

CHAPTER V

District Mineral Foundation Trusts (DMFT)

Summary

- Government of Chhattisgarh established (December 2015) DMFTs in all 27 districts in the State. The DMFTs delayed (delay ranging from 17 to 50 months) in identifying the mining affected areas, and failed to identify and prepare the list of mining affected persons. This resulted in delay in transfer of benefits to the intended beneficiaries and non-fulfilling of the DMFTs' objectives.
- The contributions received by the DMFTs were kept in the bank accounts. Due to non-availing of sweep/flexi deposit facility in the bank accounts there was a loss of interest of ₹ 24.87 crore.
- Expenditure of ₹ 14.94 crore was incurred in violation of the directives of the Government, and in five DMFTs, the recovery of ₹ 8.00 crore from the implementing agencies against the 147 completed and cancelled works was not initiated. There was blocking of funds of ₹ 219.31 crore with implementing agencies/ contractors due to non-completion of works.
- There was poor monitoring of the activities of the DMFTs, as none of the DMFTs could ensure regular holding of meetings of Governing Council/ Managing Committee, and timely preparation of Master Plan/ Vision Document, Budget and Annual Plan, Quarterly Progress Reports and Annual Reports.
- In the absence of Master plan/Vision document/Annual plan, the activities of the Trust for the development of mining affected areas and persons could not be carried out in a planned manner.

5.1 Introduction to DMFTs

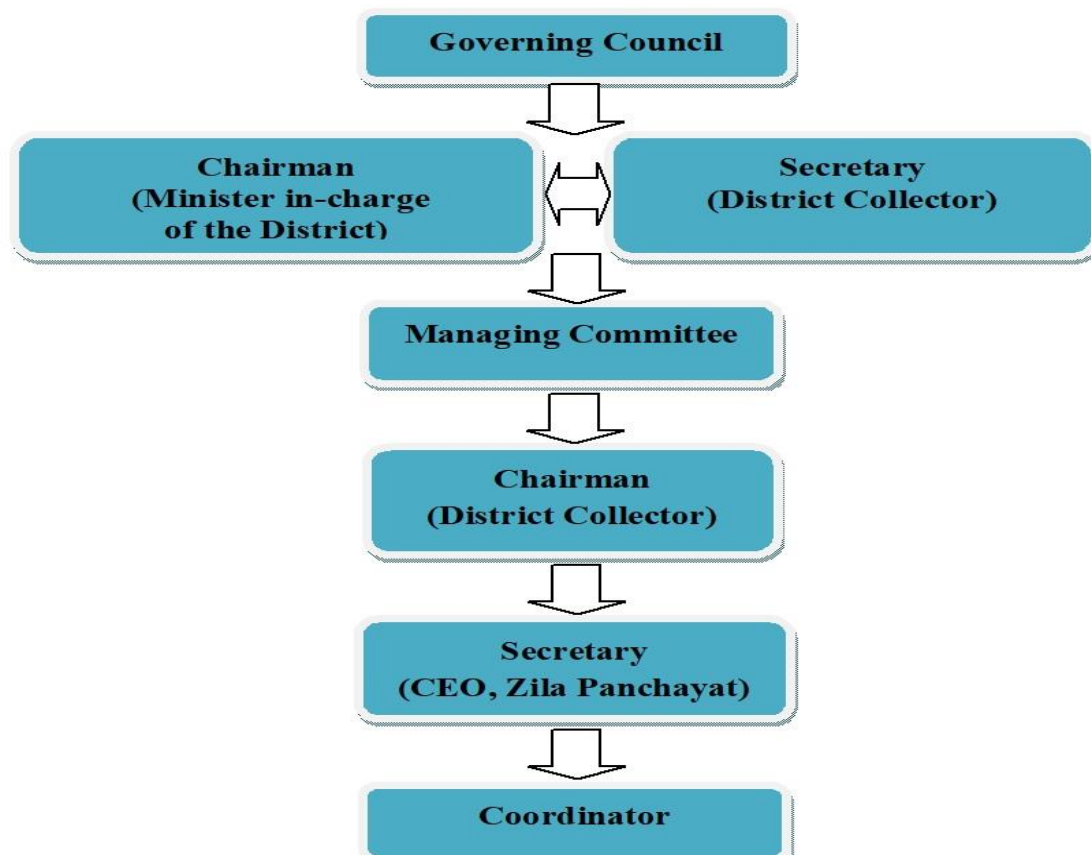
In exercise of the powers conferred by Section 9 (b), 15(4) and 15A of the Mines and Minerals (Development and Regulation) Act, 1957 Government of Chhattisgarh (GoCG) made Chhattisgarh District Mineral Foundation Trust Rules, 2015 and established DMFTs (December 2015) in all 27 districts¹ in the State. The objective of the DMFT is to work for the interest and benefit of areas and persons affected by mining/ mining related operations within the State. The DMFT has a two-tier administrative structure having a Governing Council (GC) and a Managing Committee (MC). As per DMFT Rules, 2015, the Governing Council² is responsible for laying down the procedure for functioning of the Trust, according approvals/ reviewing the works taken up by the DMFT, approving the annual action plan/ annual budget of the Trust, etc, while, the affairs of the DMFT is managed by the Managing Committee on day-to-day basis, which is headed by District

¹ One new district Gaurela-Pendra-Marwahi was created in February 2020.

² Headed by Minister-in-Charge of the concerned district.

Collector who is the ex-officio Chairperson of the Committee. The organisational structure of the DMFTs is as given in **Chart-4**.

Organisational structure of DMFTs: Chart 4



5.2 Collection, management and utilisation of funds under DMFTs

The managing committee of Trust shall maintain Contribution Fund and Trust Fund as per Rule 19 and 20 of DMFT Rules, 2015.

Contribution Fund comprises the funds collected through contribution received from the holders of mining lease or composite license in case of a major minerals or a mining/quarry lease/quarry permit/ composite license in case of minor minerals in the district. Trust Fund includes the share of the contribution funds as decided by the State Level Monitoring Committee, initial settlement made by the Settlor, any grants, contribution or assistance from the Settlor or from any other Agency/Person and investment and other deposits and interest accrued thereon and income derived from the all other properties of the Trust.

The details of flow of funds in the Trust Fund of selected nine districts during the period 2015-16 to 2020-21 are given in **Table-5.1**.

Table-5.1: Details of funds available and funds released from Trust Fund (2015-16 to 2020-21)*(₹ in crore)*

Sl. No.	Name of the DMFT	Total funds received	Total funds sanctioned for works	Funds released till 31 March 2021	Expenditure incurred till 31 March 2021	Percentage utilization
1	Durg	165.60	161.80	127.47	107.96	65
2	Mungeli	25.36	22.86	22.86	15.06	59
3	Kawardha	38.03	35.09	28.19	NA	-
4	Raipur	124.71	107.70	91.84	91.84	74
5	Balodabazar	306.01	210.42	156.73	154.80	51
6	Bilaspur	406.55	300.78	203.77	203.77	50
7	Janjgir-Champa	507.17	520.72	412.24	412.24	81
8	Kanker	217.91	192.03	119.13	119.13	55
9	Ambikapur	127.50	115.34	103.99	103.99	82
Total/ Average		1918.84	1666.74	1266.22	1208.79	63

(Source: Compiled from the information furnished by DMFTs) (Year-wise details given in Appendix 6)

It may be seen from the above table that the average utilization of funds in the selected DMFTs was 63 per cent (excluding Kawardha district), with the lowest (50 per cent) in DMFT, Bilaspur, and highest (82 per cent) in DMFT, Ambikapur. Further, as per the information provided by the Department, funds of ₹ 6,179.56 crore were received in the 28 DMFTs of the State; out of which ₹ 4,637.20 crore (75 per cent) were spent during the period 2015-16 to 2020-21.

5.2.1 Loss of interest due to non- availing of sweep/flexi deposit facility

Under Rule 21 of DMFT Rules, 2015, the Trust Fund shall be kept in one or more scheduled commercial banks approved by the Reserve Bank of India for keeping such public funds only in the name of trust. Under the power and functions of Managing Committee (Rule 15) it is mentioned that managing committee shall be responsible to operate the trust fund and to invest the same in a diligent manner.

The Mineral Resources Department specified (November 2015) that two separate accounts in each district one each for Contribution Fund and Trust Fund shall be maintained in a scheduled bank. The Director, Geology and Mining, directed (December 2015) to open saving bank accounts instead of current account for DMFT in each district.

Audit observed that, while opening the saving bank accounts, none of the DMFTs opted for auto sweep/ flexi deposit/ multi option deposit account facility available for savings bank accounts, which allows the bank to automatically convert the amount exceeding a particular minimum balance in the saving bank account of a customer into fixed deposits (FDs) at prevailing higher interest rates. As a result of non-availing of the above facility, the saving bank accounts of DMFTs in nine districts fetched interest at lower rates and

had to forgo an interest amounting to ₹ 24.87 crore during the period 2016-17 to 2020-21³ as detailed in **Appendix 7**.

The Government stated (April 2022) that instructions for opening of two Savings Bank Accounts in each DMFT was issued by the Mineral Resources Department⁴, GoCG, and the bank accounts were opened in each district in compliance to the said instructions. DMFT is a non-profit making Trust, whose main objective is to work for the improvement of the standard of life of the persons affected by the mining operations, and not to earn interest from the amounts deposited in the respective Bank Accounts.

Reply is not acceptable as one of the duty of the managing committee of the Trust was to operate the Trust Fund and to invest the same in a diligent manner, which was not done. Also, the interest earned would have been utilized by DMFT only.

Recommendation:

11. ***The DMFT Funds should be managed prudently in a profitable manner for effective cash management.***

5.2.2 Expenditure from the Trust Fund in violation of the directives of the Government

As per DMFT Rule 22 (1), the funds available with the Trusts shall be used for the overall development of the areas affected by mining related operations in accordance with the plans prepared by the Managing Committee and approved by the Governing Council of the Trust. The Principal Secretary, Mineral Resources Department, GoCG (the Settlor), had issued (July 2016) instructions to all District Collectors to ensure utilisation of Trust Fund in the high priority areas/ other priority areas as specified under sub rule (2) and (3) of Rule 22, which provides for use of Trust funds for specified works only.

Audit observed that in nine selected DMFTs, out of the total 15,687 works sanctioned during the period 2015-16 to 2020-2021, 169 works involving ₹12.69 crore (as detailed in **Appendix 8**) had been taken up for construction of community buildings, meeting halls, purchase of furniture/equipment/photocopier/air conditioning for Government offices. The nature of these works does not pertain to the high priority/other priority areas specified in the Rule 22 and therefore are not related to the overall development of the persons/ areas affected by the mining/ mining related operations. Further, it was observed that in Kanker district, 31 works valuing at ₹ 2.25 crore were sanctioned for the areas other than the notified affected areas.

The Principal Secretary of Mineral Resources Department also raised (April 2019) similar issues of sanctioning of works from the Trust Fund other than the high priority areas and other priority area specified under sub-rule (2) and (3) of Rule 22 of DMFT Rules and mentioned that such works did not serve the objective of DMFT.

³ No funds were received in 2015-16

⁴ vide letter no. F 7-9/ 2015/ 12

The Government stated (April 2022) that rule 22 (1) of the DMFT Rules provides that the funds should be used for the overall development of the area affected by mining operations in accordance with the Annual Action Plan prepared by the Managing Committee and approved by the Governing Council of the Trust. The responsibility of ensuring the same lies with the District Management Committee.

The reply is not acceptable as it is the responsibility of the Government to supervise and monitor the functioning of the DMFTs in all districts.

Recommendation:

- 12. The Government should issue directions for utilisation of Trust Fund strictly on high priority/ other priority areas specified in the DMFT Rules.**

5.2.3 Non-recovery of unspent funds from the implementing agencies

In five⁵ out of selected nine DMFTs, 10,865 works were assigned to various works agencies⁶ during the period 2016-17 to 2020-21. Audit observed in three districts viz. Durg, Kawardha and Kanker that fund of ₹ 47 lakh, which remained unspent after completion of works, was not recovered in 35 cases from the respective implementing agencies. Further, ₹ 7.53 crore was released to implementing agencies for execution of 112 works, which were cancelled subsequently by the concerned DMFTs. However, the funds remained with the agencies and were not yet recovered despite the cancellation of the works.

Thus, recovery of ₹ 8.00 crore from the implementing agencies (as detailed in **Appendix 9**) was pending against the 147 completed and cancelled works. DMFTs had not initiated any action for recovery of the aforementioned balances.

The Government stated (April 2022) that as per Rule 15(9) of DMFT Rules, it was the responsibility of the respective Managing Committees to monitor the progress of the utilization of Trust funds. It is also the responsibility of the Managing Committee to recover the released amount in case the sanctioned works are cancelled.

The fact remains that the unspent funds lay with the implementing agencies pending recovery and could not be utilised by the DMFTs for the benefit of the affected persons.

5.3 Execution of works from the DMFTs Fund

For execution of works, DMFTs accorded administrative approvals/ sanctions, and released the funds, while tendering, awarding and supervision of execution of works was done by the implementing agencies⁷. During the period 2015-16 to 2020-21, total 15,687 works were sanctioned; out of that 1,106 works were cancelled, and 11,095 works were completed, as shown in **Table-5.2**.

⁵ Durg, Kanker, Kawardha, Balodabazar and Bilaspur.

⁶ Government departments, agencies and public sector undertakings.

⁷ Respective Government Departments and/or PSUs to whom the funds were released from the Trust Account for the execution of works either by itself or through contractors.

Table-5.2: Details of works sanctioned and completed during 2015-16 to 2020-21

Year	Total value of works sanctioned (₹ in crore)	Total no. of works sanctioned	Total no. of works cancelled	Total no. of works taken up	Total no. of works completed	Total no. of incomplete works (as on September 2021)
2016-17*	279.41	3184	107	3077	2653	424
2017-18	519.01	5871	516	5355	4749	606
2018-19	286.56	2285	368	1917	1511	406
2019-20	189.15	1187	45	1142	822	320
2020-21	392.61	3160	70	3090	1360	1730
Total	1666.74	15687	1106	14581	11095	3486

(Source: Compiled from the information furnished by DMFTs).

* The works were taken up from the year 2016-17.

It can be seen from the above table that 424 (13.77 per cent) and 606 (11.31 per cent) works were incomplete till September 2021 out of the total works undertaken during the year 2016-17 and 2017-18 respectively, as per the information provided to audit. Details are given in **Appendix 10**.

Major deficiencies and irregularities in the sanction of works by the DMFTs such as taking up of works without conducting identification of affected areas/ persons, and lack of monitoring of execution of works etc. observed during the course of audit are discussed in the succeeding paragraphs.

5.3.1 Identification of mining affected areas and persons

The object of the DMFT was to safeguard the interest and benefit of persons and areas affected by mining or mining related operations. DMFT Rules, 2015 provides for the identification of affected areas and persons due to mining activities in the district by the Collector and beyond the district by the State Government. Under Rule 6 of DMFT Rules, the DMFTs were required to prepare and maintain an updated list of directly and indirectly affected areas by mining related operations and an updated list of mining affected persons/ local communities.

Audit observed that the State Government had declared 22 districts as mining affected areas in January 2016, however, the respective DMFTs took up the work of identification of directly/ indirectly affected areas of mining related operations within the districts during July 2017 to April 2020. Audit further observed that DMFTs sanctioned the works valuing ₹ 891.67 crore, without identifying the directly and indirectly affected areas, as detailed in **Table-5.3**.

Table-5.3: Details of delay in identification of affected areas

Sl. No.	Name of the DMFT	Date of identification of affected areas	Year of identification	Delay* (in months)	Value of works sanctioned before identification of affected areas (₹ in crore)
1	Durg	December 2018	2018-19	34	54.18
2	Mungeli	July 2018	2018-19	29	7.07
3	Kawardha	January 2019	2018-19	35	21.04
4	Raipur	September 2019	2019-20	43	90.57
5	Balodabazar	July 2018	2018-19	29	120.14
6	Bilaspur	July 2017	2017-18	17	98.20
7	Janjgir-Champa	August 2019	2019-20	42	292.30
8	Kanker	April 2020	2020-21	50	116.96
9	Ambikapur	September 2019	2019-20	43	91.21
Total					891.67

(Source: Compiled from the information furnished by DMFTs) * Delay calculated from January 2016 i.e. the date State Government declared 22 districts as mining affected areas.

It may be seen from the above table that there was delay ranging from 17 to 50 months in preparation of list of directly and indirectly affected areas due to delay in identification of affected areas. Further, the DMFTs had not prepared and maintained the updated list of the affected persons/ communities in the test checked districts till the date of audit (March 2021), even after a lapse of 62 months from the date the DMFTs came into operation. Delay in identifying, preparing, and maintaining the list for the directly or indirectly affected persons/areas resulted in further delay of transfer of benefits to the intended beneficiaries and non-fulfilling of the DMFTs' objectives.

The Government stated (April 2022) that the work of identification of affected areas and people within a district, was to be done by the respective District Collector. The work of identification of affected people/local communities is not pending at the level of State Government. It further stated that identification and declaration of mining affected areas was an ongoing process. The areas that remained unidentified would be identified in the next financial year.

The reply is not acceptable as the process of identification of affected people/local communities within district is still pending and the list of affected persons was not prepared.

Recommendation:

13. ***The Government should ensure identification of mining affected people/ communities and preparation of their list in a time bound manner.***

5.3.2 Delay in completion of works

In nine selected DMFTs, total 14,581 works were taken up during the period 2016-17 to 2020-21, out of which 3,486 works were incomplete for which funds of ₹ 365.61 crore had been released, as per the information provided by the DMFTs.

District wise details of funds released on incomplete works during the period 2016-17 to 2018-19 are provided in **Table-5.4**.

Table-5.4: Year wise details of incomplete works and funds released thereon

(₹ in crore)

Name of the District	2016-17		2017-18		2018-19		Total
	No. of Incomplete Works	Amount Released	No. of Incomplete Works	Amount Released	No. of Incomplete Works	Amount Released	
Durg	00	0.00	00	0.00	44	3.93	3.93
Mungeli	00	0.00	22	2.04	02	0.86	2.90
Kawardha	01	0.10	04	0.35	02	0.10	0.55
Raipur	03	0.27	25	6.75	03	0.24	7.26
Balodabazar	94	8.31	87	5.65	125	6.37	20.33
Bilaspur	209	38.19	309	20.83	122	39.63	98.65
Janjgir-Champa	30	17.20	86	41.80	57	11.89	70.89
Kanker	00	0.00	03	4.03	20	2.64	6.67
Ambikapur	87	3.10	70	4.49	31	0.54	8.13
Total	424	67.17	606	85.94	406	66.20	219.31

(Source: Compiled from the information furnished by DMFTs)

It may be seen from the above table that 1,436 works taken up during 2016 to 2019 remained incomplete in nine districts. Non-completion of the works resulted in blocking of funds of ₹ 219.31 crore for two to four years. Audit observed that the works were pending for completion mainly due to laxity on the part of respective implementing agencies viz. delay in start of work, change in drawing and design, revision in estimates, waiting for the release of funds and tardy progress in the work, etc. The concerned DMFTs also did not ensure completion of works in time.

The Government stated (April 2022) that the works were delayed due to various reasons, such as site selection, change in design, delay in selection of agencies and contractors, delay in execution of works by the contractors, COVID-19 pandemic, etc. The responsibility of monitoring the works lies with the District Management Committee.

The reply is not acceptable as the sanctioned works remained incomplete even after a lapse of two to four years due to lack of proper monitoring by the DMFTs.

5.4 Monitoring and control

Monitoring is an effective management tool, which ensures due compliance to the statutes and laid down procedures so as to help the management to achieve the objectives of the organization.

Rule 17 of DMFT Rules provides for the establishment of State Level Monitoring Committee under the Chairmanship of the Chief Minister. The Committee would lay down the broad policy framework to guide the overall functioning of the Trusts of all districts and supervise and monitor the functioning of trusts of all Districts in conformation with the objects of the Trusts.

Audit observed that only two meetings of State Level Monitoring Committee have been held so far (4 January 2016 and 29 November 2019).

5.4.1 Meetings of Governing Council/ Managing Committee

As per DMFT Rule 13 (1), the Governing Council shall meet as often as necessary but at least once every six months. Further, as per DMFT rule 16 (1), the meeting of the Managing Committee shall be held at least four times in a financial year.

The frequency of meetings of the Governing Council/ Managing Committee held during the period 2015-16 to 2020-21 in selected DMFTs under the aforementioned rules are detailed in **Table-5.5**.

Table-5.5: Details of meetings of Governing Council and Managing Committee

Name of district	Meeting of Governing Council			Meeting of Managing Committee		
	Number of meetings to be held as per rule	Number of meetings actually held	Shortfall (percentage)	Number of meetings to be held as per rule	Number of meetings actually held	Shortfall (percentage)
Durg	12	05	58	24	09	63
Mungeli	12	03	75	24	10	58
Kawardha	12	07	42	24	09	63
Raipur	12	11	08	24	20	17
Balodabazar	12	06	50	24	06	75
Bilaspur	12	05	58	24	02	92
Janjgir-Champa	12	04	67	24	06	75
Kanker	12	06	50	24	03	88
Ambikapur	12	04	67	24	10	58

(Source: Compiled from the information furnished by DMFTs)

It may be seen from the above table that there was a significant shortfall in number of meetings of the Governing Council and the Managing Committee.

The Government stated (April 2022) that the meetings could not be held regularly in the previous financial years due to the COVID-19 pandemic. It is the responsibility of the respective Managing Committees to hold the meetings regularly.

The reply is not acceptable as meeting of the Governing Council and the Managing Committee was not conducted regularly even before the COVID-19 pandemic period.

5.4.2 Preparation of Master Plan/ Vision Document

As per DMFT Rule 15 (3), five-year Master Plan/ Vision Document for activities of the Trust, shall be prepared. As per the DMFT notification (August 2019), the districts where the annual receipt is ₹ 25 crore or more, survey and social audit should be conducted for identification of affected areas/ persons and preparation of Vision Documents for the

districts through the agencies enlisted under the Trusts. The Master Plan/Vision Document shall be approved by Governing Council. The Annual Plan for the upcoming year shall be prepared by the Managing Committee and shall be approved by the Governing Council in the last quarter of the financial year.

Audit observed that in all the nine selected DMFTs, Master Plan/ Vision Document was not prepared till date (March 2021) for the activities of the Trusts in accordance with the aforementioned provisions. Audit observed that in five⁸ out of nine selected districts, the annual receipts of the DMFTs were more than ₹ 25 crore, but survey had not been carried out to identify the affected areas/ persons and prepare the Vision Documents for the district. The works were being sanctioned by the respective DMFTs without assessing the overall requirement of affected areas based on survey. As a result, development of the affected areas/ people/ local communities could not be taken up in a planned manner. Further, social audit was also not conducted as provisioned in the aforementioned notification.

The Government stated (April 2022) that the instructions have been issued by the Government from time to time to ensure preparation of Master Plan/ Vision Documents as per the rule.

The reply is not acceptable as even after issuing instructions by the Government, none of the selected DMFTs had conducted survey for preparation of the Master Plan/ Vision Document till March 2021.

Recommendation:

- 14. The Government should monitor and expedite the preparation of Master Plan/Vision Document after conducting survey to ensure development of mining affected areas and persons in a planned manner.***

5.4.3 Preparation of Budget, Annual Plan and Annual Report

As per DMFT Rule 11, the annual plan and budget must be prepared and approved by the Governing Council at least one month before the commencement of the year. The annual action plan contains the list of schemes and projects with the tentative provisions thereof. DMFT Rule 25 also provides for the preparation and submission of annual report to Governing Council within three months from the date of closure of financial year.

Audit observed that in seven⁹ out of nine selected DMFTs the Budgets and Annual Plans for the years 2015-16 to 2019-20 were not prepared and therefore, not approved by the Governing Council. The Budget and Annual Plans could not be forwarded to Zila Panchayat, District Administration and the State Government for publishing the same on the websites of the concerned agencies/ State Government. Non-preparation/ submission of Budget and Annual Plan had resulted in non-adherence to DMFT rules. Besides

⁸ Durg, Balodabazar, Bilaspur, Kanker and Janjgir-Champa.

⁹ Durg, Raipur, Balodabazar, Bilaspur, Janjgir-Champa, Kanker, Ambikapur.

financial discipline, timely completion of projects/schemes/works undertaken was also not ensured.

Further, in selected DMFTs, the Annual Reports on activities of the Trusts for the period 2015-16 to 2020-21 were also not prepared and placed before the Governing Council. Therefore, the reports were not available for the stakeholders including Zila Panchayat, and State Government for reviewing the activities of the respective DMFTs.

The Government stated (April 2022) that as per rule 25(6) of the DMFT Rules, the Managing Committee shall prepare the Annual Plan and Budget and shall be approved by the Governing Council. It is the responsibility of the respective DMFTs to ensure the timely preparation of Annual Plan and Annual Report. Necessary instructions have been issued in this regard from time to time.

The fact remains that the selected DMFTs failed to prepare the Annual Plan, Annual Budget and Annual Reports as per the rules.

5.4.4 Preparation of Quarterly Progress Reports

As per rule 25 (7) of DMFT Rules, the DMFT shall prepare a quarterly progress report in physical and financial terms in respect of the approved schemes and projects within 45 days of the close of the quarter, and forward the same to the Zila Panchayat and District Administration.

Audit observed that in selected DMFTs, the quarterly progress reports were not being prepared by Trusts depicting physical and financial progress for the sanctioned work during the entire period of 2015-16 to 2020-21. Consequently, these reports could not be forwarded to Zila Panchayat and District Administration for publication on their respective websites, as provisioned in the above mentioned rules. Thus, the monitoring of the progress of work was deficient and accountability towards stakeholders was also not ensured.

The Government stated (April 2022) that the details regarding administrative approvals of works, estimated cost and expenditure incurred were called for from the Districts through monthly reports and the same were compiled and forwarded to the Government. Further, preparation of quarterly progress reports is the responsibility of the respective DMFTs.

The reply is not acceptable as the quarterly progress reports were not prepared by the selected DMFTs as per the rules.

Recommendation:

- 15. The Government should issue instructions to DMFTs for preparation of Budget, Annual Plans and Annual and Quarterly Progress Reports and their submission to the respective stakeholders for transparency and monitoring of projects/works etc.***

5.5 Hosting / uploading of desired information on DMFT Website

As per DMFT Rule 15 (13), the DMFT will prepare and maintain a website on which, inter-alia, the following information will be hosted and kept updated:


- a) Details of composition of the Trust/ bodies of DMFT (if any);
- b) List of areas and people affected by mining;
- c) Quarterly details of all contributions received from lessees and others;
- d) All meeting agenda, minutes and action taken reports of the Trust;
- e) Annual Plans and budget, work orders, Annual Report;
- f) Online status of ongoing works - implementation status/ progress of all the projects/ programmes being undertaken should be made available on the website, including description of work, details of beneficiaries, estimated cost, name of implementing agencies, expected date of commencement and completion of works, financial and physical progress up to last quarter etc.;
- g) List of beneficiaries under various welfare programmes, and
- h) Voluntary disclosures under Right to Information Act, 2005.

Audit observed that the selected DMFTs had not updated/uploaded the above-mentioned information on DMFT websites. As a result, the above-mentioned information remained outside the public domain and could not be made available to the various stakeholders.

The Government stated (April 2022) that web portal for each district has been developed by the Government with the help of National Informatics Centre (NIC) in which details such as proposals of works, meetings of Managing Committee and Governing Council, administrative approvals, etc. are uploaded by the respective DMFTs.

The reply is not acceptable as test checked DMFTs had not hosted/ uploaded/ updated all the required details on the website.

Raipur
The: 21 June 2023


(YASHWANT KUMAR)
Principal Accountant General (Audit)
Chhattisgarh

Countersigned

New Delhi
The: 26 June 2023


(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India