b>	<b>21.61</b>	<b>19.88</b>

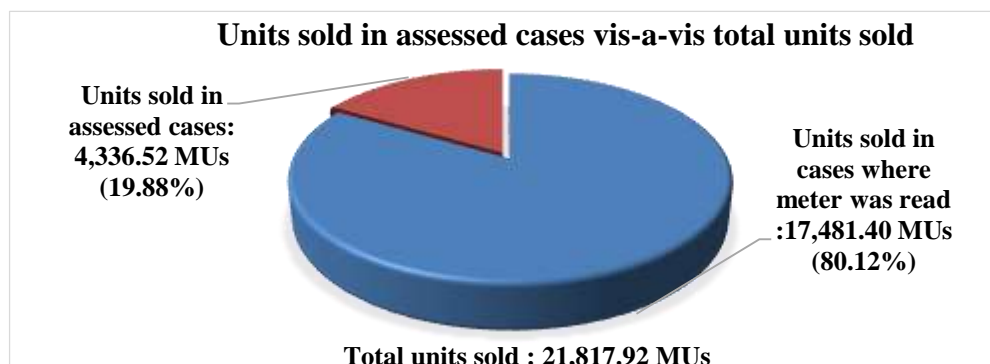
(Source: Information compiled from data provided by the Company)

It could be seen from the above table that the number of cases in which Company raised assessed bills to consumers ranged between 0.51 *per cent* and 52.30 *per cent* of the total cases. Further, during the years 2017-18 to 2021-22, a substantial portion ranging between 0.22 *per cent* and 42.10 *per cent* of the total units sold/billed to consumers was worked out on the basis of assessment<sup>27</sup>. Out of 21,817.92 Million Units (MUs) sold/billed to consumers during the audit

<sup>27</sup> Prior to the period June 2019 the data regarding units sold to consumers in assessed cases was not maintained by the Company.

period, 4,336.52 MUs (19.88 *per cent*) were based on assessed consumption, as depicted in **Chart 6.1.3**:

**Chart 6.1.3: Chart showing units sold in assessed cases against total units sold in selected circles**



The high incidence of assessment based billing and defective/stopped meters are indicative of poor billing efficiency, which adds to the increase in the distribution losses.

While accepting the audit observation GoCG stated (October 2023) that high incidence of assessed cases and assessment of units consumed in such cases were majorly related to Below Poverty Line (BPL) and agricultural consumers wherein taking monthly meter readings is practically difficult. It was further stated that after installation of smart meters assessment cases as well as assessment of consumption will not be required in case of BPL consumers. In exit conference, GoCG stated that replacement of defective meters was hampered due to Covid-19 pandemic and instructions are being given to field offices for speedy replacement of defective meters.

The reply is silent in respect of agricultural consumers and installation of smart meters will serve the purpose of reduction in assessed billing in case of BPL consumers. Further, Supply Code allowed assessment based billing in case of defective meters irrespective of category of consumers.

Besides, as the Company did not ensure meter reading of all BPL and agriculture consumers, the chances of inaccurate energy accounting and energy audit cannot be ruled out.

#### **6.1.7.4 Deficiencies in enforcement activities**

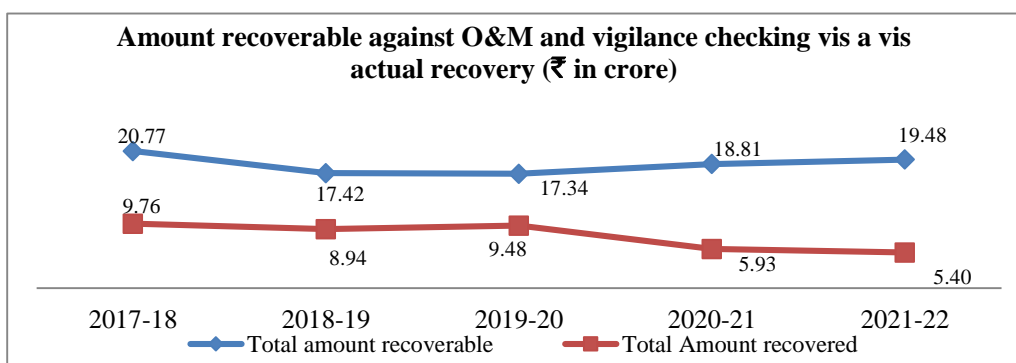
Prevention of theft of electricity aims at reduction in line losses and improving billing efficiency. In order to achieve minimal line loss on the distribution network and to protect the Company's financial interest by reducing unauthorised drawl of energy by the consumers/ non-consumers, the vigilance and O&M officials conduct surprise checking of the consumers' premises and impose penalties on the consumers for theft of energy and unauthorised enhancement of load. As per Section 135 of Electricity Act, 2003 (Act) and provision of Supply Code (clause 11.29) theft of energy is an offence, punishable with imprisonment for a term which may extend up to three years or with fine or both. Further, the Supply Code, 2011 (clause 11.31), provided that the licensee, upon detection of theft of electricity, shall lodge a complaint in writing relating to occurrence of such offence in police station within 24 hours. The consumption on account of theft/unauthorised use of electricity

by the consumers is assessed and penal billing is done in accordance with the provisions<sup>28</sup> of the Supply Code, 2011.

During scrutiny of the records of six selected circles, Audit noticed that during the period 2017-18 to 2021-22, the Company fixed targets for performing the raid/checking of the consumers to increase billing efficiency. Separate targets were fixed for checking to be done by vigilance wing and O&M divisions. The details of the targets fixed, raids conducted and the number of theft cases detected, First Information Report (FIR) lodged during the period 2017 -18 to 2021-22 were as given in **Appendix 6.1.5**.

The review of status of cases of theft/unauthorised usage of electricity registered during O&M and vigilance checking during the years 2017-18 to 2021-22 revealed that total 4,08,398 number of cases were checked, where penalty amounting to ₹ 93.83 crore was recoverable. However, the Company could recover only ₹ 39.51 crore and ₹ 54.32 crore (57.89 *per cent*<sup>29</sup>) remained unrecovered till date (October 2022) as depicted in **Chart 6.1.4**:

**Chart 6.1.4: Chart showing amount recoverable and actual recovery made there-against in selected circles**



During the review period, 11,221 theft cases were observed by the Company, out of which 2,021 (18.01 *per cent*) cases were intimated to the Police in order to lodge FIR and remaining 9,200 cases were not reported by the Company to the Police. Further, out of 2,021 cases intimated to Police, FIRs were filed by Police in 1,946 cases only. The justification for non-reporting of all theft cases to Police was not found on the records or furnished by the Company. The Company did not take any action to ascertain the reasons for non-filing of FIR by Police in 75 cases. This also adversely affected the Company's collection efficiency.

Further, the Company fixed the targets for raid /checking by the field units and raising of on spot demand for the years 2017-18 to 2021-22 except for the year 2020-21 due to spread of Covid-19 pandemic. The target set for vigilance checking and O&M checking was not achieved for the years 2017-18 to 2021-22 (except for the year 2020-21) by all the selected circles. Despite the significant number of irregularities noticed during raid/checking, the selected circles did not comply with the targets fixed for raid/checking. This also

<sup>28</sup> Clauses 11.9 to 11.13 and 11.21 to 11.26 of the electricity supply code.

<sup>29</sup> Total amount to be recovered by the Company ₹ 54.32 crore x 100/₹ 93.83 crore (O&M and vigilance checking recoverable amount).

indicated the negligent approach of the Company in the performance of raid/checking.

While accepting the audit observation the GoCG replied (October 2023) that during the period 2022-23 and 2023-24 amount of ₹ 6.54 crore outstanding against persons involved in theft/malpractice of electricity has been recovered and efforts are being made to recover the balance amount.

**6.1.7.5      *Non-compliance with provisions of Supply Code regarding assessment of energy theft and consequent short billing***

The Supply Code, 2011 (clause 11.29) stated that theft of electricity shall be punishable under the provisions of Section 135 of the Act. It was further provided (clause 11.33) that the assessment shall be an amount equivalent to two and half times of the rate as per applicable tariff for the relevant category of consumer for a period of twelve months preceding the date of detection of theft of energy or the exact period of theft, if determined, whichever is less.

During scrutiny of records relating to O&M and vigilance checking, it was observed that in five<sup>30</sup> out of six selected circles, the assessment of the energy consumed during theft of electricity by consumers was worked out by the field offices for a period of less than 12 months without recording any reasons/justification. As per the extant codal provisions, the Company should have raised demand based on assessment for a period of twelve months preceding the date of detection of theft of energy. It was also noticed that the penalty amount in some cases was worked out at 1.5 times of the normal tariff as against 2.5 times prescribed in the Supply Code, 2011. Besides, the load factor of less than 100 *per cent* was applied in some cases which was also not in accordance with the provisions of the Supply Code, 2011.

This has resulted not only in non-compliance with the provisions of Supply Code, 2011 regarding assessment of theft of energy done by the consumers but also in short billing amounting to ₹ 2.65 crore<sup>31</sup> and consequent extension of undue benefit to the consumers who indulged in theft of energy. Besides, making assessment on account of theft lesser than that provided in the codal provisions, acts as an inducement to the consumers involved in theft of energy to continue the illicit practice in future.

The GoCG stated (October 2023) that during the year 2016-17, instructions were issued by Company for regularisation of government connections used for public utilities without taking connection by considering earlier period as temporary connection and accordingly billing was to be done 1.5 times of normal tariff. In case period of usage of connection was not established, then billing for six months was to be done. It was further stated that in case of other than government connections additional bills have been raised by Bilaspur City and Janjgir-Champa Circles.

Reply is not acceptable because regularising of the connections of Government offices (using electricity without taking connections) by the Company

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<sup>30</sup> Mahasamund, Bilaspur city, Rajnandgaon, Kawardha and Janjgir-Champa.

<sup>31</sup> Mahasamund ₹ 1.32 crore + Bilaspur city ₹ 0.24 crore + Rajnandgaon ₹ 0.42 crore + Kawardha ₹ 0.49 crore + Janjgir-Champa ₹ 0.18 crore = ₹ 2.65 crore.

considering the period of unauthorised usage as temporary connection and billing for six months was not in compliance with provisions of the Electricity Supply Code.

During exit conference (August 2023) the GoCG stated that instructions have been issued by Company to the field offices for ensuring strict compliance to provisions of the supply code in assessment of theft of electricity.

#### **6.1.7.6 Excess claim of subsidy from State Government**

The GoCG introduced (2 October 2009) *Krishak Jeevan Jyoti Yojna*(KJJY). In KJJY, 6,000 units and 7,500 units electricity consumption per year was free to farmers using electricity for pump connections up to 3 HP and above 3 HP to 5 HP, respectively. Any additional consumption beyond this was to be billed to the respective connections. Further, farmers belonging to Schedule Caste and Schedule Tribes (SC/ST) categories were to be supplied electricity without any charges and without any consumption limit. Subsequently, GoCG introduced (19 September 2013) flat rate payment option for KJJY consumers. In case of opting flat rate, the consumer had to pay electricity charges at the rate of ₹ 100 per HP per month irrespective of number of units consumed. Bills of electricity consumption under the KJJY were reimbursed by the GoCG.

On scrutiny of System Applications and Products (SAP<sup>32</sup>) software records of the period 2017-18 to 2021-22 related to electricity consumption by KJJY metered beneficiary having agriculture pump connections (opting for non-flat rate) from four tariff categories<sup>33</sup> in four<sup>34</sup> selected circles, it was found that in each category of HP<sup>35</sup>, units billed in a month exceeded maximum rated capacity consumption of units of electricity that would have been billed in a month if these pumps were operated uninterrupted for 24 hours of all 30 days in a month. Consequently, an excess of 213.37 MUs were billed to GoCG over five years and an excess amount of ₹ 145.51 crore was claimed as subsidy, as detailed in *Appendix 6.1.6*.

The GoCG stated (October 2023) that on being pointed out by Audit matter was examined and it was found that the agricultural pumps having name-plate rating of 3 HP or 5 HP may not necessarily be of said capacity and also due to rewinding of the motors of the pumps or due to higher depth of water level, 3 HP or 5 HP pumps draw more power and, in such cases, excess units are consumed in comparison to the name plate rating.

Reply is not acceptable because the GoCG intended to benefit the consumers having requirement of pump sets of capacity upto 5 HP only. However, in absence of proper monitoring, the Company allowed the beneficiaries to consume electricity in excess of the maximum possible consumption.

<sup>32</sup> SAP software provides multiple business functions with a single view of the truth. This helps companies better manage complex business processes by giving employees of different functional units easy access to real-time insights across the enterprise.

<sup>33</sup> LV3AG3MB21, LV3AG3KJ21, LV3AG5MB21 and LV3AG5KJ21.

<sup>34</sup> Out of six selected units, this practice was observed in four selected units viz., SE (Circle), Mahasamund, SE (Circle), Rajnandgaon, SE (Circle), Kawardha and SE (Circle), Janjgir-Champa.

<sup>35</sup> 1, 2, 3, 4 and 5

Consequently, consumers were extended scheme benefits unduly at the cost of GoCG, which was not in order and hence, irregular.

### 6.1.8 Collection of revenue

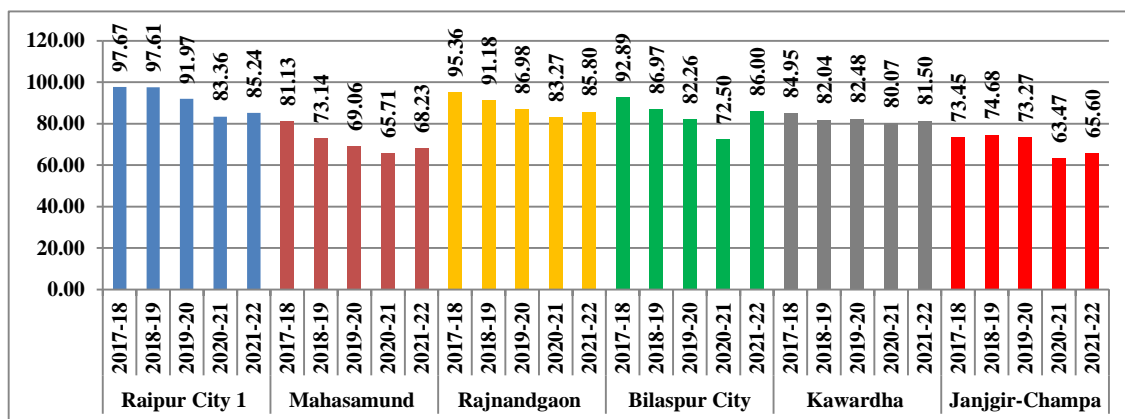
The revenue billed in respect of all categories is collected at respective Distribution Centres and also by collection agencies appointed by the Company for the purpose. It is imperative for financial viability of the Company to ensure that the revenue due is collected promptly and arrears are not allowed to accumulate.

#### 6.1.8.1 Non-achievement of collection efficiency targets

All the consumers are billed on the basis of energy consumed by them as per meter reading and assessment of unmetered energy consumption of consumers. However, the selected circles could not recover entire amount billed by them resulting in revenue losses. Against the current bills generated and bills in arrear, the Distribution Centres (DCs) of Company realise revenue, including by various online modes by which the consumers made payment to the Company. The collection efficiency is based on the performance in realisation of revenue. Collection efficiency of the Company during the period 2017-18 to 2021-22 ranged between 95.60 per cent and 104.89 per cent (as worked out by Audit in Table 6.1.1) against the target<sup>36</sup> of 99.66 per cent.

Collection efficiency (in percentage) of the sampled circles during the period 2017-18 to 2021-22 (as worked out by Audit) is detailed in **Appendix 6.1.7** and depicted in **Chart 6.1.5**.

**Chart 6.1.5: Chart showing percentage of collection efficiency in test checked circles**



(Source: Information compiled from data provided by the Company).

It could be seen from the above chart that none of the sampled units had achieved the target of 99.66 per cent collection efficiency<sup>37</sup> during the years 2017-18 to 2021-22. Reasons for non-achievement of collection efficiency target were mainly due to inaction of the Company to disconnect electricity supply of consumers, lack of effective action as per Dues Recovery Act against disconnected consumers, dues from Government departments, non-collection of appropriate security deposit from consumers and lack of

<sup>36</sup> In absence of target of CSERC in respect of collection efficiency, target of UDAY (Ujwal Discom Assurance Yojana) in this regard was considered as bench mark target.

<sup>37</sup> Collection during the year/ demand during the year including arrears of previous years.



effective action for recovery against demand raised during O&M and vigilance checking.

While accepting the audit observation, Government stated (October 2023) that collection efficiency was badly affected during the years 2019-20 to 2021-22 due to pandemic Covid 2019. Afterwards all efforts are being made by the Company to achieve the target of collection efficiency. It was also stated that overall collection efficiency of the State during the years 2021-22 and 2022-23 was more than 100 *per cent*. Reply reaffirms that steps are being taken to improve situation, which is showing in improved collection efficiency.

#### **6.1.8.2      *Reporting of collection efficiency by applying incorrect formulae for calculation of collection efficiency***

During audit, it was noticed that during the period 2017-18 to 2021-22, the selected circles reported collection efficiency ranging between 85.26 *per cent* and 110.87 *per cent*. The selected circles had considered recovered arrears amount, as collection of revenue (i.e. in numerator only). However same was not considered in total revenue due (in denominator). By considering the arrears amount in total revenue due, collection efficiency ranged between 63.47 *per cent* and 97.67 *per cent*. As a result of erroneous formula the reported collection efficiency was inflated by 1.36 to 28.26 *per cent* (as detailed in **Appendix 6.1.7**). This indicates that selected circles reported incorrect collection efficiency to show improved performance in realisation of revenue. However, they could not recover the entire billed amount of the current year and the arrears of amount billed in previous years. Moreover, the sampled circles did not apply the formulae prescribed by the GoI for calculating their collection efficiency.

The Government stated (October 2023) that the collection efficiency formula which is being adopted by the Company is in line with the Central Electricity Authority (CEA) guidelines hence there is no error in reporting collection efficiency.

The reply is not acceptable as the sampled circles did not consider subsidy in calculating their collection efficiency which was not in line with the formulae prescribed by the CEA.

During exit conference (August 2023), Audit sought detailed working of collection efficiency as calculated by the Company by applying formula prescribed by CEA in respect of six selected circles for the period 2017-18 to 2021-22. In response, the Company furnished the details for the years 2019-20 to 2021-22, but did not apply the formula prescribed by the CEA for calculating their collection efficiency.

#### **6.1.8.3      *Accumulation of arrears in revenue***

The success of the company/organisation depends on efficient financial management which should ensure timely collection of dues/arrears. To improve the financial health of the Company, it is required to reduce the arrears of revenue and increase the collection efficiency. However, contrary to this, the review of demand, collection and balance statements of revenue pertaining to consumers for the period from 2017-18 to 2021-22 revealed that huge amount of arrears were outstanding as discussed below.

Analysis of arrears in selected circles revealed that as of 31 March 2022, accumulated arrears outstanding against 7,36,707 consumers were ₹ 603.74 crore, which was high and indicated that there was lack of adequate efforts for minimising the same and the mechanism for recovery of revenue was inadequate. The details of connectivity-wise break-up of arrears as on 31 March 2022 is given in **Table 6.1.7**:

**Table 6.1.7: Table showing the details of connectivity wise arrears as on 31 March 2022 in selected circles**

(₹ in crore)

Sl. no.	Name of the Circles	Connected		Disconnected		Total	
		No. of consumers	Arrears amount	No. of consumers	Arrears amount	No. of consumers	Arrears amount
1	2	3	4	5	6	7 (3 + 5)	8 (4 + 6)
1	Raipur city-1	59,806	83.45	10,705	9.57	70,511	93.02
2	Mahasamund	1,94,166	150.18	36,895	26.20	2,31,061	176.38
3	Rajnandgaon	1,15,206	69.54	22,050	9.71	1,37,256	79.25
4	Bilaspur city	18,136	30.11	14,622	22.55	32,758	52.66
5	Kawardha	95,073	45.39	25,277	14.81	1,20,350	60.20
6	Janjgir-Champa	1,07,235	101.05	37,536	41.18	1,44,771	142.23
<b>Total</b>		<b>5,89,622</b>	<b>479.72</b>	<b>1,47,085</b>	<b>124.02</b>	<b>7,36,707</b>	<b>603.74</b>

(Source: Information compiled from data furnished by the Company)

**(a) Non-realisation of arrears of revenue from connected consumers**

Clause 10.20 of the Supply Code, 2011 provided that it shall be the responsibility of the licensee to ensure that no default in payment is continued beyond a reasonable period subject to a maximum of three months without action for temporary disconnection. It was further provided that, the authorised official of the licensee will ensure that all cases pertaining to default in payment are monitored regularly and timely action is initiated as per prescribed procedure for temporary disconnection and thereafter, for permanent disconnection.

The age-wise analysis of arrears against connected consumers as on 31 March 2022 in selected circles is as shown in **Table 6.1.8**:

**Table 6.1.8: Age-wise break-up of arrears against connected consumers in selected circles**

Sl. No.	Period of Arrears	Number of connected consumers	Amount of Arrears (₹ in crore)
1	2	3	4
1	Upto 6 Months	5,74,493	110.57
2	6 months to 1 Year	3,06,032	85.64
3	1 year to 2 years	2,57,488	123.46
4	2 years to 3 years	2,02,888	82.58
5	Above 3 years	1,55,907	77.47
<b>Total</b>			<b>479.72</b>

(Source: Information compiled from data furnished by the Company)

Audit observed (December 2022) that there was huge accumulation of outstanding arrears of ₹ 479.72 crore from the connected consumers which shows that in violation of provisions of the Supply Code, 2011, the Company failed to disconnect the connections of the defaulting consumers and the arrears continued to accumulate in such cases. Further analysis of age-wise arrears revealed that as of 31 March 2022, an amount of ₹ 462.06 crore was due from 3.71 lakh<sup>38</sup> connected consumers which was outstanding for more than six months but the same were not disconnected till 31 March 2022.

The GoCG stated (October 2023) that total active arrears of consumers reduced by 10.77 *per cent* in 2022-2023 as compared to 2021-22. It was further stated that major portion of arrears was related to BPL, domestic and agricultural consumers in whose case it is practically difficult to disconnect the connections. Besides, connections of many consumers could not be disconnected due to ongoing litigations.

The reply is not acceptable because the GoCG failed to furnish reply in respect of selected circles. Further, the Company failed to disconnect the connections not under litigation, resulting in non-compliance of provisions of the Electricity Supply Code. Moreover, Company did not provide information regarding number of disputed cases and amount of arrears involved in such cases in support of the reply.

**(b) Non realisation of revenue of arrears from disconnected consumers**

The arrears against disconnected consumers, as on 31 March 2022 ranged between one month and more than three years, as shown in the **Table 6.1.9**:

**Table 6.1.9: Age-wise break-up of arrears against disconnected consumers in selected circles**

Sl. No.	Period of arrear	Number of disconnected consumers	Amount of Arrears (₹ in crore)
1	2	3	4
1	Upto 6 Months	23,637	5.67
2	6 months to 1 Year	23,308	6.57
3	1 year to 2 years	29,489	12.00
4	2 years to 3 years	35,329	14.46
5	Above 3 years	1,10,500	85.32
<b>Total</b>			<b>124.02</b>

(Source: Information compiled from data furnished by the Company)

<sup>38</sup> To avoid double counting of one consumer age-wise grouping of arrears was ignored and consumers having arrears in some or all age-groups were counted only once.

It was observed that as on 31 March 2022, in selected circles total 1,47,085 connections<sup>39</sup> were discontinued permanently due to failure to deposit the billing demand. However, the Company did not take concerted action for recovery of arrears of ₹ 124.02 crore from the permanently disconnected consumers.

While accepting the audit observation the GoCG stated (October 2023) that action is being taken against disconnected consumers by the field offices concerned as per provisions of Dues Recovery Act (DRA).

**(c) Non-recovery of complete dues from government departments**

The Company also did not take effective steps for recovery of its dues from various government (Central and State) departments, which increased from ₹ 50.45 crore in March 2018 to ₹ 418.14 crore (728.82 per cent) in March 2022, as given below in **Table 6.1.10**:

**Table 6.1.10: Statement showing arrears against government departments in selected circles**

(₹ in crore)

Sl. No.	Name of Department	Amount outstanding as on 31 March 2018	Amount outstanding as on 31 March 2022	Increase in outstanding arrears in four years	
				Amount	Per cent
1	2	3	4	5(4-3)	6(5/3)*100
1	Local Bodies	35.78	383.39	347.61	971.52
2	Education	3.60	9.03	5.43	150.83
3	Health	1.51	3.91	2.40	158.94
4	Women and child welfare	1.00	3.89	2.89	289.00
5	Others	8.56	17.92	9.36	109.35
<b>Total</b>		<b>50.45</b>	<b>418.14</b>	<b>367.69</b>	<b>728.82</b>

(Source: Information compiled from data furnished by the Company)

The GoCG stated (October 2023) that payment of arrears were received normally at the end of the year at headquarters level. During the years 2016-17 to 2022-23 total amount of ₹ 2,011.40 crore have been received from the government departments.

Reply is not acceptable as the reply did not substantiate that all amount due was paid by the government departments. Further, during the period 2017-18 to 2021-22 dues against government departments showed increasing trend which indicate that dues were not fully recovered.

**(d) Non-compliance of provisions under Chhattisgarh Government Electrical Undertaking (Dues Recovery) Act, 1961**

The Supply Code, 2011 (clause 10.30) provides that on permanent disconnection of an electricity connection having outstanding dues, a distribution licensee shall take recourse of Chhattisgarh Government Electrical

<sup>39</sup> To avoid double counting of one consumer age-wise grouping of arrears was ignored and consumers having arrears in some or all age-groups were counted only once.

Undertaking (Dues Recovery) Act, 1961 (DRA) towards the recovery of outstanding dues. Further, as per provisions of the DRA, after finalisation of permanent disconnection of the consumers, recovery of the dues should have been done on priority by issue of Revenue Realisation Certificates (RRCs) within six months from the date of permanent disconnection.

A review of arrears of revenue in selected circles showed that as on 31 March 2022, an amount of ₹ 119.70 crore<sup>40</sup> was pending for recovery from 1,31,230 consumers<sup>41</sup> whose electricity connections were permanently disconnected for a period of more than six months. However, RRCs were not issued to any of these consumers which was not in accordance with the provisions of Dues Recovery Act and the Supply Code, 2011. This also adversely affected the Company's collection efficiency.

The GoCG stated (October 2023) that necessary action under DRA is being taken by the field offices against disconnected consumers.

Reply is not acceptable because it was observed that necessary action had not been initiated under DRA for recovery from LT consumers in six selected circles during the period under audit.

#### **6.1.8.4 *Non-maintenance of requisite security deposit from permanently disconnected consumers and consequent accumulation of arrears***

As per the provisions (clause 4.59) of Supply Code, 2011, the Company may release temporary connection to any person requiring supply of electricity for a purpose that is temporary in nature and for a period of one year or less. It was further stipulated in Supply Code, 2011 (clause 4.59 (vi)) that an amount equal to the estimated bill for three months or for the period of temporary connection requisitioned, whichever is less, is payable by applicants before serving temporary connection, subject to replenishment from time to time and adjustment in the last bill after disconnection.

Audit observed (December 2022) that in the selected circles<sup>42</sup>, as on 31 March 2022, electricity charges of ₹ 7.97 crore were outstanding against 70,965 permanently disconnected consumers who had taken temporary connections. However, the Company held security deposit of only ₹ 3.28 crore with respect to these consumers which was not adjusted (December 2022). This resulted in less collection of security deposit from 70,965 consumers who took temporary connections as detailed in **Table 6.1.11**.

<sup>40</sup> ₹ 119.70 crore (from Raipur city 1- ₹ 7.65 crore, Mahasamund- ₹ 25.47 crore, Rajnandgaon- ₹ 9.25 crore, Bilaspur city- ₹ 22.25 crore, Kawardha- ₹ 14.35 crore and Janjgir-Champa- ₹ 40.73 crore).

<sup>41</sup> Total disconnected/dismantled connections 1,31,230 (from Raipur city 1- 9,233, Mahasamund- 32,551, Rajnandgaon- 18,202, Bilaspur city- 13,748, Kawardha- 22,118 and Janjgir-Champa- 35,378).

<sup>42</sup> Excluding Pithora Division of Mahasamund and Akaltara Division of Janjgir-Champa.

**Table 6.1.11: Statement showing status of permanently disconnected temporary consumers vis-a-vis security deposit held as on 31 March 2022 in selected circles**

(₹ in crore)

Sl. No.	Name of Circle	No. consumers	Outstanding amount	Security deposit held
1	2	3	4	5
1	Raipur City-1	2,869	0.39	0.38
2	Mahasamund	18,531	3.06	0.06
3	Rajnandgaon	40,118	1.66	2.40
4	Bilaspur City	1,194	0.49	0.16
5	Kawardha	2,587	0.82	0.15
6	Janjgir-Champa	5,666	1.55	0.13
<b>Total</b>		<b>70,965</b>	<b>7.97</b>	<b>3.28</b>

(Source: Information compiled from data furnished by the Company)

As the supply of these consumers had already been disconnected and agreement period expired, possibility of recovery of the arrears amounting to ₹ 4.69 crore<sup>43</sup> is very remote. The Company did not initiate action for recovery of dues. This indicates that either the assessment of security deposit was incorrect or the requisite security deposit was not collected/replenished by the Company at the time of serving/extending temporary supply to these consumers.

The GoCG stated (October 2023) that field offices are taking action for recovery of dues after assessment of final bill and adjustment of security deposit and consequently, the arrears against permanently disconnected temporary consumers have decreased (June 2023) in four out of six selected circles. Regarding untraceable consumers it was stated that the irrecoverable dues will be duly written-off.

Reply is not acceptable because Electricity Supply Code provided that the regular readings of the meter may be taken during the period of the temporary connection to ensure that the charges payable for actual consumption do not exceed the advance payment received. However, the Company could not ensure compliance with provisions of the Electricity Supply Code and consequently, outstanding dues exceeded the security deposit held.

#### **6.1.8.5 Non-compliance with the provisions of Electricity Act regarding grant of subsidy by the State Government**

As per scheme guidelines of KJJY, in case of the consumer opting for flat rate, consumer was required to pay electricity charges at the rate of ₹ 100 per HP per month irrespective of number of units consumed. Further, cost of electricity supply to consumers for 6,000/7,500 units was to be reimbursed by GoCG.

During the period from 2017-18 to 2021-22, CSPDCL sold 10,335.68 MUs electricity valuing ₹ 4,925.99 crore<sup>44</sup> (after considering flat rate charged to consumers). The reimbursable units of electricity were 5,612.93 MUs<sup>45</sup> valuing ₹ 2,762.57 crore. Further, the Company was aware that consumption of electricity more than 6,000 units and 7,500 units in case of 3 HP and above

<sup>43</sup> ₹ 7.97 crore – ₹ 3.28 crore.

<sup>44</sup> As worked out by the company

<sup>45</sup> At the rate of 6,000 units and 7,500 units for agricultural pumps with capacity up to 3 HP and above 3 HP to 5 HP, respectively.

3 HP to 5 HP respectively was non-reimbursable from GoCG. Therefore, ₹ 2,163.43 crore<sup>46</sup> was to be borne by the Company.

Audit observed (December 2022) that as per provisions of Section 65 of the Electricity Act, 2003, the GoCG was required to pay in advance the amount to compensate the Company to the extent it was affected by the grant of subsidy, as a condition for the Company to implement the subsidy provided by GoCG. Further, during final true-up of tariff order for the year 2016-17 CSERC stated (28 February 2019) that GoCG can provide subsidy to any class of consumer as per enabling provision<sup>47</sup> (Section 65) of the Electricity Act, 2003.

The matter regarding burden to the Company due to consumption of electricity by consumers opting flat rate in excess of ceiling fixed by GoCG for reimbursable units of electricity consumption was pursued with the GoCG from time to time. However, no amount was received (December 2022) from GoCG to reimburse the Company in this regard resulting in burden of ₹ 2,163.43 crore to the Company.

GoCG stated (October 2023) that as per scheme guidelines, cost of electricity supplied to consumers up to 6,000/7,500 units (for 3 HP/5HP Pump) was reimbursed from the State Government. For the excess units consumed by such consumers (beyond 6,000/7,500 units), the Company has made demand from GoCG from time to time. However, no amount has been received so far. It was also stated that the CSERC was very well aware of the matter.

It is evident that the Company did not receive substantial subsidy amount on consumption of electricity in excess of prescribed ceiling resulting in burden of ₹ 2,163.43 crore on the Company. Further, reply is silent on release of subsidy for the excess units consumed beyond 6,000/7,500 units.

#### **6.1.8.6      *Loss of revenue due to incorrect categorisation of consumers and short claim of subsidy from the State Government***

In KJJY, 6,000 units and 7,500 units electricity consumption per year was free to farmers using electricity for pump connections up to 3 HP and above 3 HP to 5 HP, respectively. In case of the consumer opting for flat rate he was required to pay electricity charges at the rate of ₹ 100 per HP per month irrespective of number of units consumed. Further, cost of electricity supply to consumers for 6,000/7,500 units was to be reimbursed by GoCG.

<sup>46</sup> ₹ 4,925.99 crore (10,335.68 MUs) - ₹ 2,762.57 crore (5,612.93 MUs)

<sup>47</sup> Section 65 of the Electricity Act, 2003 provided that if State Government requires the grant of any subsidy to any consumer or class of consumers in the tariff determined by the State Commission, the State Government shall give direction for implementation of such subsidy and shall pay in advance. In case payment is not made by the State Government in accordance with the above provisions, the directions of State Government to grant subsidy shall not be operative and the tariff fixed by the State Commission shall be applicable from the date of issue of orders by the State Commission in this regard.



Audit observed (December 2022) that during the period 2019-22<sup>48</sup>, in one out of six selected circles<sup>49</sup> i.e. Kawardha, 15,678 out of total 51,850 instances of billing of pump connections of capacity more than 3 HP were wrongly categorised as upto 3 HP. Since 6,000 units per annum were claimed to GoCG instead of 7,500 units allowed, subsidy on 1,500 units were short claimed for each of incorrectly categorised connection. As a result, Company incurred loss of revenue to the tune of ₹ 15.74 crore as detailed in **Table 6.1.12**:

**Table 6.1.12: Table showing amount short claimed from GoCG by the Company**

Year	No. of instances where pumps of more than 3 HP were wrongly categorised as upto 3 HP	Short claim in units (at the rate of 1,500 units per connection)	Average billing rate (₹ per unit)	Amount of short claim of subsidy (in ₹)
1	2	3	4	5
2019-20	5,087	76,30,500	6.58	5,02,08,690
2020-21	5,292	79,38,000	6.50	5,15,97,000
2021-22	5,299	79,48,500	7.00	5,56,39,500
<b>Total</b>				<b>15,74,45,190</b>

(Source: Information compiled from data available in Company's SAP system)

GoCG stated (October 2023) that as per monthly ledger generated in SAP system, the number of pump connections wrongly categorised during the period 2019-20 to 2021-22 was 28, as against 15,678 pointed out in audit. It was further stated that during physical verification, it was found that 19 out of the 28 connections of 5 HP were wrongly categorised as 3 HP and nine connections of 3 HP were categorised as 5 HP; which has now been rectified.

Reply is not acceptable as data available in Company's SAP system showed 15,678 instances of 5 HP pump connections wrongly categorised as 3 HP. Moreover, reply was not substantiated with supporting documents.

#### **6.1.8.7 Delay in release of subsidy by State Government leading to interest burden**

The Government of Chhattisgarh introduced schemes<sup>50</sup> relating to supply of subsidised electricity from time to time which were implemented by Company as per scheme guidelines. The Company received subsidy from GoCG on account of implementation of schemes.

During scrutiny of records of Company, it was noticed that during the period from 2017-18 to 2021-22 the Company claimed ₹ 19,310.20 crore as subsidy towards supply of electricity under various schemes and there was opening balance of ₹ 874.68 crore subsidy as on 1 April 2017 (₹ 9.43 crore in respect of single point connection and ₹ 865.25 crore in respect of *Krishak Jeevan Jyoti Yojana*), against which the GoCG released subsidy of ₹ 17,893.12 crore. Thus, there was unreleased subsidy of ₹ 2,291.76 crore as on 31 March 2022. Ratio of

<sup>48</sup> In 2019-20, 5,087 out of 16,295 instances, in 2020-21, 5,292 out of 17,064 instances; and in 2021-22, 5,299 out of 18,491 instances of billing of pump connections of capacity more than 3 HP were wrongly categorised as upto 3 HP.

<sup>49</sup> In selected circles Raipur City 1, Mahasamund, Rajnandgaon, Bilaspur city, Kawardha and Janjgir-Champa for the years 2017-18 to 2021-22.

<sup>50</sup> Single point connection to Below Poverty Line (BPL) consumers, *Krishak Jeevan Jyoti Yojana* (KJJY), *Half Bijali* Bill Scheme, flat rate to domestic consumers and rebate for steel industries

subsidy received from GoCG during the period 2017-18 to 2021-22 ranged between zero *per cent* and 128.64 *per cent* (as detailed in **Appendix 6.1.8**).

As the GoCG did not release the full amount of subsidy during review period therefore, the Company was forced to avail loan to meet the expenses. During the period 2017-18 to 2021-22 the Company availed loan of ₹ 2,097.44 crore from banks/financial institutions and paid interest of ₹ 214.77 crore (as detailed in **Appendix 6.1.8**) which was allowed to be recovered by the CSERC through tariff orders of respective years. This has resulted in avoidable financial burden of ₹ 214.77 crore on the consumers in form of higher tariff due to payment of interest.

The GoCG stated (October 2023) that due to budgetary constraints of State Government, there was delay/short release of claim. Further, on implementation of Revamped Distribution Sector Scheme (RDSS), the State Government committed to release the entire current claim as well as pending claims. Accordingly, against pending claims of ₹ 2,291.76 crore as on 31 March 2022 the State Government committed to pay ₹ 2,698 crore and it is expected that the balance amount of claim would be released in time and result into saving in interest cost.

As regard interest burden on consumers, it was stated that CSERC allowed interest on loan in tariff on normative basis. Hence, there was no financial burden to the consumers due to non-release of timely subsidy by GoCG.

The reply is not acceptable as the details of amount received by the Company against commitment made by GoCG in May 2022 were neither found on records nor furnished in reply to audit. Further, reply regarding no financial burden on consumers is also not acceptable as due to non-release of subsidy by GoCG the Company was forced to avail loan resulting in interest burden on consumers.

#### **6.1.8.8      *Non-compliance of CSERC directives regarding online payment of energy bills***

As per tariff order issued by CSERC (2021-22), bill amounting to more than five thousand rupees shall mandatorily be paid online, to be effective from 01 August 2021.

During audit, it was noticed that the selected circles<sup>51</sup> accepted 12,505 cheques of more than ₹ 5,000 each instead of online payment from 1 August 2021 to 31 March 2022, against energy bills totaling ₹ 37.36 crore.

This resulted in non-compliance of CSERC order, as well as affected the objective of early realisation of revenue in the Company's account.

While accepting the audit observation GoCG stated (October 2023) that necessary instruction has been issued to the field offices to ensure compliance of CSERC directives in this regard.

#### **6.1.8.9      *Lack of prompt action to recover payment against dishonoured cheques***

As per order<sup>52</sup> (November 2008) of the Company, if the cheque sent by the consumer against payment of electricity bill is returned by the banker unpaid,

<sup>51</sup> Excluding East and Central Divisions of Raipur city-1, Pithora and Saraipali Divisions of Mahasamund.

<sup>52</sup> Circular No. 05-01/B & CM/4720 dated 7/11/2008

either because amount of money standing to the credit of that account is insufficient to honour the cheque or that it exceeds the amount arranged to be paid from that account by an agreement made with the bank, they shall be kept in safe custody and immediately a notice is to be served to the customer, within 30 days of the receipt of information from the bank regarding the return of cheque unpaid, demanding to make payment, either in cash or by demand draft/bankers cheque only, within 15 days of the receipt of said notice. However, if the consumer fails to make payment of the said amount within 15 days, legal action under section 138 of Negotiable Instrument Act, 1881 should be initiated within 30 days thereafter, to protect the Company's financial interest.

During test check of records of selected six circles<sup>53</sup>, Audit observed (December 2022) that during the period 2017-18 to 2021-22, total 4,731 number of cheques of individual value more than ₹ 5,000 aggregating ₹ 20.66 crore were dishonoured. In case of 587 cheques amounting to ₹ 2.23 crore, the Company informed the consumers regarding dishonour of their cheques after lapse of period ranging between 31 days and 748 days against 30 days prescribed by the Company. Further, in case of 1,943 cheques amounting to ₹ 8.05 crore, the consumers made payment after lapse of period that ranged between 16 days and 1,141 days against the prescribed time period of 15 days. However, no action was taken by the Company to recover the outstanding dues within prescribed time period. Against the dishonoured cheques in 455 cases, the Company again accepted payment of ₹ 2.17 crore in cheques in place of cash or demand draft/bankers cheque in violation of Company's order. It was also noticed that in 103 cases the consumers failed to make payment of ₹ 0.95 crore so far (December 2022) but no legal action was initiated by the Company under section 138 of Negotiable Instrument Act, 1881 to safeguard the Company's financial interest.

This indicates that the Company had not taken expeditious action for recovery of revenue from consumers to protect its financial interest.

While accepting the audit observation the GoCG stated (October 2023) that delay occurred in past due to decentralised process. It was also stated that presently, the Company modified and implemented IT system in such a way where after receipt of intimation from bank regarding dishonour of cheque, within one week, account of consumer is debited at the RAO level itself and simultaneously SMS to consumer on its registered mobile number is being sent. Thus, future happening of such lapses would be insignificant. As regard non-recovery of bills amounting to ₹ 0.95 crore it was stated that matter is being taken up on case to case basis.

#### ***6.1.8.10 Lack of prompt action by the Company for reconciliation of revenue***

As per clause 10.1 of the Supply Code, 2011 the consumers have to make payment every month as per the bills served by the licensee i.e. the Company, for the power used and energy consumed by consumer.

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<sup>53</sup> Excluding East Division of Raipur city-1, Mahasamund (2017-18 and 2018-19) and Dongargaon Division of Rajnandgaon.

As on 31 March 2022, the Regional Accounts Office (RAO) of the selected circles maintained 12 current accounts with four banks<sup>54</sup> for collection of revenue from the consumers. Energy charges received by the concerned field offices in form of cash are directly deposited in RAOs' bank accounts. In case of payment received by demand draft/cheque, the RAOs present the same to concerned bank for collection and after clearing, the Company's account is credited with the demand draft/cheque amount. For the purpose of monitoring of deposit of cash collected and uncleared cheques, demand drafts etc. Bank Reconciliation Statement (BRS) acts as an essential tool for reconciliation of bank balances of cash book and bank statements.

Scrutiny of BRS revealed that as on 31 March 2022, in 37,555 cases, revenue amounting to ₹ 1,868.98 crore received by RAOs from the consumers during the period 8 March 2006 to 31 March 2022 was shown as 'received in cash books but not credited in the bank accounts'. Similarly, in 22,338 cases an amount of ₹ 1,999.95 crore was shown as 'credited in the bank accounts but not received in the cash books' which is related to period 22 December 2005 to 31 March 2022. However, even after lapse of more than 16 years, the Company failed to ensure reconciliation of ₹ 301.83 crore due to non-reconciliation of the cash books with bank accounts of the Company, as detailed in **Table 6.1.13**.

**Table 6.1.13: Statement showing cash/demand drafts /cheques unreconciled between cash book and bank accounts in RAOs of the selected circles**

(₹ in crore)

Sl. No.	Name of RAO	Amount shown as received in cash book but not in bank				Amount shown as received in bank but not in cash book				Unreconciled amount
		No. of cases	Amount	Period for which amount remained unreconciled		No. of cases	Amount	Period for which amount remained unreconciled		
				From	To			From	To	
1	2	3	4	5	6	7	8	9	10	11 (4-8)
1	Bilaspur	1,462	112.59	08 Mar-06	31-Mar-22	2,987	38.87	22-Dec-05	31-Mar-22	73.72
2	Raigarh	6,069	1,084.91	16-Oct-15	31-Mar-22	7,854	1,279.66	19-Oct-15	31-Mar-22	194.75
3	RAO 2, Raipur	28,377	667.32	03-Oct-11	31-Mar-22	7,497	655.61	10-Oct-11	31-Mar-22	11.71
4	Rajnandgaon	1,647	4.16	01-Apr-13	31-Mar-22	4,000	25.81	02-Jan-09	31-Mar-22	21.65
Total		37,555	1,868.98			22,338	1,999.95			301.83

(Source: Information compiled from data furnished by the Company)

Despite occurrence of cases of misappropriation/embezzlement of revenue as reported by the Company in the past<sup>55</sup> the Company had not learnt from these instances and did not take prompt action to reconcile the revenue realisation between cash book and bank account. Hence, in the absence of timely reconciliation, the chances of fraud/misappropriation of Company's revenue in future also cannot be ruled out. This indicates poor financial management of revenue realisation in the Company.

<sup>54</sup> State Bank of India (SBI), Union Bank of India (UBI), Punjab National Bank (PNB) and Chhattisgarh Gramin Bank (Gramin Bank).

<sup>55</sup> The Company's employees misappropriated cash of ₹ 3.64 crore received from the consumers on account of energy charges: ₹ 18.01 lakh Dhamtari Division (2016-17), ₹ 1.10 crore Bilaspur Region (2018-19) and ₹ 2.36 crore Akaltara Division (2020-21).

While accepting the audit observation the GoCG stated (October 2023) that as on 31 March/April/June 2023 unreconciled amount was ₹ 75.99 crore. It was also stated that continuous efforts are being made by the RAOs to resolve and minimise the unreconciled amount and progress on minimisation of difference would be intimated to audit in due course.

As regards misappropriation of cash, it was stated that the Company has recently developed an auto clearing system under SAP which is reviewed by Head Office from time to time. Thus, the chances of occurrence of misappropriation/ fraud of revenue would be minimised.

**6.1.8.11 Joint physical verification of electricity connections of disconnected consumers**

In order to assess how, Permanently Disconnected (PD) Low Tension (LT) consumers were surviving without power supply post disconnections and whether they were getting new connections without paying previous dues, joint physical verification of electricity connections of 642 number of consumers disconnected for a period of one year and above as on 31 March 2022 was conducted (December 2022) with Distribution Centre In-charge during the audit of selected circles. For this purpose, minimum 100 consumers were selected randomly from each selected circle covering all 19 division offices.

During physical verification, Audit observed that out of 642 consumers, 131 consumers were using electricity by direct hooking from poles, 434 consumers were found not connected, 33 consumers were found using electricity unauthorisedly by taking connection from other consumers, 36 consumers were provided new connections out of which 19 were provided connections without payment of previous arrears. Eight consumers whose connections were disconnected on account of non-payment of energy bills, were found connected even though the outstanding dues were not paid as per the Company's records.



*(Picture showing direct hooking of electric lines by consumers)*

This indicates inability of the Company to monitor unauthorised use of electricity by disconnected consumers without payment of previous arrears.

The GoCG while giving partial reply stated (October 2023) the following:

- While accepting the audit observation it was stated that in Kawardha Circle 12 connections have been reconnected after payment of arrears and arrears has been recovered against 20 PD connections.

- On physical verification it was found that in Mahasamund Circle the premises of all four PD connections were same and there was no unauthorised use of electricity. Similarly, in Saraipali, connection was served in 2013 but not after disconnection as stated by Audit.

The reply is not acceptable as during joint physical verification four connections were found disconnected but consumers of said connections were using electricity unauthorisedly by taking connection from other consumers and reply was not substantiated with supporting documents. Further, reply regarding new connection provided without payment of previous arrears is also not acceptable because despite having outstanding arrears as per records of the Company the said connection was found connected during joint physical verification. Further, during joint physical verification, audit results were accepted by the Company.

- While accepting the audit observation GoCG stated that in Janjgir-Champa Circle out of five new connections provided without payment of previous arrears, two connections are presently connected on payment of previous arrears, three connections were disconnected. Similarly, three no. connections which were found using electricity by direct hooking by Audit were reconnected after payment of previous arrears.

It is further stated that one connection which was reported by Audit as using electricity from another connection was found disconnected on physical verification. Reply is not acceptable as during joint physical verification one connection was found using electricity from another connection and same was accepted by the Company during joint physical verification.

- While accepting the audit observation GoCG stated that in City Circle, Bilaspur out of two connections served without payment of PD arrears, the amount of arrear has been recovered. Out of three connections found using electricity from nearby connection, one no. new connection was provided after payment of PD arrear and two no. connections have been disconnected. Out of two no. connections found using electricity by direct hooking, one no. new connection was served after payment of PD arrears and one connection has been disconnected.

- While accepting the para the GoCG stated that in Raipur City Circle -1, appropriate action has been taken against six no. of direct hooking cases, supply of nine no. connections have been disconnected which were found using electricity from nearby connections and against two no. cases where new connections were served without payment of previous arrears, lines have been disconnected.

- As regard Rajnandgaon Circle GoCG stated that all the PD connections pointed out by Audit have been physically verified and use of electricity was not found. It is further stated that few connections have been served after following due procedure and recovery of old arrears.

Reply is not acceptable as during joint physical verification of permanently disconnected consumers, it was observed that out of 110 consumers, 10 were using electricity by direct hooking from poles, nine consumers were found using electricity unauthorisedly by taking connection from other consumers, five consumers were provided new connections without payment of previous arrears and connections of

three consumers were found connected though same were disconnected on account of non- payment of energy bills as per records of the Company. Further, during joint physical verification audit results were accepted by the Company.

Further, during exit conference the GoCG stated that instructions have been issued by Company to field offices for necessary action.

#### **6.1.9 Conclusion**

Billing efficiency during 2017-18 to 2021-22 ranged between 79.84 *per cent* and 81.98 *per cent* as against the targeted range of 83.50 to 84 *per cent* fixed by CSERC. The Company did not apply the formulae prescribed by GoI for calculating its collection efficiency. As a result the collection efficiency was incorrectly reported by (-)0.51 *per cent* to 4.65 *per cent*. During 2017-18 to 2021-22, the Company purchased/input 1,26,719.50 MUs at a cost of ₹ 49,471 crore, of which 23,788.15 MUs valuing ₹ 9,283.38 crore were lost during distribution of energy to consumers. Out of the total units lost 3,160.21 MUs were in excess of the norms, which otherwise would have earned a revenue of ₹ 2,157.15 crore to the Company. Further, out of the units sold, the Company could not realise 2,376.58 MUs valuing ₹ 1,591.20 crore during the years 2017-18, 2018-19 and 2020-21.

The main reasons for excessive distribution loss were inability of the Company to expedite metering of DTR, smart metering, non-installation of AMR System and CBs, high incidence of assessed billing and delay in replacement of defective meters which resulted in loss of 1,988.64 MUs energy valuing ₹ 1,353.60 crore. The Company extended undue benefit to consumers by short billing of ₹ 2.65 crore. Under *Krishak Jeevan Jyoti Yojana* the electricity consumption was in excess of the maximum rated capacity of agriculture pump. Consequently, an excess of 213.37 MUs was billed to GoCG over five years and an excess amount of ₹ 145.51 crore was claimed as subsidy under the scheme.

None of the sampled circles achieved the target of 99.66 *per cent* collection efficiency during the period under review. Reasons for non-achievement of the target of collection efficiency were inaction of the Company to disconnect electricity supply of defaulting consumers, lack of effective action as per Dues Recovery Act against disconnected consumers, dues from government departments, non-collection of appropriate security deposit from consumers and lack of effective action for recovery against demand raised during O&M and vigilance checking. The Company had to bear the burden of ₹ 2,163.43 crore due to non-reimbursement of subsidy under KJJY by GoCG towards consumption of electricity by consumers who opted flat rate. The Company availed loan of ₹ 2,097.44 crore from banks/financial institutions during the period 2017-18 to 2021-22 to meet the expenses and paid interest of ₹ 214.77 crore thereon due to delay in release of subsidy by the GoCG. The Company suffered loss of revenue of ₹ 15.74 crore due to incorrect categorisation of consumers and consequent short claim of subsidy from the State Government. The Company not only could not ensure compliance of standing instructions regarding dishonoured cheques resulting in delayed revenue realisation but also did not carry out reconciliation of cash-books and




bank accounts. As a result, amount of ₹ 301.83 crore remained unreconciled, as on 31 March 2022.

#### **6.1.10 Recommendations**

1. *The Company needs to expedite metering of distribution transformers, smart metering, installation of Automatic Meter Reading System and Capacitor Banks, replacement of defective meters and also ensure correct billing to achieve higher billing efficiency and reduce distribution loss.*
2. *The Company needs to fix responsibility for incorrect billing to consumers, non-compliance of standing orders in respect of dishonoured cheques and non-reconciliation of the cash book and bank account timely.*
3. *Appropriate steps need to be taken expeditiously to recover the dues by disconnection of defaulting consumers, vigorous persuasion with the government departments and defaulting consumers for realisation of dues to achieve higher collection efficiency.*

**Raipur**  
The: 11 June 2025

  
(MOHD. FAIZAN NAYYAR)  
Accountant General (Audit)  
Chhattisgarh

**Countersigned**

**New Delhi**  
The: 13 June 2025

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

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## **Appendices**

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**Appendix 1.1**  
(Referred to in para 1.6.1)

**Department-wise break-up of outstanding Inspection Reports and Paragraphs (GSES)**

Department	Number of IRs/Paragraphs pending as of 30 June 2023	
	IRs	Paragraphs
Higher Education	146	557
Technical Education	34	139
School Education	584	2914
Labour Department	24	96
General Administration	67	156
Public Relation	15	37
Parliamentary affairs	8	24
Revenue and Disaster Management Department	84	300
Skill development, Technical Education and Employment Department	105	348
Sports & Youth Welfare	30	74
Panchayat and Rural Development Department	912	5511
Jail	47	136
Home	84	271
Law and Legislative Affairs Department	58	120
Urban Administration & Development Department	181	1698
Housing & Environment	22	118
Culture and Archaeology Department	12	66
Electronics and information Technology Department	3	41
Tourism	7	81
Public Works Department	235	1110
Public Health Engineering Department	138	675
Water Resources Department	575	2850
Agriculture	245	1074
Horticulture	105	732
Veterinary	104	571
Sericulture	66	233
Fishries	41	110
Cooperative Department	53	153
Food, Civil Supplies and Consumer Protection Department	195	955
Medical Education	54	432
Public Health & Family Welfare	419	2631
Rehabilitation	7	23
Social Welfare	107	627
Schedule Tribe (ST) & Schedule Caste (SC) Development Department	147	788
Women and Child Development Department	371	1550
<b>Total</b>	<b>5285</b>	<b>27201</b>

**Appendix 1.2**

*(Referred to in para 1.6.1)*

**Department-wise break-up of outstanding Inspection Reports and Paragraphs  
(PSUs)**

Department	Number of IRs/Paragraphs pending as of 30 June 2023	
	IRs	Paragraphs
Finance Department	4	10
Health and Family Welfare and Medical Education Department	5	77
State Excise Department	4	26
Social Welfare Department	2	9
Home Department	1	5
Agriculture Development, Farmer welfare and Bio-technology Department	5	53
Food, Civil Supplies and Consumer Protection Department	11	41
Urban Administration & Development Department	3	11
Public Works Department	1	9
Mineral Resources Department	5	12
Energy Department	180	697
Commerce and Industries Department	8	94
Forest and Climate Change Department	4	20
Information and Technology	1	7
<b>Total</b>	<b>234</b>	<b>1071</b>

**Appendix 1.3**

(Referred to in para 1.6.5)

**Detail of Units with instances of Record not produced**

Department	Auditee Unit	IR No.	Para No.	Brief of Records not produced to Audit
Urban Administration & Development	Raipur Municipal Corporation	04/2021-22	20	Records related to Motilal Garden, Raipura Lake, ISBT and Illegal colonisers
	Nagar Palika Parishad, Surajpur	10/2021-22	16	PMAY and SBM schemes, Demand and Vehicle registers
	Nagar Panchayat, Jarhi, Surajpur	11/2021-22	13	PMAY and SBM schemes, Demand and Vehicle registers
	Raigarh Municipal Corporation	27/2021-22	1(vi)	Contract Agreement, TS, MB, inspection reports and Correspondence file related to AMRUT mission
	Raigarh Municipal Corporation	27/2021-22	17	NULM, 14 <sup>th</sup> FC, PMAY, Mobile tower files, Cheque book register
	Directorate, UA&DD, Raipur	12/2021-22	12	14 <sup>th</sup> FC, SBM, Gokul City Plan, files and files related to shops and commercial complex
Public Health and family Welfare	District Hospital, Kabirdham	26/2021-22	7	Files related to Purchase and Procurement
	CMHO, Mahasamund	17/2021-22	11	Stock registers, JDS records and CA audit reports
	BMO, Lakhanpur	47/2021-22	5	Cash book and Vouchers related to NHM and JDS
	District Hospital, Dantewada	35/2021-22	7	DMF, NHM scheme records and Medicine stock register, records related to tenders
Women & Child Development	DPO, Ambikapur	87/2021-22	6	Vouchers related to selected month
	DPO, Balodabazar	92/2021-22	9	Vouchers related to selected month
	PO, ICDS, Batauli	88/2021-22	5	Files, Cashbook and Vouchers related to various schemes
Medical Education	Directorate, Medical Education, Raipur	30/2021-22	6	Records related to Grant-in aid to Sickle cell and AYUSH University
Water Resource	EE, E&M Div. Rudri, Dhamtari	06/2021-22	5	Records related to the Sub-divisions of E&M Div. Rudri, Dhamtari
<b>Total</b>	<b>14</b>			

**Appendix-2.1.1**

(Referred to in para 2.1.7.3)

**Statement showing the details of achievement of milestones under AMRUT**

Sl. No.	Function	Milestones to be achieved	Ambikapur	Bhilai	Bilaspur	Durg	Jagdalpur	Korba	Raigarh	Raipur	Rajnandgaon
<b>Reforms for the FY 2015-16</b>											
1	E-Governance	Creation of ULB website.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2		Publication of e-newsletter, Digital India Initiatives.	Partial	Yes	Partial	Partial	Partial	Partial	Partial	Partial	Partial
3		Support Digital India (ducting to be done on PPP mode or by the ULB itself).	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Constitution and professionalization of municipal cadre	Policy for engagement of interns in ULBs and implementation.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
5	Augmenting Double Entry accounting	Complete migration to double entry accounting system and obtaining an audit certificate to the effect from FY 2012-13 onwards.	No	No	No	No	No	No	No	No	No
6		Publication of annual financial statement on website.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
7	Urban Planning and City Development Plans	Preparation of Service Level Improvement Plans, State Annual Action Plans.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
8		Make action plan to progressively increase Green cover in cities to 15% in 5 years.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
9		Develop at least one children garden every year in the AMRUT cities.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
10		Establish a system for maintaining of gardens, playground and recreational areas relying on People Public Private Partnership model.	No	No	Partial	No	No	No	No	No	No
11	Devolution of funds and functions	Ensure transfer of 14th FC devolution to ULBs.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
12		Appointment of State Finance	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

		Commission (SFC) and making decisions.									
13		Transfer of all 18 functions to ULBs.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
14	Review of Building by-laws	Revision of building bye laws periodically.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
15		Create single window clearance for all approvals to give building permissions.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
16	Municipal tax and fees improvement	At least 90% coverage.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
17		At least 90% collection.	Partial	No	No	Partial	No	No	Partial	Partial	No
18		Make a policy to, periodically revise property tax, levy charges and other fees.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
19		Post Demand Collection Book (DCB) of tax details on the website.	No	No	No	No	No	No	No	No	No
20		Achieve full potential of advertisement revenue by making a policy for destination specific potential having dynamic pricing module.	No	No	No	No	No	No	No	No	No
21	Improvement in levy and collection of user charges	Adopt a policy on user charges for individual and institutional assessments in which a differential rate is charged for water use and adequate safeguards are included to take care of the interests of the vulnerable.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
22		Make action plan to reduce water losses to less than 20% and publish on the website.	No	No	No	No	No	No	No	No	No
23		Separate accounts for user charges	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
24		Atleast 90% billing.	No	No	No	No	No	No	No	No	No
25		Atleast 90% collection.	No	No	No	No	No	No	No	No	No
26	Energy and Water audit	Energy (Street lights) and Water Audit (including non-revenue water or losses audit).	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
27		Making STPs and WTPs energy efficient.	No	No	No	No	No	No	No	No	No
28		Optimize energy consumption in street lights by using energy efficient lights and	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial



		increasing reliance on renewable energy.									
Reforms for the FY 2016-17											
29	E-Governance	Coverage with E-MAAS (from the date of hosting the software) • Registration of Birth, Death & Marriage, • Water & Sewerage Charges, • Grievance Redressal, • Property Tax, • Advertisement tax, • Issuance of Licenses, • Building Permissions, • Mutations, • Payroll, • Pension and e-procurement.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
30	Constitution and professionalization of municipal cadre	Establishment of municipal cadre.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
31		Cadre linked training.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
32	Augmenting double entry accounting	Appointment of internal auditor.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
33	Urban Planning and City Development Plans	Make a State Level policy for implementing the parameters given in the National Mission for Sustainable Habitat.	No	No	No	No	No	No	No	No	No
34	Devolution of funds and functions	Implementation of SFC recommendations within timeline.	No	No	No	No	No	No	No	No	No
35	Review of Building by-laws	State to formulate a policy and action plan for having a solar roof top in all buildings having an area greater than 500 square meters and all public buildings.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
36		State to formulate a policy and action plan for having Rainwater harvesting structures in all commercial, public buildings and new buildings on plots of 300 sq. meters and above.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
37	Set-up financial intermediary at state level	Establish and operationalize financial intermediary- pool finance, access external funds, float municipal bonds.	No	No	No	No	No	No	No	No	No

38	Credit Rating	Complete the credit ratings of the ULBs.	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
39	Energy and Water audit	Give incentives for green buildings (e.g. rebate in property tax or charges connected to building permission/development charges).	No	No	No	No	No	No	No	No	No
Reforms for the FY 2017-18											
40	E-Governance	Personnel Staff management.	No	No	No	No	No	No	No	No	No
41		Project management	No	No	No	No	No	No	No	No	No
42	Urban Planning & City Development Plans	Establish Urban Development Authorities.	No	No	No	No	No	No	No	No	No
Reforms for the FY 2018-19											
43	Urban Planning & City Development Plans	Preparation of Master Plan using GIS.	No	No	No	No	No	No	No	No	No

(Source: Information furnished by SUDA and Compiled by Audit)

**Appendix-2.1.2**

(Referred to in para 2.1.7.3)

**Statement showing the details of training provided to functionaries under capacity building**

Sl. No.	Name of Mission city	Sanctioned Strength		Total no. of functionaries identified for training		Training provided under capacity building					Shortfall		
		officials	Elected Representatives	Officials	Elected Representatives	Officials					Elected Representatives	Officials	Elected Representatives
						All three Capsules	Any two Capsule	Only one Capsule	Total number of trainees	Repetition of same Capsule			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10=7+8+9)	(11)	(12)	(13=5-7)	(14=6-12)
1	Ambikapur	113	55	27	48	6	17	18	41	7	40	21	8
2	Bhilai	421	82	112	67	10	27	19	56	17	38	102	29
3	Bilaspur	374	77	55	66	11	20	22	53	11	34	44	32
4	Durg	150	70	33	60	7	19	18	44	11	56	26	4
5	Jagdalpur	69	55	15	48	0	22	21	43	6	29	15	19
6	Korba	476	78	98	67	0	3	76	79	38	61	98	6
7	Raigarh	104	57	35	48	4	13	21	38	6	0	31	48
8	Raipur	591	82	205	70	4	59	45	108	23	42	201	28
9	Rajnandgaon	160	60	52	51	4	20	21	45	8	36	48	15
	Total	2458	616	632	525	46	200	261	507	127	336	586	189

(Source: Information furnished by SUDA and Compiled by Audit)

## Appendix-2.1.3

(Referred to in para 2.1.8.2)

## Statement showing the details of incomplete works executed under AMRUT

(Amount in crore ₹)

Sl. No.	Mission city	Project Name	Contract Sum	Date of Work Order	Scheduled date of Completion	Expenditure incurred	Delay in months up to 31/03/2023
1	Ambikapur	Water Supply Scheme (WSS)	97.24	14/06/2017	14/12/2019	95.84	40
2	Bhilai	WSS Phase II – Distribution Network, HSC and Meter connection	103.95	29/11/2016	28/11/2018	98.35	53
3	Bhilai	WSS Phase II- GIS, SCADA,	8.95	04/10/2019	03/07/2020	4.08	33
4	Bilaspur	WSS Part-I	192.00	04/10/2017	30/04/2020	174.26	35
5	Bilaspur	WSS Part-II	100.45	04/10/2017	04/04/2020	87.12	36
6	Durg	WSS	146.10	31/01/2018	30/07/2020	125.43	32
7	Durg	Constr. of existing 2 Nos. OHSRs	3.44	22/07/2020	21/01/2022	2.60	14
8	Durg	Constr. of existing 4 Nos. OHSRs	8.59	08/01/2020	07/10/2021	6.85	18
9	Durg	Diversion Weir across Pulgaon Nallah	3.54	22/07/2020	21/10/2021	1.70	18
10	Korba	Package IV - PLC-SCADA	7.98	20/09/2019	19/09/2020	3.48	31
11	Raipur	WSS-I	150.79	14/08/2017	14/02/2020	132.77	38
12	Raipur	WSS-II PKG-2 Constructions of OHSRs	2.91	03/09/2019	03/02/2021	2.04	25
13	Raipur	WSS-II Package - 3 OHSRs at "Labhandi & Fundhar"	3.97	31/08/2020	28/02/2022	0.75	13
14	Raipur	WSS- II Package - 4 "Distribution Network"	120.79	08/03/2019	08/08/2020	100.35	32
15	Raipur	WSS- II Package - 5 "Distribution Network "	134.19	08/03/2019	08/08/2020	121.94	32
16	Rajnandgaon	WSS	199.23	13/06/2017	31/12/2019	182.25	40
17	Jagdalpur	WSS work (Terminated)	96.40	15/06/2017	15/12/2019	34.56	-
		WSS Balance work	96.00	01/10/2021	01/04/2023	47.23	--
18	Raipur	Raipur Sewage Master Plan	235.00	17/07/2018	16/01/2021	215.86	27
19	Jagdalpur	Development of Garden at ward-6 Nakshtra Vatika (civil work)	0.56	26/10/2017	25/04/2018	0.16	60
		<b>Total</b>	<b>1712.07</b>			<b>1437.62</b>	

(Source: Information furnished by SUDA and Compiled by Audit)

**Appendix-2.1.4**

(Referred to in para 2.1.8.4)

**Statement showing the difference in cost of PSCP and DI K-7 & K-9 pipe used in Water Supply Scheme**

(Amount in lakh ₹ and rate in per meter)

Sl. No.	ULB	Component	Type of Pipe	Dia in mm	BOQ in meter	As per NIT/SOR				Replacement as per Mission city Korba				Difference in cost of two types of pipes
						Rate	Labour	Total	Amount	Rate	Labour	Total	Amount	
1	Ambikapur	RWPM	K-9	600	4600	9479	139	9618	442.43	5103	258	5361	246.61	195.82
		CWPM	K-9	600	7120	9479	139	9618	684.81	5103	258	5361	381.70	303.11
		Gravity feeder	K-7	600	1200	7310	117	7427	89.12	5103	258	5361	64.33	24.79
2	Bhilai	CWRM	K-9	600	13264	9479	139	9618	1275.73	5103	258	5361	711.08	564.65
		CWRM	K-9	800	2102	15087	209	15296	321.52	7544	346	7890	165.85	155.67
3	Bilaspur	CWGM	K-7	600	9838	7310	117	7427	730.67	5103	258	5361	527.42	203.25
		CWGM	K-7	700	2179	10627	153	10780	234.90	6233	309	6542	142.55	92.35
		CWGM	K-7	800	285	13859	192	14051	40.05	7544	346	7890	22.49	17.56
		CWGM	K-7	1000	3067	20309	285	20594	631.62	13431	434	13865	425.24	206.38
		CWGM	K-7	1100	2733	22009	335	22344	610.66	15202	558	15760	430.72	179.94
		CWPM	K-9	700	100	12301	173	12474	12.47	6233	309	6542	6.54	5.93
		CWPM	K-9	800	100	15087	209	15296	15.30	7544	346	7890	7.89	7.40
		RWPM	K-9	900	100	18443	257	18700	18.70	9346	387	9733	9.73	8.97
4	Jagdalpur	RWRM	K-9	600	2077	9479	139	9618	199.77	5103	258	5361	111.35	88.42
		CWRM	K-9	600	161	9479	139	9618	15.48	5103	258	5361	8.63	6.85
5	Raigarh	RWPM	K-9	750	365	13769	191	13960	50.95	6233	309	6542	23.88	27.07
		CWPM	K-9	600	1145	9479	139	9618	110.13	5103	258	5361	61.38	48.75
		CWPM	K-9	750	124	13769	191	13960	17.31	6233	309	6542	8.11	9.20

6	Raipur	CWRM	K-9	700	116	12301	173	12474	14.47	6233	309	6542	7.59	6.88
		CWRM	K-9	900	78	18443	257	18700	14.59	9346	387	9733	7.59	7.00
7	Rajnandgaon	CWPM	K-9	600	6380	9479	139	9618	613.63	5103	258	5361	342.03	271.60
		RWPM	K-9	600	170	9479	139	9618	16.35	5103	258	5361	9.11	7.24
	Total													2,438.83

(Source: Information furnished by SUDA and Compiled by Audit)

**Note: - 1. Rate of DI pipe has been taken as per 4<sup>th</sup> amendment of PHE SOR dated, 28.01.2016**

**2. Replacement has been calculated for Pre-Stressed Concrete Cylindrical pipe (PSCP) and rates have been taken as per item No. 20.10 of PHE SOR**

**Appendix-2.1.5**

(Referred to in para 2.1.9.2)

**Statement showing the details of tenders floated under AMRUT**

(Amount in crore ₹)

Sl. No.	Name of Mission city	Project Name and Package	Tender no./ date	Tender type	Probable Amount of Contract	Contract Sum/ value of work	Amount of penalty per day (in ₹)/ Rate of penalty in per cent	Maximum imposable Penalty **	Time in which maximum penalty is achieved (in weeks)
<b>Water Supply Scheme</b>									
1	Ambikapur	WSS	16377 16-03-2017	Lumpsum	90.83	97.24	80000	9.08	162
2	Bhilai	Construction of WTP PKG-I	8247 30-06-2016	Lumpsum	16.17	16.80	30000	1.62	77
3	Bhilai	Electro mechanical work PKG-II	27519 03-02-2018	Lumpsum	18.52	16.57	17000	1.85	156
4	Bhilai	OHSR-10 no. PKG-III	8233 30-06-2016	Lumpsum	12.51	25.64	26000	1.25	69
5	Bhilai	Raw and clear water pumping main PKG-IV	8411 04-07-2016	Percentage	40.56	37.68	6 *	2.26	12
6	Bhilai	Distribution Network PKG-V	8196 02-07-2016	Percentage	100.95	103.95	6 *	6.24	12
7	Bhilai	PLC SCADA PKG-VI	47545 28-12-2018	Lumpsum	11.11	8.95	55000	1.11	29
8	Bhilai	Allied Civil works PKG-VII	12443 22-11-2016	Percentage	5.19	5.09	6 *	0.31	12
9	Bhilai	OHSR 2 no. PKG-VIII	41021 04-08-2018	Lumpsum	3.18	5.84	2843	0.32	160
10	Bilaspur	WTP, Raw and clear water Gravity main, PLC SCADA	16301	Lumpsum	181.97	192.00	30000	18.20	867



			14-03-2017						
11	Bilaspur	Distribution Network Part-II	17683 08-05-2017	Percentage	94.46	100.45	6 *	6.03	12
12	Durg	Clear water pumping main, electromechanical distribution network, PLC SCADA	23015 27-10-2017	Lumpsum	129.70	146.10	90000	12.97	206
13	Durg	Construction of 2 OHSR	61842 03-03-2020	Lumpsum	1.98	3.44	30000	0.20	9
14	Durg	Construction of 4 OHSR	57818 18-10-2019	Lumpsum	4.23	8.59	38000	0.42	16
15	Durg	Diversion weir across Pulgaon Nalla	60614 03-02-2020	Lumpsum	2.29	3.53	30000	0.23	11
16	Jagdalpur	WSS	16313 15-03-2017	Lumpsum	107.54	96.40	96100	10.75	160
17	Jagdalpur	WSS (balance work)	77878 07-06-2021	Lumpsum	69.33	96.00	62000	6.63	153
18	Korba	WTP and Intake well PKG-I	8347 30-06-2016	Lumpsum	10.23	12.91	9140	1.02	160
19	Korba	Raw and clear water pumping main and distribution Network PKG-II	8348 30-06-2016	Percentage	123.48	115.51	6 *	6.93	12
20	Korba	OHSR 13 no. PKG-III	8349 30-06-2016	Lumpsum	9.66	13.42	8630	0.97	160
21	Korba	Reform works PKG-V	8350 30-06-2016	Lumpsum	0.86	0.55	770	0.09	160
22	Korba	Allied civil works PKG-VIII	29249 25-02-2018	Percentage	2.97	2.73	6 *	0.16	12
23	Korba	Raw and clear water pumps and sub-station PKG-VI	43312 04-09-2018	Lumpsum	5.33	5.26	6 *	0.32	12

24	Korba	PLC SCADA PKG-IV	50307 07-03-2019	Lumpsum	7.18	7.98	6 *	0.48	12
25	Raigarh	WSS	23003 27-10-2017	Lumpsum	124.61	131.00	111300	12.46	160
26	Raipur	WTP, clear water pumping main, distribution network and PLC-SCADA (Phase-I)	17894 04-05-2017	Lumpsum	162.21	150.79	125000	16.22	185
27	Raipur	OHSR 3 no. (Phase-II) PKG-I	50357 46469 06-10-2018	Lumpsum	4.78	7.97	38000	0.48	18
28	Raipur	OHSR 2 no. (Phase-II) PKG-II	46470 06-10-2018	Lumpsum	2.13	2.91	38000	0.21	8
29	Raipur	Clear water rising main and distribution Network (Phase-II) PKG-IV	46466 06-10-2018	Percentage	97.07	120.79	6 *	7.25	12
30	Raipur	Clear water rising main and distribution Network (Phase-II) PKG-V	46468 06-10-2018	Percentage	112.50	134.19	6 *	8.05	12
31	Raipur	(Phase-I) OHSR (Ram Nagar)	16332 14-03-2017	Lumpsum	2.16	3.27	2000	0.22	155
32	Raipur	(Phase-I) OHSR (Shyam Nagar)	16333 25-03-2017	Lumpsum	2.29	2.22	2000	0.23	164
33	Raipur	OHSR 2 no. (Phase-II) PKG-III	59561 03-01-2020	Lumpsum	2.46	3.97	25000	0.25	14
34	Rajnandgaon	WSS	16215 14-03-2017	Lumpsum	198.98	199.23	180000	19.90	158
<b>Sewerage &amp; Septage Management</b>									
1	Jagdalpur	STP	47520 28-12-2018	Lumpsum	69.58	54.00	6 #	3.24	52
2	Raigarh	STP	46620 28-11-2018	Lumpsum	72.35	57.53	6 #	3.45	52

3	Raipur	STP	24777 05-12-2017	Lumpsum	304.89	235.00	200000	30.49	218
4	Rajnandgaon	STP	23073 03-11-2017	Lumpsum	12.32	12.50	10600	1.11	150

(Source: Information furnished by SUDA and Compiled by Audit)

\* **Rate of penalty is 0.5 per cent per week of value of work/contract sum.**

\*\* **Maximum imposable penalty is 10 per cent of probable amount of contract in lump-sum contracts and six per cent of contract sum in percentage rate tenders.**

# **Rate of penalty has been taken as 0.5 per cent of contract sum for each month of delay.**

**Appendix 3.1.1**  
(Referred to in Para 3.1.8.1)

**Statement showing award of work without completion of land acquisition process leading to non-completion of work**

Sl. No.	Name of Division	Name of project/work	Agmt. No.	Date of NIT	PAC (₹ in crore)	Date of work order	Stipulated time period	Due date of completion	Status of work
1	EE, Kharang WR Dn., Bilaspur	Construction of Earthen Bund from RD 0 m to RD 1050 m with 2 nos of Head Sluice and 1 Nos Waste Weir and Earth work of LBC from RD 1410 m, RBC from RD 0m to RD 960m of main canal and its 6 nos structures of Sonthi Tank Scheme	06DL/2019-20	27.12.2018	2.07	17.08.2019	11 months i/c rainy season	17.07.2020	Incomplete finalized due to delay in completion of LA process.
2	EE, WRD, Janjgir HQ Champa	construction of main canal (15150M)-construction of underground RCC barrel between RD 4965 to 6870 M, RD 7970 M to 806M and RD 13390 M (Total length 3775M) (Sone Diversion scheme)	5DL/2020-21	13.05.2020	12.01	03.12.2020	15 months i/c rainy season	03.03.2022	Incomplete finalized due to non completion of LA process in two villages.
3	EE,WRD. Gariyaband	Construction of 5 Nos. Minor, 02 Sub Minor, 01 Nos. Aqueduct etc. of Amad Diversion Scheme	03/DL2020-21	13.12.2019	1.46	08.02.2021	08 months i/c rainy season	08.10.2021	Work delayed due to Covid-19 pandemic, delay in LA award and improper management of contractor.
4		Earth work of RBC main canal from RD 0 to 6900m and construction of 19 nos structure and earth work of L.B.C main canal from RD 0 M to 4350 M etc. of Amad Diversion Scheme	03/DL2019-20	21.12.2018	7.49	26.08.2019	15 months i/c rainy season	26.11.2020	Work delayed due to Covid-19 pandemic, delay in LA award.
5		Earth work of RBC main canal from RD 6900 to 22200m and construction of 53 nos structure and other work of Amad Diversion Scheme	04/DL2019-20	21.12.2018	8.35	26.08.2019	18 months i/c rainy season	26.02.2021	Work delayed due to Covid-19 pandemic, delay in LA award.
6	EE, WRD, Mahasamund	Earth work from RD 9150 to 18900 m. & Construction of 39 Nos. Structure & 15 Nos. outlets of main canal of Singbahal Tank Scheme	11DL/2016-17	02.08.2016	9.25	02.01.2017	11 months i/c rainy season	02.12.2017	Incomplete finalized due to delay in LA process.
<b>Total</b>					<b>40.63</b>				

(Source: Information provided by the divisional office)

**Appendix 3.1.2**  
(Referred to in Para 3.1.8.6)

**Short/non creation of Irrigation Potential (IP)**

<b>I. Nil/short creation of irrigation potential due to delay in Land Acquisition (LA) process and other technical issues resulted in blockade of fund amounting to ₹ 344.02 crore</b>														
<b>Sl. No.</b>	<b>Phase of sanction by NABARD</b>	<b>Name of the Project</b>	<b>Name of Division</b>	<b>Agmt. No.</b>	<b>Name of work</b>	<b>Date of work order</b>	<b>Due date of completion</b>	<b>Delayed period (till 31 March 2024)</b>	<b>Status of work (June 2024)</b>	<b>Total Exp. of work (₹ In Crore)</b>	<b>Proposed IP (Ha.)</b>	<b>Created IP (Ha.)</b>	<b>Shortage (Ha.)</b>	<b>Reason for short creation of IP</b>
1	XXIV	Amad Diversion Scheme	EE, WRD. Gariyaband	04/DL 2019-20	Earth work of RBC main canal from RD 6900 to 22200m and construction of 53 nos structure.	26.08.2019	26.02.2021	3 Years and 01 Month	Incomplete	6.96	1600	750	850	Work delayed due to Covid-19 pandemic, delay in LA award etc.
2				03/DL 2020-21	Construction of 5 nos Minor , 02 sub minor 01 nos aqueduct and other works.	08.06.2020	08.02.2021	3 years and 01 month	Incomplete	1.09				
3				03/DL 2019-20	Earth work of RBC main canal from RD 0 to 6900m and construction of 19 nos structure and other work.	26.08.2019	26.11.2020	3 Years and 04 Months	Incomplete	7.05				
4	XIV	Khundi Nalla Diversion Scheme	EE WRD, Raigarh	3DL/2013-14	Construction of main canal from 0 to 9.00 km, ulkhar minor 0 to 0.9 etc and 33 no. structures.	16.12.2013	16.11.2014	09 years and 4 months	Incomplete	0.77	300	0	300	Due to non completion of LA process, the work is still incomplete.

5	XXV	Khudmudi tank scheme	EE, WRD, Chhuikhadan	02DL/2019-20	Remodeling and C C lining of Khudmudi tank scheme	02.02.2020	02.01.2021	03 years and 02 months	Incomplete	1.76	254	0	254	Due to slow work progress by contractor
6	XXIV	Ghaurau Tank Scheme	EE, WRD Mahasamund	10 DL/2013-14	Earth work of RBC & LBC Canal & Construction of 25 No. Canal structures	03.10.2013	02.07.2014	9 years and 3 months	Incomplete	1.30	370	270	100	Due to non completion of LA process, the work is still incomplete.
7	XX	Arpa Bhaisajhar project	EE, WR Kota Dn, Bilaspur	07 DL/2013-14	Construction of Apra Bhaisajhar Barrage Project including hydraulic structure	12.09.2013	30.09.2016	7 years and 06 months	Incomplete	317.59	25000	13500	11500	Due to delay in Forest clearance, environment clearance , covid 19 and non completion of LA process
8	XXVI	Bhortola Tank Main Canal	EE ,WRD, Balod	02DL/2020-21	Remodeling and lining of Bhortola Tank Main Canal from RD 0 M to 6760 M	19.06.2020	18.02.2021	03 years and 01 months	Incomplete	2.41	191	148	43	Delay attributable to contractor
9	XXV	Lower maniyari diversion scheme.	EE, WR Kota Dn, Bilaspur	15 DL/ 2019-20	CC lining of main canal RD 0m to 1400m Takhatpur minor RD 0m to 1200 m including construction of 4 Nos VRB & restoration of Weir body etc.	16.03.2020	16.07.2021	2 years and 08 Months	Incomplete	5.09	784	600	184	Covid-19 and both side of canal is paddy and shortage of sand
<b>Total (A)</b>										<b>344.02</b>	<b>28499</b>	<b>15268</b>	<b>13231</b>	

II. Incomplete finalization of work														
1.	XXV	Sonthi Tank Scheme	EE, Kharang WR Dn., Bilaspur	06 DL/2019-20	Construction of Earthen Bund from RD 0 m to to RD 1050 m with 2 nos of Head Sluice and 1 Nos Waste Weir and Earth work of LBC from RD 1410 m, RBC from RD 0m to RD 960m of main canal and its 6 nos structures	17.08.2019	17.07.2020	08 months	Incomplete Final (31.03.2021)	1.05	100	50	50	Incomplete due to delay in completion of LA process and new tender would be invited for completion of remaining work.
2.	XIV	Lathnalla Diversion Scheme	EE, WRD, Raigarh	5DL/2013-14	Construction of Main Canal (0.00 km to 9.99 km) along with 24 Nos. of Structures	04.03.2014	04.09.2015	05 years and 05 months	Incomplete Final (03.02.2021)	12.15	1964	0	1964	Incomplete due to non completion of LA process
3.	XXV	Sone Diversion Scheme	EE, WR Janjgir HQ Dn.Champa	5DL/2020-21	Construction of underground RCC barrel between RD 4965 to 6870 M, RD 7970 M to 8060 M and RD 13390 M to 15170 M (Total length 3775M)	03.12.2020	31.03.2022	No delay	Incomplete Final (03.03.2022)	9.95	2429	0	2429	Head work completed but construction of canal is still incomplete due to non finalization of LA process in two villages.
4.	XXIV	Singbahal Tank Scheme	EE, WRD Mahasamund	11 DL/2016-17	Earth work from RD 9150 to 18900 m. & Construction of 39 Nos. Structure & 15 Nos. outlets of main canal	02.01.2017	01.12.2017	04 months	Incomplete Final (27.04.2018)	7.55	878	600	278	Incomplete due to delay in LA process.



5.	XXIII	Phonk Diversion Scheme	EE, WRD, Kawardha	12 DL/2016-17	C.C lining work of 1 Nos Distrubutary (Moteshra Distributary) and 4 Nos minors, canal structure etc.	11.11.2016	11.10.2017	09 months	Incomplete Final (31.07.2018)	4.29	1706	1440	266	Due to non execution of key components of distributaries by contractor and work was incomplete.
6.	XXIII	Padampur Diversion Scheme	EE, WR Maniyari, Mungeli	12 DL/2017-18	CC lining of main canal from RD 1260 M to RD 5550 M and repair of all structures	14.06.2017	14.05.2018	10 months	Incomplete Final (31.03.2019)	1.01	600	360	240	CC lining work of main canal from RD 1260 M to RD 5550 M was incomplete due to technical issues.
<b>Total (B)</b>										<b>36.00</b>	<b>8277</b>	<b>2450</b>	<b>5827</b>	
<b>III. Nil/short creation of IP even after completion of the work</b>														
1.	XIV	Kalhamar Diversion scheme	EE, WRD Division, Pendra Road	05 DL/2008-09	Construction of concrete weir, providing and fixing of scouring sluice and canal sluice gate.	19.04.2008	19.02.2009	03 months	Completed (03.05.2009)	2.06	262	0	262	Head work completed but canal work was not completed due to non completion of detailed survey of canal.

2.	XVI	Rehar Anicut/Diversion Scheme	EE, WRD, Surajpur	18 DL/2009-10	Construction of Rehar Anicut/Diversion Scheme	23.12.2009	23.09.2011	6 years and 06 Months	completed (27.03.2018)	28.02	1250	0	1250	Head work completed. As per the survey report, command area was not available in both side of canal.
3.	XXIII	Balodabazar Branch Canal	EE, WM Dn. No.2, Baloda Bazar	22 DL/2018-19	Remodeling & CC lining Dy No. 3, 7 & 9 from Baloda bazar Branch Canal including construction of 77 Nos. Canal Str. & control room at Chuchrungpur.	21.12.2018	21.12.2019	02 years and 3 months	Completed (24.03.2022)	10.04	441	142	299	Due to land acquired by other agency for mining purpose.
<b>Total (C)</b>										<b>40.12</b>	<b>1953</b>	<b>142</b>	<b>1811</b>	
<b>Grand Total (A+B+C)</b>										<b>420.14</b>	<b>38729</b>	<b>17860</b>	<b>20869</b>	

(Source: Information provided by the divisional office)

**Appendix- 3.2.1**  
(Referred to in Para 3.2.6.1)

**Statement showing Intervention wise target approved in State Action Plan (Rice)**

(₹ in crore)

Sl.Nn.	Intervention	Targets approved by GoI in 2017-18		Targets approved by GoI in 2018-19		Targets approved by GoI in 2019-20		Targets approved by GoI in 2020-21		Percentage increase/ decrease in physical target
		Physical	Financial	Physical	Financial	Physical	Financial	Physical	Financial	
1	Cluster Demonstration (in ha.)	49136	44.42	25205	26.53	28679	31.58	24159	27.54	(-)51
2	Production of Seeds (in qtls.)	43525	5.55	32260	3.32	18300	3.95	17210	3.44	(-)60
3	Distribution of seeds (in qtls.)	91050	11.11	55855	6.63	31480	7.89	29284	6.88	(-)68
4	Nutrient Management (in ha.)	127550	5.55	80653	3.31	98560	3.95	86040	3.44	(-)33
5	Integrated Pest Mgt (in ha.)	88840	4.44	56787	2.65	63168	3.16	55072	2.75	(-)38
6	Assets Building (in nos.)	58492	21.01	40577	9.95	19955	11.84	10798	10.33	(-)82
7	Site Specific Activities (in nos.)	71	11.13	65	9.95	77	11.84	67	10.33	(-)6
8	Marketing (in nos.)	36	5.55	0	2.30	94	3.95	122	3.44	239
9	TRG Cropping System (in nos.)	793	1.11	474	0.66	564	0.79	492	0.69	(-)38
<b>Grand Total</b>			<b>109.87</b>		<b>65.30</b>		<b>78.95</b>		<b>68.84</b>	

(Source: Information provided by the department)

**Appendix- 3.2.2**  
(Referred to in Para 3.2.7.1)

**Statement showing target and achievement of Demonstrations in the State**

(Area in Hectares)

Year	Direct Seeded		Line Transplanting		SRI		Stress Tolerant		Hybrid		Cropping System		Total Target	Total Achievement
	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement		
2017-18	1000	1000	1000	1000	2000	2000	15000	15000	15000	15000	15136	15136	49136	49136
2018-19	700	700	700	700	1400	1400	2100	2100	13900	13900	6405	6405	25205	25205
2019-20	500	500	500	500	2000	2000	9500	9400	6556	6556	9623	9623	28679	28579
2020-21	999	1000	1000	1000	3500	3500	4000	4000	5000	5000	9658	9659	24157	24159
<b>Total</b>	<b>3199</b>	<b>3200</b>	<b>3200</b>	<b>3200</b>	<b>8900</b>	<b>8900</b>	<b>30600</b>	<b>30500</b>	<b>40456</b>	<b>40456</b>	<b>40822</b>	<b>40823</b>	<b>127177</b>	<b>127079</b>

(Source: Information provided by the department)

**Appendix- 3.2.3**

*(Referred to in Para 3.2.7.1(iii))*

**Statement showing target and achievement of cropping system in selected district**

*(Area in Hectares)*

Name of the District	Year	Cropping System	
		Area	Percentage
Jagdalpur	2017-18	1800	31.58
	2018-19	1400	37.84
	2019-20	1400	37.84
	2020-21	--	--
Dhamtari	2017-18	700	21.88
	2018-19	100	8
	2019-20	200	25
	2020-21	559	25.89
Kanker	2017-18	1800	31.03
	2018-19	1000	34.48
	2019-20	1300	33.71
	2020-21	800	34.78
Kondagaon	2017-18	1900	35.85
	2018-19	1000	35.71
	2019-20	1000	34.48
	2020-21	1000	43.48
Balrampur	2017-18	1200	33.33
	2018-19	305	15.21
	2019-20	400	17.39
	2020-21	1000	45.45
Durg	2017-18	300	17.65
	2018-19	100	12.5
	2019-20	200	50
	2020-21	600	46.15
Surajpur	2017-18	1200	32.43
	2018-19	100	5.56
	2019-20	300	27.27
	2020-21	300	27.27
Balod	2017-18	1000	27.03
	2018-19	200	21.05
	2019-20	100	25
	2020-21	200	15.38

*(Source: Information provided by the department and complied by the audit)*

**Appendix- 3.2.4**

(Referred to in Para 3.2.7.3(ii))

**Statement showing target and achievement of distribution of agricultural implements in the State**

Year	Asset	Amount per unit (In ₹)	Target		Achievement	
			Physical (in Nos.)	Finance (₹ in crore)	Physical (in Nos.)	Finance (₹ in crore)
2017-18	<b>A. Power operated Equipment</b>					
	Seed Drills	15000	130	0.19	0	0
	Rotavater	35000	600	2.10	0	0
	Self propelled paddy transplanter	75000	50	0.38	0	0
	Power knap sack sprayer	3000	3000	0.90	20	0.01
	Power weeder	15000	297	0.45	0	0
	Paddy thresher	40000	200	0.80	13	0.05
	Multi crop thresher	40000	200	0.80	3	0
	Power tiller (General)	60000	210	1.26	0	0
	Power tiller(SC/ST)	75000	115	0.86	0	0
	Reaper for General Farmer	50000	120	0.60	0	0
	Reaper For SC/ST Farmer	63000	100	0.63	0	0
	MB Plough For General farmer	35000	50	0.18	0	0
	MB Plough for SC/ST Farmer	44000	20	0.08	0	0
	Leveler Blade for General farmer	35000	40	0.14	0	0
	Leveler Blade for SC/ST farmer	44000	20	0.09	0	0
	Power weeders for General farmer	12000	30	0.03	0	0
	Power Weeders for SC/ST farmer	15000	10	0.02	0	0
	<b>Total (A)</b>		<b>5192</b>	<b>9.51</b>	<b>36</b>	<b>0.06</b>
	<b>B. Manual Equipment</b>					
	Conoweeder	600	25000	1.50	47380	2.84
	Manual sprayers	600	25000	1.50	47222	2.83
	<b>Total (B)</b>		<b>50000</b>	<b>3.00</b>	<b>94602</b>	<b>5.67</b>
2018-19	<b>A. Power operated Equipment</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total(A)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>B. Manual Equipment</b>					
	Conoweederfor small and marginal farmers	600	2800	0.17	800	0
	Conoweeder for other farmers	500	10000	0.50	2300	0
	Manual/power/knap sack	50per cent or	3000	0.18	34340	2.18

	small,marginal,women farmers	₹ 600				
	Manual power/knap sack for other farmers	40 per cent or ₹ 500	2000	0.10	550	0.01
	<b>Total (B)</b>		<b>17800</b>	<b>0.95</b>	<b>37990</b>	<b>2.19</b>
<b>2019-20</b>	<b>A. Power operated Equipment</b>					
	Power Knap sack sprayer		872	0.85	872	0.73
	<b>Total(A)</b>		<b>872</b>	<b>0.85</b>	<b>872</b>	<b>0.73</b>
	<b>B. Manual Equipment</b>					
	Conoweeder	50 per cent or ₹1200	5000	0.60	4800	0.6
	Manual knap sack sprayer		2750	0.18	2750	0.14
	<b>Total(B)</b>		<b>7750</b>	<b>0.78</b>	<b>7550</b>	<b>0.74</b>
<b>2020-21</b>	<b>A. Power operated Equipment</b>					
	Power operated Weeder (all Type)		36	0.15	1	0
	Power operated PP Equipment		455	0.42	228	0.09
	Multi Crop Thresher		8	0.03	2	0
	Paddy Thresher		4	0.04	0	0
	<b>Total(A)</b>		<b>503</b>	<b>0.64</b>	<b>231</b>	<b>0.09</b>
	<b>B. Manual Equipment</b>					
	Conoweeder for SC/ST, Small and Marginal, Women farmers	50 per cent or ₹1200	400	0.05	133	0.01
	Conoweeder for other farmers	40 per cent or ₹1000	395	0.04	50	0
	Manual sprayer/knap sack sprayer for small marginal farmers	50 per cent or ₹ 750	1500	0.22	1542	0.10
	Manual sprayer/knap sack sprayer	40 per cent or ₹600	1500	0.09	600	0.03
	<b>Total(B)</b>		<b>3795</b>	<b>0.40</b>	<b>2325</b>	<b>0.14</b>

*(Source: Information provided by the department)*

**Appendix- 3.2.5***(Referred to in Para 3.2.9.1)***Statement showing status of productivity under the scheme in BGREI Districts***(in Kg/Hectare)*

Sl. No	Name of the district	Rice				Percentage increase/decrease	Wheat				Percentage increase/Decrease
		2017-18	2018-19	2019-20	2020-21		2017-18	2018-19	2019-20	2020-21	
1	Gariyaband	1775	1855	2361	2182	22.93	1418	1747	1293	2135	50.56
2	Mahasamund	1933	1431	1705	1721	(-)10.97	1650	1928	1204	1684	2.06
3	Dhamtari	3047	2943	3567	3070	0.75	1367	1686	1238	1592	16.46
4	Durg	1899	2534	2845	2503	31.81	981	1297	886	1468	49.64
5	Balod	1927	1941	2333	3368	74.78	974	1154	702	1142	17.25
6	Bemetara	1428	1591	1795	2536	77.59	1037	1162	789	1446	39.44
7	Janjgir	3778	2845	3319	3172	(-)16.04	1728	2135	1451	2390	38.31
8	Sarguja	1929	1398	1593	1789	(-)7.26	1447	1756	1198	2325	60.68
9	Surajpur	1839	1717	1466	1804	(-)1.90	1433	1735	1272	1770	23.52
10	Balrampur	2000	1651	1737	2058	2.90	1750	1930	1313	1747	(-)0.17
11	Jagdalpur	1731	1780	2062	1797	3.81	1867	2254	1619	2160	15.69
12	Kondagaon	1489	1484	1680	1482	(-)0.47	1837	2333	1722	1945	5.88
13	Narayanpur	1152	1126	611	1410	22.40	2250	2730	1534	3003	33.47
14	Kanker	1724	1602	2224	2159	25.23	1450	1925	1262	1660	14.48

*(Source: Information provided by the department and compiled by the Audit)*



### Appendix-3.3.1

(Referred to in para 3.3.7.2)

#### Details of outstanding temporary advances as of March 2022

(Amount in ₹)

S. No.	Name of Office	Outstanding temporary advances					Amount recovered after Audit	Pending temporary advances
		Prior to 2019-20	2019-20	2020-21	2021-22	Total		
1	DDH Bastar	44,100	-	26,53,245	35,839	27,33,184	3,71,379	23,61,805
2	DDH Bilaspur	15,17,436	-	-	-	15,17,436	15,17,436	-
3	DDH Durg	-	35,000	-	2,98,126	3,33,126	3,33,126	-
4	DDH Sarguja	1,50,078	-	6,60,000	46,74,018	54,84,096	32,71,991	22,12,105
5	ADH Balod	-	1,59,900	7,30,360	8,47,068	17,37,328	15,45,675	1,91,653
6	ADH Balouda Bazar	10,000	-	7,56,220	13,22,190	20,88,410	20,88,410	-
7	ADH Balrampur	71,09,128	7,16,140	5,26,713	29,12,118	1,12,64,099	94,11,695	18,52,404
8	ADH Jashpur	3,22,514	50,000	11,44,300	66,07,433	81,24,247	65,55,501	15,68,746
9	ADH Kondagaon	21,93,461	10,000	17,06,956	7,91,399	47,01,816	12,14,985	34,86,831
10	ADH Korea	6,71,667	56,971	4,69,028	6,06,247	18,03,913	12,64,106	5,39,807
11	ADH Mungeli	-	-	80,000	2,61,076	3,41,076	3,41,076	-
12	ADH Raigarh	14,10,650	2,21,476	2,89,090	37,04,897	56,26,113	51,28,711	4,97,402
13	ADH Rajnandgaon	-	-	2,88,976	-	2,88,976	10,216	2,78,760
14	ADH Surajpur	15,17,007	1,00,000	-	59,69,395	75,86,402	18,35,159	57,51,243
<b>Grand Total</b>		<b>1,49,46,041</b>	<b>13,49,487</b>	<b>93,04,888</b>	<b>2,80,29,806</b>	<b>5,36,30,222</b>	<b>3,48,89,466</b>	<b>1,87,40,756</b>

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

### Appendix-3.3.2

(Referred to in para 3.3.8.3)

#### Expenditure towards subsidy for construction of shade net

(₹ in crore)

S. No.	Name of Office	Number of shade net built	Expenditure incurred
1	DDH Durg	25	3.36
2	DDH Raipur	34	4.36
3	ADH Balod	39	2.91
4	ADH Bemetara	25	3.09
5	ADH Korba	27	2.58
6	ADH Mungeli	18	1.61
7	ADH Rajnandgaon	40	3.07
<b>Total Selected district</b>		<b>208</b>	<b>20.98</b>

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

**Appendix- 3.3.3***(Referred to in para 3.3.8.3)***Statement showing excess payment of subsidy on Shade net house***(amount in ₹)*

Sr. No.	Beneficiary	District	Constructed area (in Sqm)			Excess payment to firm (at the rate of ₹ 710/sqm)	Excess Subsidy paid
			As per records	As per Physical verification	Less construction		
1	2	3	4	5	6=(4-5)	7	8
1	A	Bemetara	2000	1350	650	4,61,500	2,30,750
2	B	Bemetara	4000	3250	750	5,32,500	2,66,250
3	C	Bemetara	4000	3150	850	6,03,500	3,01,750
4	D	Mungeli	4000	3300	700	4,97,000	2,48,500
5	E	Raipur	4000	3300	700	4,97,000	2,48,500
6	F	Raipur	4000	3300	700	4,97,000	2,48,500
7	G	Raipur	4000	3300	700	4,97,000	2,48,500
8	H	Raipur	4000	3075	925	6,56,750	3,28,375
9	I	Raipur	4000	1575	2425	17,21,750	8,60,875
	<b>Total</b>		<b>34000</b>	<b>25600</b>	<b>8400</b>	<b>59,64,000</b>	<b>29,82,000</b>

*(Source: Information provided by Department and compiled by audit)*

**Appendix- 3.3.4**

*(Referred to in para 3.3.8.5)*

**Statement showing subsidy paid for low-cost Preservation Unit**

*(₹ in Lakh)*

Sl. No.	Name of Office	Number of preservation units distributed	Unit cost as per norms	Expenditure incurred by farmer (at the rate of ₹ 1.00 lakh/unit)	Subsidy paid by department (₹ in lakh)	Actual subsidy payable at the rate of actual cost of solar dryer i.e 38,000/unit	Excess subsidy paid
1	DDH Durg	75	150	75	75	14.25	60.75
2	DDH Raipur	45	90	45	45	8.55	36.45
3	ADH Balod	20	40	20	20	3.80	16.20
4	ADH Bemetara	100	200	100	100	19.00	81.00
5	ADH Korba	145	290	145	145	27.55	117.45
6	ADH Mungeli	45	90	45	45	8.55	36.45
7	ADH Rajnandgaon	50	100	50	50	9.50	40.50
<b>Total</b>		<b>480</b>	<b>960</b>	<b>480</b>	<b>480</b>	<b>91.20</b>	<b>388.80</b>

*(Source: Information provided by Department and compiled by audit)*

**Appendix 3.4.1***(Referred to in Para 3.4.7.3(b))***Statement showing cases of training to one trainee in two different/same courses simultaneously***(₹ in lakh)*

Sl. No	Beneficiary	Father Name	Course	ABN	Training Start Date	End Date	Irregular drawal
1	A1	B1	Housekeeper	0604P004HOS704170200080317	14-01-2017	22-03-2017	0
	A1	B1	Front office cum receptionist	0604P004HOS610170500080317	20-01-2017	27-03-2017	0.22
2	A2	B2	Front office cum receptionist	0604P004HOS610160100080117	02-11-2016	07-01-2017	0.22
	A2	B2	Housekeeper	0604P004HOS704160900110117	05-11-2016	09-01-2017	0
3	A3	B3	Assistant Fire Operator	0604P004FRS101161400301216	07-11-2016	27-12-2016	0.14
	A3	B3	Assistant Fire Operator	0604P004FRS101161000211216	02-11-2016	22-12-2016	0
4	A4	B4	Front office cum receptionist	0604P004HOS610170200330317	14-01-2017	22-03-2017	0.22
	A4	B4	Front office cum receptionist	0604P004HOS610170500080317	20-01-2017	27-03-2017	0
5	A5	B5	Assistant Fire Operator	0604P004FRS101160100010117	02-11-2016	23-12-2016	0
	A5	B5	Assistant Fire Operator	0604P004FRS101161500301216	07-11-2016	27-12-2016	0.14
6	A6	B6	Assistant Fire Operator	0604P004FRS101170700010317	07-02-2017	29-03-2017	0
	A6	B6	Front office cum receptionist	0604P004HOS610171300080317	06-02-2017	12-04-2017	0.22
7	A7	B7	Front office cum receptionist	0604P004HOS610160100080117	02-11-2016	07-01-2017	0.22
	A7	B7	Assistant Fire Operator	0604P004FRS101160900211216	02-11-2016	22-12-2016	0
8	A8	B8	Front office cum receptionist	0604P004HOS610170500080317	20-01-2017	27-03-2017	0.22
	A8	B8	Assistant Fire Operator	0604P004FRS101170800010317	07-02-2017	29-03-2017	0
9	A9	B9	Front office cum receptionist	0604P004HOS610170200330317	14-01-2017	22-03-2017	0.22
	A9	B9	Front office cum receptionist	0604P004HOS610170900080317	20-01-2017	27-03-2017	0
10	A10	B10	Front office cum receptionist	0604P004HOS610180100301018	09-08-2018	23-10-2018	0.24
	A10	B10	Assistant Fire Operator	0604P004FRS101180800601118	20-09-2018	17-11-2018	0
11	A11	B11	Assistant Fire Operator	0604P004FRS101170600010317	07-02-2017	29-03-2017	0.14

	A11	B11	Assistant Fire Operator	0604P004FRS10 1161900210217	05-01-2017	17-02-2017	0
12	A12	B12	Front office cum receptionist	0604P004HOS61 0170500080317	20-01-2017	27-03-2017	0.22
	A12	B12	Assistant Fire Operator	0604P004FRS10 1170700010317	07-02-2017	29-03-2017	0
13	A13	B13	Assistant Fire Operator	0604P004FRS10 1180100370218	09-01-2018	08-03-2018	0.14
	A13	B13	Assistant Fire Operator	0604P004FRS10 1180200260318	23-01-2018	22-03-2018	0
14	A14	B14	Front office cum receptionist	0604P004HOS61 0170400080317	20-01-2017	27-03-2017	0.22
	A14	B14	Assistant Fire Operator	0604P004FRS10 1170800010317	07-02-2017	29-03-2017	0
15	A15	B15	Assistant Fire Operator	0604P004FRS10 1160100010117	02-11-2016	23-12-2016	0.14
	A15	B15	Assistant Fire Operator	0604P004FRS10 1161300011216	05-11-2016	25-12-2016	0
16	A16	B16	Assistant Fire Operator	0604P004FRS10 1161200011216	02-11-2016	22-12-2016	0
	A16	B16	Assistant Fire Operator	0604P004FRS10 1161300011216	05-11-2016	25-12-2016	0.14
17	A17	B17	Assistant Fire Operator	0604P004FRS10 1170300010317	07-02-2017	29-03-2017	0
	A17	B17	Front office cum receptionist	0604P004HOS61 0170700080317	20-01-2017	27-03-2017	0.22
18	A18	B18	Assistant Fire Operator	0604P004FRS10 1170100010317	07-02-2017	29-03-2017	0.14
	A18	B18	Assistant Fire Operator	0604P004FRS10 1161800010217	05-01-2017	17-02-2017	0
19	A19	B19	Assistant Fire Operator	0604P004FRS10 1170800010317	07-02-2017	29-03-2017	0
	A19	B19	Front office cum receptionist	0604P004HOS61 0171400330317	06-02-2017	12-04-2017	0.22
20	A20	B20	Front office cum receptionist	0604P004HOS61 0170200330317	14-01-2017	22-03-2017	0.22
	A20	B20	Assistant Fire Operator	0604P004FRS10 1162300010217	05-01-2017	17-02-2017	0
21	A21	B21	Front office cum receptionist	0604P004HOS61 0170100330317	14/01/2017	22/03/2017	0.22
	A21	B21	Housekeeper	0604P004HOS70 4160200080117	11-02-2016	01-07-2017	0
22	A22	B22	Front office cum receptionist	0604P004HOS61 0171200080317	24/01/2017	30/03/2017	0.22
	A22	B22	Front office cum receptionist	0604P004HOS61 0170200330317	14/01/2017	22/03/2017	0
23	A23	B23	Front office cum receptionist	0604P004HOS61 0170500080317	20/01/2017	27/03/2017	0.22

	A23	B23	Assistant Fire Operator	0604P004FRS10 1170400010317	07-02-2017	29/03/2017	0
24	A24	B24	Front office cum receptionist	0604P004HOS61 0171100080317	24-01-2017	30-03-2017	0
	A24	B24	Front office cum receptionist	0604P004HOS61 0172200690218	15-12-2017	28-02-2018	0.23
25	A25	B25	Assistant Fire Operator	0604P004FRS10 1172200010817	27-06-2017	16-08-2017	0
	A25	B25	Assistant Fire Operator	0604P004FRS10 1172500290118	06-12-2017	02-02-2018	0.14
26	A26	B26	Assistant Fire Operator	0604P004FRS10 1172000370717	15-06-2017	05-08-2017	0
	A26	B26	Assistant Fire Operator	0604P004FRS10 1172800220118	19-12-2017	15-02-2018	0.14
27	A27	B27	Assistant Fire Operator	0604P004FRS10 1160400301216	02-11-2016	22-12-2016	0
	A27	B27	Assistant Fire Operator	0604P004FRS10 1172200010817	27-06-2017	16-08-2017	0.14
28	A28	B28	Assistant Fire Operator	0604P004FRS10 1160400301216	02-11-2016	22-12-2016	0
	A28	B28	Assistant Fire Operator	0604P004FRS10 1180700470918	31-07-2018	27-09-2018	0.15
29	A29	B29	Assistant Fire Operator	0604P004FRS10 1160400301216	11-02-2016	22/12/2016	0
	A29	B29	Assistant Fire Operator	0604P004FRS10 1161800010217	01-05-2017	17/02/2017	0.14
30	A30	B30	Front office cum receptionist	0604P004HOS61 0171800060218	12-06-2017	19/02/2018	0
	A30	B30	Front office cum receptionist	0604P004HOS61 0180100301018	08-09-2018	23/10/2018	0.24
<b>Total</b>							<b>5.7</b>

(Source: Data furnished by DSDA, Jashpur and compiled by Audit)

### Appendix 3.4.2

(Referred to in Para 3.4.8.1)

#### Details of unutilised amount lying with Government VTPs

(₹ in lakh)

Name of the District	Sl. No.	Name of the VTP	Training cost issued	Total Expenditure incurred	Amount lying with VTPs
Balodabazar	1	Government ITI, Kasdol	18.08	5.19	12.89
	2	Joint Director, Pisciculture	8.11	1.31	6.80
	3	Agriculture department	11.85	10.67	1.18
	4	Government ITI, Hatbandh	11.06	3.37	7.69
	5	Government ITI, Simga	0.34	0.00	0.34
	6	AD, Horticulture	15.78	13.58	2.20
Bilaspur	7	Government ITI, Mastoori	52.57	49.83	2.74
	8	EE, RES, Bilaspur (Bilaspur, Kota, Mastoori, Gourella, Pendra, Marawahi)	50.89	32.80	18.09
	9	Model ITI Koni	2.77	2.12	0.65
	10	Central Jail, Bilaspur	26.81	12.81	14.00
Korba	11	Jila Jail, Korba	11.25	3.67	7.58
	12	Sub-Jail, Katghora	25.95	23.78	2.17
Surajpur	13	EE, RES, Dn. Surajpur	61.22	21.04	40.18
	14	TS, ITI, Pratappur	13.03	9.96	3.07
	15	District Jail Surajpur	30.79	30.37	0.42
Ambikapur	16	Central Jail, Ambikapur	17.48	14.81	2.67
Raipur	17	Central Jail, Raipur	89.74	41.01	48.73
Kanker	18	District Jail, Kanker	19.98	18.45	1.53
Jashpur	19	District Jail, Jashpur	40.11	39.89	0.22
Balrampur	20	Skill Development Centre	93.39	77.04	16.35
Jashpur	21	DD, Veterinary Services	24.96	21.95	3.01
	22	DPO, ICDS Jashpur	10.71	0.33	10.38
	23	TS, Govt. ITI, Tapkara	9.38	8.86	0.52
	24	TRG, Govt. ITI, Kunkuri	11.52	5.98	5.54
	25	AD, Sericulture, Jashpur	45.41	30.69	14.72
	26	DFO, Jashpur	50.32	39.09	11.23
	27	EE, PHE, Jashpur	29.88	27.54	2.34
	28	DD, Agriculture, Jashpur	47.73	46.98	0.75
	29	Govt. Polytechnic, Jashpur	16.76	16.51	0.25
<b>Total</b>			<b>847.87</b>	<b>609.63</b>	<b>238.24</b>

(Source: Data furnished by Government VTPs)

**Appendix-3.5.1***(Referred to in Para 3.5.11.1)***Details of RDF (Without Plantation Work) done during 2019-22 by the selected divisions**

Sl. No.	Division Name	Period of Working Plan	Year	No. of compartments	Area (in ha.)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)
1	Korba	2011-12 to 2020-21	2019-20	18	969.441	173.90	173.89
			2020-21	25	867.971	153.70	153.50
			2021-22	20	1027.721	184.36	184.29
			<b>Total</b>	<b>63</b>	<b>2865.133</b>	<b>511.96</b>	<b>511.68</b>
2	Jashpur	2020-21 to 2029-30	2019-20	0	0.000	0.00	0.00
			2020-21	0	0.000	0.00	0.00
			2021-22 (I)	102	3501.442	628.10	512.18
			2021-22 (II)	103	3453.830	619.56	483.97
			<b>Total</b>	<b>205</b>	<b>6955.272</b>	<b>1247.66</b>	<b>996.15</b>
3	Mahasamund	2011-12 to 2020-21	2019-20	11	343.560	61.63	36.85
			2020-21	5	169.880	30.47	23.38
			2021-22	33	1368.010	245.39	120.11
			<b>Total</b>	<b>49</b>	<b>1881.450</b>	<b>337.49</b>	<b>180.34</b>
4	Balodabazar	2011-12 to 2020-21	2019-20	18	1296.540	210.89	210.11
			2020-21	17	1310.510	228.61	229.31
			2021-22	16	1008.720	177.19	177.20
			<b>Total</b>	<b>51</b>	<b>3615.770</b>	<b>616.69</b>	<b>616.62</b>
5	Bastar	2019-20 to 2028-29	2019-20	91	4841.800	868.54	868.45
			2020-21	102	5428.356	973.76	973.75
			2021-22	101	5271.457	945.62	945.35
			<b>Total</b>	<b>294</b>	<b>15541.613</b>	<b>2787.92</b>	<b>2787.55</b>
6	Rajnandgaon	2020-21 to 2029-30	2019-20	19	1243.190	223.01	223.01
			2020-21	0	0.000	0.00	0.00
			2021-22	50	3525.340	632.39	632.05
			<b>Total</b>	<b>69</b>	<b>4768.530</b>	<b>855.40</b>	<b>855.06</b>
7	Bijapur	2011-12 to 2020-21	2019-20	35	5885.238	908.56	908.39
			2020-21	32	5791.188	937.72	937.61
			2021-22	37	7247.295	1230.85	1230.73
			<b>Total</b>	<b>104</b>	<b>18923.721</b>	<b>3077.13</b>	<b>3076.73</b>
8	South Kondagaon	2019-20 to 2028-29	2019-20	5	179.560	32.21	32.20
			2020-21	10	366.800	65.80	65.79
			2021-22	6	243.509	43.68	43.67
			<b>Total</b>	<b>21</b>	<b>789.869</b>	<b>141.69</b>	<b>141.66</b>
9	Marwahi	2012-13 to	2019-20	7	502.631	90.17	89.40



		2021-22	2020-21	5	530.503	95.16	95.16
			2021-22	10	728.469	130.68	67.09
			Total	22	1761.603	316.01	251.65
10	Koriya	2018-19 to 2027-28	2019-20	27	1199.970	215.26	222.80
			2020-21	29	1247.090	223.71	212.42
			2021-22	27	1573.920	282.34	288.22
			Total	83	4020.98	721.31	723.44
11	Surajpur	2020-21 to 2029-30	2019-20	37	3171.514	568.91	563.62
			2020-21	44	4116.510	738.44	735.75
			2021-22	45	3172.910	396.86	395.13
			Total	126	10460.934	1704.21	1694.50
12	Balrampur	2018-19 to 2027-28	2019-20	90	6867.917	1232.00	1231.97
			2020-21	65	6817.930	1223.03	1223.03
			2021-22	70	4664.120	836.66	836.66
			Total	225	18349.967	3291.69	3291.66
Grand Total				1312	89934.842	15609.16	15127.04

*(Source: Information provided by department)*

**Appendix-3.5.2**  
(Referred to in Para 3.5.11.1)

**Detail of Irregular expenditure due to RDF work carried out on Blank area**

Sl. No.	Treatment Year	Compartment No.	Coupe Number	Total Area of the compartment of the coupe (in ha.)	Treatment Area taken by the division (in ha.)	Blank area of the compartment of the coupe (in ha.)	Understocked area of the compartment of the coupe (in ha.)	Blank Area where RDF without plantation work carried out (in ha.)	Allotment (in lakh)	Expenditure (in lakh)	Irregular expenditure on RDF treatment work (in lakh)
KORBA DIVISION											
1	2019-20	985	IX	77.99	40.80	40.80	0.00	40.80	9.19	9.18	9.18
2		1238	IX	89.65	64.53	41.34	23.18	41.34	14.54	14.53	9.31
3		1243	IX	48.77	38.54	21.62	16.92	21.62	8.68	8.68	4.87
4		1224	IX	100.29	82.02	19.61	62.42	19.61	18.48	18.47	4.41
5		1123	IX	128.63	37.71	22.16	15.55	22.16	8.50	8.49	4.99
6		1150	IX	123.78	47.10	25.83	21.27	25.83	10.61	10.61	5.82
7		1151	IX	81.99	33.13	16.81	16.32	16.81	7.46	7.46	3.78
8		1478	IX	91.04	75.85	75.29	0.00	75.85	17.09	17.09	17.09
9		1346, 1347 & 1348	IX	45.18	40.27	10.76	29.52	10.75	9.07	9.06	2.42
Total				787.34	459.95	274.22	185.18	274.77	103.62	103.57	61.87
10	2020-21	1420	X	43.21	31.26	24.51	6.75	24.51	6.61	6.17	4.84
11		1151	X	76.63	37.91	15.74	22.17	15.74	8.01	7.48	3.10
12		OA 1396 & 1105	X	79.63	48.65	32.74	15.91	32.74	10.28	9.60	6.46
13		1238	X	87.75	47.04	42.36	14.68	32.36	9.94	9.17	6.31
14		1142	X	83.35	19.11	19.11	0.00	19.11	4.04	3.77	3.77
Total				370.57	183.97	134.45	59.52	124.45	38.88	36.19	24.48
15	2021-22	OA 1294, 1297, 1299	I	66.15	60.96	40.21	20.76	40.21	11.48	10.94	7.22

		& 1301									
16		OA 1281 & 1512	I	86.69	59.91	59.91	0.00	59.91	11.29	10.74	10.74
17		OA 1178 & 1179	I	99.22	56.33	57.06	29.27	27.06	10.61	10.10	4.85
18		OA 1403, 1399, 1400, 1401, 1402 & 1107	I	56.23	49.42	42.77	6.66	42.77	9.31	8.86	7.67
19		OA 1371,1374, 1380 and 1381	I	56.41	56.41	42.30	14.12	42.30	10.63	10.12	7.59
20		OA 1417	I	55.50	47.49	47.50	0.00	47.49	8.95	8.52	8.52
21		OA 1436	I	111.97	74.79	91.14	8.64	66.14	14.09	13.41	11.86
22		OA 1476,1477	I	81.04	54.35	81.04	0.00	54.35	10.24	9.74	9.74
23		OA 1275	I	30.81	30.48	20.87	9.61	20.87	5.74	5.46	3.74
24		OA 1244, 1245	I	32.56	27.81	22.35	9.91	17.91	5.24	4.98	3.21
25		OA 1419	I	44.88	32.88	32.88	0.00	32.88	6.19	5.90	5.90
26		OA 1427, 1426	I	49.70	34.78	26.65	8.13	26.65	6.55	6.24	4.78
Total				771.17	585.62	564.66	107.10	478.53	110.32	105.01	85.81
Total				1929.07	1229.54	973.33	351.80	877.74	252.82	244.77	172.16
MAHASAMUND DIVISION											
27	2021-22	197, 460	I	64.65	59.27	27.87	30.89	28.38	10.63	4.02	1.92
28		344	I	89.08	35.28	34.24	0	35.28	6.33	2.36	2.36
29		67	I	73.9	30.00	60.07	0	30.00	5.38	3.21	3.21
30		53	I	79.28	10.63	10.63	0	10.63	1.91	0.81	0.81
31		357	I	97.65	38.04	11.18	26.86	11.18	6.82	3.91	1.15
Total				404.56	173.22	143.99	57.75	115.47	31.07	14.31	9.45
JASHPUR DIVISION											
32	2021-22	P620	I( C )	17.57	17.57	6.03	11.54	6.03	3.15	2.00	0.69
33		P1338	I,II(A)	63.44	63.44	30.52	32.92	30.52	11.38	10.68	5.14
34		P944	II (B)	27.10	27.10	6.35	20.75	6.35	4.86	4.42	1.04

35		P1362	I(B)	29.36	29.36	29.36	0.00	29.36	5.27	4.86	4.86
36		P1234	II(A)	43.35	35.80	35.80	7.55	28.25	6.42	6.35	5.01
37		P952	I(B)	55.32	55.32	55.32	0.00	55.32	9.92	7.30	7.30
38		P926	I(B)	31.25	31.25	31.25	0.00	31.25	5.61	0.00	0.00
39		P1370	I(B)	24.94	19.94	10.73	9.21	10.73	3.58	3.58	1.93
40		P1190	II(A)	30.99	25.37	21.94	9.05	16.32	4.55	4.55	2.93
41		P1191	II(B)	20.01	20.01	20.01	0.00	20.01	3.59	3.47	3.47
42		P1047	I(B)	29.20	29.20	14.35	14.85	14.35	5.24	5.06	2.49
43		P1031	I,II(A)	116.59	116.59	42.13	74.46	42.13	20.91	20.53	7.42
44		P1233	I,II	104.93	104.93	100.74	4.19	100.74	18.82	18.42	17.68
45		P1239	I(B)	15.67	15.67	15.67	0.00	15.67	2.81	2.70	2.70
46		P1194	II(A)	42.05	42.05	13.03	29.02	13.03	7.54	7.21	2.23
47		P1243	II(B)	9.68	9.68	3.48	6.20	3.48	1.74	1.66	0.60
48		P1042	I(B)	12.11	12.11	12.11	0.00	12.11	2.17	2.09	2.09
49		P1275	I(B)	34.26	34.26	34.26	0.00	34.26	6.15	5.81	5.81
50		P1034	I	37.11	37.11	25.60	11.51	25.60	6.66	6.51	4.49
51		P998	II(A)	16.61	16.61	16.61	0.00	16.61	2.98	2.89	2.89
52		P773	I,II(A)	68.27	65.38	30.12	38.15	27.23	11.73	9.87	4.11
53		P900	I,II	101.47	96.67	94.99	0.00	96.67	17.34	15.26	15.26
Total				931.28	905.42	650.40	269.40	636.02	162.42	145.22	100.13
BALODABAZAR DIVISION											
54	2019-20	39	IX	88.19	3.37	3.37	0.00	3.37	0.60	0.60	0.60
55		196	IX	82.32	80.35	48.15	32.21	48.14	11.94	11.94	7.16
56		453	IX	113.93	57.38	51.35	6.02	51.36	10.29	10.28	9.20
57		447	IX	193.15	193.15	193.15	0.00	193.15	34.65	34.65	34.65
58		397	IX	97.94	77.94	55.99	21.95	55.99	13.98	13.97	10.04

Total				575.53	412.19	352.01	60.18	352.01	71.47	71.45	61.65
59	2020-21	196	X	82.99	80.21	26.24	53.97	26.24	14.39	14.39	4.71
60		447	X	189.48	64.08	35.57	28.51	35.57	9.59	9.53	5.29
61		147	X	75.81	65.81	55.51	20.30	45.51	11.81	11.81	8.16
62		213	X	78.88	78.88	62.24	16.64	62.24	14.15	14.15	11.16
63		397	X	185.02	153.70	96.53	57.17	96.53	23.00	22.75	14.29
64		394	X	119.75	119.75	82.66	37.10	82.65	21.48	22.44	15.49
Total				731.93	562.43	358.75	213.69	348.74	94.41	95.05	59.09
65	2021-22	145	I	90.31	90.31	62.55	27.76	62.55	16.20	16.24	11.25
Grand Total				1397.77	1064.93	773.31	301.63	763.30	182.08	182.74	131.99
BASTAR DIVISION											
66	2019-20	821	I	107.91	107.91	41.24	66.66	41.24	19.36	19.35	7.40
67		471	I	369.10	65.20	355.59	13.51	51.69	11.70	11.70	9.27
68		489	I	19.18	19.18	19.18	0.00	19.18	3.44	3.44	3.44
69		502	I	6.17	6.17	6.17	0.00	6.17	1.11	1.11	1.11
70		534	I	8.03	8.03	8.03	0.00	8.03	1.44	1.44	1.44
71		787	I	38.68	38.68	38.68	0.00	38.68	6.94	6.94	6.94
Total				549.06	245.16	468.88	80.17	164.99	43.98	43.97	29.59
72	2020-21	310	II	36.23	34.76	22.09	12.67	22.09	6.24	6.24	3.96
73		471	II	369.10	72.58	355.59	13.51	59.07	13.02	13.02	10.60
74		653	II	47.12	47.12	47.12	0.00	47.12	8.45	8.45	8.45
75		823	II	20.76	20.76	20.76	0.00	20.76	3.73	3.73	3.73
Total				473.21	175.22	445.56	26.18	149.04	31.44	31.44	26.74
76	2021-22	368	III	18.38	18.38	12.04	6.34	12.04	3.30	3.30	2.16
77		357	III	36.84	36.84	25.79	11.05	25.79	6.61	6.61	4.63
78		471	III	369.10	52.82	355.59	13.51	39.31	9.48	9.47	7.05

79		709	III	29.95	29.95	24.31	5.64	24.31	5.37	5.37	4.36
80		724	III	9.80	9.80	9.80	0.00	9.80	1.76	1.75	1.75
81		799	III	335.18	62.31	332.61	2.57	59.74	11.18	11.18	10.72
82		869	III	39.94	39.94	39.94	0.00	39.94	7.17	7.17	7.17
Total				839.19	250.04	800.08	39.11	210.92	44.87	44.85	37.83
Grand Total				1861.46	670.42	1714.52	145.47	524.95	120.29	120.25	94.16
BIJAPUR DIVISION											
83	2019-20	531	IX	408.71	408.71	173.12	235.58	173.12	63.09	63.09	26.72
84		562	IX	411.50	407.23	258.02	149.21	258.02	62.87	62.86	39.83
85		581	IX	373.79	373.79	125.15	248.64	125.15	57.70	57.70	19.32
86		469	IX	265.62	251.53	78.04	173.50	78.04	38.83	38.83	12.05
87		566	IX	331.51	331.51	43.35	288.15	43.35	51.18	51.17	6.69
88		974	IX	308.16	167.03	63.54	103.49	63.54	25.78	25.78	9.81
89		964	IX	129.49	119.52	46.88	72.64	46.88	18.45	18.45	7.24
90		652	IX	348.72	348.72	79.13	269.59	79.13	53.84	53.83	12.21
91		858	IX	260.87	123.72	47.97	75.75	47.97	19.10	19.09	7.40
92		914	IX	251.83	181.01	72.77	108.24	72.77	27.94	27.93	11.23
93		832	IX	148.99	126.22	46.36	79.86	46.36	19.49	19.46	7.15
Total				3239.18	2838.97	1034.32	1804.65	1034.32	438.27	438.19	159.64
94	2020-21	65	X	315.83	205.30	61.14	144.16	61.14	33.24	33.23	9.90
95		222	X	332.51	211.64	41.93	169.71	41.93	34.27	34.27	6.79
96		OA 1120	X	278.43	234.42	114.81	119.61	114.81	37.96	37.96	18.59
97		550	X	429.81	273.52	90.98	182.53	90.98	44.28	44.28	14.73
98		582	X	285.76	285.76	117.94	167.82	117.94	46.27	46.27	19.10
99		468	X	200.75	149.75	100.44	49.31	100.44	24.24	24.24	16.26
100		567	X	402.77	372.12	178.88	193.24	178.88	60.25	60.25	28.96

101		621	X	253.73	229.56	134.34	95.22	134.34	37.17	37.17	21.75
102		839	X	259.90	184.68	141.87	42.81	141.87	29.90	29.90	22.97
103		853	X	175.44	96.30	55.61	40.69	55.61	15.59	15.58	9.00
104		835	X	110.02	81.23	81.23	0.00	81.23	13.15	13.14	13.14
105		951	X	241.30	216.98	46.13	170.85	46.13	35.13	35.13	7.47
106		962	X	222.21	178.91	73.49	105.42	73.49	28.96	28.95	11.89
Total				3508.46	2720.14	1238.78	1481.36	1238.78	440.41	440.37	200.54
107	2021-22	1014	I	322.98	198.77	124.00	74.77	124.00	35.65	35.65	22.24
108		982	I	386.02	345.21	166.11	179.10	166.11	61.92	61.92	29.79
109		981	I	275.84	275.84	99.78	176.06	99.78	49.48	49.48	17.90
110		588	I	370.65	244.57	134.23	110.34	134.23	40.77	40.77	22.38
111		620	I	275.75	198.85	61.23	137.62	61.23	33.14	33.14	10.20
112		855	I	253.28	223.47	78.68	144.80	78.68	37.25	37.25	13.11
113		895	I	235.84	167.28	43.65	133.63	33.65	27.88	27.88	5.61
114		849	I	141.44	92.71	76.42	16.29	76.42	15.45	15.45	12.73
Total				2261.80	1746.70	784.09	972.61	774.09	301.54	301.54	133.97
Grand Total				9009.43	7305.81	3057.18	4258.62	3047.19	1180.22	1180.10	494.16
GRAND TOTAL				15533.57	11349.34	7312.73	5384.67	5964.67	1928.90	1887.39	1002.05

*(Source: (i) Working Plan of the divisions (ii) Project Report and Stock maps of the treated compartments and (iii) Information provided by the department)*

**Appendix-3.5.3**

(Referred to in Para 3.5.11.2 (a))

**Detail of avoidable expenditure due to RDF work taken in Encroachment area**

Si No.	Year	No. of Compartment	Treated area (in ha.)	Total Expenditure done by division (in lakh)	As per working plan of division					Area to be taken for treatment of RDF work (in ha.)	Encroachment area where treatment work taken (in ha.)	Avoidable Expenditure (in lakh)
					Total workable area (in ha.)	Under-stocked area (in ha.)	Blank area (in ha.)	Plantation Area (in ha.)	Encroachment area (In ha.)			
1	2019-20	P 3348	169.520	30.41	169.520	90.660	47.070	0.000	31.790	137.730	31.79	5.70
2		P 3373	88.390	15.86	88.390	73.170	0.000	0.000	15.220	73.170	15.22	2.73
3		P 2804	258.050	46.29	258.050	81.080	0.000	0.000	176.970	81.080	176.97	31.75
Total			515.960	92.56	515.960	244.910	47.070	0.000	223.980	291.980	223.98	40.18
4	2020-21	P 3497	186.830	33.51	186.830	93.610	0.000	0.000	93.220	93.610	93.22	16.72
5		P 3288	185.680	33.31	185.680	0.000	0.000	110.670	75.010	110.670	75.01	13.46
6		P 2984	52.360	9.35	52.360	0.000	30.590	0.000	21.770	30.590	21.77	3.89
7		P 2802	181.730	32.60	206.730	154.640	0.000	0.000	52.090	154.640	27.09	4.86
8		P 2844	268.500	48.16	313.500	22.530	0.000	181.840	109.130	204.370	64.13	11.50
Total			875.100	156.93	945.100	270.780	30.590	292.510	351.220	593.880	281.22	50.43
9	2021-22	P 3401	40.400	4.93	40.400	0.000	0.000	0.000	40.400	0.000	40.40	4.93
10		P 3346	99.920	12.20	99.920	70.400	0.000	0.000	29.520	70.400	29.52	3.60
Total			140.320	17.13	140.320	70.400	0.000	0.000	69.920	70.400	69.92	8.53
Grand Total			1531.380	266.62	1601.380	586.090	77.660	292.510	645.120	956.260	575.12	99.14

(Source: (i) Working Plan of the divisions and (ii) Information provided by the department)



**Appendix-3.5.4**

(Referred to in Para 3.5.11.2(b))

**Detailed of RDF Work done in Vangram area in year 2019-20 to 2021-22**

Compartment No.	Treated area (in ha.)	Total Workable (Blank + Under stocked) area (in ha.)	Unworkable Area (in ha.)	Vangram area where RDF without plantation work was carried out	Allotment (in ₹)	Expenditure (in ₹)	Expenditure to be incurred (in ₹)	Avoidable expenditure (in ₹)
			Vangram					
1	2	3	4	5	6	7	8=7/2*3	9= 7-8
C/IX 66	114.450	72.272	42.178	42.178	1766879.00	1766879.00	1115735.07	651143.93
C/IX 254	60.942	0.000	60.942	60.942	940823.00	940823.00	0.00	940823.00
C/X 680	57.622	43.527	14.095	14.095	933033.00	932941.00	704732.96	228208.04
C/X 834	61.970	0.000	61.970	61.970	1003437.00	1003170.00	0.00	1003170.00
C/IP 84	164.560	57.766	106.794	106.794	2951951.00	2951951.00	1036232.39	1915718.61
C/I 366	193.628	0.000	193.628	193.628	3473386.00	3473386.00	0.00	3473386.00
C/I 522	315.814	0.000	315.814	315.814	5665214.00	5665214.00	0.00	5665214.00
<b>Total</b>	<b>968.986</b>	<b>173.565</b>	<b>795.421</b>	<b>795.421</b>	<b>16734723.00</b>	<b>16734364.00</b>	<b>2856700.42</b>	<b>13877663.58</b>

(Source: (i) Working Plan of the divisions and (ii) Information provided by the department)

**Appendix-3.5.5**

(Referred to in Para 3.5.11.3(a))

**Detail of excess expenditure due to not following the norms of plantation work on CPT**

Year	Compartment No.	Treatment area (in ha.)	Work Name	Constructed of Live Hedge (in R.M.) as per project report	Expenditure (in ₹)	CPT Work done	Live Hedge work to be carried out (in R.M.)	Norms as per SOR of PCCF (in Mandays per R.M.)	Expenditure to be incurred (in ₹)	Excess Expenditure (in ₹)
<b>Bijapur Division</b>										
2021-22	948	180.251	Live hedge in 2 lines along the ridge of CPT	23433.00	194941.00	11716.32	11716.32	2.50	90508.53	104432.47
2021-22	982	345.206	Live hedge in 2 lines along the ridge of CPT	50182.08	417476.00	25091.04	25091.04	2.50	193828.25	223647.75
2021-22	1000	131.192	Live hedge in 2 lines along the ridge of CPT	17055.00	141884.00	8527.48	8527.48	2.50	65874.78	76009.22
2021-22	1014	198.77	Live hedge in 2 lines along the ridge of CPT	25840.00	214969.76	12920.05	12920.05	2.50	99807.39	115162.37
2021-22	431	122.257	Live hedge in 2 lines along the ridge of CPT	15893.00	132220.00	6946.94	6946.94	2.50	53665.11	78554.89
2021-22	518	153.085	Live hedge in 2 lines along the ridge of CPT	19901.00	165561.43	9950.55	9950.55	2.50	76867.96	88693.47
2021-22	522	315.814	Live hedge in 2 lines along the ridge of CPT	41056.00	341552.84	20527.91	20527.91	2.50	158578.10	182974.74
2021-22	511	141.094	Live hedge in 2 lines along the ridge of CPT	18342.00	152593.16	9171.11	9171.11	2.50	70846.80	81746.36
2021-22	525	340.385	Live hedge in 2 lines along the ridge of CPT	44250.00	368126.00	19344.07	19344.07	2.50	149432.94	218693.06
2021-22	537	278.352	Live hedge in 2 lines along the ridge of CPT	31637.00	263195.50	15818.75	15818.75	2.50	122199.81	140995.69
2021-22	532	293.946	Live hedge in 2 lines along the ridge of CPT	33410.00	277945.50	16704.99	16704.99	2.50	129046.05	148899.45
2021-22	552	430.236	Live hedge in 2 lines along the ridge of CPT	48089.00	397474.08	24044.46	24044.46	2.50	185743.48	211730.60
2021-22	588	244.57	Live hedge in 2 lines along the ridge of CPT	28370.00	264501.34	14185.06	14185.06	2.50	109579.59	154921.75
2021-22	620	198.847	Live hedge in 2 lines along the ridge of CPT	23066.00	215050.68	11533.13	11533.13	2.50	89093.40	125957.28
2021-22	855	223.474	Live hedge in 2 lines along the ridge of CPT	29052.00	241687.13	14525.00	14525.00	2.50	112205.63	129481.51
2021-22	895	167.277	Live hedge in 2 lines along the ridge of CPT	21746.00	180910.07	10873.00	10873.00	2.50	83993.93	96916.15
2021-22	981	275.843	Live hedge in 2 lines along the ridge of CPT	32001.10	266224.52	16000.55	16000.55	2.50	123604.24	142620.28
2021-22	638	149.723	Live hedge in 2 lines along the ridge of CPT	17367.00	161917.33	8683.93	8683.93	2.50	67083.39	94833.94

2021-22	649	261.454	Live hedge in 2 lines along the ridge of CPT	30328.00	282756.31	15164.33	15164.33	2.50	117144.45	165611.86
2021-22	937	63.692	Live hedge in 2 lines along the ridge of CPT	8280.00	68882.90	4139.98	4139.98	2.50	31981.35	36901.55
2021-22	950	101.8	Live hedge in 2 lines along the ridge of CPT	14328.86	119205.09	7164.43	7164.43	2.50	55345.22	63859.87
2021-22	924	119.635	Live hedge in 2 lines along the ridge of CPT	15553.00	129385.25	7776.28	7776.28	2.50	60071.72	69313.53
2021-22	956	168.139	Live hedge in 2 lines along the ridge of CPT	21858.00	181842.33	10929.04	10929.04	2.50	84426.80	97415.53
2021-22	908	198.262	Live hedge in 2 lines along the ridge of CPT	25774.00	269845.12	12888.00	12888.00	2.50	99559.80	170285.32
2021-22	849	92.709	Live hedge in 2 lines along the ridge of CPT	12052.00	100264.00	6026.00	6026.00	2.50	46550.85	53713.15
2021-22	OA1233	199.717	Live hedge in 2 lines along the ridge of CPT	25963.00	215993.93	12981.00	12981.00	2.50	100278.23	115715.71
	<b>26</b>	<b>Total</b>		<b>674827.04</b>	<b>5766405.27</b>	<b>333633.37</b>	<b>333633.37</b>		<b>2577317.78</b>	<b>3189087.49</b>
2019-20	566	331.506	Live hedge in 2 lines along the ridge of CPT	40980.00	308926.15	15685.00	15685.00	2.50	109795.00	199131.15
2019-20	571	166.145	Live hedge in 2 lines along the ridge of CPT	16076.00	121188.31	6158.00	6158.00	2.50	43106.00	78082.31
2019-20	469	251.531	Live hedge in 2 lines along the ridge of CPT	31096.00	234416.00	11906.00	11906.00	2.50	83342.00	151074.00
2019-20	581	373.788	Live hedge in 2 lines along the ridge of CPT	46214.00	348382.46	17695.00	17695.00	2.50	123865.00	224517.46
2019-20	562	407.228	Live hedge in 2 lines along the ridge of CPT	50492.00	380632.00	19349.00	19349.00	2.50	135443.00	245189.00
2019-20	531	408.706	Live hedge in 2 lines along the ridge of CPT	50102.00	377692.00	19161.00	19161.00	2.50	134127.00	243565.00
2019-20	548	426.331	Live hedge in 2 lines along the ridge of CPT	52710.00	397352.33	20182.00	20182.00	2.50	141274.00	256078.33
2019-20	325	101.762	Live hedge in 2 lines along the ridge of CPT	13229.00	99726.00	6614.53	6614.53	2.50	46301.71	53424.29
2019-20	831	47.582	Live hedge in 2 lines along the ridge of CPT	6185.00	46630.36	3142.00	3142.00	2.50	21994.00	24636.36
2019-20	832	126.215	Live hedge in 2 lines along the ridge of CPT	16408.00	123690.70	8294.00	8294.00	2.50	58058.00	65632.70
2019-20	850	134.518	Live hedge in 2 lines along the ridge of CPT	17487.00	131827.00	8840.00	8840.00	2.50	61880.00	69947.00
2019-20	821	87.69	Live hedge in 2 lines along the ridge of CPT	11399.00	85926.00	5778.00	5778.00	2.50	40446.00	45480.00
2019-20	853	83.019	Live hedge in 2 lines along the ridge of CPT	10792.00	81358.62	5385.00	5385.00	2.50	37695.00	43663.62
2019-20	914	181.008	Live hedge in 2 lines along the ridge of CPT	23531.00	177387.00	11895.00	11895.00	2.50	83265.00	94122.00
2019-20	858	123.716	Live hedge in 2 lines along the ridge of CPT	16083.00	121241.68	8130.00	8130.00	2.50	56910.00	64331.68
2019-20	692	155.489	Live hedge in 2 lines along the ridge of CPT	20214.00	152382.46	9018.36	9018.36	2.50	63128.49	89253.98
2019-20	624	254.505	Live hedge in 2 lines along the ridge of CPT	33086.00	249417.54	14761.29	14761.29	2.50	103329.03	146088.51

2019-20	652	348.72	Live hedge in 2 lines along the ridge of CPT	45334.00	341748.62	20225.76	20225.76	2.50	141580.32	200168.30
2019-20	964	119.521	Live hedge in 2 lines along the ridge of CPT	15538.00	117132.00	7768.86	7768.86	2.50	54382.00	62750.00
2019-20	974	167.034	Live hedge in 2 lines along the ridge of CPT	21715.00	163697.00	10857.21	10857.21	2.50	76000.44	87696.57
2019-20	963	166.125	Live hedge in 2 lines along the ridge of CPT	21596.00	162800.62	10798.12	10798.12	2.50	75586.83	87213.79
2019-20	929	61.454	Live hedge in 2 lines along the ridge of CPT	7989.00	60224.92	3994.51	3994.51	2.50	27961.57	32263.35
2019-20	954	120.879	Live hedge in 2 lines along the ridge of CPT	15714.00	118459.38	7857.14	7857.14	2.50	54999.95	63459.44
2019-20	932	109.306	Live hedge in 2 lines along the ridge of CPT	14210.00	107121.54	7104.89	7104.89	2.50	49734.23	57387.31
2019-20	943	97.346	Live hedge in 2 lines along the ridge of CPT	12655.00	95399.23	6327.49	6327.49	2.50	44292.43	51106.80
2019-20	986	202.575	Live hedge in 2 lines along the ridge of CPT	26335.00	198525.38	13167.38	13167.38	2.50	92171.63	106353.76
2019-20	1019	146.784	Live hedge in 2 lines along the ridge of CPT	19085.00	143871.54	9540.96	9540.96	2.50	66786.72	77084.82
2019-20	949	183.944	Live hedge in 2 lines along the ridge of CPT	23913.00	180267.23	11956.36	11956.36	2.50	83694.52	96572.71
2019-20	413	258.659	Live hedge in 2 lines along the ridge of CPT	31980.00	241080.00	12245.00	12245.00	2.50	85715.00	155365.00
2019-20	OA1085	30.53	Live hedge in 2 lines along the ridge of CPT	3968.90	29919.40	1984.45	1984.45	2.50	13891.15	16028.25
2019-20	254	60.942	Live hedge in 2 lines along the ridge of CPT	7992.00	59723.16	3961.23	3961.23	2.50	27728.61	31994.55
2019-20	66	114.45	Live hedge in 2 lines along the ridge of CPT	14878.50	112161.00	7439.26	7439.26	2.50	52074.82	60086.18
	<b>32</b>	<b>Total</b>		<b>738987.40</b>	<b>5570307.63</b>	<b>327222.78</b>	<b>327222.78</b>		<b>2290559.43</b>	<b>3279748.20</b>
2020-21	835	81.225	Live hedge in 2 lines along the ridge of CPT	10559.00	85001.96	5279.00	5279.00	2.50	39460.53	45541.44
2020-21	834	61.97	Live hedge in 2 lines along the ridge of CPT	8056.00	64851.61	4028.00	4028.00	2.50	30109.30	34742.31
2020-21	850	92.536	Live hedge in 2 lines along the ridge of CPT	12029.00	96838.92	6014.00	6014.00	2.50	44954.65	51884.27
2020-21	853	96.297	Live hedge in 2 lines along the ridge of CPT	12518.00	100774.81	6259.00	6259.00	2.50	46786.03	53988.79
2020-21	907	173.419	Live hedge in 2 lines along the ridge of CPT	22544.00	181482.98	11272.00	11272.00	2.50	84258.20	97224.78
2020-21	839	184.678	Live hedge in 2 lines along the ridge of CPT	24008.00	193265.53	12004.00	12004.00	2.50	89729.90	103535.63
2020-21	621	229.564	Live hedge in 2 lines along the ridge of CPT	29843.00	240236.15	13314.71	13314.71	2.50	99527.47	140708.68
2020-21	653	119.653	Live hedge in 2 lines along the ridge of CPT	15554.00	125209.70	6939.87	6939.87	2.50	51875.56	73334.14
2020-21	964	177.824	Live hedge in 2 lines along the ridge of CPT	23117.00	186092.82	11558.56	11558.56	2.50	86400.24	99692.58
2020-21	974	67.206	Live hedge in 2 lines along the ridge of CPT	8737.00	70331.08	4368.39	4368.39	2.50	32653.72	37677.36

2020-21	962	178.905	Live hedge in 2 lines along the ridge of CPT	23258.00	187224.00	11628.83	11628.83	2.50	86925.47	100298.53
2020-21	929	178.376	Live hedge in 2 lines along the ridge of CPT	23189.00	186670.00	11594.44	11594.44	2.50	86668.44	100001.56
2020-21	954	141.31	Live hedge in 2 lines along the ridge of CPT	18370.00	147880.92	9185.15	9185.15	2.50	68659.00	79221.92
2020-21	928	182.091	Live hedge in 2 lines along the ridge of CPT	23672.00	190558.23	11835.92	11835.92	2.50	88473.46	102084.77
2020-21	951	216.979	Live hedge in 2 lines along the ridge of CPT	28207.00	227068.52	14103.64	14103.64	2.50	105424.67	121643.85
2020-21	986	186.159	Live hedge in 2 lines along the ridge of CPT	24201.00	194815.39	12100.34	12100.34	2.50	90450.00	104365.39
2020-21	949	217.795	Live hedge in 2 lines along the ridge of CPT	28313.00	227922.47	14156.68	14156.68	2.50	105821.15	122101.32
2020-21	414	260.36	Live hedge in 2 lines along the ridge of CPT	33847.00	272466.74	16923.40	16923.40	2.50	126502.42	145964.33
2020-21	567	372.12	Live hedge in 2 lines along the ridge of CPT	48376.00	389423.58	24187.80	24187.80	2.50	180803.80	208619.78
2020-21	569	337.596	Live hedge in 2 lines along the ridge of CPT	43887.00	387053.81	21943.74	21943.74	2.50	164029.46	223024.35
2020-21	468	149.751	Live hedge in 2 lines along the ridge of CPT	19468.00	156714.42	9733.82	9733.82	2.50	72760.27	83954.15
2020-21	582	285.755	Live hedge in 2 lines along the ridge of CPT	37148.00	299042.61	18574.08	18574.08	2.50	138841.21	160201.40
2020-21	563	235.545	Live hedge in 2 lines along the ridge of CPT	30621.00	246497.84	15310.43	15310.43	2.50	114445.43	132052.41
2020-21	553	292.744	Live hedge in 2 lines along the ridge of CPT	38057.00	306356.60	19028.36	19028.36	2.50	142236.99	164119.61
2020-21	550	273.515	Live hedge in 2 lines along the ridge of CPT	35557.00	286233.45	17778.48	17778.48	2.50	132894.10	153339.35
2020-21	65	205.298	Live hedge in 2 lines along the ridge of CPT	26689.00	214846.45	13344.37	13344.37	2.50	99749.17	115097.28
2020-21	OA 1084	113.991	Live hedge in 2 lines along the ridge of CPT	14819.00	119292.95	7409.41	7409.41	2.50	55385.34	63907.61
	<b>27</b>	<b>Total</b>		<b>664644.00</b>	<b>5384153.54</b>	<b>329876.38</b>	<b>329876.38</b>		<b>2465825.94</b>	<b>2918327.60</b>
	<b>85</b>	<b>Grand Total</b>		<b>2078458.44</b>	<b>16720866.44</b>	<b>990732.53</b>	<b>990732.53</b>		<b>7333703.16</b>	<b>9387163.28</b>

(Source: (i) Working Plan of the divisions and (ii) Information provided by the department)

**Appendix-3.5.6**  
(Referred to in Para 3.5.11.3(b))

**Detail of excess expenditure due to not following the norms of plantation work on CPT**

Year	Compartment No.	Treatment area (in ha.)	Work Name	Constructed Live Hedge (in R.M.) as per project report	Expenditure (in ₹)	CPT Work done	Work to be carried out in quantity (in Running Meter)	Norms as per SOR of PCCF (in Mandays per R.M.)	Expenditure to be incurred (in ₹)	Excess Expenditure (in ₹)
2019-20	1770	40.439	Live hedge in 2 lines along barbed wire fence	40.390	42460.00	2629.00	2629.00	2.50	21229.18	21230.83
2019-20	1423	50.000	Live hedge in 2 lines along barbed wire fence	50.000	52500.00	2950.00	2950.00	2.50	23821.25	28678.75
2019-20	1681	103.177	Live hedge in 2 lines along barbed wire fence	103.177	108335.00	5665.00	5665.00	2.50	45744.88	62590.13
2019-20	1685	159.328	Live hedge in 2 lines along barbed wire fence	159.328	167294.00	7435.00	7435.00	2.50	60037.63	107256.38
2019-20	1699	50.000	Live hedge in 2 lines along barbed wire fence	50.000	52500.00	3250.00	3250.00	2.50	26243.75	26256.25
2019-20	1717	50.000	Live hedge in 2 lines along barbed wire fence	50.000	52500.00	3250.00	3250.00	2.50	26243.75	26256.25
2019-20	1753	41.676	Live hedge in 2 lines along barbed wire fence	41.676	43759.00	2709.00	2709.00	2.50	21875.18	21883.83
2019-20	2551	184.644	Live hedge in 2 lines along barbed wire fence	184.644	193876.00	12002.00	12002.00	2.50	96916.15	96959.85
2019-20	2543	107.810	Live hedge in 2 lines along barbed wire fence	107.810	113201.00	7008.00	7008.00	2.50	56589.60	56611.40
2019-20	1665	54.000	Live hedge in 2 lines along barbed wire fence	54.000	56700.00	3186.00	3186.00	2.50	25726.95	30973.05
2019-20	1439	40.000	Live hedge in 2 lines along barbed wire fence	75.624	42000.00	2360.00	2360.00	2.50	19057.00	22943.00
2019-20	1385	49.904	Live hedge in 2 lines along barbed wire fence	40.904	51450.00	2944.00	2944.00	2.50	23772.80	27677.20
2019-20	2559	139.608	Live hedge in 2 lines along barbed wire fence	139.608	146588.00	7560.00	7560.00	2.50	61047.00	85541.00
2019-20	1681	103.177	Live hedge in 2 lines along barbed wire fence	103.177	108335.00	5665.00	5665.00	2.50	45744.88	62590.13
2019-20	1440	90.000	Live hedge in 2 lines along barbed wire fence	90.000	94500.00	5310.00	5310.00	2.50	42878.25	51621.75
2019-20	1532	150.000	Live hedge in 2 lines along barbed wire fence	150.000	157500.00	8850.00	8850.00	2.50	71463.75	86036.25
2019-20	1432	160.000	Live hedge in 2 lines along barbed wire fence	160.000	168000.00	9440.00	9440.00	2.50	76228.00	91772.00
2019-20	1542	70.000	Live hedge in 2 lines along barbed wire fence	70.000	73500.00	4130.00	4130.00	2.50	33349.75	40150.25
2019-20	1987	32.121	Live hedge in 2 lines along barbed wire fence	32.121	33727.00	1895.14	1895.14	2.50	15303.26	18423.74

2019-20	1811	37.288	Live hedge in 2 lines along barbed wire fence	37.288	39152.00	2199.99	2199.99	2.50	17764.92	21387.08
2019-20	1885	21.961	Live hedge in 2 lines along barbed wire fence	21.961	23059.00	1295.70	1295.70	2.50	10462.78	12596.22
2019-20	1798	35.000	Live hedge in 2 lines along barbed wire fence	35.000	36750.00	2065.00	2065.00	2.50	16674.88	20075.13
2019-20	1815	46.729	Live hedge in 2 lines along barbed wire fence	46.729	49065.00	2757.00	2757.00	2.50	22262.78	26802.23
2019-20	1806	17.900	Live hedge in 2 lines along barbed wire fence	17.900	18795.00	1056.10	1056.10	2.50	8528.01	10266.99
2019-20	1823	49.500	Live hedge in 2 lines along barbed wire fence	49.500	51975.00	2920.50	2920.50	2.50	23583.04	28391.96
2019-20	1855	43.596	Live hedge in 2 lines along barbed wire fence	43.596	45775.00	2572.16	2572.16	2.50	20770.19	25004.81
	<b>26</b>	<b>Total</b>		<b>1954.433</b>	<b>2023296.000</b>	<b>113104.59</b>	<b>113104.59</b>		<b>913319.56</b>	<b>1109976.44</b>
2020-21	251	84.310	Live hedge in 2 lines along barbed wire fence	84.310	88525.00	5480.00	5480.00	2.50	40415.00	48110.00
2020-21	251	59.310	Live hedge in 2 lines along barbed wire fence	59.310	62275.00	3855.00	3855.00	2.50	28430.63	33844.38
2020-21	576	150.000	Live hedge in 2 lines along barbed wire fence	150.000	157500.00	9750.00	9750.00	2.50	71906.25	85593.75
2020-21	232	192.500	Live hedge in 2 lines along barbed wire fence	192.500	202125.00	12513.00	12513.00	2.50	92283.38	109841.63
2020-21	128	158.240	Live hedge in 2 lines along barbed wire fence	158.240	166152.00	10286.00	10286.00	2.50	75859.25	90292.75
2020-21	238	105.600	Live hedge in 2 lines along barbed wire fence	105.60	110880.00	6864.00	6864.00	2.50	50622.00	60258.00
	<b>6</b>	<b>Total</b>		<b>749.960</b>	<b>787457.000</b>	<b>48748.000</b>	<b>48748.000</b>		<b>359516.50</b>	<b>427940.50</b>
2021-22	32	41.140	Live hedge in 2 lines along barbed wire fence	41.14	43197.00	2592.00	2592.00	2.50	19893.60	23303.40
2021-22	27	41.430	Live hedge in 2 lines along barbed wire fence	41.43	43501.00	2610.00	2610.00	2.50	20031.75	23469.25
2021-22	232	91.680	Live hedge in 2 lines along barbed wire fence	91.68	96264.00	5776.00	5776.00	2.50	44330.80	51933.20
2021-22	251	72.920	Live hedge in 2 lines along barbed wire fence	72.92	76566.00	4594.00	4594.00	2.50	35258.95	41307.05
2021-22	238	86.750	Live hedge in 2 lines along barbed wire fence	86.75	91087.00	5465.00	5465.00	2.50	41943.88	49143.13
2021-22	128	75.190	Live hedge in 2 lines along barbed wire fence	75.19	78949.00	4737.00	4737.00	2.50	36356.48	42592.53
2021-22	1859	110.940	Live hedge in 2 lines along barbed wire fence	110.94	116487.00	6989.00	6989.00	2.50	53640.58	62846.43
2021-22	1776	63.930	Live hedge in 2 lines along barbed wire fence	63.93	67126.00	4028.00	4028.00	2.50	30914.90	36211.10
2021-22	1974	60.860	Live hedge in 2 lines along barbed wire fence	60.86	63903.00	3834.00	3834.00	2.50	29425.95	34477.05
2021-22	1884	52.420	Live hedge in 2 lines along barbed wire fence	52.42	55041.00	3302.00	3302.00	2.50	25342.85	29698.15
2021-22	1900	91.230	Live hedge in 2 lines along barbed wire fence	91.23	95791.00	5747.00	5747.00	2.50	44108.23	51682.78

2021-22	1536	103.990	Live hedge in 2 lines along barbed wire fence	103.99	109189.00	6759.00	6759.00	2.50	51875.33	57313.68
2021-22	1603	48.330	Live hedge in 2 lines along barbed wire fence	48.33	50746.00	3045.00	3045.00	2.50	23370.38	27375.63
2021-22	2572	104.130	Live hedge in 2 lines along barbed wire fence	104.13	109336.00	6560.00	6560.00	2.50	50348.00	58988.00
2021-22	1433	77.720	Live hedge in 2 lines along barbed wire fence	65.40	68670.00	4251.00	4251.00	2.50	32626.43	36043.58
2021-22	1421	102.880	Live hedge in 2 lines along barbed wire fence	85.33	89596.00	5547.00	5547.00	2.50	42573.23	47022.78
2021-22	1431	79.720	Live hedge in 2 lines along barbed wire fence	70.47	73994.00	4581.00	4581.00	2.50	35159.18	38834.83
2021-22	1440	63.060	Live hedge in 2 lines along barbed wire fence	48.89	51334.00	3178.00	3178.00	2.50	24391.15	26942.85
2021-22	1647	25.810	Live hedge in 2 lines along barbed wire fence	25.77	27059.00	1675.00	1675.00	2.50	12855.63	14203.38
2021-22	1538	109.610	Live hedge in 2 lines along barbed wire fence	97.35	102218.00	6328.00	6328.00	2.50	48567.40	53650.60
2021-22	1619	54.550	Live hedge in 2 lines along barbed wire fence	23.00	24150.00	1500.00	1500.00	2.50	11512.50	12637.50
2021-22	1586	99.920	Live hedge in 2 lines along barbed wire fence	92.22	96825.00	5994.00	5994.00	2.50	46003.95	50821.05
2021-22	576	140.000	Live hedge in 2 lines along barbed wire fence	140.00	147000.00	9100.00	9100.00	2.50	69842.50	77157.50
2021-22	563	82.000	Live hedge in 2 lines along barbed wire fence	82.00	86100.00	5330.00	5330.00	2.50	40907.75	45192.25
2021-22	1394	62.000	Live hedge in 2 lines along barbed wire fence	62.00	65100.00	4030.00	4030.00	2.50	30930.25	34169.75
2021-22	555	55.000	Live hedge in 2 lines along barbed wire fence	55.00	57750.00	3575.00	3575.00	2.50	27438.13	30311.88
2021-22	1687	80.710	Live hedge in 2 lines along barbed wire fence	80.71	84745.00	5085.00	5085.00	2.50	39027.38	45717.63
2021-22	1685	160.040	Live hedge in 2 lines along barbed wire fence	160.04	168042.00	10083.00	10083.00	2.50	77387.03	90654.98
2021-22	62	76.170	Live hedge in 2 lines along barbed wire fence	76.17	79978.00	4799.00	4799.00	2.50	36832.33	43145.68
2021-22	579	70.000	Live hedge in 2 lines along barbed wire fence	70.00	73500.00	4550.00	4550.00	2.50	34921.25	38578.75
	<b>30</b>	<b>Total</b>		<b>2279.285</b>	<b>2393244.00</b>	<b>145644.00</b>	<b>145644.00</b>		<b>1117817.70</b>	<b>1275426.30</b>
2022-23	213	31.710	Live hedge in 2 lines along barbed wire fence	31.71	33295.00	1934.00	1934.00	2.50	15375.30	17919.70
2022-23	1859	27.450	Live hedge in 2 lines along barbed wire fence	27.45	28822.00	1674.00	1674.00	2.50	13308.30	15513.70
2022-23	251	43.430	Live hedge in 2 lines along barbed wire fence	43.43	45602.00	2649.00	2649.00	2.50	21059.55	24542.45
2022-23	1952	60.000	Live hedge in 2 lines along barbed wire fence	60.00	63000.00	3660.00	3660.00	2.50	29097.00	33903.00
2022-23	1885	28.420	Live hedge in 2 lines along barbed wire fence	28.42	29841.00	1734.00	1734.00	2.50	13785.30	16055.70
2022-23	1898	43.810	Live hedge in 2 lines along barbed wire fence	43.81	46000.00	2672.00	2672.00	2.50	21242.40	24757.60



***Audit Report on Performance and Compliance Audit for the year ended 31 March 2022***

2022-23	19	92.345	Live hedge in 2 lines along barbed wire fence	92.35	96962.00	5633.00	5633.00	2.50	44782.35	52179.65
2022-23	89	80.970	Live hedge in 2 lines along barbed wire fence	80.97	85018.00	4939.00	4939.00	2.50	39265.05	45752.95
2022-23	1684	122.500	Live hedge in 2 lines along barbed wire fence	122.50	128625.00	7473.00	7473.00	2.50	59410.35	69214.65
2022-23	1704	73.270	Live hedge in 2 lines along barbed wire fence	73.27	76933.00	4469.00	4469.00	2.50	35528.55	41404.45
2022-23	1590	79.540	Live hedge in 2 lines along barbed wire fence	79.54	83517.00	2800.00	2800.00	2.50	22260.00	61257.00
2022-23	1631	124.410	Live hedge in 2 lines along barbed wire fence	124.41	130630.00	4200.00	4200.00	2.50	33390.00	97240.00
2022-23	1538	54.630	Live hedge in 2 lines along barbed wire fence	54.63	57362.00	2500.00	2500.00	2.50	19875.00	37487.00
2022-23	1666	67.280	Live hedge in 2 lines along barbed wire fence	67.28	70644.00	3600.00	3600.00	2.50	28620.00	42024.00
2022-23	1440	73.990	Live hedge in 2 lines along barbed wire fence	73.99	77690.00	2800.00	2800.00	2.50	22260.00	55430.00
2022-23	1427	53.070	Live hedge in 2 lines along barbed wire fence	53.07	55724.00	2200.00	2200.00	2.50	17490.00	38234.00
2022-23	1699	133.280	Live hedge in 2 lines along barbed wire fence	133.28	139944.00	8130.00	8130.00	2.50	64633.50	75310.50
2022-23	2548	30.000	Live hedge in 2 lines along barbed wire fence	30.00	31500.00	1830.00	1830.00	2.50	14548.50	16951.50
2022-23	1537	115.210	Live hedge in 2 lines along barbed wire fence	115.21	120970.00	6575.00	6575.00	2.50	52271.25	68698.75
2022-23	1435	53.470	Live hedge in 2 lines along barbed wire fence	53.47	56143.00	2500.00	2500.00	2.50	19875.00	36268.00
2022-23	2544	27.720	Live hedge in 2 lines along barbed wire fence	27.72	29106.00	1691.00	1691.00	2.50	13443.45	15662.55
2022-23	577	44.730	Live hedge in 2 lines along barbed wire fence	44.73	46966.00	453.00	453.00	2.50	3601.35	43364.65
2022-23	1394	104.630	Live hedge in 2 lines along barbed wire fence	104.63	109861.00	6050.00	6050.00	2.50	48097.50	61763.50
2022-23	555	130.000	Live hedge in 2 lines along barbed wire fence	130.00	136500.00	5050.00	5050.00	2.50	40147.50	96352.50
2022-23	562	82.160	Live hedge in 2 lines along barbed wire fence	82.16	86268.00	5147.00	5147.00	2.50	40918.65	45349.35
	<b>25</b>	<b>Total</b>		<b>1778.025</b>	<b>1866923.00</b>	<b>92363.00</b>	<b>92363.00</b>		<b>734285.85</b>	<b>1132637.15</b>
	<b>87</b>	<b>Grand Total</b>		<b>6761.703</b>	<b>7070920.00</b>	<b>399859.59</b>	<b>399859.59</b>		<b>3124939.61</b>	<b>3945980.39</b>

(Source: (i) Working Plan of the divisions and (ii) Information provided by the department)

**Appendix-3.5.7**

(Referred to in Para 3.5.11.3(c))

**Detail of Excess Expenditure due to not following the Norms of plantation work on CPT**

Year	Compart ment No.	Treatment area (in ha.)	Work Name	Constructed Live Hedge (in R.M.) as per project report	Expenditure (in ₹)	CPT Work done	Live Hedge work to be carried out (in R.M.)	Norms as per SOR of PCCF (in Mandays per R.M.)	Expen - diture to be incurred (in ₹)	Excess Expenditure (in ₹)
<b>Koriya Division</b>										
2019-20	195	68.82	Live hedge in 2 lines along the ridge of CPT	8946.60	77734.32	4886.00	4886.00	2.69	42452.99	35281.33
2019-20	420	29.18	Live hedge in 2 lines along the ridge of CPT	3793.40	32959.71	2072.00	2072.00	2.69	18002.99	14956.72
2019-20	510A	2.87	Live hedge in 2 lines along the ridge of CPT	373.10	3241.75	204.00	204.00	2.69	1772.49	1469.26
2019-20	577	2.49	Live hedge in 2 lines along the ridge of CPT	323.70	2812.53	177.00	177.00	2.69	1537.90	1274.63
2019-20	602	51.49	Live hedge in 2 lines along the ridge of CPT	6693.70	58159.55	3656.00	3656.00	2.69	31765.89	26393.66
2019-20	589	27.88	Live hedge in 2 lines along the ridge of CPT	3624.40	31491.32	1979.00	1979.00	2.69	17194.94	14296.38
2019-20	13 & 16	54.17	Live hedge in 2 lines along the ridge of CPT	7042.10	61186.69	3846.00	3846.00	2.69	33416.74	27769.95
2019-20	46	96.85	Live hedge in 2 lines along the ridge of CPT	12590.50	109395.08	6876.00	6876.00	2.69	59743.50	49651.58
2019-20	188	134.62	Live hedge in 2 lines along the ridge of CPT	17500.60	152057.46	9558.00	9558.00	2.69	83046.59	69010.87
2019-20	369 & 416	144.07	Live hedge in 2 lines along the ridge of CPT	18729.10	162731.53	10229.00	10229.00	2.69	88876.71	73854.82
2019-20	370	117.82	Live hedge in 2 lines along the ridge of CPT	15316.60	133081.34	8365.00	8365.00	2.69	72680.98	60400.36
2019-20	459	58.69	Live hedge in 2 lines along the ridge of CPT	7629.70	66292.17	4167.00	4167.00	2.69	36205.81	30086.36
2019-20	494	29.49	Live hedge in 2 lines along the ridge of CPT	3833.70	33309.87	2094.00	2094.00	2.69	18194.14	15115.73
2019-20	502	2.32	Live hedge in 2 lines along the ridge of CPT	301.60	2620.51	158.00	158.00	2.69	1372.81	1247.70
2019-20	466	7.21	Live hedge in 2 lines along the ridge of CPT	937.30	8143.92	505.00	505.00	2.69	4387.79	3756.13
2019-20	446 A	12.24	Live hedge in 2 lines along the ridge of CPT	1591.20	13825.46	869.00	869.00	2.69	7550.48	6274.98
2019-20	473	8.14	Live hedge in 2 lines along the ridge of CPT	1058.20	9194.38	570.00	570.00	2.69	4952.56	4241.82
2019-20	491	17.37	Live hedge in 2 lines along the ridge of CPT	2258.10	19619.95	1216.00	1216.00	2.69	10565.46	9054.49

2019-20	561	14.6	Live hedge in 2 lines along the ridge of CPT	1898.00	16491.15	1022.00	1022.00	2.69	8879.85	7611.30
2019-20	549	20.8	Live hedge in 2 lines along the ridge of CPT	2704.00	23494.24	1456.00	1456.00	2.69	12650.75	10843.49
2019-20	530	32.45	Live hedge in 2 lines along the ridge of CPT	4218.50	36653.28	2272.00	2272.00	2.69	19740.73	16912.55
2019-20	612	12.68	Live hedge in 2 lines along the ridge of CPT	1648.40	14322.45	888.00	888.00	2.69	7715.57	6606.88
2019-20	615	40.96	Live hedge in 2 lines along the ridge of CPT	5324.80	46265.59	2908.00	2908.00	2.69	25266.74	20998.85
2019-20	662	51.59	Live hedge in 2 lines along the ridge of CPT	6706.70	58272.50	3611.00	3611.00	2.69	31374.90	26897.60
	<b>24</b>	<b>Total</b>		<b>135044.00</b>	<b>1173356.75</b>	<b>73584.00</b>	<b>73584.00</b>		<b>639349.30</b>	<b>534007.45</b>
2020-21	206	155.37	Live hedge in 2 lines along the ridge of CPT	21751.80	172611.41	10876.00	10876.00	2.69	86306.50	86304.91
2020-21	459	91.55	Live hedge in 2 lines along the ridge of CPT	12817.00	101709.30	6409.00	6409.00	2.69	50858.62	50850.68
2020-21	513	164.92	Live hedge in 2 lines along the ridge of CPT	23088.80	183221.17	11544.00	11544.00	2.69	91607.41	91613.76
2020-21	188	113.46	Live hedge in 2 lines along the ridge of CPT	15884.40	126050.66	7942.00	7942.00	2.69	63023.74	63026.92
2020-21	595	70.17	Live hedge in 2 lines along the ridge of CPT	9823.80	77956.76	4912.00	4912.00	2.69	38979.18	
2020-21	405	50.54	Live hedge in 2 lines along the ridge of CPT	7076.00	56151.60	3538.00	3538.00	2.69	28075.80	28075.80
2020-21	431	9.85	Live hedge in 2 lines along the ridge of CPT	1379.00	10943.05	690.00	690.00	2.69	5475.50	5467.56
2020-21	487	18.27	Live hedge in 2 lines along the ridge of CPT	2558.00	20299.01	1279.00	1279.00	2.69	10149.50	10149.51
2020-21	630	19.75	Live hedge in 2 lines along the ridge of CPT	2765.00	21941.66	1383.00	1383.00	2.69	10974.80	10966.86
2020-21	583	7.57	Live hedge in 2 lines along the ridge of CPT	1060.00	8411.63	530.00	530.00	2.69	4205.82	4205.82
2020-21	640	0.67	Live hedge in 2 lines along the ridge of CPT	94.00	745.94	47.00	47.00	2.69	372.97	372.97
2020-21	652	35.81	Live hedge in 2 lines along the ridge of CPT	5013.00	39780.66	2507.00	2507.00	2.69	19894.30	19886.36
2020-21	14	10.5	Live hedge in 2 lines along the ridge of CPT	1470.00	11665.19	735.00	735.00	2.69	5832.59	5832.60
2020-21	81	47.96	Live hedge in 2 lines along the ridge of CPT	6714.00	53282.12	3357.00	3357.00	2.69	26639.47	26642.65
2020-21	232	21.59	Live hedge in 2 lines along the ridge of CPT	3023.00	23989.02	1511.00	1511.00	2.69	11990.54	11998.48
2020-21	467	37.17	Live hedge in 2 lines along the ridge of CPT	5204.00	41296.34	2602.00	2602.00	2.69	20648.17	20648.17
2020-21	494	34.25	Live hedge in 2 lines along the ridge of CPT	4795.00	38050.72	2398.00	2398.00	2.69	19029.33	19021.39
2020-21	501	18.4	Live hedge in 2 lines along the ridge of CPT	2576.00	20441.85	1288.00	1288.00	2.69	10220.92	10220.93
2020-21	446A	15.73	Live hedge in 2 lines along the ridge of CPT	2202.00	17473.97	1101.00	1101.00	2.69	8736.99	8736.98

2020-21	491	18.65	Live hedge in 2 lines along the ridge of CPT	2611.00	20719.59	1306.00	1306.00	2.69	10363.76	10355.83
2020-21	564	6.35	Live hedge in 2 lines along the ridge of CPT	889.00	7054.66	445.00	445.00	2.69	3531.30	3523.36
2020-21	549 & 547	39.87	Live hedge in 2 lines along the ridge of CPT	5582.00	44295.96	2791.00	2791.00	2.69	22147.98	22147.98
2020-21	531	3.62	Live hedge in 2 lines along the ridge of CPT	507.00	4023.30	253.00	253.00	2.69	2007.68	2015.62
2020-21	612	39.7	Live hedge in 2 lines along the ridge of CPT	5558.00	44105.51	2779.00	2779.00	2.69	22052.75	22052.76
2020-21	667	21.39	Live hedge in 2 lines along the ridge of CPT	2995.00	23766.82	1497.00	1497.00	2.69	11879.44	11887.38
2020-21	651	13	Live hedge in 2 lines along the ridge of CPT	1820.00	14442.61	910.00	910.00	2.69	7221.31	7221.31
	<b>26</b>	<b>Total</b>		<b>149256.80</b>	<b>1184430.51</b>	<b>74630.00</b>	<b>74630.00</b>		<b>592226.37</b>	<b>553226.56</b>
2021-22	24	175.74	Live hedge in 2 lines along the ridge of CPT	24603.60	203183.91	11423.00	11423.00	2.69	94334.56	108849.35
2021-22	83 & 105	130.12	Live hedge in 2 lines along the ridge of CPT	18216.80	150439.80	8458.00	8458.00	2.69	69848.70	80591.10
2021-22	189	142.32	Live hedge in 2 lines along the ridge of CPT	19924.80	164544.98	9251.00	9251.00	2.69	76397.53	88147.45
2021-22	455B, 415	87.66	Live hedge in 2 lines along the ridge of CPT	12272.40	101349.16	5698.00	5698.00	2.69	47055.79	54293.37
2021-22	448	61.97	Live hedge in 2 lines along the ridge of CPT	8675.80	71647.36	4028.00	4028.00	2.69	33264.43	38382.93
2021-22	552	140.14	Live hedge in 2 lines along the ridge of CPT	19619.60	162024.54	9109.00	9109.00	2.69	75224.85	86799.69
2021-22	557	123.69	Live hedge in 2 lines along the ridge of CPT	17316.60	143005.68	8040.00	8040.00	2.69	66396.73	76608.95
2021-22	256	11.88	Live hedge in 2 lines along the ridge of CPT	1663.20	13735.20	772.00	772.00	2.69	6375.41	7359.79
2021-22	456	1.66	Live hedge in 2 lines along the ridge of CPT	232.40	1919.23	108.00	108.00	2.69	891.90	1027.33
2021-22	520	52.07	Live hedge in 2 lines along the ridge of CPT	7289.80	60201.36	3385.00	3385.00	2.69	27954.35	32247.01
2021-22	495	34.51	Live hedge in 2 lines along the ridge of CPT	4831.40	39899.15	2243.00	2243.00	2.69	18523.37	21375.78
2021-22	499	37.37	Live hedge in 2 lines along the ridge of CPT	5231.80	43205.77	2429.00	2429.00	2.69	20059.41	23146.36
2021-22	513	52.23	Live hedge in 2 lines along the ridge of CPT	7312.20	60386.34	3395.00	3395.00	2.69	28036.93	32349.41
2021-22	477	21.91	Live hedge in 2 lines along the ridge of CPT	3067.40	25331.51	1424.00	1424.00	2.69	11759.82	13571.69
2021-22	566	2.17	Live hedge in 2 lines along the ridge of CPT	303.80	2508.87	141.00	141.00	2.69	1164.42	1344.45
2021-22	549	36.24	Live hedge in 2 lines along the ridge of CPT	5073.60	41899.31	2356.00	2356.00	2.69	19456.55	22442.76
2021-22	621	30.6	Live hedge in 2 lines along the ridge of CPT	4284.00	35378.56	1989.00	1989.00	2.69	16425.76	18952.80
2021-22	667	1.2	Live hedge in 2 lines along the ridge of CPT	168.00	1387.39	77.00	77.00	2.69	635.89	751.50

2021-22	598	24.57	Live hedge in 2 lines along the ridge of CPT	3439.80	28406.90	1597.00	1597.00	2.69	13188.51	15218.39
2021-22	651	50	Live hedge in 2 lines along the ridge of CPT	7000.00	57808.10	3250.00	3250.00	2.69	26839.48	30968.63
2021-22	195	72.16	Live hedge in 2 lines along the ridge of CPT	10102.40	83428.65	4690.00	4690.00	2.69	38731.43	44697.22
2021-22	631	59.02	Live hedge in 2 lines along the ridge of CPT	8262.80	68236.68	3836.00	3836.00	2.69	31678.84	36557.84
2021-22	586	121.45	Live hedge in 2 lines along the ridge of CPT	17003.00	140415.87	7894.00	7894.00	2.69	65191.02	75224.85
2021-22	405	15.36	Live hedge in 2 lines along the ridge of CPT	2150.40	17758.65	998.00	998.00	2.69	8241.78	9516.87
2021-22	510 A&B	6.5	Live hedge in 2 lines along the ridge of CPT	910.00	7515.05	423.00	423.00	2.69	3493.26	4021.79
2021-22	613	31.38	Live hedge in 2 lines along the ridge of CPT	4393.20	36280.36	2040.00	2040.00	2.69	16846.93	19433.43
2021-22	652	50	Live hedge in 2 lines along the ridge of CPT	7000.00	57808.10	3250.00	3250.00	2.69	26839.48	30968.63
	27	Total		220348.80	1819706.48	102304.00	102304.00		844857.12	974849.36
	77	Grand Total		504649.60	4177493.74	250518.00	250518.00		2076432.79	2062083.37
Jashpur Division										
2021-22	915	87.870	Making of Live hedge in two line	22000.00	231000.00	5000.00	5000.00	2.69	40350.00	190650.00
2021-22	911	63.180	Making of Live hedge in two line	7500.00	78750.00	4108.00	4108.00	2.69	33151.56	45598.44
2021-22	896	64.770	Making of Live hedge in two line	7500.00	78750.00	4010.00	4010.00	2.69	32360.70	46389.30
2021-22	878	68.340	Making of Live hedge in two line	9000.00	94500.00	4442.00	4442.00	2.69	35846.94	58653.06
2021-22	904	58.356	Making of Live hedge in two line	7500.00	78750.00	3793.00	3793.00	2.69	30609.51	48140.49
2021-22	171	93.090	Making of Live hedge in two line	12102.00	97744.00	6100.00	6100.00	2.69	49227.00	48517.00
2021-22	117	55.790	Making of Live hedge in two line	7253.00	59946.00	3700.00	3700.00	2.69	29859.00	30087.00
2021-22	106	62.840	Making of Live hedge in two line	8169.00	65982.00	4100.00	4100.00	2.69	33087.00	32895.00
2021-22	566	55.180	Making of Live hedge in two line	7173.00	59291.00	3700.00	3700.00	2.69	29859.00	29432.00
2021-22	548	56.790	Making of Live hedge in two line	7383.00	59629.00	3700.00	3700.00	2.69	29859.00	29770.00
2021-22	22	57.830	Making of Live hedge in two line	7518.00	60721.00	3800.00	3800.00	2.69	31381.54	29339.46
2021-22	913	69.200	Making of Live hedge in two line	10000.00	105000.00	4500.00	4500.00	2.69	36315.00	68685.00
2021-22	1054	70.790	Making of Live hedge in two line	7500.00	80587.00	4580.00	4580.00	2.69	37823.01	42763.99
2021-22	978	55.160	Making of Live hedge in two line	7171.00	57918.00	3585.00	3585.00	2.69	29606.01	28311.99

2021-22	969	56.421	Making of Live hedge in two line	7335.00	59242.00	3377.00	3377.00	2.69	27888.28	31353.72
2021-22	982	58.478	Making of Live hedge in two line	7602.00	61401.00	3906.00	3906.00	2.69	32256.92	29144.08
2021-22	1000	64.280	Making of Live hedge in two line	8356.00	67494.00	4550.00	4550.00	2.69	37575.27	29918.74
2021-22	1031	69.969	Making of Live hedge in two line	9096.00	73467.00	4898.00	4898.00	2.69	40449.15	33017.85
2021-22	1257	60.150	Making of Live hedge in two line	3000.00	32235.00	3500.00	3500.00	2.69	28904.05	3330.95
2021-22	957	60.995	Making of Live hedge in two line	7929.00	64044.00	4220.00	4220.00	2.69	34850.03	29193.97
2021-22	566	81.021	Making of Live hedge in two line	10533.00	85072.00	5300.00	5300.00	2.69	43768.99	41303.01
2021-22	952	55.318	Making of Live hedge in two line	5200.00	54600.00	3595.00	3595.00	2.69	29688.59	24911.41
2021-22	903	73.821	Making of Live hedge in two line	9000.00	94500.00	4798.00	4798.00	2.69	39623.32	54876.68
2021-22	896	84.638	Making of Live hedge in two line	6500.00	68250.00	5501.00	5501.00	2.69	45428.91	22821.09
2021-22	171	68.090	Making of Live hedge in two line	8852.00	71494.00	4450.00	4450.00	2.69	36749.44	34744.57
2021-22	112	69.910	Making of Live hedge in two line	9088.00	73405.00	4545.00	4545.00	2.69	37533.97	35871.03
2021-22	106	68.921	Making of Live hedge in two line	8960.00	72367.00	4500.00	4500.00	2.69	37162.35	35204.65
2021-22	114	54.088	Making of Live hedge in two line	7031.00	58117.00	3516.00	3516.00	2.69	29036.18	29080.82
2021-22	84	64.124	Making of Live hedge in two lines	8336.00	67330.00	4169.00	4169.00	2.69	29036.18	29080.82
2021-22	565	38.069	Making of Live hedge in two line	4949.00	40905.00	2720.00	2720.00	2.69	34428.85	32901.15
2021-22	688	18.307	Making of Live hedge in two line	2380.00	19670.00	1200.00	1200.00	2.69	22462.58	18442.42
2021-22	476	25.905	Making of Live hedge in two line	3368.00	27834.00	1700.00	1700.00	2.69	9909.96	9760.04
2021-22	110	33.123	Making of Live hedge in two line	4306.00	35590.00	2153.00	2153.00	2.69	14039.11	13794.89
2021-22	117	25.299	Making of Live hedge in two line	3289.00	27183.00	1645.00	1645.00	2.69	17780.12	17809.88
2021-22	218	36.503	Making of Live hedge in two line	4745.00	39222.00	2375.00	2375.00	2.69	13584.90	13598.10
2021-22	260	18.974	Making of Live hedge in two line	2467.00	20387.00	1233.00	1233.00	2.69	19613.46	19608.54
2021-22	544	28.33	Making of Live hedge in two line	3683.00	30440.00	1900.00	1900.00	2.69	10182.48	10204.52
2021-22	615	26.18	Making of Live hedge in two line	3403.00	28130.00	1800.00	1800.00	2.69	15690.77	14749.23
2021-22	635	32.45	Making of Live hedge in two line	4219.00	34867.00	2200.00	2200.00	2.69	14864.94	13265.06
2021-22	126	50.35	Making of Live hedge in two line	6546.00	54101.00	3300.00	3300.00	2.69	27252.39	26848.61

***Audit Report on Performance and Compliance Audit for the year ended 31 March 2022***

2021-22	86	43.33	Making of Live hedge in two line	5633.00	46558.00	2900.00	2900.00	2.69	23949.07	22608.93
2021-22	544	12.113	Making of Live hedge in two line	1575.00	13015.00	800.00	800.00	2.69	6606.64	6408.36
2021-22	911	86.71	Making of Live hedge in two line	11189.59	90300.00	5636.00	5636.00	2.69	46543.78	43756.22
2021-22	884	45.20	Making of Live hedge in two line	5854.96	48352.00	2938.00	2938.00	2.69	24262.89	24089.11
2021-22	907	51.098	Making of Live hedge in two line	6623.64	54700.00	3320.00	3320.00	2.69	27417.56	27282.44
2021-22	913	43.057	Making of Live hedge in two line	5594.73	46203.00	2600.00	2600.00	2.69	21471.58	24731.42
2021-22	927	13.996	Making of Live hedge in two line	10408.92	85960.00	200.00	200.00	2.69	1651.66	84308.34
2021-22	948	19.66	Making of Live hedge in two line	1821.56	15043.00	1278.00	1278.00	2.69	10554.11	4488.89
2021-22	856	30.88	Making of Live hedge in two line	3903.35	32235.00	2000.00	2000.00	2.69	16516.60	15718.40
2021-22	887	22.67	Making of Live hedge in two line	2862.45	23639.00	1373.00	1373.00	2.69	11338.65	12300.35
2021-22	890	48.66	Making of Live hedge in two line	5204.46	42980.00	2262.00	2262.00	2.69	18680.27	24299.73
2021-22	903	44.06	Making of Live hedge in two line	5724.91	47278.00	2663.00	2663.00	2.69	21991.85	25286.15
2021-22	907	33.58	Making of Live hedge in two line	4293.62	35458.00	1900.00	1900.00	2.69	15690.77	19767.23
2021-22	944	27.10	Making of Live hedge in two line	3512.95	29011.00	1761.00	1761.00	2.69	14542.87	14468.13
2021-22	915	32.427	Making of Live hedge in two line	3200.00	34300.00	2007.00	2007.00	2.69	16574.41	17725.59
2021-22	635	34.968	Making of Live hedge in two line	4546.00	37573.00	2300.00	2300.00	2.69	18994.09	18578.91
2021-22	140	23.55	Making of Live hedge in two line	3062.00	25304.00	1600.00	1600.00	2.69	13213.28	12090.72
2021-22	565	21.59	Making of Live hedge in two line	2807.00	23198.00	1590.00	1590.00	2.69	13130.70	10067.30
2021-22	686	16.55	Making of Live hedge in two line	2152.00	17782.00	1100.00	1100.00	2.69	9084.13	8697.87
2021-22	392	20.89	Making of Live hedge in two line	2716.00	22446.00	1358.00	1358.00	2.69	11214.77	11231.23
2021-22	430	18.82	Making of Live hedge in two line	2447.00	20222.00	1223.00	1223.00	2.69	10099.90	10122.10
2021-22	110	52.15	Making of Live hedge in two line	6780.00	56035.00	3400.00	3400.00	2.69	28078.22	27956.78
	<b>62</b>	<b>2985.96</b>	<b>Total</b>	<b>417467.31</b>	<b>3417507.00</b>	<b>192378.00</b>	<b>193478.00</b>		<b>1579836.33</b>	<b>1837670.67</b>
	<b>139</b>		<b>GRAND TOTAL</b>	<b>922116.91</b>	<b>7595000.74</b>	<b>442896.00</b>	<b>442896.00</b>		<b>3656269.12</b>	<b>3899754.04</b>

(Source: (i) Working Plan of the divisions and (ii) Information provided by the department)

## Appendix-3.5.8

(Referred to in Para 3.5.11.4)

## Detail of incomplete work done in RDF area

Year	Compartment No.	Coupe No.	Total area (in ha)	Treated area (in ha)	Cleaning work		Expenditure amount (in ₹)	Norms as per SOR of PCCF (in Mandays)	Expenditure to be incurred (in ₹)	Excess Expenditure (in ₹)
					Dense root stock area (in ha)	Under-stocked area (in ha)				
Bastar Division										
2020-21	653	II	47.116	47.116	30.000	17.116	104896.00	5	69496.10	35399.90
	785	II	46.480	46.480	30.000	16.480	103958.00	5	68558.00	35400.00
	707	II	16.345	16.345	10.000	6.345	37329.00	5	24108.88	13220.13
	711	II	50.802	50.802	40.000	10.802	126964.00	5	74932.95	52031.05
	748	II	21.700	21.700	11.000	10.700	46767.00	5	32007.50	14759.50
	803	II	33.354	33.354	25.000	8.354	81811.00	5	51143.36	30667.64
	899	II	48.889	48.889	28.000	20.889	109311.00	5	72191.94	37119.06
	471	II	72.584	72.584	62.000	10.584	180423.00	5	107181.16	73241.84
	785	II	49.668	49.668	30.000	19.675	105602.00	5	73352.59	32249.41
	859	II	98.890	98.890	60.000	38.890	210545.00	5	141743.98	68801.02
	479	II	100.875	32.282	23.000	9.282	74839.00	5	47669.22	27169.78
	184	II	147.806	108.488	90.000	18.488	258703.00	5	160198.81	98504.19
	617	II	117.371	45.425	34.000	11.425	107122.00	5	67001.88	40120.13
	744	II	26.772	26.772	15.000	11.772	57189.00	5	39488.70	17700.30
	951	II	100.551	100.551	74.000	26.551	235633.00	5	148312.73	87320.28
	970	II	84.498	84.498	45.000	39.498	177735.00	5	124634.55	53100.45
	983	II	59.430	59.430	42.000	17.430	137219.00	5	87659.25	49559.75
	745	II	17.821	17.821	10.000	7.821	38086.00	5	26285.98	11800.03
	747	II	43.437	31.633	20.000	11.633	70259.00	5	46658.68	23600.33



	964	II	54.687	54.687	38.000	16.687	125503.00	5	80663.33	44839.68
	966	II	44.932	44.932	23.000	21.932	93415.00	5	66274.70	27140.30
	987	II	9.132	9.132	9.132	0.000	24245.00	5	13469.70	10775.30
	746	II	11.890	11.890	11.890	0.000	31568.00	5	17537.75	14030.25
	959	II	84.932	84.932	40.000	44.932	172475.00	5	125274.70	47200.30
	896	II	131.255	115.471	69.000	46.471	251740.00	5	170319.73	81420.28
	945	II	111.837	111.837	81.000	30.837	260540.00	5	164959.58	95580.43
	994	II	62.778	62.778	40.000	22.778	139798.00	5	92597.55	47200.45
	702	II	60.013	60.013	50.000	10.013	147519.00	5	88519.18	58999.83
	891	II	127.518	127.518	80.000	47.518	282489.00	5	188089.05	94399.95
	795	II	83.416	77.217	42.000	35.217	163455.00	5	113895.08	49559.93
	702	II	60.013	60.013	50.000	10.013	147519.00	5	88519.18	58999.83
	<b>Total</b>	<b>31</b>	<b>2026.79</b>	<b>1813.15</b>	<b>1213.02</b>	<b>600.13</b>	<b>4104657.00</b>		<b>2672745.73</b>	<b>1431911.27</b>
2021-22	617	III	83.235	83.235	50.000	33.235	188963.00	5	127628.39	61334.61
	959	III	95.723	95.723	30.000	65.723	183577.00	5	146776.86	36800.14
	972	III	37.445	35.445	35.445	0.000	97829.00	5	54349.59	43479.41
	945	III	101.400	101.400	60.000	41.400	229083.00	5	155481.69	73601.31
	896	III	115.789	115.789	30.000	85.767	214312.00	5	177511.33	36800.67
	786	III	87.739	75.099	40.000	35.099	164220.00	5	115153.05	49066.95
	777	III	95.053	88.574	40.000	48.574	184882.00	5	135814.94	49067.06
	952	III	74.464	74.464	30.000	44.464	150980.00	5	114179.37	36800.63
	965	III	84.488	84.488	50.000	34.488	190884.00	5	129549.67	61334.33
	971	III	65.419	65.419	44.000	21.419	154284.00	5	100310.22	53973.78
	984	III	94.270	94.270	60.000	34.270	218150.00	5	144548.90	73601.10
	995	III	80.024	80.024	40.000	40.024	171772.00	5	122704.80	49067.20
	1008	III	121.633	121.633	70.000	51.633	272373.00	5	186505.96	85867.04

	493	III	89.770	29.320	25.000	4.320	75706.00	5	45006.20	30699.80
	412	III	81.400	81.400	75.000	6.400	217049.00	5	124949.00	92100.00
	420	III	76.877	58.448	50.000	8.448	151118.00	5	89621.24	61496.76
	428	III	95.993	65.753	60.000	5.753	174611.00	5	100930.86	73680.15
	437	III	82.121	63.253	58.000	5.253	196121.00	5	97093.36	99027.65
	444	III	76.466	73.366	68.000	5.366	196121.00	5	112616.81	83504.19
	455	III	160.631	136.380	130.000	6.380	368983.00	5	209343.30	159639.70
	463	III	91.430	91.430	85.000	6.430	244725.00	5	140345.05	104379.95
	482	III	69.814	69.814	65.000	4.814	186984.00	5	107164.49	79819.51
	506	III	86.204	85.288	80.000	5.288	229157.00	5	130917.08	98239.92
	509	III	91.202	67.296	60.000	7.296	176979.00	5	103299.36	73679.64
	518	III	99.058	74.136	70.000	4.136	199759.00	5	113798.76	85960.24
	520	III	120.321	120.321	114.000	6.321	324685.00	5	184692.74	139992.27
	419	III	88.669	65.385	60.000	5.385	174046.00	5	100365.98	73680.03
	617	III	83.235	83.235	50.000	33.235	188963.00	5	127628.39	61334.61
	786	III	87.739	75.099	40.000	35.099	164220.00	5	115153.05	49066.95
	896	III	115.789	115.789	30.000	85.767	214312.00	5	177511.33	36800.67
	945	III	101.400	101.400	60.000	41.400	229083.00	5	155481.69	73601.31
	1335	III	147.288	72.025	35.460	36.565	155460.00	5	110558.38	44901.63
	1278	III	107.057	107.057	71.250	35.807	208304.00	5	164332.50	43971.51
	1459	III	71.260	64.887	42.420	22.467	127191.00	5	99601.55	27589.46
	712	III	76.587	76.587	60.000	16.587	191036.00	5	117434.68	73601.32
	785	III	105.898	105.898	80.000	25.898	260513.00	5	162378.70	98134.30
	873	III	68.602	68.602	24.000	44.602	132029.00	5	105190.88	26838.12
	805	III	54.981	54.981	34.000	20.981	126012.00	5	84305.12	41706.88
	189	III	157.498	85.073	70.000	15.073	216314.00	5	130446.68	85867.32

	178	III	87.910	84.173	70.000	14.173	214934.00	5	129066.67	85867.33
	149	III	127.060	90.470	75.000	15.470	230723.00	5	138722.17	92000.83
	544	III	39.700	39.700	30.000	9.700	97780.00	5	60939.50	36840.50
	419	III	88.669	65.385	60.000	5.385	174046.00	5	100365.98	73680.03
	709	III	29.946	29.946	20.000	9.946	70452.00	5	45917.70	24534.30
	471	III	52.817	52.817	40.000	12.817	130194.00	5	81074.10	49119.91
	869	III	39.942	39.942	20.000	19.942	85779.00	5	61245.07	24533.93
	Total	46		3610.22	2491.58	1118.60	8554698.00		5538013.11	3016684.89
G.Total		78		5423.37	3704.60	1718.73	12659355.00		8210758.83	4448596.17
Balrampur Division										
2021-22	3343	VII	25.04	25.04	15.02	0	41781	5	23212.08	18568.92
	3037	VII	51.33	26.73	16.04	0	44602	5	24778.71	19823.29
	3345	VII	23.90	23.90	14.34	0	39879	5	22155.30	17723.70
	2943	VII	20.26	20.26	12.16	0	33805	5	18781.02	15023.98
	2974	VII	15.84	15.84	9.50	0	26430	5	14683.68	11746.32
	2969	VII	19.76	10.34	6.20	0	17253	5	9585.18	7667.82
	3480	VII	37.77	31.09	18.65	0	51876	5	28820.43	23055.57
	2798	VII	14.40	8.92	5.35	0	14883	5	8268.84	6614.16
	3446	VII	281.02	189.16	113.50	0	315632	5	175351.32	140280.68
	3480	VII	37.77	31.09	18.65	0	51876	5	28820.43	23055.57
	837	VII	168.57	31.11	18.66	0	51910	5	28829.70	23080.30
	776	VII	123.75	74.50	44.70	0	124310	5	69061.50	55248.50
	739	VII	237.33	26.46	15.88	0	44151	5	24528.42	19622.58
	930	VII	56.21	27.16	16.30	0	45319	5	25177.32	20141.68
	605	VII	263.79	80.67	48.40	0	134605	5	74781.09	59823.91
	622	VII	164.48	83.68	50.21	0	139628	5	77571.36	62056.64

	3419	VII	57.00	57.00	34.20	0	95110	5	52839.00	42271.00
	3430	VII	67.61	42.61	25.57	0	71099	5	39499.47	31599.53
	3422	VII	115.36	84.77	50.86	0	141447	5	78581.79	62865.21
	3426	VII	69.74	69.74	41.84	0	116368	5	64648.98	51719.02
	961	VII	126.37	61.10	36.66	0	101951	5	56639.70	45311.30
	938	VII	133.04	133.04	79.82	0	221990	5	123328.08	98661.92
	887	VII	189.37	159.37	95.62	0	265924	5	147735.99	118188.01
	612	VII	164.81	125.09	75.05	0	208725	5	115958.43	92766.57
	627	VII	196.46	185.18	111.11	0	308991	5	171661.86	137329.14
	2745	VII	147.99	73.12	43.87	0	122008	5	67782.24	54225.76
	2806	VII	114.70	74.70	44.82	0	124644	5	69246.90	55397.10
	2761	VII	106.30	106.30	63.78	0	177372	5	98540.10	78831.90
	4	VII	216.66	120.37	72.22	0	200849	5	111579.90	89269.10
	823	VII	82.50	52.17	31.30	0	87051	5	48361.59	38689.41
	790	VII	290.54	73.17	43.90	0	122091	5	67828.59	54262.41
	673	VII	148.31	87.13	52.28	0	145385	5	80769.51	64615.49
	796	VII	156.52	96.52	57.91	0	161053	5	89474.04	71578.96
	689	VII	164.18	100.00	60.00	0	166860	5	92700.00	74160.00
	3346	VII	99.92	99.92	59.95	0	166727	5	92625.84	74101.16
	2904	VII	152.38	46.94	28.16	0	78324	5	43513.38	34810.62
	3484	VII	100.50	98.72	59.23	0	164724	5	91513.44	73210.56
	3401	VII	40.40	40.40	24.24	0	67411	5	37450.80	29960.20
	3172	VII	157.38	74.91	44.94	0	124994	5	69432.30	55561.70
	3035	VII	173.90	90.11	54.07	0	150357	5	83531.97	66825.03
	3536	VII	109.54	109.54	65.72	0	182778	5	101543.58	81234.42
	3488	VII	177.04	115.67	69.40	0	193006	5	107226.09	85779.91

	3289	VII	131.13	131.13	78.68	0	218803	5	121557.51	97245.49
	3344	VII	92.19	55.19	33.11	0	92090	5	51161.13	40928.87
	2743	VII	133.68	90.55	54.33	0	151092	5	83939.85	67152.15
	3425	VII	140.61	60.61	36.37	0	101134	5	56185.47	44948.53
	3446	VII	281.02	189.16	113.50	0	315632	5	175351.32	140280.68
	973	IV	146.98	86.98	52.19	0	145135	5	80630.46	64504.54
	980	IV	173.98	70.42	42.25	0	117502	5	65279.34	52222.66
	2746	VII	75.21	39.06	39.06	0	65176	5	60347.70	4828.30
	2719	VII	40.92	18.44	11.06	0	30769	5	17087.70	13681.30
	2821	VII	75.67	33.66	20.20	0	56165	5	31202.82	24962.18
	3419	VII	57.00	57.00	34.20	0	95110	5	52839.00	42271.00
	3426	VII	69.74	69.74	41.84	0	116368	5	64648.98	51719.02
	639	IV	54.61	29.61	17.76	0	49407	5	27439.20	21967.80
	689	IV	164.18	100.00	60.00	0	166860	5	92700.00	74160.00
	796	IV	156.52	96.52	57.91	0	161053	5	89474.04	71578.96
	980	IV	173.98	70.42	42.25	0	117503	5	65279.34	52223.66
	<b>Total</b>	<b>58</b>		<b>4282.03</b>	<b>2584.82</b>	<b>0.00</b>	<b>7144978.00</b>		<b>3993543.81</b>	<b>3151434.19</b>
2022-23	888	V	81.58	81.58	48.95	0	140089	5	77827.32	62261.68
	949	V	86.92	86.92	75.82	0	130198	5	120553.80	9644.20
	938	V	118.75	63.67	38.20	0	109334.00	5	60741.18	48592.82
	832	V	145.81	39.81	23.89	0	68361.00	5	37978.74	30382.26
	651	V	137.79	127.79	76.67	0	219440.00	5	121905.30	97534.70
	626	V	131.33	111.33	66.80	0	191176.00	5	106208.82	84967.18
	496	V	182.23	121.83	73.10	0	209206.00	5	116225.82	92980.18
	973	V	157.25	42.00	25.20	0	72122.40	5	40068.00	32054.40
	3426	V	80.47	80.47	48.28	0	138183.00	5	76768.38	61414.62

	980	V	171.03	90.37	54.22	0	155183.00	5	86212.98	68970.02
	2761		85.41	55.41	33.25	0	95150.00	5	52861.14	42288.86
	2806	VIII	161.28	73.34	44.00	0	125939.00	5	69966.36	55972.64
	2724	VIII	77.53	77.53	46.52	0	133134.00	5	73963.62	59170.38
	4	V	220.35	192.27	115.36	0	330166.00	5	183425.58	146740.42
	210	V	49.57	42.57	25.54	0	73101.00	5	40611.78	32489.22
	799	V	69.34	44.48	26.69	0	76381.00	5	42433.92	33947.08
	2887	VIII	59.76	49.76	29.85	0	85448.00	5	47461.50	37986.50
	675	V	49.72	49.27	29.56	0	84606.00	5	47000.40	37605.60
	689	V	165.17	91.53	54.92	0	157175.00	5	87319.62	69855.38
	202	V	302.42	178.06	106.84	0	305764.00	5	169869.24	135894.76
	823	V	103.46	43.36	26.02	0	74457.00	5	41365.44	33091.56
	3233	VIII	74.40	60.04	36.02	0	103100.00	5	57278.16	45821.84
	3296	VIII	28.83	28.49	17.09	0	48923.00	5	27173.10	21749.90
	3419	VIII	59.84	29.84	17.90	0	51241.00	5	28461.00	22780.00
	807	V	73.80	32.95	19.77	0	56582.00	5	31434.30	25147.70
	933	V	161.42	106.51	63.91	0	182899.00	5	101610.54	81288.46
	896	V	218.09	48.87	29.32	0	83920.00	5	46621.98	37298.02
	844	V	127.97	40.15	24.09	0	68946.00	5	38303.10	30642.90
	3289	VIII	129.74	59.55	35.73	0	102259.00	5	56810.70	45448.30
	3347	VIII	114.56	64.56	38.74	0	110862.00	5	61590.24	49271.76
	3369	VIII	70.70	70.70	42.42	0	121406.00	5	67447.80	53958.20
	3035	VIII	118.19	78.19	46.91	0	134268.00	5	74586.90	59681.10
	504	V	182.55	69.30	41.58	0	119002.00	5	66112.20	52889.80
	603	V	211.74	79.94	47.96	0	137273.00	5	76262.76	61010.24
	622	V	154.43	105.67	63.40	0	181456.00	5	100809.18	80646.82

	638	V	246.37	171.04	102.62	0	293709.00	5	163172.16	130536.84
	495	V	235.71	200.00	120.00	0	343440.00	5	190800.00	152640.00
	3484	VIII	102.81	52.81	31.69	0	90685.00	5	50380.74	40304.26
	3529	VIII	229.09	68.79	41.27	0	118126.00	5	65619.30	52506.70
	3425	VIII	120.91	120.91	72.54	0	207626.00	5	115338.60	92287.40
	3462	VIII	283.32	139.47	83.68	0	239497.00	5	133054.38	106442.62
	3458	VIII	280.25	143.58	86.15	0	246556.00	5	136975.32	109580.68
	3400	VIII	153.23	153.23	91.93	0	263126.00	5	146168.70	116957.30
	2823	VIII	181.93	89.72	53.83	0	154067.00	5	85592.88	68474.12
	2728	VIII	259.01	132.65	79.59	0	227787.00	5	126548.10	101238.90
	2	VIII	156.37	156.37	93.82	0	268518.00	5	149176.98	119341.02
	2989	VIII	288.75	135.52	81.31	0	232715.00	5	129282.90	103432.10
	837	V	119.51	52.32	31.39	0	89844.00	5	49910.10	39933.90
	742	V	162.31	78.11	46.87	0	134130.00	5	74516.94	59613.06
	362	V	165.69	106.50	63.90	0	182881.00	5	101601.00	81280.00
	740	V	296.15	206.25	123.75	0	354184.00	5	196762.50	157421.50
	<b>Total</b>	<b>51</b>		<b>4625.38</b>	<b>2798.85</b>	<b>0.00</b>	<b>7923641.40</b>		<b>4450171.50</b>	<b>3473469.90</b>
<b>G. Total</b>		<b>109</b>		<b>8907.41</b>	<b>5383.67</b>	<b>0.00</b>	<b>15068619.40</b>		<b>8443715.31</b>	<b>6624904.09</b>
		<b>187</b>		<b>14330.78</b>	<b>9088.27</b>	<b>1718.73</b>	<b>27727974.40</b>		<b>16654474.14</b>	<b>11073500.26</b>

(Source: (i) Working Plan of the divisions and (ii) Information provided by the department)

## Appendix-3.5.9

(Referred to in Para 3.5.12.2(c))

## Detail of unfruitful expenditure due to less survival percentage of plants

Sl. No.	Division name	Year	Compartment No.	Area (in ha.)	No. of plants planted	Percentage of living plants	Norms for Minimum survival (In percentage)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Unfruitful Expenditure (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11=10*(8-7)%
1	Balodabazar	2017	449	39.22	2158	34%	60%	46.67	46.24	12.02
2		2017	30, 35	30.00	1650	30%	60%	35.70	35.47	10.64
3	Surajpur	2016	235	30.00	1425	47%	70%	35.70	35.50	8.17
4		2016	67	50.00	2630	63%	70%	59.50	58.70	4.11
5	Balod	2016	314	30.00	664	43%	60%	44.13	43.70	7.43
6		2016	201	30.00	664	41%	60%	44.13	44.03	8.37
7	Kwardha	2016	451	13.98	550	41%	60%	20.56	18.70	3.55
8	Bijapur	2016	837	40.83	631	19%	70%	60.05	58.40	29.78
9	Res. & Ext., Jagdalpur	2016	1185	10.00	2826	54%	70%	14.70	13.20	2.11
10			1007	10.00	2762	43%	70%	14.70	14.07	3.80
11			1399	8.00	2155	43%	70%	11.76	11.39	3.08
12			1065	6.00	1675	43%	70%	8.82	7.89	2.13
13	Bastar	2016	1091	20.00	600	41%	70%	23.80	23.76	6.89
14		2016	1028	10.00	560	47%	70%	11.90	11.47	2.64
15		2016	Bagroy	30.00	500	2%	70%	35.70	35.53	24.16
16		2016	Sudhapal	50.00	1000	34%	70%	59.50	59.82	21.54
17		2016	Belgaon maluguda	10.00	500	40%	70%	11.90	11.15	3.35
18	Bhanupratappur	2016	Kewati	20.00	1200	28%	70%	29.40	28.30	11.89



19	Mahasamund	2017	Lohardih	50.00	55000	39%	60%	73.50	73.50	15.44
20	Katghora	2018	308	35.00	14000	1%	60%	51.45	49.80	29.38
21		2018	308	20.00	50000	32%	60%	29.40	28.70	8.04
22		2018	309	25.00	10000	4%	60%	36.75	35.70	19.99
23		2018	322	25.00	10000	4%	60%	36.75	35.53	19.90
24		2018	289	25.00	23500	4%	60%	36.75	36.50	20.44
25		2018	282	25.00	10000	3%	60%	36.75	36.20	20.63
26		Sukma	2018	176	50.00	20000	44%	70%	73.50	72.90
27	2018		109	20.00	22000	50%	70%	29.40	29.10	5.82
28	2018		160	50.00	20000	46%	70%	73.50	72.85	17.48
Physical Verification										
29	South Kondagaon	2015	786	72.3	26148	10%	70%	23.82	23.82	14.29
30		2015	984	100	40000	10%	70%	32.96	32.95	19.77
	Grand Total			935.33	324798			1103.15	1084.87	375.78

*(Source: Information provided by the department and Report of joint physical verification conducted with officials of the department)*

**Appendix-3.5.10**

(Referred to in Para 3.5.12.4(a))

**Detail of split Purchase of seed without following the purchase rule**

Sl No.	Division Name	Bill No.	Date	Name of item	Amount (in ₹)
1	Balrampur	208	17.11.2020	Seeds	49950.00
2		209	17.11.2020	Seeds	49960.00
3		210	17.11.2020	Seeds	49100.00
4		211	17.11.2020	Seeds	23180.00
5		206	16.11.2020	Seeds	48500.00
6		204	16.11.2020	Seeds	48500.00
7		205	16.11.2020	Seeds	49000.00
8		207	16.11.2020	Seeds	22700.00
9		298	14.11.2020	Seeds	49980.00
10		297	13.11.2020	Seeds	49950.00
11		299	14.11.2020	Seeds	50000.00
12		263	10.11.2020	Seeds	42000.00
13		262	10.11.2020	Seeds	44000.00
14		256	09.11.2020	Seeds	48000.00
15		296	13.11.2020	Seeds	49500.00
16		312	14.11.2020	Seeds	49800.00
17		311	14.11.2020	Seeds	49450.00
18		310	14.11.2020	Seeds	48000.00
19		309	14.11.2020	Seeds	48500.00
20		308	14.11.2020	Seeds	49400.00
21		307	14.11.2020	Seeds	48200.00
22		306	14.11.2020	Seeds	49500.00
23		305	14.11.2020	Seeds	48000.00
24		304	14.11.2020	Seeds	49900.00
25		303	14.11.2020	Seeds	49500.00
26		302	14.11.2020	Seeds	50000.00
27		301	14.11.2020	Seeds	47000.00
28		300	14.11.2020	Seeds	49000.00
29		313	15.11.2020	Seeds	49600.00
30		314	15.11.2020	Seeds	37000.00
31		279	12.11.2020	Seeds	49970.00
32		280	12.11.2020	Seeds	49100.00
33		281	12.11.2020	Seeds	50000.00
34		282	12.11.2020	Seeds	50000.00
35		283	12.11.2020	Seeds	48800.00
36		284	12.11.2020	Seeds	49000.00
37		285	12.11.2020	Seeds	49400.00
38		287	12.11.2020	Seeds	49000.00

39		288	13.11.2020	Seeds	49930.00
40		289	13.11.2020	Seeds	49200.00
41		290	13.11.2020	Seeds	49000.00
42		291	13.11.2020	Seeds	49400.00
43		292	13.11.2020	Seeds	49400.00
44		293	13.11.2020	Seeds	49000.00
45		259	09.11.2020	Seeds	48000.00
46		258	09.11.2020	Seeds	48000.00
47		257	09.11.2020	Seeds	48000.00
48		260	09.11.2020	Seeds	49400.00
49		295	13.11.2020	Seeds	13000.00
50		264	10.11.2020	Seeds	48000.00
51		265	10.11.2020	Seeds	49600.00
52		266	10.11.2020	Seeds	45000.00
53		267	10.11.2020	Seeds	50000.00
54		268	10.11.2020	Seeds	49000.00
55		270	11.11.2020	Seeds	48000.00
56		271	11.11.2020	Seeds	49400.00
57		272	11.11.2020	Seeds	49400.00
58		273	11.11.2020	Seeds	49000.00
59		274	11.11.2020	Seeds	49000.00
60		275	11.11.2020	Seeds	48000.00
61		277	12.11.2020	Seeds	46000.00
62		278	12.11.2020	Seeds	48000.00
		Total			
63	Mahasamund, Saraipali range	209	25.3.22	Seeds	86066.00
64		210	25.3.22	Seeds	66148.00
	Total				152214.00
	Grand Total				3075384.00

*(Source: Vouchers of payments made by the divisions)*

**Appendix-3.5.11**

(Referred to in Para 3.5.12.4(b))

**Details of Irregular Purchasing of Cow dung from other vendors without the approval of competent authority**

Division Name	Voucher No.	Range Name	Material	Quantity (in cum)	Amount (in ₹)
Mahasamund	01/ 14.09.21	Bagbahara	Cow dung	78.00	61152.00
	02/24.09.21	Bagbahara	Cow dung	78.00	61152.00
	03/24.09.21	Bagbahara	Cow dung	78.00	61152.00
	04/24.09.21	Bagbahara	Cow dung	78.00	61152.00
	05/24.09.21	Bagbahara	Cow dung	78.75	61740.00
	06/24.09.21	Bagbahara	Cow dung	78.75	61740.00
	07/24.09.21	Bagbahara	Cow dung	78.75	61740.00
	08/24.09.21	Bagbahara	Cow dung	78.75	61740.00
	85/14.10.21	Bagbahara	Cow dung	72.00	57600.00
	86/14.10.21	Bagbahara	Cow dung	72.00	57600.00
	87/14.10.21	Bagbahara	Cow dung	72.00	57600.00
	88/14.10.21	Bagbahara	Cow dung	72.00	57600.00
	89/14.10.21	Bagbahara	Cow dung	72.00	57600.00
	02/03.11.21	Bagbahara	Cow dung	76.50	61200.00
	03/03.11.21	Bagbahara	Cow dung	75.60	60480.00
	04/03.11.21	Bagbahara	Vermi compost	91.66	99000.00
	39/11.03.22	Saraipali	Cow dung	320.00	281600.00
	394/29.03.22	Saraipali	Cow dung	480.00	422400.00
	296/March 22	Basna	Cow dung	516.87	454854.00
	375/March 22	Saraipali	Cow dung	240.00	211200.00
	675/ March 22	Mahasamund	Cow dung	21.87	17496.00
	484/ March 22	Mahasamund	Cow dung	11.97	9576.00
	370/ March 22	Pithora	Cow dung	132.00	105600.00
<b>TOTAL</b>				<b>2953.47</b>	<b>2502974.00</b>
Rajanadgaon	142, 09.03.2022	Division purchased	Gobar Khad	44.00	38500.00
	143, 09.03.2022		Gobar Khad	18.00	15750.00
	146, 09.03.2022		Gobar Khad	84.00	73500.00
	147, 09.03.2022		Gobar Khad	85.00	74375.00
	148, 09.03.2022		Gobar Khad	70.00	61250.00
	149, 09.03.2022		Gobar Khad	55.00	48125.00
	150, 09.03.2022		Gobar Khad	13.00	11375.00
	152, 09.03.2022		Gobar Khad	5.00	4375.00
	154, 09.03.2022		Gobar Khad	110.00	96250.00
	155, 09.03.2022		Gobar Khad	110.00	96250.00
	156, 09.03.2022		Gobar Khad	110.00	96250.00
	157, 09.03.2022		Gobar Khad	110.00	96250.00
	158, 09.03.2022		Gobar Khad	110.00	96250.00
	159, 09.03.2022		Gobar Khad	90.00	78750.00

	160, 09.03.2022		Gobar Khad	90.00	78750.00
	161, 09.03.2022		Gobar Khad	90.00	78750.00
	162, 09.03.2022		Gobar Khad	80.00	70000.00
	163, 09.03.2022		Gobar Khad	87.00	76125.00
	165, 09.03.2022		Gobar Khad	80.00	70000.00
	166, 9.03.2022		Gobar Khad	80.00	70000.00
	167, 9.03.2022		Gobar Khad	90.00	78750.00
	168, 9.03.2022		Gobar Khad	27.00	23625.00
	170, 9.03.2022		Gobar Khad	70.00	61250.00
	171, 9.03.2022		Gobar Khad	70.00	61250.00
	172, 9.03.2022		Gobar Khad	55.00	48125.00
	175, 9.03.2022		Gobar Khad	21.00	18375.00
	176, 9.03.2022		Gobar Khad	63.00	55125.00
	177, 9.03.2022		Gobar Khad	70.00	61250.00
	178, 9.03.2022		Gobar Khad	63.00	55125.00
	179, 9.03.2022		Gobar Khad	70.00	61250.00
	180, 9.03.2022		Gobar Khad	25.00	21875.00
	181, 9.03.2022		Gobar Khad	55.00	48125.00
	182, 9.03.2022		Gobar Khad	28.00	24500.00
	183, 9.03.2022		Gobar Khad	104.75	91656.25
	184, 9.03.2022		Gobar Khad	104.75	91656.25
	185, 9.03.2022		Gobar Khad	104.75	91656.25
	186, 9.03.2022		Gobar Khad	104.75	91656.25
	187, 9.03.2022		Gobar Khad	104.75	91656.25
	188, 9.03.2022		Gobar Khad	104.75	91656.25
	189, 9.03.2022		Gobar Khad	104.75	91656.25
	190, 9.03.2022		Gobar Khad	104.75	91656.25
	<b>Total</b>			<b>3066.00</b>	<b>2682750.00</b>
	<b>Grand Total</b>			<b>6019.47</b>	<b>5185724.00</b>

*(Source: Vouchers of payments made by the divisions)*

**Appendix-3.5.12**  
(Referred to in Para 3.5.12.5)

**Details of Plantation work done without testing of soil**

Name of the Division	Year	Name of Compartment	Coupe No.	Plantation area (in ha.)	No. of Plants planted	Allotment (in lakh)	Expenditure (in lakh)	Soil test done or not
Balodabazar	2019-20	142	IX	15.00	16500	11.73	11.73	Not done
	2019-20	154	IX	40.00	44000	31.28	31.28	Not done
	2019-20	120	IX	25.00	27500	19.55	19.50	Not done
	2020-21	147	X	10.00	11000	7.82	7.82	Not done
	2020-21	120	X	15.00	16500	11.73	11.73	Not done
	2020-21	131	X	15.00	16500	11.73	11.73	Not done
South Kondagaon	2019-20	438	I	22.51	55140	3.29	3.29	Not done
	2020-21	I 555	II	10.00	11000	7.82	7.81	Not done
Bastar	2019-20	281	I	11.84	13023	9.26	9.26	Not done
	2019-20	285	I	55.60	61156	43.48	43.48	Not done
	2019-20	286	I	12.01	13208	9.39	9.39	Not done
	2019-20	288	I	8.90	9786	6.96	6.96	Not done
	2019-20	290	I	6.51	7160	50.90	5.09	Not done
	2019-20	296	I	39.39	43323	30.80	30.80	Not done
	2019-20	320	I	41.35	45482	32.33	32.33	Not done
	2019-20	1546	I	77.25	84976	60.41	60.41	Not done
	2019-20	487	I	8.26	9089	6.46	6.46	Not done
	2019-20	652	I	32.63	35897	25.52	25.52	Not done
	2019-20	701	I	23.69	26061	18.53	18.53	Not done
	2019-20	703	I	39.10	43014	30.58	30.58	Not done

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	2019-20	712	I	52.44	57684	41.01	41.01	Not done
	2019-20	775	I	15.53	17190	12.22	12.22	Not done
	2019-20	776	I	39.31	43242	30.74	30.74	Not done
	2020-21	704	II	38.05	41857	29.76	29.76	Not done
	2021-22	1342	III	11.00	12100	8.60	8.50	Not done
Mahasamund	2019-20	252	IX	10.00	4000	1.67	1.69	Not done
	2019-20	281, 269	IX	20.00	8000	3.33	2.32	Not done
	2019-20	258	IX	50.00	20000	8.33	6.03	Not done
	2019-20	355	IX	40.00	16000	15.75	11.60	Not done
	2019-20	380	IX	10.00	4000	3.94	3.58	Not done
	2019-20	365	IX	10.00	4000	3.94	2.55	Not done
	2019-20	40	IX	11.00	4400	1.83	1.79	Not done
	2019-20	69	IX	10.00	4000	1.67	1.63	Not done
	2019-20	23	IX	20.00	8000	3.33	3.32	Not done
	2019-20	20	IX	20.00	8000	3.33	3.26	Not done
	2019-20	307	IX	10.00	4000	1.67	1.48	Not done
	2019-20	209	IX	13.00	5200	2.17	2.04	Not done
	2019-20	244	IX	15.00	6000	2.50	2.43	Not done
	2019-20	327	IX	20.00	8000	3.33	3.35	Not done
	2019-20	340	IX	66.34	26536	11.05	11.25	Not done
	2019-20	504, 503	IX	15.00	6000	5.10	4.61	Not done
	2019-20	343	IX	51.00	20400	20.08	15.20	Not done
Rajnandgaon	2019-20	705	X	10.00	11000	7.81	7.81	Not done
	2019-20	518	X	22.34	24574	17.46	17.46	Not done
<b>Total</b>		<b>44</b>		<b>1089.04</b>	<b>954498</b>	<b>670.16</b>	<b>609.29</b>	

*(Source: Information provided by the Forest Research Training Institute, Raipur)*

**Appendix-3.5.13***(Referred to in Para 3.5.12.6)***Detail of Allotment and Expenditure on RDF with Plantation work (First year to sixth year)**

Sl. No.	Division Name	Year	No. of compartments	Coupe No.	Area (in ha.)	Allotment	Expenditure (₹ in lakh)
1	Mahasamund	2019-20	2	V	80.00	5.63	5.63
		2020-21	10	VI	339.00	224.31	214.92
		2021-22	10	VII	400.00	260.15	198.19
		<b>Total</b>	<b>22</b>		<b>819.00</b>	<b>490.09</b>	<b>418.74</b>
2	Jashpur	2019-20	0	-	0.00	0.00	0.00
		2020-21	0	-	0.00	0.00	0.00
		2021-22	5	XII	87.37	125.30	125.27
		<b>Total</b>	<b>5</b>		<b>87.37</b>	<b>125.30</b>	<b>125.27</b>
3	Balodabazar	2019-20	6	V	246.75	65.99	65.91
		2020-21	2	VI	69.22	19.43	17.76
		2021-22	0	-	0.00	0.00	0.00
		<b>Total</b>	<b>8</b>		<b>315.97</b>	<b>85.42</b>	<b>83.67</b>
4	Rajnandgaon	2019-20	0	-	0.00	0.00	0.00
		2020-21	1	VII	20.32	28.40	15.77
		2021-22	5	VIII	150.43	212.02	200.46
		<b>Total</b>	<b>6</b>		<b>170.75</b>	<b>240.42</b>	<b>216.23</b>
5	South Kondagaon	2019-20	4	XII	252.30	125.10	125.08
		2020-21	0	-	0.00	0.00	0.00
		2021-22	0	-	0.00	0.00	0.00
		<b>Total</b>	<b>4</b>		<b>252.30</b>	<b>125.10</b>	<b>125.08</b>
6	Marwahi	2019-20	2	IV	170.00	99.39	99.04
		2020-21	0	V	0.00	0.00	0.00
		2021-22	1	VI	24.42	34.77	34.53
		<b>Total</b>	<b>3</b>		<b>194.42</b>	<b>134.16</b>	<b>133.57</b>
7	Balrampur	2019-20	3		175.98	35.89	35.69
		2020-21	1		50.00	25.90	25.40
		2021-22	11		296.98	436.37	430.25
		<b>Total</b>	<b>15</b>		<b>522.96</b>	<b>498.16</b>	<b>491.34</b>
8	Koriya	2019-20	4	-	128.93	51.80	49.86
		2020-21	0	-	0.00	0.00	0.00
		2021-22	0	-	0.00	0.00	0.00
		<b>Total</b>	<b>4</b>		<b>128.93</b>	<b>51.80</b>	<b>49.86</b>
9	Surajpur	2019-20	29		1126.00	1142.41	1110.63
		2020-21	30		1262.00	1558.13	1408.96



		2021-22	22		850.00	1247.95	1201.84
		<b>Total</b>	<b>81</b>		<b>3238.00</b>	<b>3948.49</b>	<b>3721.43</b>
	<b>Grand Total</b>	2019-20	50		2179.957	1526.21	1491.84
		2020-21	44		1740.54	1856.17	1682.81
		2021-22	54		1809.203	2316.56	2190.54
		<b>Total</b>	<b>148</b>		<b>5729.70</b>	<b>5698.94</b>	<b>5365.19</b>

*(Source: Information provided by the department)*

**Appendix-3.5.14**

(Referred to in Para 3.5.13.1)

**Detail of Allotment and Expenditure on RDF (First year to sixth year) work**

Sl. No.	Division Name	Year	No. of compartments	Coup No.	Area (in ha.)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)
1	Korba	2019-20	25	V	1121.531	237.45	234.42
		2020-21	19	VI	1086.764	224.55	223.59
		2021-22	20	VII	827.643	206.44	206.07
		<b>Total</b>	<b>64</b>		<b>3035.938</b>	<b>668.44</b>	<b>664.08</b>
2	Mahasamund	2019-20	9	V	356.180	45.14	32.58
		2020-21	15	VI	509.010	101.24	83.29
		2021-22	0	VII	0.000	0.00	0.00
		<b>Total</b>	<b>24</b>		<b>865.190</b>	<b>146.38</b>	<b>115.87</b>
3	Jashpur	2019-20	58	XI	2864.699	469.72	437.21
		2020-21	0	--	0.000	0.00	0.00
		2021-22	54	XII	2812.484	713.27	709.57
		<b>Total</b>	<b>112</b>		<b>5677.183</b>	<b>1182.99473</b>	<b>1146.78</b>
4	Balodabazar	2019-20	15	V	1082.337	289.48	289.41
		2020-21	20	VI	1475.153	512.17	488.66
		2021-22	19	VII	1387.510	371.14	371.91
		<b>Total</b>	<b>54</b>		<b>3945.000</b>	<b>1172.79</b>	<b>1149.98</b>
5	Bastar	2019-20	28	XI	2232.413	452.34	448.32
		2020-21	0	--	0.000	0.00	0.00
		2021-22	20	XIII	2309.687	617.14	615.55
		<b>Total</b>	<b>48</b>		<b>4542.100</b>	<b>1069.48</b>	<b>1063.87</b>
6	Rajnandgaon	2019-20	17	VI	1141.700	232.76	229.11
		2020-21	13	VII	1206.480	287.42	225.52
		2021-22	14	VIII	1334.810	315.16	261.46
		<b>Total</b>	<b>44</b>		<b>3682.990</b>	<b>835.34</b>	<b>716.09</b>
7	Bijapur	2019-20	19	V	2681.978	317.07	316.58
		2020-21	29	VI	4666.238	590.87	590.09
		2021-22	40	VII	5740.496	1368.58	1367.59
		<b>Total</b>	<b>88</b>		<b>13088.712</b>	<b>2276.52</b>	<b>2274.26</b>
8	South Kondagaon	2019-20	6	XII	201.655	40.23	40.23
		2020-21	0	XII	0.000	0.00	0.00
		2021-22	0	XII	0.000	0.00	0.00
		<b>Total</b>	<b>6</b>		<b>201.655</b>	<b>40.23</b>	<b>40.23</b>
9	Marwahi	2019-20	21	IV	1379.148	266.20	264.80
		2020-21	17	V	1394.755	229.48	221.81
		2021-22	14	VI	1148.886	257.50	257.47
		<b>Total</b>	<b>52</b>		<b>3922.789</b>	<b>753.179</b>	<b>744.08</b>

10	<b>Balrampur</b>	2019-20	29		2549.540	520.00	519.77
		2020-21	28		1922.849	405.88	396.74
		2021-22	18		1461.860	388.76	381.81
		<b>Total</b>	<b>75</b>		<b>5934.249</b>	<b>1314.64</b>	<b>1298.32</b>
11	<b>Koriya</b>	2019-20	55		1900.299	235.38	231.47
		2020-21	0		0	0.00	0.00
		2021-22	0		0	0.00	0.00
		<b>Total</b>	<b>55</b>		<b>1900.299</b>	<b>235.38</b>	<b>231.47</b>
12	<b>Surajpur</b>	2019-20	49		4056.013	808.41	797.50
		2020-21	47		3719.065	704.05	682.33
		2021-22	31		2553.966	687.18	665.90
		<b>Total</b>	<b>127</b>		<b>10329.044</b>	<b>2199.64</b>	<b>2145.73</b>
	<b>Grand Total</b>	2019-20	331		21567.493	3914.18	3841.40
		2020-21	188		15980.314	3055.66	2912.03
		2021-22	230		19577.342	4925.17	4837.33
		<b>Total</b>	<b>749</b>		<b>57125.149</b>	<b>11895.01</b>	<b>11590.76</b>

*(Source: Information provided by the department)*

**Appendix 5.1.1**  
(Referred to in Para 5.1.5)

**Statement showing the details of allocation of sample for different category of audit.**

**A. Details of Sample selected for Circle Audit.**

Sl. No.	Name of the sampled Circles	Year of Returns
1	Asst. Commissioner, Circle-2, Raipur	2017-18 to 2020-21
2	Asst. Commissioner, Circle-3, Raipur	2017-18 to 2020-21
3	Asst. Commissioner, Circle-9, Raipur	2017-18 to 2020-21
4	Asst. Commissioner, Circle-6, Raipur	2017-18 to 2020-21
5	Asst. Commissioner, Circle-7, Raipur	2017-18 to 2020-21
6	Asst. Commissioner, Circle-2, Raigarh	2017-18 to 2020-21
7	Asst. Commissioner, Circle-1, Korba	2017-18 to 2020-21
8	Asst. Commissioner, Circle-Ambikapur	2017-18 to 2020-21
9	Asst. Commissioner, Circle- Rajnandgaon	2017-18 to 2020-21
10	Asst. Commissioner, Circle-2, Jagdalpur	2017-18 to 2020-21

**B. Details of 532 taxpayers to whom audit queries have been issued in case of Limited Audit.**

Sl. No.	Name of the unit	GSTIN
1.	AC, Circle-1 Korba	22AABCG0949C1Z7
2.	AC, Circle-8 Raipur	22AABCG2202J1ZA
3.	AC, Circle-1 Bilaspur	22AACCK2650D1Z6
4.	AC, Circle-5 Raipur	22ARUPA6975B1ZS
5.	AC, Circle-5 Raipur	22CKBPP5484J1ZX
6.	AC, Circle-1 Bilaspur	22AQYPB4178L1ZD
7.	AC, Circle-1 Bilaspur	22ALFPP3892H1ZY
8.	AC, Circle-1 Bilaspur	22AAMAS9143D2ZH
9.	AC, Circle-1 Bilaspur	22AAACE0061C1ZN
10.	AC, Circle-2 Durg	22AMLPM8132E1Z8
11.	AC, Circle-2 Durg	22AAJFS2364J1Z5
12.	AC, Circle-3 Durg	22AADFB7198M1Z4
13.	AC, Circle-3 Durg	22AFZPA0999N1ZR
14.	AC, Circle-3 Durg	22AETPK2241N1ZA
15.	AC, Circle-3 Durg	22AAACJ7961J1ZG
16.	AC, Circle-4 Durg	22AAECV9657M1ZP
17.	AC, Circle-3 Raipur	22AACFG4027D1Z5
18.	AC, Circle-3 Raipur	22AAACE2358J2ZV
19.	AC, Circle-3 Raipur	22AANHA0583P1Z2
20.	AC, Circle-3 Raipur	22AAAAC2043C1ZR
21.	AC, Circle-7 Raipur	22ADBPG3077F1Z3
22.	AC, Circle-7 Raipur	22AAACU2227J1ZO

23.	AC, Circle-7 Raipur	22AAGFM2674Q1ZV
24.	AC, Circle-8 Raipur	22AAACT5131A1Z7
25.	AC, Circle-8 Raipur	22AFAPK7491J1ZD
26.	AC, Circle-8 Raipur	22AAACP6317L1ZI
27.	AC, Circle-9 Raipur	22AAOCS4272R2ZM
28.	AC, Circle-9 Raipur	22AAACL1117E1ZD
29.	AC, Circle-9 Raipur	22AACCK3551F1Z0
30.	AC, Circle-Rajnandgaon	22AAHCA6940P1ZD
31.	AC, Circle-1 Raipur	22AAFCB0525K1Z3
32.	AC, Circle-8 Raipur	22AACCC1626R1ZN
33.	AC, Circle-7 Raipur	22AACCE4248H1ZY
34.	AC, Circle-7 Raipur	22AADCG1986F1ZS
35.	AC, Circle-3 Raipur	22AACCG1395F2ZX
36.	AC, Circle-6 Raipur	22ADYPM5980E1Z4
37.	AC, Circle-4 Raipur	22AJXPK5717A1ZB
38.	AC, Circle-1 Raigarh	22BRGPS7475F1ZI
39.	AC, Circle-3 Raipur	22ABFFM1499K1Z1
40.	AC, Circle-1 Raipur	22AACCM6071A1Z3
41.	AC, Circle-4 Raipur	22AAECR6918B1ZQ
42.	AC, Circle-3 Raipur	22AAACS5123K1ZN
43.	AC, Circle-Janjgir	22ACEFS8115Q1ZR
44.	AC, Circle-Janjgir	22AAHCS3413R1Z5
45.	AC, Circle-Bhatapara	22AACCS8796G1Z1
46.	AC, Circle-5 Raipur	22AAZFS0612H1Z7
47.	AC, Circle-2 Raigarh	22AADCM8947J1Z6
48.	AC, Circle-2 Korba	22AAACU5701F1ZW
49.	AC, Circle-9 Raipur	22AAACV7829H1ZA
50.	AC, Circle-1 Bilaspur	22ABAPG0782E1ZC
51.	AC, Circle-2 Korba	22AAACB1290N1ZU
52.	AC, Circle-Ambikapur	22BWNPS8790P1ZC
53.	AC, Circle-3 Durg	22AADFF4707E1Z0
54.	AC, Circle-3 Durg	22AAZPY8388G1ZL
55.	AC, Circle-3 Durg	22AAECA2064R1ZL
56.	AC, Circle-4 Durg	22ACIPJ0577B1Z4
57.	AC, Circle-4 Durg	22ADRPM3024G1ZS
58.	AC, Circle-Mahasamund	22ADBPD5706A1ZK
59.	AC, Circle-4 Raipur	22AACCH1802J1Z4
60.	AC, Circle-3 Raipur	22AACFG1629H1ZV
61.	AC, Circle-7 Raipur	22BGHPS2811K1ZF
62.	AC, Circle-9 Raipur	22AADPF0578P1ZN
63.	AC, Circle-9 Raipur	22ADGFS2081J1Z4
64.	AC, Circle-1 Korba	22AALPI8478F2ZH
65.	AC, Circle-4 Raipur	22AALFJ9002E1ZQ

66.	AC, Circle-2 Bilaspur	22ARRPM4862A1ZV
67.	AC, Circle-5 Raipur	22AALHA2835A1Z0
68.	AC, Circle-Ambikapur	22AOQPG1885F1ZX
69.	AC, Circle-Ambikapur	22ACHPA7164L1Z0
70.	AC, Circle-2 Bilaspur	22AARPC9237G1ZP
71.	AC, Circle-9 Raipur	22AAACH5697M2Z6
72.	AC, Circle-2 Jagdalpur	22ALLPJ1344A1ZT
73.	AC, Circle-Ambikapur	22AMQPM6818G1ZU
74.	AC, Circle-1 Bilaspur	22AGGPA7531C1Z5
75.	AC, Circle-6 Raipur	22BVVPK8907P1ZN
76.	AC, Circle-2 Jagdalpur	22ADWPM3313M1ZA
77.	AC, Circle-3 Raipur	22AERPD3054L1ZI
78.	AC, Circle-2 Bilaspur	22AGMPA3148F1ZW
79.	AC, Circle-Ambikapur	22AACHP6767K1ZU
80.	AC, Circle-2 Jagdalpur	22AHVPY7363A1ZY
81.	AC, Circle-4 Raipur	22AACTR3643Q1Z6
82.	AC, Circle-Ambikapur	22AJEPS8939H1ZU
83.	AC, Circle-1 Bilaspur	22AKJPS8842D1Z1
84.	AC, Circle-Ambikapur	22ACQPA4842G1ZV
85.	AC, Circle-1 Bilaspur	22AWAPT4170E1ZU
86.	AC, Circle-8 Raipur	22ABFFS1950H1ZE
87.	AC, Circle-2 Bilaspur	22AAHCS1774M1Z3
88.	AC, Circle-2 Bilaspur	22AJBPT8124G1ZD
89.	AC, Circle-1 Raigarh	22AKDPB5858N1Z1
90.	AC, Circle-8 Raipur	22BOIPB5229R1ZQ
91.	AC, Circle-1 Bilaspur	22ADUPA8390G1ZE
92.	AC, Circle-3 Raipur	22AJKPS0737K1Z1
93.	AC, Circle-1 Bilaspur	22AGJPD9839M1ZZ
94.	AC, Circle-1 Raigarh	22AFFPA1979Q1Z7
95.	AC, Circle-Ambikapur	22ALXPM3051D1Z8
96.	AC, Circle-2 Bilaspur	22AALFV0382R1ZM
97.	AC, Circle-Dhamtari	22AJEPS8382C1Z7
98.	AC, Circle-9 Raipur	22AABCI2365N1ZK
99.	AC, Circle-5 Raipur	22AXLPS1171Q1ZY
100.	AC, Circle-9 Raipur	22AAECA9437E2ZW
101.	AC, Circle-1 Bilaspur	22AACPW7269H1ZE
102.	AC, Circle-Ambikapur	22AGQPA3218G1ZV
103.	AC, Circle-1 Durg	22AAACG1895Q1Z8
104.	AC, Circle-2 Durg	22AAACC6814B1ZE
105.	AC, Circle-3 Durg	22AAACJ7961J1ZG
106.	AC, Circle-4 Durg	22AAFCS1410C1Z9
107.	AC, Circle-4 Durg	22AJAPS9268D1Z6
108.	AC, Circle-4 Durg	22ACIFS5574M1ZM

109.	AC, Circle-4 Durg	22AAFFB6176M1ZA
110.	AC, Circle-Mahasamund	22BDCPP3084M1ZE
111.	AC, Circle-3 Raipur	22AAACL6442L1ZK
112.	AC, Circle-3 Raipur	22AAEFG7908D1ZR
113.	AC, Circle-3 Raipur	22AAKCA2311H1ZA
114.	AC, Circle-7 Raipur	22AABAC5137E2ZC
115.	AC, Circle-7 Raipur	22AAHCM6420G1ZT
116.	AC, Circle-8 Raipur	22AFAPK7491J1ZD
117.	AC, Circle-9 Raipur	22AAOCS4272R2ZM
118.	AC, Circle 1 Korba	22AALPI8478F2ZH
119.	AC, Circle-3 Raipur	22ABFFM1499K1Z1
120.	AC, Circle-Janjgir	22ACEFS8115Q1ZR
121.	AC, Circle-2 Korba	22AACCK0633Q1ZK
122.	AC, Circle-2 Korba	22AARFB0929N1Z7
123.	AC, Circle-2 Raigarh	22AABCA3530D1ZK
124.	AC, Circle-2 Raigarh	22AAKCA6079N1Z8
125.	AC, Circle-2 Raigarh	22AAACH1201R1ZX
126.	AC, Circle-4 Raipur	22AAECR6918B1ZQ
127.	AC, Circle-2 Raipur	22AAACV8826C1ZL
128.	AC, Circle-2 Raipur	22AEQPM4578P1ZN
129.	AC, Circle-5 Raipur	22AACCK5599H1ZC
130.	AC, Circle-5 Raipur	22ARUPA6975B1ZS
131.	AC, Circle-5 Raipur	22AAZFS0612H1Z7
132.	AC, Circle-5 Raipur	22AAIFM6527E1ZI
133.	AC, Circle-7 Raipur	22AABCF2695J1ZM
134.	AC, Circle-9 Raipur	22AADCH6308N1ZK
135.	AC, Circle-1 Bilaspur	22AADCS5831M1Z9
136.	AC, Circle-1 Bilaspur	22AAGFB3391P2Z7
137.	AC, Circle-Ambikapur	22AFGPJ1890J2ZG
138.	AC, Circle-Bhatapara	22ADVPM1251D1ZT
139.	AC, Circle-3 Bilaspur	22AADCP4138N2ZB
140.	AC, Circle-3 Bilaspur	22AFTPA5417P1Z6
141.	AC, Circle-Jagdalpur	22AAACS6994C1ZF
142.	AC-Circle-1 Korba	22AAMFG4858N1ZV
143.	AC, Circle-8 Raipur	22AAACN4165C1Z1
144.	AC, Circle-7 Raipur	22AADCG1986F1ZS
145.	AC, Circle-2 Bilaspur	22AGYPB9061G1Z9
146.	AC, Circle-3 Durg	22AFTPD4583K1Z4
147.	AC, Circle-3 Durg	22AAAFG6190R1Z2
148.	AC, Circle-5 Raipur	22AADCA4079M1ZL
149.	AC, Circle-Ambikapur	22AAFCM6065R1ZZ
150.	AC, Circle-1 Bilaspur	22AAFCA6636C1Z5
151.	AC, Circle-1 Bilaspur	22AAECP9623R1ZV

152.	AC, Circle-2 Durg	22AABFD6505A1ZC
153.	AC, Circle-3 Durg	22ABSFS8533R1Z7
154.	AC, Circle-3 Durg	22ARMPA6998G1ZJ
155.	AC, Circle-3 Durg	22AAJCS1523L2ZF
156.	AC, Circle-4 Durg	22AAECV9657M1ZP
157.	AC, Circle-3 Raipur	22AAACL6442L1ZK
158.	AC, Circle-3 Raipur	22AADCS5044E1ZT
159.	AC, Circle-5 Raipur	22AABCB7575P2Z8
160.	AC, Circle-7 Raipur	22AAACB9651K1ZN
161.	AC, Circle-4 Raipur	22AAACS8577K1ZZ
162.	AC, Circle-3 Raipur	22AADCA4060E1ZD
163.	AC, Circle-3 Raipur	22AALCA1976D1ZW
164.	AC, Circle-2 Korba	22AACCK0633Q1ZK
165.	AC, Circle-2 Korba	22AAACB1290N1ZU
166.	AC, Circle-2 Raigarh	22AAUFM1171G1ZC
167.	AC, Circle-4 Raipur	22AAHCS7999A1Z5
168.	AC, Circle-6 Raipur	22AACCB6790P1Z9
169.	AC, Circle-2 Raipur	22AAGCA9841E1ZV
170.	AC, Circle-5 Raipur	22AAZFS0612H1Z7
171.	AC, Circle-5 Raipur	22ACXFS5572L1ZB
172.	AC, Circle-5 Raipur	22AAECC0563H1Z4
173.	AC, Circle-5 Raipur	22AAACG1395D2Z3
174.	AC, Circle-5 Raipur	22AFHPA5031R1ZK
175.	AC, Circle-5 Raipur	22AABCR0944A1Z5
176.	AC, Circle-7 Raipur	22AAACI1681G1ZZ
177.	AC, Circle-7 Raipur	22AAACI4818F1Z0
178.	AC, Circle-Rajnandgaon	22AACCT6932F1ZK
179.	AC, Circle-Rajnandgaon	22AADCT5177B2ZN
180.	AC, Circle-2 Bilaspur	22AAHFG7801Q1Z5
181.	AC, Circle-2 Bilaspur	22AADCK1910B1ZG
182.	AC, Circle-Bhatapara	22AABCE7927L1ZI
183.	AC, Circle-2 Jagdalpur	22AAACS6994C1ZF
184.	AC, Circle-Kawardha	22AAAAL9886C2ZK
185.	AC, Circle-1 Raipur	22AAFCB0525K1Z3
186.	AC, Circle-8 Raipur	22AAXFA2874R1ZM
187.	AC, Circle-9 Raipur	22AABCI2365N1ZK
188.	AC, Circle-9 Raipur	22AAACK9864B1ZQ
189.	AC, Circle-9 Raipur	22AABCN4931B1Z4
190.	AC, Circle-9 Raipur	22AACCN0132B1ZI
191.	AC, Circle-9 Raipur	22ABDFS7520D1ZM
192.	AC, Circle-9 Raipur	22AAVFA2967M2ZV
193.	AC, Circle-9 Raipur	22AAACH5697M2Z6
194.	AC, Circle-9 Raipur	22AABCK1884A1Z3



195.	AC, Circle-9 Raipur	22AAGFT9223L1ZZ
196.	AC, Circle-9 Raipur	22AABCH6961M2ZC
197.	AC, Circle-9 Raipur	22AAHCS7975A2ZC
198.	AC, Circle-9 Raipur	22AACCG0141R2ZQ
199.	AC, Circle-2 Bilaspur	22AALFB0891R1Z0
200.	AC, Circle-1 Durg	22AIXPJ5033B1ZJ
201.	AC, Circle-1 Durg	22ACMPJ2274P1Z9
202.	AC, Circle-1 Durg	22AABCA1601R2ZY
203.	AC, Circle-2 Durg	22ACYPV5218K1ZX
204.	AC, Circle-4 Durg	22AJWPB8577A1Z5
205.	AC, Circle-Janjgir	22ABKPA9507D1Z5
206.	AC, Circle-Janjgir	22AERPD2435F1ZW
207.	AC, Circle-Mahasamund	22AIAPA1676Q1ZB
208.	AC, Circle-3 Raipur	22AAFFJ4454N1Z7
209.	AC, Circle-3 Raipur	22BHTPS8089J1ZD
210.	AC, Circle-3 Raipur	22AAACS5123K1ZN
211.	AC, Circle-7 Raipur	22AAACB9651K1ZN
212.	AC, Circle-7 Raipur	22AAKFA0014A1ZM
213.	AC, Circle-7 Raipur	22AAACP4526D1Z0
214.	AC, Circle-7 Raipur	22AFPPT8883C1ZY
215.	AC, Circle-7 Raipur	22ACJFS6984N1ZB
216.	AC, Circle-7 Raipur	22AFIPN7309E1ZO
217.	AC, Circle-7 Raipur	22AABCA9521E1Z7
218.	AC, Circle-8 Raipur	22AAACJ3404A2ZK
219.	AC, Circle-9 Raipur	22AAACH7412G2Z2
220.	AC, Circle-3 Durg	22AAACJ6715G2ZW
221.	AC, Circle-3 Durg	22AAACA3352N1ZW
222.	AC, Circle-1 Raipur	22ACUPD1716A1Z9
223.	AC, Circle-Bhatapara	22AJKPS0856M1ZT
224.	AC, Circle-2 Raipur	22ACDPG6702A1ZJ
225.	AC, Circle-2 Jagdalpur	22BAVPS2470J1Z8
226.	AC, Circle-1 Raigarh	22BHYP57545G1ZO
227.	AC, Circle-2 Korba	22AACCC6068R1Z9
228.	AC, Circle-1 Korba	22AIDPK8794L1ZR
229.	AC, Circle-2 Jagdalpur	22AJNPS4072N1ZO
230.	AC, Circle-3 Raipur	22ABQPH3724H2ZS
231.	AC, Circle-1 Jagdalpur	22ADCPG9930C2Z1
232.	AC, Circle-2 Raipur	22ADVPM0745N1Z3
233.	AC, Circle-2 Jagdalpur	22ANHPM1959Q1ZG
234.	AC, Circle-2 Raigarh	22AAACH1201R1ZX
235.	AC, Circle-Kawardha	22AQDPV6672Q1Z1
236.	AC, Circle-2 Bilaspur	22AFPPA2739G1ZQ
237.	AC, Circle-Rajnandgaon	22ANLPK4674N1ZI

238.	AC, Circle-2 Jagdalpur	22ADDPB3129R1ZO
239.	AC, Circle-1 Raigarh	22AFNPA7655M1Z6
240.	AC, Circle-Bhatapara	22AACCS8796G1Z1
241.	AC, Circle-Janjgir	22ATBPK1956D1Z6
242.	AC, Circle-Kawardha	22AWAPM9267D1ZN
243.	AC, Circle-2 Bilaspur	22ABDPY0097K1ZE
244.	AC, Circle-2 Jagdalpur	22ACOPR5715R1ZV
245.	AC, Circle-5 Raipur	22AFDPA6281M1ZK
246.	AC, Circle-1 Bilaspur	22ABBPP6326J1ZR
247.	AC, Circle-Kawardha	22FMPPS1382M1ZE
248.	AC, Circle-9 Raipur	22AAWPF0454B1Z6
249.	AC, Circle-Ambikapur	22AVSPA4155F1ZU
250.	AC, Circle- 1Raipur	22HWSPP6466R1Z4
251.	AC, Circle-1Bilaspur	22AMXPM0406H1Z5
252.	AC, Circle-1 Durg	22AGMPR9677A1Z3
253.	AC, Circle-Kawardha	22AMSPC7648E1Z0
254.	AC, Circle-3 Raipur	22AAFCM6431P1Z9
255.	AC, Circle-Ambikapur	22AZPPS0743J1Z4
256.	AC, Circle-1 Jagdalpur	22AAEFU7270J1Z1
257.	AC, Circle-Janjgir	22ADLPA9306M1ZK
258.	AC, Circle-Ambikapur	22ADZPH5054K1Z6
259.	AC, Circle-Janjgir	22AAXPD5583G1ZH
260.	AC, Circle-1 Bilaspur	22ACUPS5343Q1ZQ
261.	AC, Circle-3 Durg	22ABJFA2671D1ZW
262.	AC, Circle-1 Raipur	22AAKFM3390H1ZB
263.	AC, Circle-8 Raipur	22AABCG2202J1ZA
264.	AC, Circle-Janjgir	22AMDPC6979P2ZJ
265.	AC, Circle-Janjgir	22AFVPK5718H1Z7
266.	AC, Circle-1 Raigarh	22AMEPG1929J1ZB
267.	AC, Circle-7 Raipur	22AJCPP5659B1ZG
268.	AC, Circle-Ambikapur	22BQNPK6361G1ZS
269.	AC, Circle-1 Bilaspur	22BPKPD1937D1ZE
270.	AC, Circle-3 Durg	22AAEFG6628E1ZQ
271.	AC, Circle-4 Durg	22ABFPW5474N1Z1
272.	AC, Circle-Janjgir	22AQIPD9895L1Z9
273.	AC, Circle-Kawardha	22ABZPJ1696F1ZB
274.	AC, Circle-Mahasamund	22AABAG0268Q1ZM
275.	AC, Circle-4 Raipur	22AHCPB9665R1ZW
276.	AC, Circle-9 Raipur	22AVLPM8381Q1ZQ
277.	AC, Circle-9 Raipur	22ALFPM1166P3ZV
278.	AC, Circle-Rajnandgaon	22CDTPM5141C1ZQ
279.	AC, Circle-3 Durg	22BLWPS0750H1ZU
280.	AC, Circle-2 Raipur	22AMUPM3100H1ZB

281.	AC, Circle-2 Raipur	22BMYPM1515P1ZI
282.	AC, Circle-2 Jagdalpur	22AQLPK2400R1ZS
283.	AC, Circle-2 Bilaspur	22AACCR6401P1ZD
284.	AC, Circle-2 Korba	22ACYPT8421C1ZD
285.	AC, Circle-1 Raigarh	22AAQFG9258C1ZA
286.	AC, Circle-7 Raipur	22AABCM4514F1Z2
287.	AC, Circle-9 Raipur	22AAGFT9223L1ZZ
288.	AC, Circle-9 Raipur	22AACCK3551F1Z0
289.	AC, Circle-Rajnandgaon	22AACCC7944C1Z1
290.	AC, Circle-1 Bilaspur	22AAACN6090N1ZA
291.	AC, Circle-2 Durg	22AADCB1675Q1ZG
292.	AC, Circle-3 Durg	22AADCR8623E1ZN
293.	AC, Circle-3 Durg	22ALFPM1166P2ZW
294.	AC, Circle-4 Durg	22AAAJA2196F1ZQ
295.	AC, Circle-Janjgir	22AACCC7479G1ZN
296.	AC, Circle-Janjgir	22AARFA7836K1Z2
297.	AC, Circle-4 Raipur	22AAACN4276C1ZX
298.	AC, Circle-3 Raipur	22AADCG9611M1ZJ
299.	AC, Circle-3 Raipur	22AAYFM8149G1ZS
300.	AC, Circle-5 Raipur	22AAHCS1901N1ZG
301.	AC, Circle-5 Raipur	22AAUCS4880K1ZP
302.	AC, Circle-5 Raipur	22ADFPA9582K1ZG
303.	AC, Circle-5 Raipur	22ACIPA4438N1ZO
304.	AC, Circle-7 Raipur	22AABAC5137E2ZC
305.	AC, Circle-7 Raipur	22AFGPJ5199C1ZM
306.	AC, Circle-7 Raipur	22AAACN1283H1ZU
307.	AC, Circle-1 Korba	22BBAPS0974H2ZQ
308.	AC, Circle-1 Korba	22AALPI8478F2ZH
309.	AC, Circle-1 Raigarh	22AAMFA6179L1Z3
310.	AC, Circle-3 Durg	22AAVFS0003L2Z8
311.	AC, Circle-2 Raigarh	22AADCS5057R1ZX
312.	AC, Circle-2 Raigarh	22AAECR0878A1ZT
313.	AC, Circle-2 Raigarh	22AAACG9027G1ZX
314.	AC, Circle-2 Raigarh	22AABCC8197Q1Z2
315.	AC, Circle-6 Raipur	22AACCG2107K1Z3
316.	AC, Circle-5 Raipur	22AACCG2758E1ZZ
317.	AC, Circle-2 Jagdalpur	22ADEFS6989F1ZQ
318.	AC, Circle-2 Korba	22AACCG7791F1ZM
319.	AC, Circle-1 Raigarh	22AAHCA2417K2ZY
320.	AC, Circle-9 Raipur	22AADCM5765E1ZN
321.	AC, Circle-9 Raipur	22AAICS2367M1Z3
322.	AC, Circle-9 Raipur	22AAECA7235N1ZM
323.	AC, Circle-9 Raipur	22AAACV2018E1Z1

324.	AC, Circle-9 Raipur	22AAICS0526J1ZK
325.	AC, Circle-2 Korba	22FHFPS1188N1ZT
326.	AC, Circle-8 Raipur	22AADCK3357N1ZE
327.	AC, Circle-2 Raigarh	22AABCA3530D1ZK
328.	AC, Circle-Kawardha	22AAACK7197B2ZR
329.	AC, Circle-8 Raipur	22AADFF9620Q1Z5
330.	AC, Circle-3 Durg	22AABCN5848D1ZQ
331.	AC, Circle-1 Raigarh	22AACCM1932G1ZZ
332.	AC, Circle-2 Durg	22AMJPS1184J1ZV
333.	AC, Circle-2 Durg	22AATFP3256C1ZC
334.	AC, Circle-2 Durg	22AAECP9681R1ZL
335.	AC, Circle-3 Durg	22AACCR9305A1ZZ
336.	AC, Circle-3 Durg	22AADFB7198M1Z4
337.	AC, Circle-4 Durg	22AAIFS8425P1ZO
338.	AC, Circle-4 Durg	22AAYFM9676L1Z7
339.	AC, Circle-4 Durg	22AACFP9130E2ZN
340.	AC, Circle-Kawardha	22AJWPA4277E1Z9
341.	AC, Circle-7 Raipur	22ACMPR7697E1Z3
342.	AC, Circle-8 Raipur	22AACCC1772C1ZB
343.	AC, Circle-3 Raipur	22AAGCA5187P1Z9
344.	AC, Circle-3 Raipur	22ACHPJ3762F1ZW
345.	AC, Circle-3 Raipur	22AAECP7960M1Z1
346.	AC, Circle-3 Raipur	22AABFR6991C1ZC
347.	AC, Circle-Jagdalpur	22AACFF9110A1ZA
348.	AC, Circle-4 Raipur	22AAQFA8003P1Z8
349.	AC, Circle-4 Raipur	22AAHFB7741G1ZO
350.	AC, Circle-1 Raipur	22AACCN1338F2ZZ
351.	AC, Circle-5 Raipur	22AALCS5760K3ZZ
352.	AC, Circle-5 Raipur	22AFDPA6281M1ZK
353.	AC, Circle-7 Raipur	22AAECP2101N1ZS
354.	AC, Circle-7 Raipur	22AAMCS7915D1ZE
355.	AC, Circle-7 Raipur	22AACCG6363K1ZL
356.	AC, Circle-7 Raipur	22AADJC5219N1ZI
357.	AC, Circle-Rajnandgaon	22ADCPB1978R1ZC
358.	AC, Circle-Rajnandgaon	22ANIPS2479J1ZM
359.	AC, Circle-Rajnandgaon	22AASFM2247H1Z9
360.	AC, Circle-2 Korba	22AAKCA2581R1Z9
361.	AC, Circle-2 Korba	22AADCP0175F1ZW
362.	AC, Circle-2 Korba	22AACCK0633Q1ZK
363.	AC, Circle-2 Korba	22AAACH7475H1ZM
364.	AC, Circle-2 Korba	22AADFD6021H1Z1
365.	AC, Circle-2 Korba	22AAHFG2631E1Z0
366.	AC, Circle-Bhatapara	22ACGPT9552Q1ZS

367.	AC, Circle-Bhatapara	22ABHPB7341R1ZI
368.	AC, Circle-1 Korba	22DLAPS2421H2ZH
369.	AC, Circle-1 Korba	22AAIFD9320L1ZF
370.	AC, Circle-8 Raipur	22AALCS8364H1Z2
371.	AC, Circle-9 Raipur	22AACCG3005C3ZJ
372.	AC, Circle-9 Raipur	22AACCG3005C1ZL
373.	AC, Circle-9 Raipur	22AADFG6455G1ZM
374.	AC, Circle-9 Raipur	22AAECA7235N1ZM
375.	AC, Circle-9 Raipur	22AABCA5014E1ZJ
376.	AC, Circle-9 Raipur	22AAACV3517E1ZV
377.	AC, Circle-9 Raipur	22AKWPA4771C1ZC
378.	AC, Circle-Durg	22AAABJ0250F1ZF
379.	AC, Circle-2 Jagdalpur	22AACCA4756C1Z7
380.	AC, Circle-Dhamtari	22ADDPB2293G1Z4
381.	AC, Circle-Dhamtari	22AAHFV8447K1ZQ
382.	AC, Circle-2 Durg	22AMJPS1184J1ZV
383.	AC, Circle-2 Durg	22AATFP3256C1ZC
384.	AC, Circle-2 Durg	22AAECP9681R1ZL
385.	AC, Circle-3 Durg	22AACCR9305A1ZZ
386.	AC, Circle-3 Durg	22AADFB7198M1Z4
387.	AC, Circle-4 Durg	22AACFP9130E2ZN
388.	AC, Circle-5 Raipur	22ABDFA0051D1ZG
389.	AC, Circle-8 Raipur	22AABCJ7024M1ZN
390.	AC, Circle-3 Raipur	22AAECP7960M1Z1
391.	AC, Circle-3 Raipur	22AABFR6991C1ZC
392.	AC, Circle-3 Raipur	22AAGCA5187P1Z9
393.	AC, Circle-3 Raipur	22ACHPJ3784H1ZM
394.	AC, Circle-3 Raipur	22ACHPJ3762F1ZW
395.	AC, Circle-Janjgir	22AADCK6843M1ZB
396.	AC, Circle-Kawardha	22AFKPJ9748P1ZO
397.	AC, Circle-2 Raigarh	22AABCJ4683J1ZI
398.	AC, Circle-1 Raipur	22AACCN1338F2ZZ
399.	AC, Circle-5 Raipur	22AFDPA6281M1ZK
400.	AC, Circle-7 Raipur	22AAECP2101N1ZS
401.	AC, Circle-7 Raipur	22AAMCS7915D1ZE
402.	AC, Circle-7 Raipur	22AACCG6363K1ZL
403.	AC, Circle-Rajnandgaon	22ANIPS2479J1ZM
404.	AC, Circle-Rajnandgaon	22AASFM2247H1Z9
405.	AC, Circle-2 Bilaspur	22AAKFA8451H1ZJ
406.	AC, Circle-2 Raipur	22AESPP2649Q1ZO
407.	AC, Circle-2 Korba	22AAKCA2581R1Z9
408.	AC, Circle-2 Korba	22AADCP0175F1ZW
409.	AC, Circle-2 Korba	22ADNPA6809K1ZK

410.	AC, Circle-2 Korba	22AADFD6021H1Z1
411.	AC, Circle-2 Korba	22AAHFG2631E1Z0
412.	AC, Circle-Bhatapara	22ABHPB7341R1ZI
413.	AC, Circle-1 Raigarh	22AAHCA5697B2ZT
414.	AC, Circle-1 Raigarh	22AAFAS4410G1ZZ
415.	AC, Circle-4 Raipur	22AAHFB7741G1ZO
416.	AC, Circle-8 Raipur	22AALCS8364H1Z2
417.	AC, Circle-8 Raipur	22AAACC1205A1ZX
418.	AC, Circle-9 Raipur	22AACCG3005C3ZJ
419.	AC, Circle-9 Raipur	22AACCG3005C1ZL
420.	AC, Circle-9 Raipur	22AAECA7235N1ZM
421.	AC, Circle-9 Raipur	22AABCA5014E1ZJ
422.	AC, Circle-9 Raipur	22AAECC9340E1Z1
423.	AC, Circle-9 Raipur	22AAACV3517E1ZV
424.	AC, Circle-9 Raipur	22AAACC9253E1Z1
425.	AC, Circle-9 Raipur	22AAMFK0227F1ZT
426.	AC, Circle-3 Bilaspur	22ABFPL7957H1ZH
427.	AC, Circle-1 Durg	22AAABJ0250F1ZF
428.	AC, Circle-2 Jagdalpur	22AACCA4756C1Z7
429.	AC, Circle-Dhamtari	22ADDPB2293G1Z4
430.	AC, Circle-Dhamtari	22AAHFV8447K1ZQ
431.	AC, Circle-Dhamtari	22AJNPA3415D1ZY
432.	AC, Circle-Rajnandgaon	22AACCC7944C1Z1
433.	AC, Circle-1 Bilaspur	22AAACN6090N1ZA
434.	AC, Circle-1 Bilaspur	22BQIPP8728H1ZJ
435.	AC, Circle-1 Bilaspur	22ABUFS2244P1ZL
436.	AC, Circle-1 Durg	22BMIPS6413G1Z4
437.	AC, Circle-1 Durg	22BYVPS3309C1ZE
438.	AC, Circle-1 Durg	22BJPPS3338J1ZU
439.	AC, Circle-1 Durg	22AFHPJ2634M1ZI
440.	AC, Circle-1 Durg	22AGYPC1241K1ZH
441.	AC, Circle-2 Durg	22AVGPS2585M1Z3
442.	AC, Circle-3 Durg	22AAACJ7961J1ZG
443.	AC, Circle-4 Durg	22AVRPS7182D1Z8
444.	AC, Circle-3 Raipur	22AAQFK6447F1Z7
445.	AC, Circle-3 Raipur	22AABCG8066C1ZZ
446.	AC, Circle-3 Raipur	22AAACB2894G1ZX
447.	AC, Circle-3 Raipur	22AKLPK9895Q1Z1
448.	AC, Circle-3 Raipur	22AHCPB5583G1ZQ
449.	AC, Circle-3 Raipur	22AACCG1395F2ZX
450.	AC, Circle-4 Raipur	22AAQCS2356A1ZN
451.	AC, Circle-7 Raipur	22AABAC5137E2ZC
452.	AC, Circle-9 Raipur	22ADCPG7864R1Z2

453.	AC, Circle-9 Raipur	22AACCT7497H1Z2
454.	AC, Circle-9 Raipur	22AAZFM5608F1Z3
455.	AC, Circle-2 Bilaspur	22AACFA9505G1ZW
456.	AC, Circle-3 Raipur	22AAACS5123K1ZN
457.	AC, Circle-3 Raipur	22AAAJP0288R2ZO
458.	AC, Circle-Kawardha	22ARPPM5900P1ZD
459.	AC, Circle-Kawardha	22AGXPA6884F1Z4
460.	AC, Circle-Kawardha	22AGVPA7300E1ZV
461.	AC, Circle-4 Raipur	22AAECR6918B1ZQ
462.	AC, Circle-4 Raipur	22AAACP0165G1ZZ
463.	AC, Circle-5 Raipur	22AADCB5671Q1ZC
464.	AC, Circle-5 Raipur	22AADCM6893K1Z3
465.	AC, Circle-8 Raipur	22AAACL0582H2ZV
466.	AC, Circle-8 Raipur	22AACFA5540P1ZI
467.	AC, Circle-2 Bilaspur	22AACCB6831H1Z0
468.	AC, Circle-2 Bilaspur	22AAATC2433P1ZV
469.	AC, Circle-1 Durg	22AADAB2294H1Z2
470.	AC, Circle-1 Korba	22AAACS2791P1Z1
471.	AC, Circle-1 Raigarh	22AAACN3053B1ZA
472.	AC, Circle-1 Raipur	22AHNPD3304N1ZJ
473.	AC, Circle-1 Raipur	22ABPPV8668R1ZA
474.	AC, Circle-9 Raipur	22AANCS2741J1ZA
475.	AC, Circle-4 Raipur	22AAKCS4312C1ZX
476.	AC, Circle-5 Raipur	22AANHA1846D1ZR
477.	AC, Circle-5 Raipur	22AAHCS1901N1ZG
478.	AC, Circle-Bhatapara	22AACCS8796G1Z1
479.	AC, Circle-9 Raipur	22AKEPR0220K1ZK
480.	AC, Circle-1 Raigarh	22AZSPS2728Q1ZI
481.	AC, Circle-3 Durg	22AJTPG8042Q1ZM
482.	AC, Circle-1 Korba	22AADCC3472E1Z5
483.	AC, Circle-2 Korba	22FHFPS1188N1ZT
484.	AC, Circle-1 Korba	22AAEFG7079B2ZO
485.	AC, Circle-Ambikapur	22AMPPD7210G1ZG
486.	AC, Circle-Ambikapur	22ACMPR4008F2ZT
487.	AC, Circle-3 Durg	22AAECK3160C2Z6
488.	AC, Circle-3 Durg	22ACGPA8414J1ZY
489.	AC, Circle-4 Durg	22ACHPA1385K1ZV
490.	AC, Circle-4 Durg	22AAZFM0586A1ZA
491.	AC, Circle-4 Raipur	22AAQCS2356A1ZN
492.	AC, Circle-4 Raipur	22AAACI5607C1Z9
493.	AC, Circle-3 Raipur	22AABAC6167E1Z5
494.	AC, Circle-3 Raipur	22CLJPS9065B1Z0
495.	AC, Circle-3 Raipur	22AADCI3846A1Z5



496.	AC, Circle-3 Raipur	22AAQFK6447F1Z7
497.	AC, Circle-5 Raipur	22AAUCS4880K1ZP
498.	AC, Circle-7 Raipur	22AABAC5137E2ZC
499.	AC, Circle-7 Raipur	22AABCO5774H1ZG
500.	AC, Circle-7 Raipur	22AAGFG9940D1ZL
501.	AC, Circle-8 Raipur	22AARCS7555G1ZZ
502.	AC, Circle-9 Raipur	22AALCS5029H1ZE
503.	AC, Circle-9 Raipur	22ADCPG7864R1Z2
504.	AC, Circle-9 Raipur	22AGBPA1875E2Z2
505.	AC, Circle-2 Durg	22ACHPA1411C1ZT
506.	AC, Circle-1 Korba	22BBAPS0974H2ZQ
507.	AC, Circle-2 Raigarh	22AAKFA9681R1ZO
508.	AC, Circle-1 Raigarh	22ALLPB3028P1Z5
509.	AC, Circle-1 Raigarh	22AAMFA6179L1Z3
510.	AC, Circle-Rajnandgaon	22AAGCA2214H1ZC
511.	AC, Circle-3 Raipur	22AADCA4060E1ZD
512.	AC, Circle-3 Raipur	22AABCM6288N5ZY
513.	AC, Circle-3 Raipur	22AAGCC8479A1ZT
514.	AC, Circle-2 Raipur	22ACGPA6962P1ZD
515.	AC, Circle-8 Raipur	22AACCD7736R1Z7
516.	AC, Circle-4 Raipur	22AGTPG1704E1ZV
517.	AC, Circle-7 Raipur	22ADEPT5447P1Z0
518.	AC, Circle-8 Raipur	22AAACL0582H2ZV
519.	AC, Circle-9 Raipur	22AFFPA4368F1ZX
520.	AC, Circle-Janjgir	22AGPPP2040Q1Z2
521.	AC, Circle-Dhamtari	22AAKFP9055C1ZC
522.	AC, Circle-1 Korba	22ALPPD6193F1Z4
523.	AC, Circle-5 Raipur	22AAACJ2311G1ZD
524.	AC, Circle-Ambikapur	22AADCS2883B1ZQ
525.	AC, Circle-2 Korba	22BHPPK9096R1Z8
526.	AC, Circle-8 Raipur	22AHDPG7068C1ZS
527.	AC, Circle-2 Raipur	22AACCR4279H1ZE
528.	AC, Circle-Bhatapara	22ADBPG5749E1ZY
529.	AC, Circle-7 Raipur	22AABCS1571Q1Z6
530.	AC, Circle-5 Raipur	22AAECP4424C1Z1
531.	AC, Circle-2 Raipur	22AACCE1516C1ZJ
532.	AC, Circle-Rajnandgaon	22ALJPT5234D1ZA

(Source: Sample as made available by CAG Office)



**C. Details of 25 taxpayers to whom audit queries have been issued in the case of Detailed Audit.**

Sl. No.	Name of the Unit	GSTIN
1	AC, Circle-3 Raipur	22AABCI9120M2ZM
2	AC, Circle-6 Raipur	22ACSPD9928Q1ZS
3	AC, Circle-2 Korba	22AAECD4619B2Z9
4	AC, Circle-2 Raipur	22AKZPA9491L1ZF
5	AC, Circle-4 Raipur	22AIXPM7698H1ZD
6	AC, Circle-7 Raipur	22AAECG3780C1Z1
7	AC, Circle-7 Raipur	22AAACB8316K1ZV
8	AC, Circle-2 Jagdalpur	22AAHCS4137L1ZA
9	AC, Circle-9 Raipur	22AUHPS9016R1ZY
10	AC, Circle-Rajnandgaon	22AFRPT7896M1Z8
11	AC, Circle-7 Raipur	22AAECA9783D2ZP
12	AC, Circle-Manendragarh	22AAJCA1886E1ZV
13	AC, Circle-2 Raigarh	22AVGPS1986G1ZD
14	AC, Circle-1 Raipur	22AAJCS4517L1Z8
15	AC, Circle-Ambikapur	22DKRPK4609F1Z5
16	AC, Circle-3 Raipur	22AACCR7832C1ZR
17	AC, Circle-9 Raipur	22ACHFS7919M1ZM
18	AC, Circle-2 Jagdalpur	22AAGFK5005K1ZM
19	AC, Circle-1 Korba	22AAMFG2344M1ZC
20	AC, Circle-Ambikapur	22CKJPS3077A1ZC
21	AC, Circle-7 Raipur	22AAACU5552C1ZT
22	AC, Circle-9 Raipur	22AAACV7767L1ZW
23	AC, Circle-Rajnandgaon	22AACCA2881J1ZU
24	AC, Circle-Dhamtari	22ABHPN5242P1ZE
25	AC, Circle-8 Raipur	22AADPF2412Q1Z0

*(Source: Sample as made available by CAG Office)*

**Appendix 5.1.2**  
(Referred to in Para 5.1.7.1)

**Statement showing the details of non/late filers identified during 2017-18 to 2020-21**

(₹ in lakh)

Name of circles	Year	No. of non-filers identified	No of cases GSTR-3A issued	Cases returns filed in pursuance of GSTR-3A			Cases where best judgement assessment initiated (ASMT-13)				Cases where ASMT-13 withdrawn on account of taxpayer filing returns			Cases where ASMT-13 proceedings pending		No of cases where provisional attachment resorted to
				Number	Interest	Late fee	Number	Completed	Assessed Amount	Recovered Amount	Number	Interest	Late fee	Number	Assessed Amount	
Raipur-2	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2019-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2020-21	230	230	154	1.61	1.24	76	0	1182.8	0	76	0.96	0.6	0	0	0
	<b>Sub total</b>	<b>230</b>	<b>230</b>	<b>154</b>	<b>1.61</b>	<b>1.24</b>	<b>76</b>	<b>0</b>	<b>1182.8</b>	<b>0</b>	<b>76</b>	<b>0.96</b>	<b>0.6</b>	<b>0</b>	<b>0</b>	<b>0</b>
Raipur-3	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2019-20	1204	1204	914	0	0	290	290	5076.52	0	290	0	0	0	0	0
	2020-21	1990	1990	1271	0	0	719	719	7758.31	0	678	0	0	41	498.24	0
	<b>Sub total</b>	<b>3194</b>	<b>3194</b>	<b>2185</b>	<b>0</b>	<b>0</b>	<b>1009</b>	<b>1009</b>	<b>12834.83</b>	<b>0</b>	<b>968</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>498.24</b>	<b>0</b>
Raipur-9	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	93	93	93	0.41	0.88	0	0	0	0	0	0	0	0	0	0
	2019-20	1405	1405	1298	297.45	15.89	107	107	27410.03	142.5	107	139.25	3.25	0	0	0
	2020-21	1466	1466	1236	122.3	5.23	230	230	10905.97	57.32	230	53.56	3.76	0	0	0
	<b>Sub total</b>	<b>2964</b>	<b>2964</b>	<b>2627</b>	<b>420.16</b>	<b>22</b>	<b>337</b>	<b>337</b>	<b>38316</b>	<b>199.82</b>	<b>337</b>	<b>192.81</b>	<b>7.01</b>	<b>0</b>	<b>0</b>	<b>0</b>
Raipur-6	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2019-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2020-21	421	421	392	3.1689	4.85	0	0	0	0	0	0	0	0	0	0
	<b>Sub total</b>	<b>421</b>	<b>421</b>	<b>392</b>	<b>3.1689</b>	<b>4.85</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Raipur-7	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	482	482	482	0.32	4.46	0	0	0	0	0	0	0	0	0	0
	2019-20	1602	1602	1602	6.19	23.07	0	0	0	0	0	0	0	0	0	0
	2020-21	1955	1955	1513	8.63	19.19	442	442	3036.09	8.44	422	1.44	7	20	36.42	0
	<b>Sub total</b>	<b>4039</b>	<b>4039</b>	<b>3597</b>	<b>15.14</b>	<b>46.72</b>	<b>442</b>	<b>442</b>	<b>3036.09</b>	<b>8.44</b>	<b>422</b>	<b>1.44</b>	<b>7</b>	<b>20</b>	<b>36.42</b>	<b>0</b>
Raigarh-2	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	97	123	123	29.42	16.36	0	0	0	0	0	0	0	0	0	0

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	2019-20	298	1117	973	1.62	19.89	144	144	3842.88	3231.64	144	28.29	25.17	0	0	0
	2020-21	340	1381	1083	25.81	39.14	298	298	6212.33	3472.39	298	5.18	19.32	0	0	0
	<b>Sub total</b>	<b>735</b>	<b>2621</b>	<b>2179</b>	<b>56.85</b>	<b>75.39</b>	<b>442</b>	<b>442</b>	<b>10055.21</b>	<b>6704.03</b>	<b>442</b>	<b>33.47</b>	<b>44.49</b>	<b>0</b>	<b>0</b>	<b>0</b>
Rajnandgaon	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	570	601	517	0	0	84	84	2410.4	2410.4	84	1655.37	0	0	0	0
	2019-20	1255	2053	1698	0	0	355	355	911.92	854.95	344	0.78	0	0	0	11
	2020-21	2923	6560	6240	0	0	320	320	3281.31	2784.3	296	100.56	0	0	0	24
	<b>Sub total</b>	<b>4748</b>	<b>9214</b>	<b>8455</b>	<b>0</b>	<b>0</b>	<b>759</b>	<b>759</b>	<b>6603.63</b>	<b>6049.65</b>	<b>724</b>	<b>1756.71</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>
Korba-1	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2019-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2020-21	57	61	58	51.52	0.32	0	0	0	0	0	0	0	0	0	0
	<b>Sub total</b>	<b>57</b>	<b>61</b>	<b>58</b>	<b>51.52</b>	<b>0.32</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Jagdalpur-2	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2019-20	117	345	345	0.28	0.69	0	0	0	0	0	0	0	0	0	0
	2020-21	121	470	470	1.37	0.94	0	0	0	0	0	0	0	0	0	0
	<b>Sub total</b>	<b>238</b>	<b>815</b>	<b>815</b>	<b>1.65</b>	<b>1.63</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>		<b>16626</b>	<b>23559</b>	<b>20462</b>	<b>550.099</b>	<b>152.154</b>	<b>3065</b>	<b>2989</b>	<b>72028.56</b>	<b>12961.94</b>	<b>2969</b>	<b>1985.39</b>	<b>59.1</b>	<b>61</b>	<b>534.66</b>	<b>35</b>
<b>Rounding Off in crore</b>					<b>5.5</b>	<b>1.52</b>			<b>720.28</b>	<b>129.62</b>		<b>19.85</b>	<b>0.59</b>		<b>5.34</b>	
<b>Year wise Total</b>																
	2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018-19	1242	1299	1215	30.15	21.7	84	84	2410.4	2410.4	84	1655.37	0	0	0	0
	2019-20	5881	7726	6830	305.54	59.54	896	896	37241.35	4229.09	885	168.32	28.42	0	0	11
	2020-21	9503	14534	12417	214.41	70.91	2085	2009	32376.81	6322.45	2000	161.7	30.68	61	534.66	24
<b>Grand Total</b>		<b>16626</b>	<b>23559</b>	<b>20462</b>	<b>550.1</b>	<b>152.15</b>	<b>3065</b>	<b>2989</b>	<b>72028.56</b>	<b>12961.94</b>	<b>2969</b>	<b>1985.39</b>	<b>59.1</b>	<b>61</b>	<b>534.66</b>	<b>35</b>
<b>Percent</b>				<b>86.85</b>			<b>98.97</b>									

(Source: Data as made available by State Tax Department)

**Appendix 5.1.3**

(Referred to in Para 5.1.7.1)

**Statement showing the details of non levy of interest on delayed payment of tax**

(Amount in ₹)

Sl. No.	Name of Circle	No of cases	Amount of tax paid in cash	Return filing month	Due date of filing	No of days delayed	Amount of interest not paid
1	Circle-2, Raipur	53	5,58,62,416	June 2020 to March 2021	20th day of succeeding month	11 to 365	9,94,751
2	Circle-3, Raipur	37	1,50,60,522	July 2019 to Nov 2020	20th day of succeeding month	28 to 221	7,31,742
3	Circle-9, Raipur	74	27,17,32,373	Oct 2019 to March 2021	20th day of succeeding month	5 to 376	65,55,376
4	Circle-6, Raipur	30	93,02,305	June 2020 to Dec 2020	20th day of succeeding month	4 to 119	1,00,326
5	Circle-7, Raipur	92	4,50,30,518	July 2020 to Feb 2021	20th day of succeeding month	8 to 405	14,50,044
6	Circle-2, Raigarh	3	2,04,103	April 2019 to Nov 2020	20th day of succeeding month	39 to 45	4,431
7	Circle-Rajnandgaon	48	69,26,804	Jan 2019 to Dec 2020	20th day of succeeding month	37 to 608	4,11,635
<b>Grand Total</b>		<b>337</b>	<b>40,41,19,041</b>				<b>1,02,48,305</b>
<b>Rounding off in crore</b>			<b>40.41</b>				<b>1.02</b>

(Source: Data as made available by State Tax Department)

**Appendix 5.1.4**  
(Referred to in Para 5.1.7.2)

**Statement showing the details of ASMT-10/SCNs issued during 2018-19 to 2020-21**

(₹ in lakh)

Sl. No.	Year	Name of the circle	No. of taxpayers whose returns were scrutinized	No. of returns scrutinized	No. Of cases where ASMT-10 were issued	No. of cases where discrepancies accepted by taxpayer		Cases where SCNs issued			
						Number	Amount recovered	Number	Amount	Cases completed	Amount
1	2018-19	Raipur-2	0	0	0	0	0	0	0	0	0
		Raipur-3	0	0	0	0	0	0	0	0	0
		Raipur-9	0	0	0	0	0	0	0	0	0
		Raipur-6	1	2	1	1	8.52	0	0	0	0
		Raipur-7	0	0	0	0	0	0	0	0	0
		Raigarh-2	21	42	21	20	537.26	1	4.85	0	0
		Korba-1	0	0	0	0	0	0	0	0	0
		Ambikapur	0	0	0	0	0	0	0	0	0
		Rajnandgaon	0	0	0	0	0	0	0	0	0
		Jagdalpur-2	0	0	0	0	0	0	0	0	0
		<b>Sub Total</b>	<b>22</b>	<b>44</b>	<b>22</b>	<b>21</b>	<b>545.78</b>	<b>1</b>	<b>4.85</b>	<b>0</b>	<b>0</b>
2	2019-20	Raipur-2	0	0	0	0	0	0	0	0	0
		Raipur-3	0	0	0	0	0	0	0	0	0
		Raipur-9	0	0	0	0	0	0	0	0	0
		Raipur-6	0	0	0	0	0	0	0	0	0
		Raipur-7	0	0	0	0	0	0	0	0	0
		Raigarh-2	31	57	47	10	114.18	37	195.58	32	154.63
		Korba-1	0	0	0	0	0	0	0	0	0
		Ambikapur	29	58	29	29	745.87	0	0	0	0
		Rajnandgaon	0	0	0	0	0	0	0	0	0
		Jagdalpur-2	0	0	0	0	0	0	0	0	0

		<b>Sub Total</b>	<b>60</b>	<b>115</b>	<b>76</b>	<b>39</b>	<b>860.05</b>	<b>37</b>	<b>195.58</b>	<b>32</b>	<b>154.63</b>
3	2020-21	Raipur-2	311	311	311	0	0	228	1,215.83	74	540.93
		Raipur-3	642	642	642	94	469.97	388	3,960.02	90	683.82
		Raipur-9	473	473	468	81	560.93	387	3,137.09	92	973.78
		Raipur-6	186	372	186	0	0	186	959.68	0	0
		Raipur-7	482	964	482	12	119.68	17	97.05	5	0.25
		Raigarh-2	135	278	165	101	316.52	64	434.34	44	311.30
		Korba-1	158	158	158	22	223.9	129	1,075.24	44	68.56
		Ambikapur	101	202	101	92	1,008.3	9	83.87	9	83.87
		Rajnandgaon	322	3,580	322	65	358.988	257	2,861.0	257	2,827.49
		Jagdalpur-2	240	480	240	0	0	0	0	0	0
		<b>Sub Total</b>	<b>3,050</b>	<b>7,460</b>	<b>3,075</b>	<b>467</b>	<b>3,058.288</b>	<b>1,665</b>	<b>13,824.12</b>	<b>615</b>	<b>5,490.0</b>
<b>Grand Total</b>			<b>3,132</b>	<b>7,619</b>	<b>3,173</b>	<b>527</b>	<b>4,464.12</b>	<b>1,703</b>	<b>14,024.55</b>	<b>647</b>	<b>5,644.63</b>
<b>Rounding off in crore</b>							<b>44.64</b>		<b>140.25</b>		<b>56.45</b>

(Source: Data as made available by State Tax Department)

### Appendix 5.1.5

(Referred to in Para 5.1.7.3(a))

#### Statement showing the details of cancellation of registration and non-filing of final returns (GSTR-10) during 2017-18 to 2020-21

Sl. No.	Name of the circle	No. of application received for cancellation	No. of suo-motto cancellation in r/o of normal taxpayers	No. of REG-19 issued (Normal Taxpayers)	No. of cases REG-20 order passed (dropping the proceeding)	No. of cases in which cancellation of registration revoked	No. of cases where assessment has been completed u/s 62	No. of GSTR-10 filers	No. of non-filers of GSTR-10
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)= E-(F+G+H+I)
1.	Raipur-2	244	398	600	0	0	0	64	536
2.	Raipur-3	1,457	2,025	3,482	0	479	0	144	2,859
3.	Raipur-9	487	993	1,480	148	463	0	142	727
4.	Raipur-6	92	162	254	0	76	31	6	141
5.	Raipur-7	636	706	1,342	11	394	0	91	846
6.	Raigarh-2	248	975	1,223	0	418	0	154	651
7.	Korba-1	327	521	768	0	195	0	72	501
8.	Ambikapur	847	2,193	3,040	0	1,453	0	95	1,492
9.	Rajnandgaon	499	1,274	1,773	0	648	0	371	754
10.	Jagdalpur	592	2,230	2,822	0	1,057	0	103	1,662
<b>Total</b>		<b>5,429</b>	<b>11,477</b>	<b>16,784</b>	<b>159</b>	<b>5,183</b>	<b>31</b>	<b>1,242</b>	<b>10,169</b>

(Source: Data as made available by State Tax Department)

### Appendix 5.1.6

(Referred to in Para 5.1.7.3(b))

#### Statement showing the details of delayed cancellation of registration on taxpayers' application

Name of the circle	Total no. of application received from taxpayers for cancellation of registration	No. of cases in which cancellation order issued belatedly	Range of delay beyond 30 days
Circle-2, Raigarh	502	72	1 to 420 days
Circle-1, Korba	327	229	1 to 519 days
Circle- Rajnandgaon	1,113	885	1 to 84 days
<b>Total</b>	<b>1,942</b>	<b>1,186</b>	

(Source: Data as made available by State Tax Department)

**Appendix 5.1.7(A)**

(Referred to in Para 5.1.8.1 and 5.1.8.5)

**Statement showing the details of cases where data entry errors committed by the taxpayers**

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount
1	AC, Circle-5, Raipur	22AALCS5760K3ZZ	2	-
2	AC, Circle-Rajnandgaon	22ADCPB1978R1ZC	2	-
3	AC, Circle-9, Raipur	22AADFG6455G1ZM	2	-
4	AC, Circle-9, Raipur	22AAECA7235N1ZM	2	-
5	AC, Circle-9, Raipur	22AKWPA4771C1ZC	2	-
6	AC, Circle-1-Durg	22AAABJ0250F1ZF	2	-
7	AC, Circle- Rajnandgaon	22ANIPS2479J1ZM	3	-
8	AC, Circle-2, Bilaspur	22AAKFA8451H1ZJ	3	-
9	AC, Circle-2, Korba	22ADNPA6809K1ZK	3	-
10	AC, Circle-1, Raigarh	22AAHCA5697B2ZT	3	-
11	AC, Circle-1, Raigarh	22AAFAS4410G1ZZ	3	-
12	AC, Circle-9, Raipur	22AAECA7235N1ZM	3	-
13	AC, Circle-9, Raipur	22AAACC9253E1ZI	3	-
14	AC, Circle-9, Raipur	22AAMFK0227F1ZT	3	-
15	AC, Circle-,3 Bilaspur	22ABFPL7957H1ZH	3	-
16	AC, Circle-1, Durg	22AAABJ0250F1ZF	3	-
17	AC, Circle-Dhamtari	22AJNPA3415D1ZY	3	-
18	AC, Circle-1, Bilaspur	22ABUFS2244P1ZL	4	22,19,665
19	AC, Circle-4, Raipur	22AAKCS4312C1ZX	4	49,54,934
20	AC, Circle-5, Raipur	22AAHCS1901N1ZG	4	24,27,800
21	AC, Circle- Bhatapara	22AACCS8796G1ZI	4	3,50,00,000
22	AC, Circle-2 Raipur	22AAACV8826C1ZL	5	70,53,853
23	AC, Circle-3 Durg	22AAZPY8388G1ZL	7	12,79,736
24	AC, Circle-2 Bilaspur	22ARRPM4862A1ZV	7	8,87,352
25	AC, Circle-5 Raipur	22AALHA2835A1Z0	7	11,12,710
26	AC, Circle-Ambikapur	22AOQPG1885F1ZX	7	16,99,430
27	AC, Circle-Ambikapur	22ACHPA7164L1ZO	7	7,20,662
28	AC, Circle-2 Bilaspur	22AARPC9237G1ZP	7	8,64,890
29	AC, Circle-9 Raipur	22AAACH5697M2Z6	7	1,30,31,627
30	AC, Circle-2 Jagdalpur	22ALLPJ1344A1ZT	7	8,06,999
31	AC, Circle- Ambikapur	22AMQPM6818G1ZU	7	12,31,660
32	AC, Circle-1 Bilaspur	22AGGPA7531C1Z5	7	6,65,568
33	AC, Circle-6 Raipur	22BVVPK8907P1ZN	7	7,93,205
34	AC, Circle-2 Jagdalpur	22ADWPM3313M1ZA	7	12,79,194
35	AC, Circle-3 Raipur	22AERPD3054L1ZI	7	31,52,264
36	AC, Circle-2 Bilaspur	22AGMPA3148F1ZW	7	7,08,428
37	AC, Circle-Ambikapur	22AACHP6767K1ZU	7	8,40,717
38	AC, Circle-2 Jagdalpur	22AHVPY7363A1ZY	7	8,35,462
39	AC, Circle-4 Raipur	22AACTR3643Q1Z6	7	8,57,858



40	AC, Circle-Ambikapur	22AJEPS8939H1ZU	7	7,93,520
41	AC, Circle-1 Bilaspur	22AKJPS8842D1ZI	7	11,74,862
42	AC, Circle-Ambikapur	22ACQPA4842G1ZV	7	8,76,926
43	AC, Circle-1 Bilaspur	22AWAPT4170E1ZU	7	8,79,362
44	AC, Circle-2 Bilaspur	22AJBPT8124G1ZD	7	8,52,420
45	AC, Circle-1 Raigarh	22AKDPB5858N1ZI	7	7,50,334
46	AC, Circle-8 Raipur	22BOIPB5229R1ZQ	7	15,11,711
47	AC, Circle-1 Bilaspur	22ADUPA8390G1ZE	7	20,08,652
48	AC, Circle-1 Bilaspur	22AGJPD9839M1ZZ	7	14,50,814
49	AC, Circle-1 Raigarh	22AFFPA1979Q1Z7	7	14,52,378
50	AC, Circle-Ambikapur	22ALXPM3051D1Z8	7	91,56,165
51	AC, Circle-2 Bilaspur	22AALFV0382R1ZM	7	12,96,363
52	AC, Circle-Dhamtari	22AJEPS8382C1Z7	7	16,84,833
53	AC, Circle-Kawardha	22AMSPC7648E1Z0	8	5,23,274
54	AC, Circle-3 Raipur	22AAFCM6431P1Z9	8	5,46,436
55	AC, Circle-Ambikapur	22AZPPS0743J1Z4	8	4,35,412
56	AC, Circle-Janjgir	22ADLPA9306M1ZK	8	4,78,173
57	AC, Circle-Ambikapur	22ADZPH5054K1Z6	8	6,06,134
58	AC, Circle-1 Bilaspur	22ACUPS5343Q1ZQ	8	4,67,054
59	AC, Circle-3 Durg	22ABJFA2671D1ZW	8	4,92,729
60	AC, Circle-1 Raipur	22AAKFM3390H1ZB	8	4,17,362
61	AC, Circle-8 Raipur	22AABCG2202J1ZA	8	5,39,023
62	AC, Circle-4 Raipur	22AJXPK5717A1ZB	9	73,84,261
63	AC, Circle-1 Raigarh	22BRGPS7475F1ZI	9	13,83,48,560
64	AC, Circle-Bhatapara	22AACCS8796G1ZI	9	3,59,89,511
65	AC, Circle-2 Raigarh	22AADCM8947J1Z6	9	59,78,755
66	AC, Circle-2 Durg	22ACYPV5218K1ZX	11	3,24,089.80
67	AC, Circle- 1 Raipur	22ACUPD1716A1Z9	11	3,85,765
68	AC, Circle-Bhatapara	22AJKPS0856M1ZT	11	1,02,388
69	AC, Circle-2 Raipur	22ACDPG6702A1ZJ	11	5,87,932
70	AC, Circle-2 Jagdalpur	22BAVPS2470J1Z8	11	2,28,391
71	AC, Circle-1 Raigarh	22BHYP57545G1ZO	11	1,17,216
72	AC, Circle-1 Korba	22AIDPK8794L1ZR	11	97,810
73	AC, Circle-2 Jagdalpur	22AJNPS4072N1ZO	11	2,86,260
74	AC, Circle-3 Raipur	22ABQPH3724H2ZS	11	1,11,835
75	AC, Circle-1 Jagdalpur	22ADCPG9930C2Z1	11	11,79,460
76	AC, Circle-2 Raipur	22ADVPM0745N1Z3	11	39,34,570
77	AC, Circle-2 Jagdalpur	22ANHMP1959Q1ZG	11	5,05,686
78	AC, Circle-Kawardha	22AQDPV6672Q1ZI	11	1,29,202
79	AC, Circle-2 Bilaspur	22AFPPA2739G1ZQ	11	1,63,931
80	AC, Circle-Rajnandgaon	22ANLPK4674N1ZI	11	1,57,368
81	AC, Circle-2 Jagdalpur	22ADDPB3129R1ZO	11	1,30,394
82	AC, Circle-1 Raigarh	22AFNPA7655M1Z6	11	92,996
83	AC, Circle-Janjgir	22ATBPK1956D1Z6	11	2,02,068
84	AC, Circle-2 Bilaspur	22ABDPY0097K1ZE	11	3,26,313
85	AC, Circle-2 Jagdalpur	22ACOPR5715R1ZV	11	38,35,671

86	AC, Circle-5 Raipur	22AFDPA6281M1ZK	11	14,92,913
87	AC, Circle-1 Bilaspur	22ABBPP6326J1ZR	11	4,25,693
88	AC, Circle-Kawardha	22FMPPS1382M1ZE	11	1,77,204
89	AC, Circle-2 Durg	22ACHPA1411C1ZT	12	1,51,05,744
90	Ac, Circle-2 Raipur	22ACGPA6962P1ZD	12	6,16,49,460
91	Ac, Circle-Bhatapara	22ADBPG5749E1ZY	12	87,58,166
<b>Total</b>				<b>39,90,27,563.8</b>
<b>Rounding off in crore</b>				<b>39.90</b>

(Source: Data compiled by Audit as per the reply of the State Tax Department)

### Appendix 5.1.7(B)

(Referred to in Para 5.1.8.1 and 5.1.8.6)

#### Statement showing the details of cases where action taken before issue of audit query

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount
1	AC, Circle-2, Raipur	22AMUPM3100H1ZB	1	9,20,910
2	AC, Circle-2, Raipur	22BMYPM1515P1ZI	1	3,03,753
3	AC, Circle-2, Bilaspur	22AACFA9505G1ZW	4	33,15,076
4	AC, Circle-3, Raipur	22AAACS5123K1ZN	4	30,13,334
5	AC, Circle-3, Raipur	22AAAJP0288R2ZO	4	23,48,797
6	AC, Circle-4, Raipur	22AAACP0165G1ZZ	4	44,03,597
7	AC, Circle-5, Raipur	22AADCB5671Q1ZC	4	15,56,910
8	AC, Circle-8, Raipur	22AAACL0582H2ZV	4	99,97,229
9	AC, Circle-8, Raipur	22AACFA5540P1ZI	4	21,83,355
10	AC, Circle-2, Bilaspur	22AACCB6831H1Z0	4	98,35,242
11	AC, Circle-2, Bilaspur	22AAATC2433P1ZV	4	20,23,361
12	AC, Circle-1, Durg	22AADAB2294H1Z2	4	39,22,768
13	AC, Circle-1, Raigarh	22AAACN3053B1ZA	4	18,39,236
14	AC, Circle-3, Durg	22AJTPG8042Q1ZM	4	24,42,814
15	AC, Circle-2 Durg	22AAACC6814B1ZE	5	37,17,343
16	AC, Circle-3 Raipur	22ABFFM1499K1Z1	5	1,42,27,774
17	AC, Circle-Janjgir	22ACEFS8115Q1ZR	5	1,08,00,000
18	AC, Circle-2 Korba	22AACCK0633Q1ZK	5	28,68,82,496
19	AC, Circle-2 Korba	22AARFB0929N1Z7	5	48,37,272
20	AC, Circle-2 Raigarh	22AAACH1201R1ZX	5	23,36,084
21	AC, Circle-2 Raipur	22AEQPM4578P1ZN	5	33,40,386
22	AC, Circle-5 Raipur	22ARUPA6975B1ZS	5	1,28,18,892
23	AC, Circle-5 Raipur	22AAZFS0612H1Z7	5	80,93,958
24	AC, Circle-9 Raipur	22AADCH6308N1ZK	5	23,02,458
25	AC, Circle-1 Bilaspur	22AAGFB3391P2Z7	5	23,71,356
26	AC, Circle- Ambikapur	22AFGPJ1890J2ZG	5	30,00,000
27	AC, Circle-Bhatapara	22ADVPM1251D1ZT	5	33,26,853
28	AC, Circle-2 Jagdalpur	22AAACS6994C1ZF	5	45,58,395
29	AC-Circle-1 Korba	22AAMFG4858N1ZV	5	24,54,766
30	AC, Circle-8 Raipur	22AAACN4165C1Z1	5	2,44,14,540

31	AC, Circle-7 Raipur	22AADCG1986F1ZS	5	1,04,69,017
32	AC, Circle-3 Durg	22AAAFG6190R1Z2	5	26,33,484
33	AC, Circle-5 Raipur	22AADCA4079M1ZL	5	24,13,522
34	AC, Circle-Mahasamund	22ADBPD5706A1ZK	7	8,10,559
35	AC, Circle-8 Raipur	22ABFFS1950H1ZE	7	20,72,544
36	AC, Circle-2 Bilaspur	22AAHCS1774M1Z3	7	7,65,932
37	AC, Circle-3 Raipur	22AJKPS0737K1Z1	7	6,09,533
38	AC, Circle-9 Raipur	22AABCI2365N1ZK	7	14,02,114
39	AC, Circle-1 Jagdalpur	22AAEFU7270J1Z1	8	5,27,774
40	AC, Circle-1 Bilaspur	22AAMAS9143D2ZH	9	65,20,439
41	AC, Circle-2 Durg	22AMLPM8132E1Z8	9	67,04,182
42	AC, Circle-Rajnandgaon	22AAHCA6940P1ZD	9	61,13,122
43	AC, Circle-7 Raipur	22AACCE4248H1ZY	9	71,18,808
44	AC, Circle-7 Raipur	22AADCG1986F1ZS	9	1,13,84,950
45	AC, Circle-3 Raipur	22AACCG1395F2ZX	9	55,31,019
46	AC, Circle-6 Raipur	22ADYPM5980E1Z4	9	68,17,671
47	AC, Circle-3 Raipur	22ABFFM1499K1Z1	9	1,45,20,118
48	AC, Circle-3 Raipur	22AAACS5123K1ZN	9	1,53,94,683
49	AC, Circle-Janjgir	22ACEFS8115Q1ZR	9	1,09,89,421
50	AC, Circle-5 Raipur	22AAZFS0612H1Z7	9	1,02,61,690
51	AC, Circle-Rajnandgaon	22AACCC7944C1Z1	10	23,36,615
52	AC, Circle-2, Durg	22AADCB1675Q1ZG	10	12,09,033
53	AC, Circle-3, Durg	22AADCR8623E1ZN	10	37,62,793
54	AC, Circle-4, Durg	22AAAJA2196F1ZQ	10	48,42,348
55	AC, Circle-5, Raipur	22AACCG2758E1ZZ	10	10,61,615
56	AC, Circle-2, Korba	22AACCG7791F1ZM	10	25,75,098
57	AC, Circle-9, Raipur	22AAICS2367M1Z3	10	30,92,027
58	AC, Circle- Kawardha	22AAACK7197B2ZR	10	15,47,499
59	AC, Circle-1, Raigarh	22AACCM1932G1ZZ	10	16,99,476
60	AC, Circle-3 Durg	22AAACA3352N1ZW	11	95,365
61	AC, Circle-Kawardha	22AWAPM9267D1ZN	11	11,81,445
62	AC, Circle-2 Korba	22FHFPS1188N1ZT	12	1,97,86,704
63	AC, Circle-Rajnandgaon	22AAGCA2214H1ZC	12	1,05,01,216
64	AC, Circle-3 Raipur	22AABCM6288N5ZY	12	86,32,044
65	AC, Circle-8 Raipur	22AAACL0582H2ZV	12	1,25,53,457
66	AC, Circle-5 Raipur	22AAACJ2311G1ZD	12	2,30,24,132
67	AC, Circle-Ambikapur	22AADCS2883B1ZQ	12	93,15,028
68	AC, Circle-5 Raipur	22AAECP4424C1Z1	12	2,43,18,714
<b>Total</b>				<b>69,21,84,146</b>
<b>Rounding off in crore</b>				<b>69.22</b>

(Source: Data compiled by Audit as per the reply of the State Tax Department)

**Appendix 5.1.7(C)***(Referred to in Para 5.1.8.1)***Statement showing the details of cases where other valid explanation provided by the department***(Amount in ₹)*

Sl. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount
1	AC, Circle-2 Durg	22AATFP3256C1ZC	2	-
2	AC, Circle-2 Durg	22AAECP9681R1ZL	2	-
3	AC, Circle-3 Durg	22AACCR9305A1ZZ	2	-
4	AC, Circle-Kawardha	22AJWPA4277E1Z9	2	-
5	AC, Circle-3 Raipur	22AAGCA5187P1Z9	2	-
6	AC, Circle-3 Raipur	22ACHPJ3762F1ZW	2	-
7	AC, Circle-3 Raipur	22AAECP7960M1Z1	2	-
8	AC, Circle-3 Raipur	22AABFR6991C1ZC	2	-
9	AC, Circle-1 Jagdalpur	22AACFF9110A1ZA	2	-
10	AC, Circle-4 Raipur	22AAQFA8003P1Z8	2	-
11	AC, Circle-4 Raipur	22AAHFB7741G1ZO	2	-
12	AC, Circle-1 Raipur	22AACCN1338F2ZZ	2	-
13	AC, Circle-5 Raipur	22AFDPA6281M1ZK	2	-
14	AC, Circle-7 Raipur	22AAECP2101N1ZS	2	-
15	AC, Circle-7 Raipur	22AAMCS7915D1ZE	2	-
16	AC, Circle-7 Raipur	22AACCG6363K1ZL	2	-
17	AC, Circle-7 Raipur	22AADJC5219N1ZI	2	-
18	AC, Circle-Rajnandgaon	22ANIPS2479J1ZM	2	-
19	AC, Circle-Rajnandgaon	22AASF2247H1Z9	2	-
20	AC, Circle-2 Korba	22AAKCA2581R1Z9	2	-
21	AC, Circle-2 Korba	22AADCP0175F1ZW	2	-
22	AC, Circle-2 Korba	22AACCK0633Q1ZK	2	-
23	AC, Circle-2 Korba	22AAACH7475H1ZM	2	-
24	AC, Circle-2 Korba	22AADFD6021H1Z1	2	-
25	AC, Circle-2, Korba	22AAHFG2631E1Z0	2	-
26	AC, Circle-Bhatapara	22ACGPT9552Q1ZS	2	-
27	AC, Circle-Bhatapara	22ABHPB7341R1ZI	2	-
28	AC, Circle-1 Korba	22DLAPS2421H2ZH	2	-
29	AC, Circle-1 Korba	22AAIFD9320L1ZF	2	-
30	AC, Circle-8 Raipur	22AALCS8364H1Z2	2	-
31	AC, Circle-9 Raipur	22AACCG3005C3ZJ	2	-
32	AC, Circle-9 Raipur	22AACCG3005C1ZL	2	-

33	AC, Circle-9 Raipur	22AABCA5014E1ZJ	2	-
34	AC, Circle-9 Raipur	22AAACV3517E1ZV	2	-
35	AC, Circle-2 Jagdalpur	22AACCA4756C1Z7	2	-
36	AC, Circle-Dhamtari	22ADDPB2293G1Z4	2	-
37	AC, Circle-Dhamtari	22AAHFV8447K1ZQ	2	-
38	AC, Circle-2 Durg	22AATFP3256C1ZC	3	-
39	AC, Circle-2 Durg	22AAECP9681R1ZL	3	-
40	AC, Circle-3 Durg	22AACCR9305A1ZZ	3	-
41	AC, Circle-3 Raipur	22AAECP7960M1Z1	3	-
42	AC, Circle-3 Raipur	22AABFR6991C1ZC	3	-
43	AC, Circle-3 Raipur	22AAGCA5187P1Z9	3	-
44	AC, Circle-3 Raipur	22ACHPJ3784H1ZM	3	-
45	AC, Circle-3 Raipur	22ACHPJ3762F1ZW	3	-
46	AC, Circle-Janjgir	22AADCK6843M1ZB	3	-
47	AC, Circle-Kawardha	22AFKPJ9748P1ZO	3	-
48	AC, Circle-2 Raigarh	22AABCJ4683J1ZI	3	-
49	AC, Circle-1 Raipur	22AACCN1338F2ZZ	3	-
50	AC, Circle-5 Raipur	22AFDPA6281M1ZK	3	-
51	AC, Circle-7 Raipur	22AAECP2101N1ZS	3	-
52	AC, Circle-7 Raipur	22AAMCS7915D1ZE	3	-
53	AC, Circle-7 Raipur	22AACCG6363K1ZL	3	-
54	AC, Circle-Rajnandgaon	22AASFM2247H1Z9	3	-
55	AC, Circle-2 Raipur	22AESPP2649Q1ZO	3	-
56	AC, Circle-2 Korba	22AAKCA2581R1Z9	3	-
57	AC, Circle-2 Korba	22AADCP0175F1ZW	3	-
58	AC, Circle-2 Korba	22AADFD6021H1Z1	3	-
59	AC, Circle-2 Korba	22AAHFG2631E1Z0	3	-
60	AC, Circle-Bhatapara	22ABHPB7341R1ZI	3	-
61	AC, Circle-4 Raipur	22AAHFB7741G1ZO	3	-
62	AC, Circle-8 Raipur	22AALCS8364H1Z2	3	-
63	AC, Circle-8 Raipur	22AAACC1205A1ZX	3	-
64	AC, Circle-9 Raipur	22AACCG3005C3ZJ	3	-
65	AC, Circle-9 Raipur	22AACCG3005C1ZL	3	-
66	AC, Circle-9 Raipur	22AABCA5014E1ZJ	3	-
67	AC, Circle-9 Raipur	22AAECC9340E1Z1	3	-
68	AC, Circle-9 Raipur	22AAACV3517E1ZV	3	-
69	AC, Circle-2 Jagdalpur	22AACCA4756C1Z7	3	-
70	AC, Circle-Dhamtari	22ADDPB2293G1Z4	3	-

71	AC, Circle-Dhamtari	22AAHFV8447K1ZQ	3	-
72	AC, Circle-3 Durg	22AAACJ7961J1ZG	4	1,13,44,531
73	AC, Circle-Kawardha	22ARPPM5900P1ZD	4	1,81,69,404
74	AC, Circle-Kawardha	22AGXPA6884F1Z4	4	14,52,092
75	AC, Circle-Kawardha	22AGVPA7300E1ZV	4	23,62,032
76	AC, Circle-4 Raipur	22AAECR6918B1ZQ	4	1,76,76,224
77	AC, Circle-1 Korba	22AAACS2791P1Z1	4	1,21,82,936
78	AC, Circle-1 Raipur	22ABPPV8668R1ZA	4	29,05,270
79	AC, Circle-9 Raipur	22AANCS2741J1ZA	4	55,63,560
80	AC, Circle-1 Raigarh	22AZSPS2728Q1ZI	4	18,01,356
81	AC, Circle-3 Durg	22AAACJ7961J1ZG	5	3,53,63,996
82	AC, Circle-4 Durg	22AAFCS1410C1Z9	5	1,77,86,752
83	AC, Circle-Mahasamund	22BD CPP3084M1ZE	5	25,58,263
84	AC, Circle-2 Raigarh	22AAKCA6079N1Z8	5	28,01,346
85	AC, Circle-4 Raipur	22AAECR6918B1ZQ	5	2,40,13,580
86	AC, Circle-5 Raipur	22AACCK5599H1ZC	5	3,16,49,508
87	AC, Circle-5 Raipur	22AAIFM6527E1ZI	5	23,49,292
88	AC, Circle-1 Bilaspur	22AADCS5831M1Z9	5	29,29,580
89	AC, Circle-3 Bilaspur	22AADCP4138N2ZB	5	58,47,224
90	AC, Circle-3 Bilaspur	22AFTPA5417P1Z6	5	20,44,905
91	AC, Circle-2 Bilaspur	22AGYPB9061G1Z9	5	19,61,508
92	AC, Circle-1 Bilaspur	22AAFCA6636C1Z5	6	14,51,44,798
93	AC, Circle-1 Bilaspur	22AAECP9623R1ZV	6	9,16,47,715
94	AC, Circle-2 Durg	22AABFD6505A1ZC	6	8,12,57,988
95	AC, Circle-3 Durg	22ABSFS8533R1Z7	6	16,30,07,987
96	AC, Circle-3 Durg	22ARMPA6998G1ZJ	6	14,18,60,961
97	AC, Circle-3 Durg	22AAJCS1523L2ZF	6	8,06,61,473
98	AC, Circle-3 Raipur	22AADCA4060E1ZD	6	8,38,83,577
99	AC, Circle-3 Raipur	22AALCA1976D1ZW	6	7,92,11,831
100	AC, Circle-2 Korba	22AACCK0633Q1ZK	6	28,68,82,485
101	AC, Circle-2 Korba	22AAACB1290N1ZU	6	35,13,84,509
102	AC, Circle-2 Raigarh	22AAUFM1171G1ZC	6	9,95,12,615
103	AC, Circle-4 Raipur	22AAHCS7999A1Z5	6	10,29,54,299
104	AC, Circle-6 Raipur	22AACCB6790P1Z9	6	13,42,71,839
105	AC, Circle-2 Raipur	22AAGCA9841E1ZV	6	18,73,32,757
106	AC, Circle-5 Raipur	22AAZFS0612H1Z7	6	78,35,18,552
107	AC, Circle-5 Raipur	22ACXFS5572L1ZB	6	30,85,86,765
108	AC, Circle-5 Raipur	22AAECC0563H1Z4	6	19,67,13,583

109	AC, Circle-5 Raipur	22AAACG1395D2Z3	6	15,82,01,034
110	AC, Circle-5 Raipur	22AFHPA5031R1ZK	6	15,25,84,850
111	AC, Circle-5 Raipur	22AABCR0944A1Z5	6	8,69,71,261
112	AC, Circle-7 Raipur	22AAACI1681G1ZZ	6	1,19,86,57,668
113	AC, Circle-7 Raipur	22AAACI4818F1Z0	6	18,32,16,875
114	AC, Circle-Rajnandgaon	22AACCT6932F1ZK	6	15,76,73,915
115	AC, Circle-Rajnandgaon	22AADCT5177B2ZN	6	8,87,68,847
116	AC, Circle-2 Bilaspur	22AAHFG7801Q1Z5	6	12,49,55,449
117	AC, Circle-2 Bilaspur	22AADCK1910B1ZG	6	9,74,43,964
118	AC, Circle-Bhatapara	22AABCE7927L1ZI	6	79,57,64,525
119	AC, Circle-2 Jagdalpur	22AAACS6994C1ZF	6	9,43,85,127
120	AC, Circle-Kawardha	22AAAAAL9886C2ZK	6	10,00,70,374
121	AC, Circle-1 Raipur	22AAFCB0525K1Z3	6	31,05,57,639
122	AC, Circle-8 Raipur	22AAXFA2874R1ZM	6	9,73,36,212
123	AC, Circle-9 Raipur	22AABCI2365N1ZK	6	21,91,62,362
124	AC, Circle-9 Raipur	22AAACK9864B1ZQ	6	21,46,92,444
125	AC, Circle-9 Raipur	22AABCN4931B1Z4	6	18,52,04,931
126	AC, Circle-9 Raipur	22AACCN0132B1ZI	6	17,75,35,676
127	AC, Circle-9 Raipur	22ABDFS7520D1ZM	6	1,49,69,539
128	AC, Circle-9 Raipur	22AAVFA2967M2ZV	6	14,21,96,185
129	AC, Circle-9 Raipur	22AAACH5697M2Z6	6	12,25,94,626
130	AC, Circle-9 Raipur	22AABCK1884A1Z3	6	12,19,09,832
131	AC, Circle-9 Raipur	22AAGFT9223L1ZZ	6	12,12,92,208
132	AC, Circle-9 Raipur	22AABCH6961M2ZC	6	10,05,23,052
133	AC, Circle-9 Raipur	22AAHCS7975A2ZC	6	8,56,32,120
134	AC, Circle-9 Raipur	22AACCG0141R2ZQ	6	7,82,21,604
135	AC, Circle-3 Durg	22AAECA2064R1ZL	7	12,39,765
136	AC, Circle-Janjgir	22AAXPD5583G1ZH	8	4,00,176
137	AC, Circle-2 Durg	22AAJFS2364J1Z5	9	57,30,632
138	AC, Circle-3 Durg	22AETPK2241N1ZA	9	59,38,603
139	AC, Circle-1 Raipur	22AAFCB0525K1Z3	9	77,94,189
140	AC, Circle-8 Raipur	22AACCC1626R1ZN	9	87,70,604
141	AC, Circle-1 Raipur	22AACCM6071A1Z3	9	76,02,282
142	AC, Circle-4 Raipur	22AAECR6918B1ZQ	9	1,83,71,326
143	AC, Circle-2 Korba	22AAACU5701F1ZW	9	2,13,02,142
144	AC, Circle-9 Raipur	22AAACV7829H1ZA	9	73,31,787
145	AC, Circle-2 Raigarh	22AADCS5057R1ZX	10	11,84,009
146	AC, Circle-2 Raigarh	22AAACG9027G1ZX	10	11,76,259

147	AC, Circle-2 Raigarh	22AABCC8197Q1Z2	10	10,40,490
148	AC, Circle-6 Raipur	22AACCG2107K1Z3	10	10,78,747
149	AC, Circle-2 Jagdalpur	22ADEFS6989F1ZQ	10	20,06,044
150	AC, Circle-2 Korba	22FHFPS1188N1ZT	10	16,34,900
151	AC, Circle-Mahasamund	22AIAPA1676Q1ZB	11	1,60,589.8
152	AC, Circle-2 Korba	22AACCC6068R1Z9	11	1,38,286
153	AC, Circle-2 Raigarh	22AAACH1201R1ZX	11	95,602
154	AC, Circle-Bhatapara	22AACCS8796G1Z1	11	2,65,436
155	AC, Circle-1 Raigarh	22ALLPB3028P1Z5	12	1,06,97,542
156	AC, Circle-1 Raigarh	22AAMFA6179L1Z3	12	9,66,40,273
157	AC, Circle-3 Raipur	22AADCA4060E1ZD	12	1,35,94,444
158	AC, Circle-3 Raipur	22AAGCC8479A1ZT	12	1,30,05,612
159	AC, Circle-8 Raipur	22AACCD7736R1Z7	12	1,03,58,454
160	AC, Circle-4 Raipur	22AGTPG1704E1ZV	12	1,54,05,212
161	AC, Circle-7 Raipur	22ADEPT5447P1Z0	12	82,00,070
162	AC, Circle-9 Raipur	22AFFPA4368F1ZX	12	1,08,56,840
163	AC, Circle-Janjgir	22AGPPP2040Q1Z2	12	96,50,431
164	AC, Circle-Dhamtari	22AAKFP9055C1ZC	12	1,22,59,205
165	AC, Circle-1 Korba	22ALPPD6193F1Z4	12	76,58,881
166	AC, Circle-2 Korba	22BHPPK9096R1Z8	12	95,75,225
167	AC, Circle-2 Raipur	22AACCR4279H1ZE	12	2,90,04,031
168	AC, Circle-7 Raipur	22AABCS1571Q1Z6	12	1,29,24,428
169	AC, Circle-2 Raipur	22AACCE1516C1ZJ	12	1,39,59,853
170	AC, Circle-Rajnandgaon	22ALJPT5234D1ZA	13	56,000
<b>Total</b>				<b>9,11,82,27,782</b>
<b>Rounding off in crore</b>				<b>911.82</b>

(Source: Data compiled by Audit as per the reply of the State Tax Department)



**Appendix 5.1.7(D)**

(Referred to in Para 5.1.8.1 and 5.1.8.3)

**Statement showing the details of cases where amount recovered at the instance of audit**

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Recovered Amount
1	AC, Circle-3 Durg	22BLWPS0750H1ZU	1	15,090.18
2	AC, Circle-5 Raipur	22AADCM6893K1Z3	4	4,22,900
3	AC, Circle-1 Raipur	22AHNPD3304N1ZJ	4	3,39,054
4	AC, Circle-5 Raipur	22AANHA1846D1ZR	4	1,26,807
5	AC, Circle-9 Raipur	22AKEPR0220K1ZK	4	2,71,670
6	AC, Circle-2 Durg	22AVGPS2585M1Z3	4	5,18,544
7	AC, Circle-2 Raigarh	22AABCA3530D1ZK	5	20,217
8	AC, Circle-7 Raipur	22AABCF2695J1ZM	5	10,13,172
9	AC, Circle-3 Durg	22AFTPD4583K1Z4	5	27,498
10	AC, Circle-4 Durg	22AAFFB6176M1ZA	5	14,892
11	AC, Circle-Janjgir	22AAHCS3413R1Z5	9	79,94,749
12	AC, Circle-1 Raigarh	22AAMFA6179L1Z3	10	32,59,970
13	AC, Circle-3 Durg	22AAVFS0003L2Z8	10	5,85,438
14	AC, Circle-2 Raigarh	22AAECR0878A1ZT	10	22,00,154
15	AC, Circle-1 Raigarh	22AAHCA2417K2ZY	10	15,37,594
16	AC, Circle-9 Raipur	22AADCM5765E1ZN	10	2,44,107.7
17	AC, Circle-9 Raipur	22AAECA7235N1ZM	10	9,27,661
18	AC, Circle-9 Raipur	22AAACV2018E1Z1	10	40,17,281
19	AC, Circle-9 Raipur	22AAICS0526J1ZK	10	4,87,718
20	AC, Circle-8 Raipur	22AADCK3357N1ZE	10	1,10,946
21	AC, Circle-8 Raipur	22AADFF9620Q1Z5	10	11,84,883
22	AC, Circle-3 Durg	22AABCN5848D1ZQ	10	1,70,473
23	AC, Circle-Janjgir	22AARFA7836K1Z2	10	11,63,698
24	AC, Circle-2 Raigarh	22AABCA3530D1ZK	10	24,83,675.57
25	AC, Circle-1 Korba	22AALPI8478F2ZH	10	5,69,000
26	AC, Circle-3 Durg	22ALFPM1166P2ZW	10	18,99,999
27	AC, Circle-2 Bilaspur	22AACCR6401P1ZD	10	4,02,479
28	AC, Circle-Janjgir	22ABKPA9507D1Z5	11	1,46,636
29	AC, Circle-2 Raigarh	22AAKFA9681R1ZO	12	1,41,261
30	AC, Circle-8 Raipur	22AHDPG7068C1ZS	12	57,284
31	AC, Circle-3 Durg	22ACGPA8414J1ZY	12	64,47,242
<b>Total</b>				<b>3,88,02,093.45</b>
<b>Rounding off in crore</b>				<b>3.88</b>

(Source: Data compiled by Audit as per the reply of the State Tax Department)

**Appendix 5.1.7(E)**

(Referred to in Para 5.1.8.1 and 5.1.8.3)

**Statement showing the details of cases where notices issued to the taxpayers**

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Audit Dimension Number	Tax	Interest	Penalty/Others /Fees	Total	Notice issued
1	AC, Circle-1 Bilaspur	22BPKPD1937D1ZE	1	59,92,660	3,84,187	20,000	63,96,847	DRC 01
2	AC, Circle-4 Durg	22ABFPW5474N1Z1	1	40,028	33,276	20,000	93,304	DRC 01
3	AC, Circle-Janjgir	22AQIPD9895L1Z9	1	590	742	20,000	21,332	DRC 07
4	AC, Circle-Rajnandgaon	22CDTPM5141C1ZQ	1	1,296	1,088	20,000	22,384	DRC 07
5	AC, Circle-3 Durg	22AAEFG6628E1ZQ	1	55,75,450	53,32,918	5,63,032	1,14,71,399	DRC 13
6	AC, Circle-Kawardha	22ABZPJ1696F1ZB	1	95,53,822	22,92,918	9,55,382	1,28,02,122	DRC 13
7	AC, Circle-Mahasamund	22AABAG0268Q1ZM	1	1,06,653	1,02,387	10,452	2,19,492.66	DRC 13
8	AC, Circle-Janjgir	22AMDPC6979P2ZJ	1	7,08,160	7,19,763	70,816	14,98,739.16	DRC 13
9	AC, Circle-Janjgir	22AFVPK5718H1Z7	1	11,748	11,940	1,174	24,862	DRC 13
10	AC, Circle-1 Raigarh	22AMEPG1929J1ZB	1	30,38,982	26,83,405	30,000	57,52,387	DRC 13
11	AC, Circle-3 Durg	22AADFB7198M1Z4	2	-	-	-	-	DRC 01
12	AC, Circle-4 Durg	22AAIFS8425P1ZO	2	-	-	-	-	DRC 01
13	AC, Circle-4 Durg	22AAYFM9676L1Z7	2	-	-	-	-	DRC 01
14	AC, Circle-4 Durg	22AACFP9130E2ZN	2	-	-	-	-	DRC 01A
15	AC, Circle-2 Durg	22AMJPS1184J1ZV	2	-	-	-	-	DRC 07
16	AC, Circle-8 Raipur	22AACCC1772C1ZB	2	-	-	-	-	DRC 01
17	AC, Circle-2 Durg	22AMJPS1184J1ZV	3	-	-	-	-	DRC 01
18	AC, Circle-3 Durg	22AADFB7198M1Z4	3	-	-	-	-	DRC 01
19	AC, Circle-8 Raipur	22AABCJ7024M1ZN	3	-	-	-	-	DRC 01A
20	AC, Circle-4 Durg	22AACFP9130E2ZN	3	-	-	-	-	DRC 01A
21	AC, Circle-1 Bilaspur	22AAACN6090N1ZA	4	40,00,588	3,03,825	20,000	43,24,413	DRC 01
22	AC, Circle-1 Bilaspur	22BQIPP8728H1ZJ	4	34,86,370	2,64,773	10,000	37,61,143	DRC 01
23	AC, Circle-4 Durg	22AVRPS7182D1Z8	4		11,19,138		11,19,138	DRC 01
24	AC, Circle-1 Durg	22BYVPS3309C1ZE	4	36,25,306	33,96,912	3,62,530	73,84,748.22	DRC 07

25	AC, Circle-Rajnandgaon	22AACCC7944C1Z1	4	22,67,405	13,83,118	2,26,740	38,77,263	DRC 07
26	AC, Circle-1 Durg	22BMIPS6413G1Z4	4	21,79,296	11,23,394	2,17,929	35,20,619	DRC 13
27	AC, Circle-1 Durg	22BJPPS3338J1ZU	4	14,11,914	2,87,880	7,18,218	24,18,012	DRC 13
28	AC, Circle-1 Durg	22AFHPJ2634M1ZI	4	12,57,016	6,39,116	1,25,702	20,21,834	DRC 13
29	AC, Circle-1 Durg	22AGYPC1241K1ZH	4	3,25,190	1,65,340	32,520	5,23,050	DRC 13
30	AC, Circle-4 Durg	22AJAPS9268D1Z6	5	18,76,954	21,94,784	0	40,71,738	DRC 01A
31	AC, Circle-4 Durg	22ACIFS5574M1ZM	5	32,44,278	26,90,056	3,31,582	62,65,916	DRC 01A
32	AC, Circle-8 Raipur	22AFAPK7491J1ZD	5	60,59,011	65,61,660	6,05,901	1,32,26,572	DRC 01A
33	AC, Circle 1 Korba	22AALPI8478F2ZH	5	32,73,490	21,35,750	3,27,350	57,36,590	DRC 01
34	AC, Circle-5 Raipur	22AXLPS1171Q1ZY	5	30,91,414	0	0	30,91,414	DRC 01A
35	AC, Circle-1 Durg	22AAACG1895Q1Z8	5	51,49,974	26,18,444	5,14,998	82,83,416	DRC 13
36	AC, Circle-Ambikapur	22AGQPA3218G1ZV	5	53,93,155	0	0	53,93,155	DRC 01
37	AC, Circle-4 Durg	22ACIPJ0577B1Z4	7	18,02,634	14,98,591	1,85,285	34,86,510	DRC 01
38	AC, Circle-4 Durg	22ADRPM3024G1ZS	7	22,36,170	18,59,003	7,45,532	48,40,705	DRC 01
39	AC, Circle-1 Korba	22AALPI8478F2ZH	7	37,62,802	39,76,612	3,76,280	81,15,694	DRC 01
40	AC, Circle-3 Durg	22AADFF4707E1Z0	7	7,98,626	7,42,394	79,863	16,20,882.58	DRC 13
41	AC, Circle- 1Bilaspur	22AMXPM0406H1Z5	8	5,00,964	32,117	20,000	5,53,081	DRC 01
42	AC, Circle-1 Durg	22AGMPR9677A1Z3	8	4,25,907	2,16,563	42,591	6,85,061	DRC 13
43	AC, Circle-5 Raipur	22CKBPP5484J1ZX	9	1,78,23,465	1,67,02,556	0	3,45,26,020.77	DRC 01A
44	AC, Circle-1 Bilaspur	22ALFPP3892H1ZY	9	60,80,865	4,16,831	20,000	65,17,696	DRC 01
45	AC, Circle-3 Durg	22AADFB7198M1Z4	9	74,67,033	63,69,380	7,46,704	1,45,83,117	DRC 01
46	AC, Circle-4 Durg	22AAECV9657M1ZP	9	55,89,006	46,46,327	5,58,900	1,07,94,233	DRC 01
47	AC, Circle-8 Raipur	22AFAPK7491J1ZD	9	66,74,801	72,28,535	6,67,480	1,45,70,816.28	DRC 01A
48	AC, Circle-8 Raipur	22AAACP6317L1ZI	9	2,15,63,987	2,33,52,912	21,56,399	4,70,73,297.43	DRC 01A
49	AC, Circle-8 Raipur	22AABCG2202J1ZA	9	1,28,52,075	1,39,18,269	12,85,208	2,80,55,551.93	DRC 01A
50	AC, Circle-5 Raipur	22ARUPA6975B1ZS	9	1,28,79,593	1,36,87,260	4,000	2,65,70,853	DRC 01
51	AC, Circle-3 Durg	22AFZPA0999N1ZR	9	1,65,13,565	1,33,71,289	16,51,354	3,15,36,208	DRC 07
52	AC, Circle-3 Durg	22AAACJ7961J1ZG	9	59,43,097	49,86,258	5,94,310	1,15,23,665	DRC 07
53	AC, Circle-8 Raipur	22AAACT5131A1Z7	9	61,84,349	66,97,396	6,18,435	1,35,00,179.61	DRC 01A
54	AC, Circle-1 Bilaspur	22AAACN6090N1ZA	10	0	14,04,359	1,16,266	15,20,625	DRC 01

55	AC, Circle-5 Raipur	22ADFP9582K1ZG	10	0	10,46,999	0	10,46,999	DRC 01
56	AC, Circle-7 Raipur	22AFGPJ5199C1ZM	10	0	10,75,505	0	10,75,505	DRC 07
57	AC, Circle-7 Raipur	22AAACN1283H1ZU	10	0	10,84,445	0	10,84,445	DRC 07
58	AC, Circle-1 Korba	22BBAPS0974H2ZQ	10	0	62,11,229	0	62,11,229	DRC 07
59	AC, Circle-7 Raipur	22AABCM4514F1Z2	10	0	14,58,483	0	14,58,483	DRC 07
60	AC, Circle-Janjgir	22AACCC7479G1ZN	10	0	62,19,564	0	62,19,564	DRC 13
61	AC, Circle-7 Raipur	22AABAC5137E2ZC	10	0	7,67,31,417	75,000	7,68,06,417	DRC 07
62	AC, Circle-2 Korba	22ACYPT8421C1ZD	10	0	13,49,715	0	13,49,715	DRC 01
63	AC, Circle-2 Jagdalpur	22AQLPK2400R1ZS	10	0	23,98,507	2,87,184	26,85,691	DRC 13
64	AC, Circle-1 Raigarh	22AAQFG9258C1ZA	10	0	69,97,767	20,000	70,17,767	DRC 13
65	AC, Circle-4 Durg	22AJWPB8577A1Z5	11	1,01,226	84,078	20,000	2,05,304	DRC 01A
66	AC, Circle-8 Raipur	22AAACJ3404A2ZK	11	12,75,824	0	0	12,75,824	DRC 01
67	AC, Circle-Janjgir	22AERPD2435F1ZW	11	93,728	73,862	9,372	1,76,962	DRC 07
68	AC, Circle-1 Durg	22AIXPJ5033B1ZJ	11	1,85,079	94,923	31,644	3,11,646	DRC 13
69	AC, Circle-1 Durg	22ACMPJ2274P1Z9	11	2,34,300	1,19,128	23,430	3,76,858	DRC 13
70	AC, Circle-1 Durg	22AABCA1601R2ZY	11	2,31,378	1,19,275	23,138	3,73,791	DRC 07
71	AC, Circle-8 Raipur	22AARCS7555G1ZZ	12	12,21,444	13,22,774	1,22,144	26,66,362.06	DRC 01A
72	AC, Circle-1 Korba	22AADCC3472E1Z5	12	76,92,147	50,22,445	7,69,214	1,34,83,806	DRC 01
73	AC, Circle-1 Korba	22AAEFG7079B2ZO	12	0	3,39,239	0	3,39,239	DRC 01
74	AC, Circle-4 Durg	22ACHPA1385K1ZV	12	81,89,176	73,75,214	8,18,918	1,63,83,308	DRC 01A
75	AC, Circle-4 Durg	22AAZFM0586A1ZA	12	4,31,79,980	3,88,61,982	43,17,998	8,63,59,960	DRC 01A
76	AC, Circle-3 Durg	22AAECK3160C2Z6	12	95,66,908	81,51,006	9,56,691	1,86,74,604.42	DRC 13
<b>Total</b>							<b>61,89,79,566.3</b>	
<b>Rounding off to crore</b>							<b>61.90</b>	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

**Appendix 5.1.7(F)**

(Referred to in Para 5.1.8.1 and 5.1.8.3)

**Statement showing the details of cases where ASMT 10 issued to the taxpayers**

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount
1	AC, Circle-7 Raipur	22AJCPP5659B1ZG	1	8,46,399
2	AC, Circle-Ambikapur	22BQNPK6361G1ZS	1	0
3	AC, Circle-4 Raipur	22AHCPB9665R1ZW	1	2,03,701
4	AC, Circle-9 Raipur	22AVLPM8381Q1ZQ	1	37,23,723
5	AC, Circle-9 Raipur	22ALFPM1166P3ZV	1	21,01,034
6	AC, Circle-7 Raipur	22ACMPR7697E1Z3	2	-
7	AC, Circle-5 Raipur	22ABDFA0051D1ZG	3	-
8	AC, Circle-3 Raipur	22AAQFK6447F1Z7	4	1,00,08,694
9	AC, Circle-3 Raipur	22AABCG8066C1ZZ	4	42,00,408
10	AC, Circle-3 Raipur	22AAACB2894G1ZX	4	31,06,031
11	AC, Circle-3 Raipur	22AKLPK9895Q1Z1	4	20,18,656
12	AC, Circle-3 Raipur	22AHCPB5583G1ZQ	4	12,36,453
13	AC, Circle-3 Raipur	22AACCG1395F2ZX	4	10,21,266
14	AC, Circle-4 Raipur	22AAQCS2356A1ZN	4	15,94,162
15	AC, Circle-7 Raipur	22AABAC5137E2ZC	4	17,10,453
16	AC, Circle-9 Raipur	22ADCPG7864R1Z2	4	3,99,03,011
17	AC, Circle-9 Raipur	22AACCT7497H1Z2	4	63,90,052
18	AC, Circle-9 Raipur	22AAZFM5608F1Z3	4	37,82,285
19	AC, Circle-9 Raipur	22AAECA9437E2ZW	5	32,96,624
20	AC, Circle-1 Bilaspur	22AACPW7269H1ZE	5	34,43,433
21	AC, Circle-3 Raipur	22AAACL6442L1ZK	5	53,67,478
22	AC, Circle-3 Raipur	22AAEFG7908D1ZR	5	26,05,346
23	AC, Circle-3 Raipur	22AAKCA2311H1ZA	5	20,51,224
24	AC, Circle-7 Raipur	22AABAC5137E2ZC	5	80,37,769
25	AC, Circle-7 Raipur	22AAHCM6420G1ZT	5	60,88,988
26	AC, Circle-9 Raipur	22AAOCS4272R2ZM	5	88,74,094
27	AC, Circle-Ambikapur	22AAFPM6065R1ZZ	6	12,91,50,407
28	AC, Circle-4 Durg	22AAECV9657M1ZP	6	18,09,81,559
29	AC, Circle-3 Raipur	22AAACL6442L1ZK	6	17,49,16,117
30	AC, Circle-3 Raipur	22AADCS5044E1ZT	6	8,42,37,615
31	AC, Circle-5 Raipur	22AABCB7575P2Z8	6	32,83,07,854
32	AC, Circle-7 Raipur	22AAACB9651K1ZN	6	12,85,75,399
33	AC, Circle-4 Raipur	22AAACS8577K1ZZ	6	13,47,97,090
34	AC, Circle-1 Bilaspur	22ABAPG0782E1ZC	7	6,20,331
35	AC, Circle-2 Korba	22AAACB1290N1ZU	7	24,77,932
36	AC, Circle-Ambikapur	22BWNPS8790P1ZC	7	7,82,069
37	AC, Circle-4 Raipur	22AACCH1802J1Z4	7	79,73,626

38	AC, Circle-3 Raipur	22AACFG1629H1ZV	7	18,00,990
39	AC, Circle-7 Raipur	22BGHPS2811K1ZF	7	7,17,207
40	AC, Circle-9 Raipur	22AADPF0578P1ZN	7	32,72,140
41	AC, Circle-9 Raipur	22ADGFS2081J1Z4	7	32,62,377
42	AC, Circle-4 Raipur	22AALFJ9002E1ZQ	7	18,44,605
43	AC, Circle-9 Raipur	22AAWPF0454B1Z6	8	5,86,652
44	AC, Circle-Ambikapur	22AVSPA4155F1ZU	8	4,80,384
45	AC, Circle-1 Raipur	22HWSPS6466R1Z4	8	4,66,721
46	AC, Circle-1 Korba	22AABCG0949C1Z7	9	94,01,338
47	AC, Circle-1 Bilaspur	22AQYPB4178L1ZD	9	54,84,777
48	AC, Circle-1 Bilaspur	22AAACE0061C1ZN	9	70,32,397
49	AC, Circle-3 Raipur	22AACFG4027D1Z5	9	2,27,11,941
50	AC, Circle-3 Raipur	22AAACE2358J2ZV	9	60,11,562
51	AC, Circle-3 Raipur	22AANHA0583P1Z2	9	1,58,68,231
52	AC, Circle-3 Raipur	22AAAAC2043C1ZR	9	73,95,025
53	AC, Circle-7 Raipur	22ADBPG3077F1Z3	9	54,36,610
54	AC, Circle-7 Raipur	22AAACU2227J1ZO	9	87,14,915
55	AC, Circle-7 Raipur	22AAGFM2674Q1ZV	9	1,17,64,124
56	AC, Circle-9 Raipur	22AAOCS4272R2ZM	9	65,54,180
57	AC, Circle-9 Raipur	22AAACL1117E1ZD	9	92,77,913
58	AC, Circle-9 Raipur	22AACCK3551F1Z0	9	55,42,353
59	AC, Circle-9 Raipur	22AAGFT9223L1ZZ	10	18,15,293
60	AC, Circle-9, Raipur	22AACCK3551F1Z0	10	21,13,965
61	AC, Circle-4 Raipur	22AAACN4276C1ZX	10	27,70,283
62	AC, Circle-3 Raipur	22AADCG9611M1ZJ	10	54,62,919
63	AC, Circle-3 Raipur	22AAAYFM8149G1ZS	10	11,76,843
64	AC, Circle-5 Raipur	22AAHCS1901N1ZG	10	12,79,226
65	AC, Circle-5 Raipur	22AAUCS4880K1ZP	10	17,09,251
66	AC, Circle-5, Raipur	22ACIPA4438N1ZO	10	11,89,403
67	AC, Circle-2 Bilaspur	22AALFB0891R1Z0	11	20,19,616
68	AC, Circle-3 Raipur	22AAFFJ4454N1Z7	11	1,55,802
69	AC, Circle-3 Raipur	22BHTPS8089J1ZD	11	3,37,410
70	AC, Circle-3 Raipur	22AAACS5123K1ZN	11	23,36,358
71	AC, Circle-7 Raipur	22AAACB9651K1ZN	11	3,76,129
72	AC, Circle-7 Raipur	22AAKFA0014A1ZM	11	3,69,670
73	AC, Circle-7 Raipur	22AAACP4526D1Z0	11	1,46,964
74	AC, Circle-7 Raipur	22AFPPT8883C1ZY	11	93,016
75	AC, Circle-7 Raipur	22ACJFS6984N1ZB	11	12,76,491
76	AC, Circle-7 Raipur	22AFIPN7309E1ZO	11	2,79,017
77	AC, Circle-7 Raipur	22AABCA9521E1Z7	11	1,77,898
78	AC, Circle-9 Raipur	22AAACH7412G2Z2	11	24,57,722
79	AC, Circle-3 Durg	22AAACJ6715G2ZW	11	8,27,261
80	AC, Circle-1 Korba	22AADCC3472E1Z5	12	76,92,147

81	AC, Circle-Ambikapur	22AMPPD7210G1ZG	12	1,89,31,038
82	AC, Circle-Ambikapur	22ACMPR4008F2ZT	12	5,48,85,814
83	AC, Circle-4 Raipur	22AAQCS2356A1ZN	12	1,18,16,374
84	AC, Circle-4 Raipur	22AAACI5607C1Z9	12	1,66,30,066
85	AC, Circle-3 Raipur	22CLJPS9065B1Z0	12	1,16,62,902
86	AC, Circle-3 Raipur	22AADCI3846A1Z5	12	1,55,18,210
87	AC, Circle-3 Raipur	22AAQFK6447F1Z7	12	1,00,08,675
88	AC, Circle-5 Raipur	22AAUCS4880K1ZP	12	98,76,070
89	AC, Circle-7 Raipur	22AABAC5137E2ZC	12	2,52,25,216
90	AC, Circle-7 Raipur	22AABCO5774H1ZG	12	1,17,53,554
91	AC, Circle-7 Raipur	22AAGFG9940D1ZL	12	1,83,91,436
92	AC, Circle-9 Raipur	22AALCS5029H1ZE	12	1,59,65,904
93	AC, Circle-9 Raipur	22ADCPG7864R1Z2	12	3,98,91,730
94	AC, Circle-9 Raipur	22AGBPA1875E2Z2	12	79,86,877
95	AC, Circle-1 Korba	22BBAPS0974H2ZQ	12	6,35,05,648
<b>Total</b>				<b>1,79,61,69,923</b>
<b>Rounding off in crore</b>				<b>179.62</b>

(Source: Data compiled by Audit as per the reply of the State Tax Department)

#### **Appendix 5.1.7(G)**

(Referred to in Para 5.1.8.1 and 5.1.8.4)

#### **Statement showing the details of case where audit rebutted the reply of the department**

(Amount in ₹)

<b>Sr. No.</b>	<b>Jurisdiction</b>	<b>GSTIN</b>	<b>Audit Dimensions Number</b>	<b>Mismatch Amount</b>
1.	AC, Circle-1 Bilaspur	22AACCK2650D1Z6	9	51,08,738
<b>Total</b>				<b>51,08,738</b>
<b>Rounding off to crore</b>				<b>0.51</b>

(Source: Data compiled by Audit as per the reply of the State Tax Department)

**Appendix 5.1.8**  
(Referred to in Para 5.1.9)

**Statement showing the details of cases where records not produced by the taxpayers in detailed audit**

(₹ in lakh)						
Sl. No.	Jurisdiction	GSTIN	Detail of records	Mismatch in ITC	Mismatch in Tax liability	Reply of the Department
1.	AC, Circle-1 Raipur	22AAJCS4517L1Z8	1. Audit Report (Balance Sheet, Profit and Loss Account with all the schedules, notes on account, Auditor's reports, Director's report) relating to Chhattisgarh State. 2. Ledger of Sundry Creditors and Sundry Debtors for the Audit period related to Chhattisgarh. 3. Credit notes issued during the Audit period.	0.00	3.51	Proceeding is under process.
2.	AC, Circle-3 Raipur	22AACCR7832C1ZR	1. Purchase ledger (taxable/non-taxable/exempted) with purchase invoices of selected month(s) including those attract payment of tax under RCM. 2. Sales ledger (taxable/non-taxable/exempted/zero-rated) with sales invoices of selected month (s). 3. Export of goods/service ledger for the audit period. 4. Import of goods/service ledger for the audit period. 5. Credit notes and Debit notes issued during the audit period. 6. Stock Register for the audit period. 7. Audited Annual Report/3CD Report (Balance Sheet, Manufacturing/Trading account, Profit & Loss account with all the schedules, notes on account, Auditor's report, Director's report). 8. Copies of purchase agreement, sales agreement for the audit period. 9. Ledger of Sundry Creditors and Sundry Debtors for the Audit period.	42.36	134.69	Proceeding is under process.
3.	AC, Circle-7 Raipur	22AAECG3780C1Z1	1. Purchase ledger (taxable/non-taxable/exempted) with purchase invoices of selected month(s) including those attracting payment of tax under RCM. 2. Sales ledger (taxable/non-taxable/exempted/zero-rated) with sales invoices of selected month (s). 3. Export of goods/service ledger for the audit period. 4. Import of goods/service ledger for the audit period. 5. Credit notes and Debit notes issued during the audit period. 6. Stock Register for the audit period. 7. Audited Annual Report/3CD Report (Balance Sheet, Manufacturing/Trading	34.81	399.48	ASMT 10 is being issued.



Sl. No.	Jurisdiction	GSTIN	Detail of records	Mismatch in ITC	Mismatch in Tax liability	Reply of the Department
			account, Profit & Loss account with all the schedules, notes on account, Auditor's report, Director's report). 8. Job work register for the audit period. 9. Copies of purchase agreement, sales agreement for the audit period. 10. Records relating to production/manufacture/trading of goods. 11. Ledger of sundry creditors and sundry debtors for the audit period.			
4.	AC, Circle-7 Raipur	22AAACB8316K1ZV	1. Purchase ledger (taxable/non-taxable/exempted) with purchase invoices of selected month(s) including those attracting payment of tax under RCM. 2. Sales ledger (taxable/non-taxable/exempted/zero-rated) with sales invoices of selected month (s). 3. Credit notes and Debit notes issued during the audit period. 4. Stock Register for the audit period. 5. Audited Annual Report/3CD Report (Balance Sheet, Manufacturing/Trading account, Profit & Loss account with all the schedules, notes on account, Auditor's report, Director's report). 6. Copies of purchase agreement, sales agreement for the audit period. 7. Ledger of Sundry Creditors and Sundry Debtors for the Audit period. 8. Import of goods/service ledger for the audit period. 9. Job work register for the audit period.	18.60	277.30	ASMT 10 is being issued.
5.	AC, Circle-7, Raipur	22AAACU5552C1ZT	1. Purchase ledger (taxable/non-taxable/exempted) with purchase invoices of selected month(s) including those attracting payment of tax under RCM. 2. Sales ledger (taxable/non-taxable/exempted/zero-rated) with sales invoices of selected month (s). 3. Credit notes and Debit notes issued during the audit period. 4. Audited Annual Report/3CD Report (Balance Sheet, Manufacturing/Trading account, Profit & Loss account with all the schedules, notes on account, Auditor's report, Director's report). 5. Copies of purchase agreement, sale agreement for the audit period. 6. Ledger of Sundry Creditors and Sundry Debtors for the Audit period.	155.80	0.00	ASMT 10 is being issued.
<b>Total</b>				<b>251.57</b>	<b>814.98</b>	

(Source: Data compiled by Audit)

**Appendix 5.1.9**

(Referred to in Para 5.1.9.1(a))

**Statement showing the details of cases where interest was not paid by the taxpayers**

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Delay Range (in days)	Non payment of interest	Reply of the Department
1.	AC, Circle-7 Raipur	22AAACB8316K1ZV	20 to 356	18,59,524	ASMT 10 is being issued.
2.	AC, Circle-7 Raipur	22AAECG3780C1Z1	311 to 515	5,68,473	ASMT 10 is being issued.
3.	AC, Circle-9 Raipur	22AUHPS9016R1ZY	1 to 61	3,854	ASMT 10 is being issued.
4.	AC, Circle-9 Raipur	22ACHFS7919M1ZM	57 to 162	34,866	Amount recovered.
5.	AC, Circle-9 Raipur	22AAACV7767L1ZW	11	911	Amount recovered.
6.	AC, Circle-8 Raipur	22AADPF2412Q1Z0	29 to 31	612	Amount recovered.
7.	AC, Circle-4 Raipur	22AIXPM7698H1ZD	1 to 34	1,560	Amount recovered.
8.	AC, Circle-2 Raipur	22AKZPA9491L1ZF	64 to 253	4,549	Amount recovered.
9.	AC, Circle-Manendragarh	22AAJCA1886E1ZV	70 to 105	4,205	Amount recovered.
10.	AC, Circle-Manendragarh	22AAJCA1886E1ZV	1718	2,01,876	Amount recovered.
11.	AC, Circle-2 Raigarh	22AVGPS1986G1ZD	182	1,55,069	Amount recovered.
<b>Total</b>				<b>28,35,499</b>	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

**Appendix 5.1.10**

(Referred to in Para 5.1.9.1(b))

**Statement showing the details of cases where non/short payment of late fees on delayed filing of returns observed**

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Delay Range (in days)	Late fees Payable	Reply of the Department
1.	AC, Circle-7 Raipur	22AAACB8316K1ZV	70 to 365	20,000	ASMT 10 is being issued.
2.	AC, Circle-7 Raipur	22AAECG3780C1Z1	311 to 460	60,000	ASMT 10 is being issued.
3.	AC, Circle-3 Raipur	22AACCR7832C1ZR	185 to 255	9,250	Proceeding is under process.
4.	AC, Circle-7 Raipur	22AAECA9783D2ZP	183 to 273	10,000	Amount recovered.
5.	AC, Circle-9 Raipur	22ACHFS7919M1ZM	30 to 225	10,000	Amount recovered.
6.	AC, Circle-9 Raipur	22AAACV7767L1ZW	11	550	Amount recovered.
7.	AC, Circle-Dhamtari	22ABHPN5242P1ZE	1 to 41	4,350	Amount recovered.
8.	AC, Circle-Rajnandgaon	22AFRPT7896M1Z8	7 to 19	1,300	Amount recovered.
9.	AC, Circle-2 Jagdalpur	22AAGFK5005K1ZM	20 to 110	3,650	Amount recovered.
<b>Total</b>				<b>1,19,100</b>	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

**Appendix 5.1.11**

*(Referred to in Para 5.1.9.1(c))*

**Statement showing the details of cases where data entry errors committed in GST returns**

*(Amount in ₹)*

Sl. No.	Jurisdiction	GSTIN	Return	Month	Mismatch of ITC/Tax payment	Reply of the Department
1	AC, Circle-1 Raipur	22AAJCS4517L1Z8	GSTR 3B	January 2018	18,45,243	Availed ITC of 19,41,953 received through ISD in January 2018 which is claimed inadvertently as normal input tax credit.
2	AC, Circle-4 Raipur	22AIXPM7698H1ZD	GSTR 1	September 2017	2,87,39,687	In GSTR 1 for September 2017, due to clerical error wrong figures were posted (2,92,33,872 instead of 3,24,262 under B2C category) which were corrected in GSTR 1 of April 2018. However, the tax liability as shown in GSTR 9 has been discharged in toto.
3	AC, Circle-9 Raipur	22ACHFS7919M1ZM	GSTR 9	Annual	37,36,034	Liability and payment of the taxpayer are equal which evident from GSTR 3B. The reason for such mismatch is due to typographical error while filing returns.
4	AC, Circle-2 Korba	22AAECD4619B2Z9	GSTR 9	Annual	1,33,10,702	Due to clerical error the taxpayer had reported ITC on import of goods and ITC under RCM as 3,17,84,371 instead of 4,50,95,073.
<b>Total</b>					<b>4,76,31,666</b>	

*(Source: Data compiled by Audit as per the reply of the State Tax Department)*

**Appendix 5.1.12**

(Referred to in Para 5.1.9.2(a)(I))

**Statement showing the details of cases where excess availing of ITC observed**

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Value of ITC as per GSTR-2A	ITC as per GSTR-9/3B other than RCM [Table 6B+8C-7H]/ [Table 4A (5)-4B (2) of GSTR-3B + Table 8C of GSTR-9]	Excess ITC availed	Reply of the Department
1	AC, Circle-7 Raipur	22AAACB8316K1ZV	77,56,049	92,67,527	15,11,478	ASMT 10 is being issued.
2	AC, Circle-3 Raipur	22AACCR7832C1ZR	31,72,274	42,52,267	10,79,993	Proceeding is under process.
3	AC, Circle-7 Raipur	22AAECG3780C1Z1	17,03,302	33,02,611	15,99,309	ASMT 10 is being issued.
4	AC, Circle-Manendragarh	22AAJCA1886E1ZV	3,64,40,561	4,83,90,370	1,19,49,809	ASMT 10 has been issued.
5	AC, Circle-7 Raipur	22AAACU5552C1ZT	6,10,45,858	6,20,07,960	9,62,102	ASMT 10 is being issued.
<b>Total</b>			<b>11,01,18,044</b>	<b>12,72,20,735</b>	<b>1,71,02,691</b>	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

**Appendix 5.1.13**  
(Referred to in Para 5.1.9.2(c)(I))

**Statement showing the details of cases where non/short reversal of ITC observed**

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Total turnover as per GSTR-9	Exempted turnover as per GSTR-9	ITC availed on inputs/ input services/capital goods	Reversal of ITC due as per Rule 42/43	Reversal of ITC made under Table 7 of GSTR-9	Non/short reversal of ITC	Reply of the Department
1	AC Circle-7 Raipur	22AAACB8316K1ZV	20,40,65,235	76,19,150	88,94,635	3,32,097	0	3,32,097	ASMT 10 is being issued.
2	AC Circle-7 Raipur	22AAECG3780C1Z1	7,63,16,997	4,34,77,012	33,02,612	18,81,464	0	18,81,464	ASMT 10 is being issued.
3	AC Circle-7 Raipur	22AAACB8316K1ZV	20,40,65,235	76,19,150	4,44,293	16,588	0	16,588	ASMT 10 is being issued.
4	AC Circle-7 Raipur	22AAACU5552C1ZT	3,65,20,61,641	61,91,62,794	12,84,59,633	2,17,82,484	71,64,342	1,46,18,142	ASMT 10 is being issued.
<b>Total</b>			<b>4,13,65,09,108</b>	<b>67,78,78,106</b>	<b>14,11,01,173</b>	<b>2,40,12,633</b>	<b>71,64,342</b>	<b>1,68,48,291</b>	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

**Appendix 5.1.14**

(Referred to in Para 5.1.9.3(a)(I))

**Statement showing the details of cases where short payment of tax observed**

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Tax payable other than RCM	Tax paid other than RCM	Undischarged tax liability along with interest if any	Reply of the Department
1.	AC, Circle-7 Raipur	22AAACB8316K1ZV	2,84,22,098	1,43,97,847	1,40,24,251	ASMT 10 is being issued.
2.	AC, Circle-7 Raipur	22AAECG3780C1Z1	4,58,59,056	59,11,212	3,99,47,844	ASMT 10 is being issued.
3.	AC, Circle-3 Raipur	22AACCR7832C1ZR	24,520,031	1,10,51,276	1,34,68,755	Proceeding is under process.
<b>Total</b>			<b>9,88,01,185</b>	<b>3,13,60,335</b>	<b>6,74,40,850</b>	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

**Appendix 5.1.15**

(Referred to in Para 5.1.9.3(a)(II))

**Statement showing the details of cases where short payment of tax observed**

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Tax payable other than RCM	Tax paid other than RCM	Undischarged tax liability along with interest if any	Reply of the Department
1.	AC, Circle-2 Jagdalpur	22AAHCS4137L1ZA	2,31,57,190	1,05,60,552	1,25,96,638+ 1,07,28,194 (interest)	ASMT 10 has been issued.
2.	AC, Circle-7 Raipur	22AAECA9783D2ZP	16,98,35,648	16,98,16,814	18,834	Amount recovered.
3.	AC, Circle-8 Raipur	22AADPF2412Q1Z0	3,23,17,499	3,21,70,343	1,47,156	Amount recovered.
<b>Total 3 case)</b>			<b>22,53,10,337</b>	<b>21,25,47,709</b>	<b>2,34,90,822</b>	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

**Appendix 5.1.16**

(Referred to in Para 5.1.9.3(b)(I))

**Statement showing the details of cases where unreconciled tax payment between Annual Returns and Financial Statements observed**

(Amount in ₹)

Sl. No.	Jurisdiction	GSTIN	Total amount paid as per GSTR-9	Total amount to be paid as per Financial Statements	Unreconciled payment of tax	Reply of the Department
1	AC, Circle-7 Raipur	22AAACB8316K1ZV	1,47,40,361	2,84,46,299	1,37,05,938	ASMT 10 is being issued.
2	AC, Circle-1 Raipur	22AAJCS4517L1Z8	3,47,09,426	3,51,21,491	3,51,058 (61,007 paid by DRC-03)	Proceeding is under process.
<b>Total</b>			<b>4,94,49,787</b>	<b>6,35,67,790</b>	<b>1,40,56,996</b>	

(Source: Data compiled by Audit as per the reply of the State Tax Department)

**Appendix 6.1.1**

*(Referred to in para 6.1.5)*

**Selected Circle offices and its Division offices**

Sl. No.	Name of selected Circle offices (O &M)	Name of Division offices (O &M) under selected Circle offices
1	Raipur City 1	City East
		City West
		City South
		City Central
2	Mahasamund	Mahasamund
		Saraipali
		Gariaband
		Pithora
3	Rajnandgaon	Rajnandgaon
		Khairagarh
		Dongargarh
		Dongargaon
4	Bilaspur City	City East
		City West
5	Kawardha	Kawardha
		Pandariya
6	Janjgir-Champa	Champa
		Akaltara
		Sakti

**Appendix 6.1.2**  
(Referred to in para 6.1.7.1)

**Statement showing distribution loss in selected Circles**

Circle	Year	Input Units (in MUs)	Sold Unit (in MUs)	Billing efficiency (in per cent)	Lost Units (in MUs)	% of distribution losses	Norm as per CSERC tariff order (%)	% Distribution on loss in excess of norms	Permissible loss in units (in Mus)	Units lost in excess of the norm (in MUs)	Rate per unit (in ₹)	Loss of revenue (₹ in crore)
1	2	3	4	5	6 (3 - 4)	7 (6/3)%	8	9 (7-8)	10	11 (6-10)	12	13 (11*12)
Raipur city 1	2017-18	1132.45	998.81	88.20	133.64	11.80	16.50	-4.70	186.85	-53.21	7.11	-37.84
	2018-19	1127.71	1001.95	88.85	125.76	11.15	16.50	-5.35	186.07	-60.31	6.78	-40.89
	2019-20	1214.74	1096.14	90.24	118.60	9.76	16.50	-6.74	200.43	-81.83	6.58	-53.85
	2020-21	1132.34	1022.44	90.29	109.90	9.71	16.00	-6.29	181.17	-71.27	6.50	-46.33
	2021-22	1200.01	1130.24	94.19	69.77	5.81	16.00	-10.19	192.00	-122.23	7.00	-85.56
	<b>Sub-Total</b>	<b>5807.25</b>	<b>5249.58</b>	90.40	<b>557.67</b>	9.60			<b>946.53</b>	<b>-388.86</b>		<b>-264.46</b>
Mahasamund	2017-18	1412.99	1018.00	72.05	394.99	27.95	16.50	11.45	233.14	161.85	7.11	115.08
	2018-19	1506.99	1072.23	71.15	434.76	28.85	16.50	12.35	248.65	186.11	6.78	126.18
	2019-20	1455.32	1087.59	74.73	367.73	25.27	16.50	8.77	240.13	127.60	6.58	83.96
	2020-21	1638.35	1169.84	71.40	468.51	28.60	16.00	12.60	262.14	206.37	6.50	134.14
	2021-22	1898.10	1382.39	72.83	515.71	27.17	16.00	11.17	303.70	212.01	7.00	148.41
	<b>Sub-Total</b>	<b>7911.75</b>	<b>5730.05</b>	<b>72.42</b>	<b>2181.70</b>	<b>27.58</b>			<b>1287.76</b>	<b>893.94</b>		<b>607.77</b>
Rajnandgaon	2017-18	1034.09	904.56	87.47	129.53	12.53	16.50	-3.97	170.62	-41.10	7.11	-29.22
	2018-19	1059.71	931.59	87.91	128.12	12.09	16.50	-4.41	174.85	-46.73	6.78	-31.68



Circle	Year	Input Units (in MUs)	Sold Unit (in MUs)	Billing efficiency (in per cent)	Lost Units (in MUs)	% of distribution losses	Norm as per CSERC tariff order (%)	% Distribution on loss in excess of norms	Permissible loss in units (in Mus)	Units lost in excess of the norm (in MUs)	Rate per unit (in ₹)	Loss of revenue (₹ in crore)
1	2	3	4	5	6 (3 - 4)	7 (6/3)%	8	9 (7-8)	10	11 (6-10)	12	13 (11*12)
	2019-20	1104.44	984.81	89.17	119.63	10.83	16.50	-5.67	182.23	-62.60	6.58	-41.19
	2020-21	1252.91	1126.80	89.93	126.11	10.07	16.00	-5.93	200.47	-74.36	6.50	-48.33
	2021-22	1294.30	1148.20	88.71	146.10	11.29	16.00	-4.71	207.09	-60.99	7.00	-42.69
	<b>Sub-Total</b>	<b>5745.45</b>	<b>5095.96</b>	<b>88.70</b>	<b>649.49</b>	<b>11.30</b>			<b>935.26</b>	<b>-285.77</b>		<b>-193.12</b>
<b>Bilaspur City</b>	2017-18	587.86	501.75	85.35	86.11	14.65	16.50	-1.85	97.00	-10.89	7.11	-7.74
	2018-19	595.14	498.63	83.78	96.51	16.22	16.50	-0.28	98.20	-1.69	6.78	-1.15
	2019-20	645.94	551.25	85.34	94.69	14.66	16.50	-1.84	106.58	-11.89	6.58	-7.82
	2020-21	646.84	554.63	85.74	92.21	14.26	16.00	-1.74	103.49	-11.28	6.50	-7.33
	2021-22	654.90	568.18	86.76	86.72	13.24	16.00	-2.76	104.78	-18.06	7.00	-12.64
	<b>Sub-Total</b>	<b>3130.68</b>	<b>2674.44</b>	<b>85.43</b>	<b>456.24</b>	<b>14.57</b>			<b>510.05</b>	<b>-53.81</b>		<b>-36.69</b>
<b>Kawardha</b>	2017-18	701.32	545.45	77.77	155.87	22.23	16.50	5.73	115.72	40.15	7.11	28.55
	2018-19	712.11	556.09	78.09	156.02	21.91	16.50	5.41	117.50	38.52	6.78	26.12
	2019-20	663.44	524.11	79.00	139.33	21.00	16.50	4.50	109.47	29.86	6.58	19.65
	2020-21	694.22	552.69	79.61	141.53	20.39	16.00	4.39	111.08	30.45	6.50	19.79
	2021-22	716.00	517.70	72.30	198.30	27.70	16.00	11.70	114.56	83.74	7.00	58.62
	<b>Sub-Total</b>	<b>3487.09</b>	<b>2696.04</b>	<b>77.31</b>	<b>791.05</b>	<b>22.69</b>			<b>568.32</b>	<b>222.73</b>		<b>152.72</b>

Circle	Year	Input Units (in MUs)	Sold Unit (in MUs)	Billing efficiency (in per cent)	Lost Units (in MUs)	% of distribution losses	Norm as per CSERC tariff order (%)	% Distribution on loss in excess of norms	Permissible loss in units (in Mus)	Units lost in excess of the norm (in MUs)	Rate per unit (in ₹)	Loss of revenue (₹ in crore)
1	2	3	4	5	6 (3 - 4)	7 (6/3)%	8	9 (7-8)	10	11 (6-10)	12	13 (11*12)
Janjgir-Champa	2017-18	996.06	656.01	65.86	340.05	34.14	16.50	17.64	164.35	175.70	7.11	124.92
	2018-19	1036.48	718.49	69.32	317.99	30.68	16.50	14.18	171.02	146.97	6.78	99.65
	2019-20	1071.08	776.97	72.54	294.11	27.46	16.50	10.96	176.73	117.38	6.58	77.24
	2020-21	1196.54	784.19	65.54	412.35	34.46	16.00	18.46	191.45	220.90	6.50	143.59
	2021-22	1235.88	827.13	66.93	408.75	33.07	16.00	17.07	197.74	211.01	7.00	147.71
	Sub-Total	5536.04	3762.79	67.97	1773.25	32.03			901.28	871.97		593.10
Grand total		31618.26	25208.86	79.73	6409.40	20.27			5149.21	1260.19		859.31

(Source: Information compiled from data provided by the Company)

**Appendix 6.1.3**

(Referred to in para 6.1.7.2(a))

**Statement showing details of total existing DTRs, DTRs where meters were installed/not installed and meter readings were not taken as of March 2022 in selected Circles**

Name of Circle	Total No. of DTRs	No. of DTRs where meters are not installed	DTRs where meters are installed			Total No. of DTRs where meter readings are not being taken	Percentage of DTRs without meter readings
			No. of DTRs where meters are installed	No. of DTRs where meter readings are being taken	No. of DTRs where meter readings are not being taken		
1	2	3	4	5	6	7(3+6)	8(7/2)*100
Raipur city 1	6561	1366	5195	4236	959	2325	35.44
Mahasamund	20702	17472	3230	1553	1677	19149	92.50
Rajnandgaon	13045	9332	3713	1807	1906	11238	86.15
Bilaspur city	3099	654	2445	338	2107	2761	89.09
Kawardha	10796	8225	2571	2020	551	8776	81.29
Janjgir- Champa	10248	8294	1954	1571	383	8677	84.67
<b>Total</b>	<b>64451</b>	<b>45343</b>	<b>19108</b>	<b>11525</b>	<b>7583</b>	<b>52926</b>	<b>82.12</b>

(Source: Information compiled from data furnished by the Company)

**Appendix 6.1.4***(Referred to in para 6.1.7.2(b))***Statement showing details of total no. of 33/11KV Sub-station (SSs), SSs where Capacitor Banks (CBs) are installed in selected Circles**

Name of units	Month and year	Total no. of 33/11KV SSs	No. of SSs where CBs are installed	Capacity of installed CBs (KVAR)	No. of SSs where CBs are not installed	Percentage of installed CBs	Total Required capacity (KVAR) of CBs (121 KVAR per SS)	Energy saving per KVAR/month (Units)	Total energy saving for 3 months(in Units)	Average billing rate (₹ per unit)	Total value of energy saving (₹)
1	2	3	4	5	6(3-4)	7(4/3%)	8(Col 6x121)	9	10(8x9x3 months)	11	12(10x11)
Raipur city 1	Mar-18	55	34	50400	21	61.82	2541	141.71	1080255.33	7.11	7680615.40
Mahasamund	Mar-18	86	54	34200	32	62.79	3872	141.71	1646103.36	7.11	11703794.89
Rajnandgaon	Mar-18	64	24	17919	40	37.50	4840	141.71	2057629.20	7.11	14629743.61
Bilaspur city	Mar-18	28	10	21660	18	35.71	2178	141.71	925933.14	7.11	6583384.63
Kawardha	Mar-18	57	26	20400	31	45.61	3751	141.71	1594662.63	7.11	11338051.30
Janjgir-champa	Mar-18	NA	NA	NA	NA	NA	NA		NA	0.00	0.00
<b>Total 2017-18</b>		<b>290</b>	<b>148</b>	<b>144579</b>	<b>142</b>		<b>17182</b>		<b>7304583.66</b>		<b>51935589.82</b>
Raipur city 1	Mar-19	59	34	50400	25	57.63	3025	141.71	1286018.25	6.78	8719203.74
Mahasamund	Mar-19	97	54	36000	43	55.67	5203	141.71	2211951.39	6.78	14997030.42
Rajnandgaon	Mar-19	68	24	17919	44	35.29	5324	141.71	2263392.12	6.78	15345798.57
Bilaspur city	Mar-19	28	10	21660	18	35.71	2178	141.71	925933.14	6.78	6277826.69
Kawardha	Mar-19	58	26	20400	32	44.83	3872	141.71	1646103.36	6.78	11160580.78
Janjgir-champa	Mar-19	NA	NA	NA	NA	NA	NA		NA	0.00	0.00
<b>Total 2018-19</b>		<b>310</b>	<b>148</b>	<b>146379</b>	<b>162</b>		<b>19602</b>		<b>8333398.26</b>		<b>56500440.20</b>
Raipur city 1	Mar-20	61	35	7200	26	57.38	3146	141.71	1337458.98	6.58	8800480.09
Mahasamund	Mar-20	102	54	37200	48	52.94	5808	141.71	2469155.04	6.58	16247040.16
Rajnandgaon	Mar-20	69	48	52407	21	69.57	2541	141.71	1080255.33	6.58	7108080.07
Bilaspur city	Mar-20	29	10	21660	19	34.48	2299	141.71	977373.87	6.58	6431120.06

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Name of units	Month and year	Total no. of 33/11KV SSs	No. of SSs where CBs are installed	Capacity of installed CBs (KVAR)	No. of SSs where CBs are not installed	Percentage of installed CBs	Total Required capacity (KVAR) of CBs (121 KVAR per SS)	Energy saving per KVAR/month (Units)	Total energy saving for 3 months(in Units)	Average billing rate (₹ per unit)	Total value of energy saving (₹)
1	2	3	4	5	6(3-4)	7(4/3%)	8(Col 6x121)	9	10(8x9x3 months)	11	12(10x11)
Kawardha	Mar-20	58	24	21300	34	41.38	4114	141.71	1748984.82	6.58	11508320.12
Janjgir-champa	Mar-20	90	23	19452	67	25.56	8107	141.71	3446528.91	6.58	22678160.23
<b>Total 2019-20</b>		<b>409</b>	<b>194</b>	<b>159219</b>	<b>215</b>		<b>26015</b>		<b>11059756.95</b>		<b>72773200.73</b>
Raipur city 1	Mar-21	63	35	7200	28	55.56	3388	141.71	1440340.44	6.50	9362212.86
Mahasamund	Mar-21	102	54	37200	48	52.94	5808	141.71	2469155.04	6.50	16049507.76
Rajnandgaon	Mar-21	69	48	53907	21	69.57	2541	141.71	1080255.33	6.50	7021659.65
Bilaspur city	Mar-21	30	10	21660	20	33.33	2420	141.71	1028814.60	6.50	6687294.90
Kawardha	Mar-21	58	31	27660	27	53.45	3267	141.71	1388899.71	6.50	9027848.12
Janjgir-champa	Mar-21	90	23	19452	67	25.56	8107	141.71	3446528.91	6.50	22402437.92
<b>Total 2020-21</b>		<b>412</b>	<b>201</b>	<b>167079</b>	<b>211</b>		<b>25531</b>		<b>10853994.03</b>		<b>70550961.20</b>
Raipur city 1	Mar-22	64	35	7200	29	54.69	3509	141.71	1491781.17	7.00	10442468.19
Mahasamund	Mar-22	102	54	37200	48	52.94	5808	141.71	2469155.04	7.00	17284085.28
Rajnandgaon	Mar-22	69	48	53907	21	69.57	2541	141.71	1080255.33	7.00	7561787.31
Bilaspur city	Mar-22	30	10	21660	20	33.33	2420	141.71	1028814.60	7.00	7201702.20
Kawardha	Mar-22	58	33	27660	25	56.90	3025	141.71	1286018.25	7.00	9002127.75
Janjgir-champa	Mar-22	90	23	19452	67	25.56	8107	141.71	3446528.91	7.00	24125702.37
<b>Total 2021-22</b>		<b>413</b>	<b>203</b>	<b>167079</b>	<b>210</b>		<b>25410</b>		<b>10802553.30</b>		<b>75617873.10</b>
<b>Total 2017-22</b>		<b>1834</b>	<b>894</b>	<b>784335</b>	<b>940</b>		<b>113740</b>		<b>48354286.20</b>		<b>327378065.05</b>

(Source: Information compiled from data furnished by the Company).

**Appendix-6.1.5**

(Referred to in para 6.1.7.4)

**Statement showing performance of O&M and vigilance checking, detection of theft cases and amount realised during the years 2017-18 to 2021-22 in selected Circles**

(₹ in lakh)

Name of Circle	Target for no. of connection to be checked	Achievement	Shortfall in achievement	Percentage of checking done against target (%)	Target for demand to be raised	No. of cases registered under O&M and vigilance checking	Percentage of irregularities noticed against the checking done	Total amount recoverable	Total amount recovered	Balance amount to be recovered	Percentage of achievement against demand raised (%)	No. of FIR lodged with Police
1	2	3	4(2-3)	5(3/2)%	6	7	8(7/3)%	9	10	11(9-10)	12(9/6)%	13
<b>Year-2017-18</b>												
Raipur City-1	53744	42390	11354	78.87	546.00	889	2.10	427.02	319.18	107.84	78.21	135
Mahasamund	18605	5685	12920	30.56	387.00	1216	21.39	459.41	63.55	395.86	118.71	511
Rajnandgaon	30611	15121	15490	49.40	371.00	937	6.20	289.96	168.86	121.10	78.16	3
Bilaspur City	12749	6693	6056	52.50	467.00	860	12.85	427.71	213.86	213.85	91.59	290
Kawardha	18740	188	18552	1.00	96.00	151	80.32	68.94	25.35	43.59	71.81	0
Janjgir-Champa	28854	3541	25313	12.27	570.00	1594	45.02	403.96	185.16	218.80	70.87	0
<b>Total (A)</b>	<b>163303</b>	<b>73618</b>	<b>89685</b>	<b>45.08</b>	<b>2437.00</b>	<b>5647</b>	<b>7.67</b>	<b>2077.00</b>	<b>975.96</b>	<b>1101.04</b>	<b>85.23</b>	<b>939</b>
<b>Year-2018-19</b>												
Raipur City-1	58881	43254	15627	73.46	564.16	1212	2.80	367.03	242.29	124.74	65.06	60
Mahasamund	19877	4957	14920	24.94	601.16	802	16.18	247.19	63.33	183.86	41.12	43
Rajnandgaon	33203	22289	10914	67.13	373.16	989	4.44	355.98	197.71	158.27	95.40	0
Bilaspur City	13376	3887	9489	29.06	451.16	767	19.73	381.47	186.75	194.72	84.55	147
Kawardha	20801	243	20558	1.17	50.00	242	99.59	128.05	58.46	69.59	256.10	0
Janjgir-Champa	31253	2742	28511	8.77	484.08	1289	47.01	262.56	144.97	117.59	54.24	0
<b>Total (B)</b>	<b>177391</b>	<b>77372</b>	<b>100019</b>	<b>43.62</b>	<b>2523.72</b>	<b>5301</b>	<b>6.85</b>	<b>1742.28</b>	<b>893.51</b>	<b>848.77</b>	<b>69.04</b>	<b>250</b>
<b>Year-2019-20</b>												
Raipur City-1	58881	36523	22358	62.03	484.41	1683	4.61	301.01	272.96	28.05	62.14	33
Mahasamund	19877	3616	16261	18.19	365.16	1206	33.35	284.82	172.72	112.10	78.00	0
Rajnandgaon	33203	20173	13030	60.76	297.97	1197	5.93	247.00	154.48	92.52	82.89	0

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Name of Circle	Target for no. of connection to be checked	Achievement	Shortfall in achievement	Percentage of checking done against target (%)	Target for demand to be raised	No. of cases registered under O&M and vigilance checking	Percentage of irregularities noticed against the checking done	Total amount recoverable	Total amount recovered	Balance amount to be recovered	Percentage of achievement against demand raised (%)	No. of FIR lodged with Police
1	2	3	4(2-3)	5(3/2)%	6	7	8(7/3)%	9	10	11(9-10)	12(9/6)%	13
Bilaspur City	13376	2265	11111	16.93	425.16	735	32.45	458.09	195.91	262.18	107.75	184
Kawardha	22801	3357	19444	14.72	157.16	1544	45.99	123.84	19.5	104.34	78.80	4
Janjgir-Champa	31253	3262	27991	10.44	510.33	2904	89.03	319.63	132.37	187.26	62.63	0
<b>Total ( C )</b>	<b>179391</b>	<b>69196</b>	<b>110195</b>	<b>38.57</b>	<b>2240.19</b>	<b>9269</b>	<b>13.40</b>	<b>1734.39</b>	<b>947.94</b>	<b>786.45</b>	<b>77.42</b>	<b>221</b>
<b>Year-2020-21*</b>												
Raipur City-1	--	122137	--	--	--	870	0.71	575.92	234.49	341.43	--	92
Mahasamund	--	2979	--	--	--	539	18.09	244.49	39.86	204.63	--	0
Rajnandgaon	--	19360	--	--	--	6020	31.10	277.75	108.57	169.18	--	62
Bilaspur City	--	723	--	--	--	688	95.16	294.92	48.29	246.63	--	124
Kawardha	--	1309	--	--	--	752	57.45	172.74	67.95	104.79	--	0
Janjgir-Champa	--	5165	--	--	--	1335	25.85	315.06	93.77	221.29	--	0
<b>Total ( D )</b>	<b>0</b>	<b>151673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10204</b>	<b>6.73</b>	<b>1880.88</b>	<b>592.93</b>	<b>1287.95</b>	<b>0</b>	<b>278</b>
<b>Year-2021-22</b>												
Raipur City-1	58381	4873	53508	8.35	475.81	399	8.19	149.47	65.77	83.7	31.41	33
Mahasamund	19377	3270	16107	16.88	250.34	2392	73.15	671.6	113.29	558.31	268.28	0
Rajnandgaon	32703	17934	14769	54.84	327.17	1706	9.51	243.31	65.60	177.71	74.37	0
Bilaspur City	12876	8035	4841	62.40	384.21	690	8.59	360.33	166.02	194.31	93.78	222
Kawardha	22301	1288	21013	5.78	116.18	500	38.82	154.01	48.79	105.22	132.56	3
Janjgir-Champa	30753	1139	29614	3.70	342.84	1024	89.90	369.62	80.7	288.92	107.81	0
<b>Total ( E )</b>	<b>176391</b>	<b>36539</b>	<b>139852</b>	<b>20.71</b>	<b>1896.55</b>	<b>6711</b>	<b>18.37</b>	<b>1948.34</b>	<b>540.17</b>	<b>1408.17</b>	<b>102.73</b>	<b>258</b>
<b>Grand total (A+B+C+D+E)</b>	<b>696476</b>	<b>408398</b>	<b>288078</b>	<b>58.64</b>	<b>9097.46</b>	<b>37132</b>	<b>9.09</b>	<b>9382.89</b>	<b>3950.51</b>	<b>5432.38</b>	<b>103.14</b>	<b>1946</b>

(Source: Information compiled from data furnished by the Company)

\*No target was fixed for O&M and vigilance checking and demand to be raised thereagainst for the year 2020-21 due to spread of covid pandemic.

**Appendix-6.1.6**  
(Referred to in para 6.1.7.6)

**Statement showing extra subsidy claimed to GoCG in respect of KJJY consumers in selected Circles**

Year	Extra units billed (in units)					Total extra units billed (MUs)	Unit rate (₹/Kwh)	Extra claim (₹ in crore)
	Mahasamund (SC/ST consumers)	Rajnandgaon (SC/ST consumers)	Rajnandgaon Other consumers	Kawardha (SC/ST consumers)	Janjgir-Champa (SC/ST consumers)			
1	2	3	4	5	6	7 (2+3+4+5+6)	8	9 (7*8)
2017-18	69313	7126067	8154461	9897794	11082265	36.33	7.11	25.83
2018-19	9526958	9599948	5659352	8521099	16221960	49.53	6.78	33.58
2019-20	4710264	7557085	2331426	2776530	7573509	24.95	6.58	16.42
2020-21	12860457	14372624	2858433	991163	11067931	42.15	6.50	27.40
2021-22	21830420	15552321	1740364	2321795	18966954	60.41	7.00	42.29
<b>Total</b>						<b>213.37</b>		<b>145.51</b>

(Source: Information compiled from data available in Company's SAP system)



**Appendix-6.1.7**

(Referred to in para 6.1.8.1 and 6.1.8.2)

**Statement showing collection efficiency of selected Circles during the years 2017-18 to 2021-22**

(₹ in crore)

Name of unit	Year	Amount billed during the year	Revenue collected during the year	Target of collection efficiency (in %)	Collection efficiency as reported by the Company (in %)	Collection efficiency as worked out by the Audit (in %)	Achievement/non-achievement of target of collection efficiency (in %)	Incorrect collection efficiency (in %)
1	2	3	4	5	6	7	8 (5-7)	9 (6 - 7)
Raipur City 1	2017-18	684.66	681.41	99.66	99.53	97.67	1.99	1.86
	2018-19	693.17	692.47	99.66	99.90	97.61	2.05	2.29
	2019-20	743.53	699.43	99.66	94.07	91.97	7.69	2.10
	2020-21	691.14	627.02	99.66	90.72	83.36	16.30	7.36
	2021-22	799.44	788.12	99.66	98.58	85.24	14.42	13.34
<b>Total</b>		<b>3611.94</b>	<b>3488.45</b>	<b>99.66</b>	<b>96.58</b>			
Mahasamund	2017-18	461.82	418.46	99.66	90.61	81.13	18.53	9.48
	2018-19	460.41	407.95	99.66	88.61	73.14	26.52	15.47
	2019-20	505.38	452.45	99.66	89.53	69.06	30.60	20.47
	2020-21	541.77	489.21	99.66	90.30	65.71	33.95	24.59
	2021-22	644.55	613.98	99.66	95.26	68.23	31.43	27.03
<b>Total</b>		<b>2613.93</b>	<b>2382.05</b>	<b>99.66</b>	<b>91.13</b>			
Rajnandgaon	2017-18	491.82	475.71	99.66	96.72	95.36	4.30	1.36
	2018-19	531.41	505.64	99.66	95.15	91.18	8.48	3.97
	2019-20	568.03	536.63	99.66	94.47	86.98	12.68	7.49
	2020-21	637.39	597.66	99.66	93.77	83.27	16.39	10.50
	2021-22	707.99	710.45	99.66	100.35	85.80	13.86	14.55
<b>Total</b>		<b>2936.64</b>	<b>2826.09</b>	<b>99.66</b>	<b>96.24</b>			
Bilaspur City	2017-18	336.84	345.04	99.66	102.43	92.89	6.77	9.54

Name of unit	Year	Amount billed during the year	Revenue collected during the year	Target of collection efficiency (in %)	Collection efficiency as reported by the Company (in %)	Collection efficiency as worked out by the Audit (in %)	Achievement/non-achievement of target of collection efficiency (in %)	Incorrect collection efficiency (in %)
1	2	3	4	5	6	7	8 (5-7)	9 (6 - 7)
	2018-19	333.95	313.42	99.66	93.85	86.97	12.69	6.88
	2019-20	367.01	340.51	99.66	92.78	82.26	17.40	10.52
	2020-21	343.07	301.96	99.66	88.02	72.50	27.16	15.52
	2021-22	396.13	439.18	99.66	110.87	86.00	13.66	24.87
<b>Total</b>		<b>1777.00</b>	<b>1740.11</b>	<b>99.66</b>	<b>97.92</b>			
Kawardha	2017-18	208.09	196.87	99.66	94.61	84.95	14.71	9.66
	2018-19	222.63	211.25	99.66	94.89	82.04	17.62	12.85
	2019-20	222.95	222.04	99.66	99.59	82.48	17.18	17.11
	2020-21	242.24	231.72	99.66	95.66	80.07	19.59	15.59
	2021-22	272.92	269.45	99.66	98.73	81.50	18.16	17.23
<b>Total</b>		<b>1168.83</b>	<b>1131.33</b>	<b>99.66</b>	<b>96.79</b>			
Janjgir-Champa	2017-18	350.36	322.63	99.66	92.08	73.45	26.21	18.63
	2018-19	396.01	382.83	99.66	96.67	74.68	24.98	21.99
	2019-20	438.17	416.16	99.66	94.98	73.27	26.39	21.71
	2020-21	441.97	376.83	99.66	85.26	63.47	36.19	21.79
	2021-22	503.41	472.52	99.66	93.86	65.60	34.06	28.26
<b>Total</b>		<b>2129.92</b>	<b>1970.97</b>	<b>99.66</b>	<b>92.54</b>			

(Source: Information compiled from data provided by the Company).

**Appendix-6.1.8**  
(Referred to in para 6.1.8.7)

**(a) Statement showing scheme wise subsidy claimed and received by the Company**

(₹ in crore)

Name of scheme	Year	Opening balance	Claimed during the year	Total receivable amount	Received during the year	Closing balance	Percentage of received subsidy
1	2	3	4	5(3+4)	6	7	8(6/5)*100
<b>Single point connection:</b> The GoCG provided 30 units free electricity supply to Below Poverty Line (BPL) consumers under the single light free electricity supply scheme. Bills of 30 units of consumed electricity was reimbursed by the GoCG. Further, the GoCG introduced (27 August 2018) flat rate option for payment of electricity charges for BPL consumers and other domestic consumers with maximum load of one kilowatt. As per scheme, consumer was to pay ₹ 100 per month for electricity charges	2017-18	9.43	276.43	285.86	367.72	-81.86	128.64
	2018-19	-81.86	505.48	423.62	363.14	60.48	85.72
	2019-20	60.48	470.11	530.59	585.00	-54.41	110.25
	2020-21	-54.41	509.38	454.97	400.00	54.97	87.92
	2021-22	54.97	491.95	546.92	400.00	146.92	73.14
<b>Sub-Total (A)</b>			<b>2253.35</b>		<b>2115.86</b>		
<b>Krishak Jeevan Jyoti Yojana:</b> The GoCG introduced (2 October 2009) KJJY. In KJJY, 6,000 units and 7,500 units electricity consumption per year was free to farmers using electricity for pump connections up to 3 HP and above 3 HP to 5 HP, respectively. Further, the GoCG introduced (19 September 2013) flat rate payment option for consumers of <i>Krishak Jeevan Jyoti Yojana</i> (KJJY). In case of opting flat rate, the consumer was to pay electricity charges at the rate of ₹ 100 per HP per month irrespective of number of units consumed. Bills of electricity consumption under the KJJY were reimbursed by the GoCG	2017-18	865.25	2206.73	3071.98	1668.66	1403.32	54.32
	2018-19	1403.32	2577.60	3980.92	1645.31	2335.61	41.33
	2019-20	2335.61	2576.75	4912.36	2664.50	2247.86	54.24
	2020-21	2247.86	2693.84	4941.70	2300.00	2641.70	46.54
	2021-22	2641.70	3161.59	5803.29	3632.00	2171.29	62.59
<b>Sub-Total (B)</b>			<b>13216.51</b>		<b>11910.47</b>		
<b>50 per cent rebate to consumers and flat rate to DLF consumers*:</b> Flat rate option (Introduced on 27 August 2018 by the GoCG) for payment of electricity charges was also available for other domestic consumers who are having maximum one kilowatt load. As per scheme, consumer was to pay ₹ 100 per month for electricity charges. Further, the GoCG introduced (27 February 2019) <i>Half Bijali</i> Bill Scheme to provide 50 per cent rebate to all domestic consumers of State on electricity charges upto 400 units of electricity consumption. The scheme was effective from 01 March 2019. Electricity charges include fixed charges, energy charges and variable cost adjustments charges.	2018-19	0.00	183.76	183.76	0.00	183.76	0.00
	2019-20	183.76	783.61	967.37	977.21	-9.84	101.02
	2020-21	-9.84	848.79	838.95	850.00	-11.05	101.32
	2021-22	-11.05	871.63	860.58	900.00	-39.42	104.58
<b>Sub-Total (C)</b>			<b>2687.79</b>		<b>2727.21</b>		
<b>Rebate to steel industries:</b> The GoCG introduced (30 August 2019) rebate for Steel	2018-19	0.00	297.26	297.26	70.32	226.94	23.66

Name of scheme	Year	Opening balance	Claimed during the year	Total receivable amount	Received during the year	Closing balance	Percentage of received subsidy
1	2	3	4	5(3+4)	6	7	8(6/5)*100
Industries which are operating Captive Power Plant with maximum one megawatt capacity. The package was effective from 1 April 2019. As per scheme, Steel industries were eligible to get 80 paise per unit rebate on account of energy charges	2019-20	226.94	418.90	645.84	424.42	221.42	65.72
	2020-21	221.42	436.52	657.94	644.84	13.10	98.01
	2021-22	13.10	-0.13	12.97	0.00	12.97	0.00
<b>Sub-Total (D)</b>			<b>1152.55</b>		<b>1139.58</b>		
<b>Grand Total (A+B+C+D)</b>			<b>19310.20</b>		<b>17893.12</b>		

(Source: Information compiled from data provided by the Company).

\* Clubbed the amount of both schemes as done by the Company.

**(b) Statement showing loan availed by Company and interest thereon due to non-release of subsidy by GoCG**

Year	Subsidy claimed during the year	Subsidy received during the year	Unrecovered subsidy	Loan availed during the year	Interest on availed loan	Loan availed due to unrecovered subsidy	Interest on availed loan due to unrecovered subsidy
1	3	4	5 (3-4)	6	7	8	9
2017-18	3357.84	2036.38	1321.46	737.45	71.94	737.45	71.94
2018-19	3564.10	2078.77	1485.33	1066.30	113.09	1066.30	113.09
2019-20	4249.37	4651.13	-401.76	1490.23	165.85	0.00	0.00
2020-21	4488.53	4194.84	293.69	1810.82	183.39	293.69	29.74
2021-22	4525.04	4932.00	-406.96	1628.00	167.36	0.00	0.00
<b>Total</b>						<b>2097.44</b>	<b>214.77</b>

(Source: Information compiled from data provided by the Company and tariff orders of CSERC)

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