



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

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



**Government of Madhya Pradesh
Report No. 9 of 2024
(Local Government)**

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PREFACE

This Report for the year ended March 2022 has been prepared for submission to the Governor of Madhya Pradesh under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Report contains significant results of the audit of Panchayati Raj Institutions and Urban Local Bodies in the State including the Departments concerned.

The issues noticed in the course of test audit for the period 2021-22 as well as those issues which came to notice in earlier years but could not be dealt with in the previous Reports have also been included, wherever necessary.

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



Overview

Overview

This Report contains four chapters. The first and third Chapters provide an overview of the functioning, accountability mechanism and financial reporting issues of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) respectively. The second and fourth Chapter contain two Compliance Audit reports, one each on PRIs and ULBs respectively. A summary of important findings is presented in this overview.

Chapter I: An Overview of the Functioning, Accountability Mechanism and Financial Reporting issues of the Panchayati Raj Institutions

- Annual Audit Plans of Local Fund Auditor (LFA) for the year 2021-22 were forwarded with delay ranged between three months to Principal Accountant General (Audit-I) Madhya Pradesh. Further, DLFA acted only on 34 Inspection Reports (IRs), out of 46 IRs of DLFA sent and vetted in the office of Principal Accountant General (Audit-I) Madhya Pradesh during 2021-22.

(Paragraph 1.4.1)

- Despite letters regarding submission of compliance/ remedial action taken against outstanding audit paragraphs issued to ZPs/JPs, 5,482 paragraphs of 1,337 IRs of Principal Accountant General (Audit-I) were outstanding for settlement as of 31st March 2022.

(Paragraph 1.5)

- Required number of Social audits were not conducted (only 59,742 out of required 1,36,790) in GPs during 2019-22. Further, 689 Social Audit issues (₹ 1.31 crore) remained for settlement during 2021-22.

(Paragraph 1.6)

- As per accepted recommendation of 3rd SFC by State Government, Finance Department did not devolve 82 *per cent* (₹ 1364.41 crore) State Finance Commission (SFC) grants to PRIs during 2021-22.

(Paragraph 1.7.2)

- PRIs could not utilise funds allotted by the State Government and there was a saving of 16 *per cent* during 2021-22.

(Paragraph 1.7.3)

Chapter II: Compliance Audit

Assets Creation in Panchayati Raj Institutions under MGNREGA and Central Finance Commission

- As per MGNREGA portal data, a liability of ₹ 30.24 crore was pending in selected JPs towards payment of wages and materials due to non-availability of MGNREGA funds during 2019-22. Further, 45 *per cent* and 54 *per cent* of sanctioned works under NRM and Rural Infrastructure works respectively could not be completed in selected JPs during 2019-22.

(Paragraph 2.6.1.1)

- We noticed no planning for the creation of community infrastructures, in selected seven to 52 GPs, with the convergence of other schemes funds.

(Paragraph 2.6.1.2)

- Sixty-two individual wells (*Kapil Dhara Koop*) valuing ₹ 1.51 crores were irregularly sanctioned in semi-critical and over-exploited 10 GPs of selected JPs during 2019-22. Resultantly, 74 *per cent* (46 out of 62) of sanctioned *Kapil Dhara Koop* by incurring expenditure of ₹ 87.21 lakh remained incomplete.

(Paragraph 2.6.1.3)

- In violation of GoMP order, 55 *per cent* (total amounting to ₹ 19.16 crore) works, valuing less than ₹ 15 lakh and 41 *per cent* (total amounting to ₹ 8.90 crore) works, valuing less than ₹ 10 lakh, were included in District Panchayat Development Plan and Block Panchayat Development Plan respectively for execution from 15th Finance Grant during 2020-22.

(Paragraph 2.6.1.4)

- Four ZPs and six JPs sanctioned 52 CC roads of ₹ 3.04 crore from 15th FC grants in violation of GoMP instructions. Further, sanction accorded for the construction of *Puliya* and Culvert (total amounting to ₹ 15.55 crore) by nine selected ZPs and 14 JPs was not acceptable from untied funds of 15th FC.

(Paragraph 2.6.1.5)

- Scrutiny of wage payment list of seven GPs and bank accounts verification of 476 Job Cards, revealed that bank accounts wherein wage payment of ₹ 87.65 lakh was credited, did not belong to respective job card holders. Further, bank account holder was also not found to be a family member of the respective worker/job card holder, which led to suspected fraudulent wage payment of ₹ 87.65 lakh.

(Paragraph 2.6.2.2)

- Sixty-four selected GPs incurred expenditure of ₹ 5.07 crore on material head beyond permissible limit, leading to non-generation of 2.72 lakh man days during 2019-22.

(Paragraph 2.6.2.6)

- Despite the provision of material test in technical sanction, selected GPs carried out material test only for eight structures (out of 215 structures constructed). Further, use of sub-standard quality of materials was noticed in 10 stop dams out of 66 stop dams physically verified.

(Paragraph 2.6.2.8)

- Non-revision of estimate of 15 infrastructure works of community assets (sanctioned during 2013-19) in six ZPs, leading to infructuous expenditure of ₹ 1.38 crore incurred on incomplete structures.

(Paragraph 2.6.2.10)

- Technical sanction of 230 construction works (total sanction amount ₹ 21.51 crore) were issued based on the total cost of work estimate including 10 *per cent* profit of contractor, led to cost over estimation of works by ₹ 1.96 crore.

(Paragraph 2.6.2.11)

- Non- inclusion of the provisions of filling puddle of the pond with Black Cotton (BC) soil to prevents water leakage, in Detailed Project Report (DPR) revealed infructuous expenditure of ₹ 1.23 crore incurred on construction of 58 farm ponds physically verified during audit.

(Paragraph 2.6.3.1)

- State level quality monitor cell and district level quality monitoring cell for carrying out quality management of work and created assets were not established at state level and selected district level.

(Paragraph 2.6.5.1)

Chapter III: An Overview of the Functioning of Urban Local Bodies

- Tax Revenue (Property Tax, Composite Tax, Education and Development Cess, etc.) of ₹ 427.64 crore including ₹ 264.06 crore as arrears of previous years was recoverable up to March 2022 in 46 Urban Local Bodies (ULBs). During 2021-22, an amount of ₹ 178 crore (41.62 *per cent*) only could be recovered against the total demand. Similarly, against the total demand of ₹ 303.98 crore under non-tax revenue (water charges, license fees, land and building rent, etc.) including ₹ 207.70 crore as arrears of previous years, an amount of ₹ 88.34 crore (29.06 *per cent*) only could be recovered by these ULBs.

(Paragraph 3.8)

- Temporary advances of ₹ 7.05 crore provided to the individuals from the varying period between 1961-62 and 2021-22 remained outstanding for recovery as of March 2022 in 12 ULBs indicating that concerted efforts were not made to recover the advance.

(Paragraph 3.10)

- Between 2014-15 and 2021-22, 35 ULBs had collected ₹ 51.07 crore as Urban Development Cess during the varying period. But ₹ 20.43 core (40 *per cent*) was not deposited to the Government Accounts against the provisions in Madhya Pradesh Urban Development Cess (Collection) Rules, 2007.

(Paragraph 3.11)

- During the period 2014-15 to 2021- 22, 33 ULBs collected Education Cess of ₹ 94.84 crore, however, only ₹ 69.79 crore had been utilised by the ULBs. This has resulted in a blockage of ₹ 25.05 crore in the bank accounts.

(Paragraph 3.12)

- The Third SFC recommended (accepted by the State Government in February 2010) that one *per cent* of divisible tax revenue of the State Government should be devolved to ULBs. However, there was a short devolution of ₹ 85.02 crore to the ULBs during 2021-22 due to the second wave of Covid-19 pandemic.

(Paragraph 3.13)

Chapter IV: Compliance Audit

Water Supply Management in Urban Local Bodies

- Against the targets/demand of supply of water, there was no or negligible shortfall in four ULBs. In one ULB, percentage of deficit was upto 19 *per cent*, in four ULBs, the percentage of deficit ranged between 25 *per cent* and 50 *per cent* while in five ULBs, the deficit was more than 50 *per cent*. In one ULB, the shortfall was 90 *per cent*.

(Paragraph 4.1.6.2)

- Against the water demand, the shortage in storage capacity was in nine ULBs. In one ULB, it was marginal but in other eight ULBs the shortfall ranged between 0.39 and 4.89 million litres during 2019-22.

(Paragraph 4.1.6.3)

- None of the 14 audited ULBs prepared any maintenance schedules, nor did the concerned Executive Engineers introduced process for detecting, controlling and reducing (visible and non-visible) leakages. Assurance about the existence of leakage control programme could not be drawn by Audit.

(Paragraph 4.1.6.5)

- The ULBs failed to achieve the Service Level Benchmarks of providing piped water supply to every household. The actual percentage of households having water connections (out of the total households) ranged between 23 *per cent* and 86 *per cent*. In terms of absolute numbers, only 1,67,594 households (65.93 *per cent*) had authorized water connections as against a total of 2,54,182 households.
- Only six water meters were installed in one out of the selected 14 ULBs during the period 2019-22. Thus, ULBs were not in a position to levy appropriate fees for water usage by the domestic households.

(Paragraph 4.1.6.7)

- In eight selected ULBs, tests for assuring quality of water supplied were not conducted regularly. The ULBs did not ensure quality control of water through regular tests as per minimum prescribed sampling frequency.

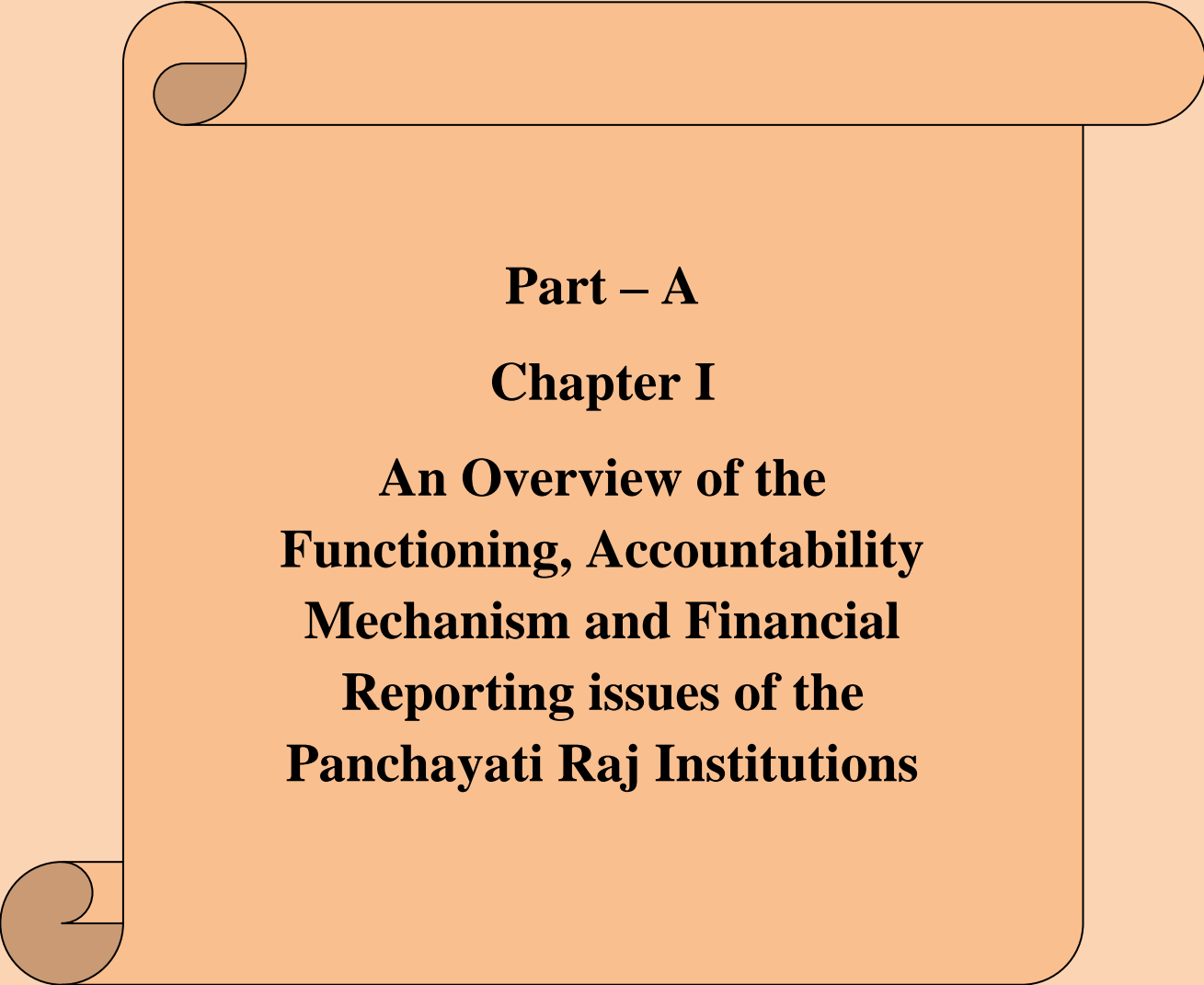
(Paragraph 4.1.7.1)

- During the period from 2019-22, 13 ULBs accorded a total of 4,341 building permissions and realised Security Deposit of ₹ 1.35 crore on account of roof water harvesting from the relevant applicants. However, the concerned 13 ULBs neither verified the work of roof water harvesting done by the applicants, nor did they make efforts to create roof water harvesting structures on behalf of the applicants.

(Paragraph 4.1.8.1)

- O&M expenditure in respect of the 14 ULBs during 2019-22 was ₹ 207.02 crore, against which, the ULBs demanded ₹ 75.95 crore from the consumers at various rates ranging between ₹ 480 to ₹ 2,400 per year per connection. The deficit in user charges demanded *vis-à-vis* actual costs was between 30 *per cent* and 93 *per cent* in 13 ULBs. Further, the total historical amount outstanding for recovery in the selected 14 ULBs (as on March 2022) on account of water charges was ₹ 62.79 crore.

(Paragraph 4.1.9.1)



Part – A

Chapter I

**An Overview of the
Functioning, Accountability
Mechanism and Financial
Reporting issues of the
Panchayati Raj Institutions**

Chapter I: An overview of the functioning, accountability mechanism and financial reporting issues of Panchayati Raj Institutions

An overview of the functioning of the Panchayati Raj Institutions in the State

1.1 Introduction

The Constitution (73rd Amendment) Act, 1992 conferred constitutional status to Panchayats and provided *inter alia* for the creation of Panchayats at village, intermediate and district level with fixed tenure and regular election; and devolution of powers and responsibilities given by the State Legislative Assembly for establishing local self-Government system. Consequently, Madhya Pradesh State Legislature enacted the Madhya Pradesh *Panchayat Raj evam Gram Swaraj Adhiniyam*, 1993 (called PRI Act hereinafter) to establish a three-tier system viz. Gram Panchayat, Janpad Panchayat and Zila Panchayat at Village, Block and District level respectively. There are 51 Zila Panchayats (ZPs), 313 Janpad Panchayats (JPs) and 22,777 Gram Panchayats (GPs) in the State as of 31st March 2022.

The demography of Madhya Pradesh state vis-a-vis National average data is given below:

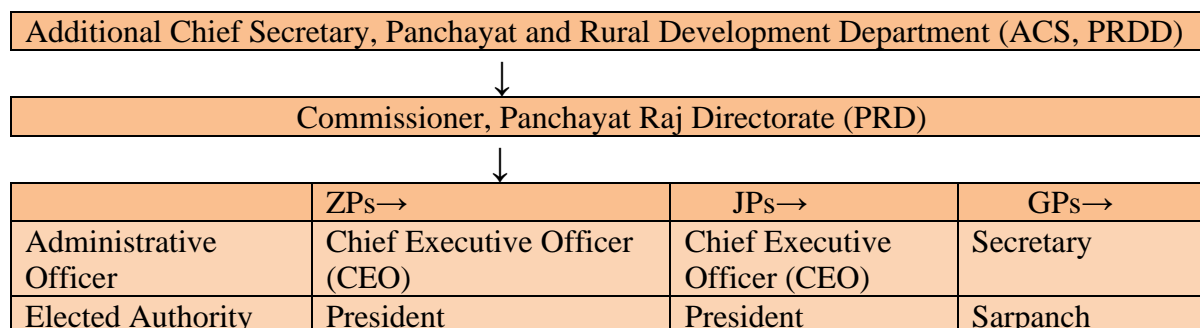
| Particulars | Unit | Madhya Pradesh | All India |
|--|----------|----------------|-----------|
| Population | Crore | 7.26 | 121.08 |
| Rural population | Crore | 5.26 | 83.37 |
| Share of rural population | per cent | 72.45 | 68.85 |
| Rural Literacy rate | per cent | 63.94 | 67.80 |
| Rural Sex ratio (females per thousand males) | Ratio | 936/1000 | 949/1000 |

(Source: Census data 2011)

1.2 Organizational set up of PRIs

The Panchayat and Rural Development Department is administrative and regulatory authority to control Panchayat Raj Institutions (PRIs).

Organisational Chart of Panchayati Raj Institutions



Section 46 and 47 of PRI Act provide the constitution of following Standing Committees of GPs, JPs and ZPs from elected members.

Standing Committees of GPs

- General Administration Committee

Standing Committees of ZPs and JPs

- General Administration Committee

b. Construction and Development Committee
c. Education, Health and Social Welfare Committee

b. Agriculture Committee
c. Education Committee
d. Communication and Works Committee
e. Cooperation and Industries Committee

1.3 Functioning of PRIs

Article 243G of the Constitution of India provides that the Legislature of a State may, by law, endow Panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats.

1.3.1 In terms of PRI Act, every ZP shall consist of elected members, who are empowered to elect a President and a Vice-President. The President is responsible for acting on the resolutions of the ZP, and following the directions of the State Government for ensuring proper maintenance of records and registers, authorizing payments, issuing of cheques and sanctioning of refunds etc. The PRI Act also provides for a CEO and one or more Additional CEO at ZP level appointed by the State Government.

ZPs are responsible to prepare annual plans for economic development and social justice of the PRIs in the district and ensure the coordinated implementation of such plans. It shall ensure overall supervision, co-ordination and consolidation of the plans prepared by JPs and reallocate to JPs and GPs the funds made available by Central or State Government.

1.3.2 JPs are the intermediate tier of PRIs at Block level. Every JP has elected members, President and a Vice-President. President of JP has similar power and responsibility as President of ZP enjoys. As per section 69(2) of PRI Act, State Government shall appoint CEO and one or more Additional CEOs for JPs. CEO of JP controls and supervises the administration of community development block and tribal development block within its jurisdiction. The function and schemes assigned to such block by the State Government are implemented under the superintendence, directions, and control of JP in accordance with the instructions issued by the State Government from time to time.

Further, under section 50 of PRI Act, JPs are also responsible to consider and consolidate the annual plan of GPs in respect of economic development and social justice and to submit the consolidated plan to ZP.

1.3.3 GPs the last tier of PRIs at the grassroot level of PRIs, consist of elected Panch and Sarpanch who implements the resolutions of the GP and follow the directions of the State Government. GPs are responsible to ensure execution of schemes, works, projects entrusted to them by any law and those assigned to them by Central or State Government or ZP or JP. According to Section 49-A of PRI Act, it shall be the duty of GP to prepare annual plan of the Panchayat in respect of economic development and social justice and submit it to the JP for integration with the Plan of JP.

1.4 Audit Arrangement

1.4.1 Primary Auditor

The State Government appointed (November 2001) Director, Local Fund Audit (DLFA), as primary auditor for the audit of accounts of three tier PRIs, who works under the Technical Guidance and Support (TGS) of the Comptroller and Auditor General (C&AG) of India. As per the standard terms and conditions of TGS, C&AG of India has the right to conduct such test check of the accounts and to comment on and supplement the report of the Statutory Auditor, as he may deem fit. Further, the C&AG of India or his representative has right to report the results of the audit at his discretion to State Legislature.

Technical Guidance and Support to DLFA

Regulation 152 and 120 of Regulations on Audit and Account 2007 and Regulations on Audit and Account 2020 respectively, provide the following arrangements regarding Technical Guidance and Support to PRIs:

- The Local Fund Auditor will prepare by the end of March every year, an annual audit plan for audit of PRIs and forward it to the Principal Accountant General (Audit) of the State.
- The audit methodology and procedure for audit of PRIs by the Local Fund Auditor would be as per various Acts and Statutes enacted by the State Government and guidelines prescribed by the C&AG.
- Copies of inspection reports in respect of selected local bodies shall be forwarded by the Local Fund Auditor to the Principal Accountant General (Audit) for advice on system improvement.
- The Local Fund Auditor will furnish return in such format as may be prescribed by C&AG for advice and monitoring.
- The Local Fund Auditor shall develop a system of internal control in his organization in consultation with Principal Accountant General (Audit).
- The Principal Accountant General (Audit) shall also undertake training and capacity building of the local fund audit staff.

Local Fund Auditor (LFA) forwarded Annual Audit Plan (AAP) for the year 2021-22 with delay of three months to Principal Accountant General (Audit-I) Madhya Pradesh.

DLFA sent 46 Inspection Reports (IRs) to Principal Accountant General (Audit-I) Madhya Pradesh for vetting during 2021-22. However, DLFA acted on 34 IRs, out of 46 vetted IRs. Action is being taken on the remaining 12 IRs.

Local Fund Auditor established Internal Control Cell (ICC) in eight offices¹ for quality improvement of IRs. ICC issued advisory on 99 IRs during 2021-22.

¹ One at directorate and seven at regional level

Training and capacity building of 106 local fund audit staff was undertaken by organizing 10 training and capacity building programme during 2021-22.

1.4.2 Audit Report on Local Bodies

Para 10.121 of recommendations of Thirteenth Finance Commission envisages that Annual Technical Inspection Report (ATIR) of C&AG as well as the Annual Report of DLFA should be placed before the State Legislature. Accordingly, Section 129 of PRI Act was amended in July 2011, which lays down that the Annual Audit Report of DLFA on Panchayats along with the ATIR of the C&AG of India shall be submitted to the Governor, who shall cause the report to be laid on the table of the Legislative Assembly.

Madhya Pradesh State Legislative Assembly constituted (March 2015) Local Bodies and Panchayati Raj Accounts Committee (LBPAC), to examine the annual audit reports of DLFA as well as the reports of C&AG of India on Local Bodies to be laid on the table of the Legislative Assembly and to check the utilisation of grants-in-aid and loans provided to local bodies by the State Government for specified purpose.

The Report of C&AG of India on Local Bodies for the year ended 31st March 2016, was tabled in the State legislative Assembly in July 2017. Further, the ATIR on Local Bodies in terms of TGS of C&AG of India for the year ended 31st March 2014 was tabled in the State Legislative Assembly in June 2018. Annual report of DLFA for the year ended 31st March 2017 and 31st March 2018 were tabled on 21st September 2020 in the State Legislative Assembly. Annual Report for the year ended 31st March 2019 was tabled on 11th March 2021 in State Legislative Assembly. Action taken on the Reports of C&AG of India on Local Bodies and ATIR is awaited as of May 2023.

1.5 Response to audit observations

Principal Accountant General (Audit-I) would conduct test check of some of Panchayati Raj Institutions in order to provide technical guidance. The report of test check would be sent to the local fund auditor for pursuance of action to be taken by Panchayati Raj Institution.

However, 5,482 paragraphs of 1,337 Inspection Reports (IRs) of Principal Accountant General (Audit-I) were outstanding for settlement as of 31st March 2022, as detailed in **Table 1.1** below-

Table-1.1: Status of outstanding IRs and Paragraphs as of 31st March 2022

| Year | Opening balance and addition during the year | | | | Settled during the year | | Closing Balance | |
|---------|--|--------------|----------|----------------|-------------------------|-------------|-----------------|-------------|
| | OB IRs | Addition IRs | OB Paras | Addition Paras | No of IRs | No of Paras | No of IRs | No of Paras |
| 2019-20 | 2862 | 121 | 12610 | 1218 | 103 | 1002 | 2880 | 12826 |
| 2020-21 | 2880 | 02 | 12826 | 13 | 189 | 1113 | 2693 | 11726 |
| 2021-22 | 2693 | 00 | 11726 | 00 | 1356 | 6244 | 1337 | 5482 |

(Source: Records of office of the PAG (Audit - I) MP, Gwalior)

Further, two meetings² of High Power Committee for the settlement of outstanding paragraphs, were also organized in 2021-22, as a result 881 outstanding paragraphs were settled. Besides,

² Gwalior division (September 2021) and Jabalpur division (December 2021).

letters for the submission of compliance/ remedial action taken against outstanding audit paragraphs were issued to ZPs and JPs concerned.

1.6 Social Audit

Mahatma Gandhi National Rural Employment Guarantee (MGNREG) Audit of Schemes Rules, 2011 stipulates that State Government shall facilitate conduct of social audit of the works taken up under MGNREG Act in every Gram Panchayat at least once in six months. Subsequently, Government of Madhya Pradesh (GoMP) established (January 2013) Social Audit Unit "M.P. State Samajik Sampariksha Samiti" (MPSSSS) to enable Gram Sabha to perform Social Audit process effectively.

During 2019-22, against required 1,36,790 social audits, only 59,742 (44 *per cent*) social audits were conducted as detailed in **Table 1.2** -

Table-1.2: Status of Social Audit of works of MGNREG scheme conducted

| Year | Total no of GPs in the State | Total no. of Social Audit was to be conducted in a year | No of Social Audit conducted in a year | Shortfall in Social Audit in a year | Percentage of shortfall |
|--------------|------------------------------|---|--|-------------------------------------|-------------------------|
| 2019-20 | 22809 | 45618 | 14186 | 31432 | 69 |
| 2020-21 | 22809 | 45618 | 22809 | 22809 | 50 |
| 2021-22 | 22777 | 45554 | 22747 | 22807 | 50 |
| Total | - | 136790 | 59742 | 77048 | 56 |

(Source: Information provided by Director, MPSSSS)

Further, 2105 issues related to misuse of funds of ₹ 226.80 lakhs were reported in the year 2021-22, out of this 1416 issues have been resolved by recovering ₹ 95.98 lakhs and 689 issues involving ₹ 130.82 lakhs were pending for settlement during aforesaid period.

1.7 Financial reporting issues

1.7.1 Transfer of funds, functions and functionaries

The 73rd CAA empowers the state Government to devolve 29 functions listed in the 11th schedule of Article 243 (G) relating 19 departments in Madhya Pradesh (**Appendix-1.1**).

Chief Secretary, GoMP issued (January 1997) guiding principles to the departments for devolution of programme, activities, and responsibilities. Further, GoMP instructed (August 2019 and May 2020) to concerned departments to issue directives by determining the role of PRIs for devolution of functions.

Seven³ functions listed in Article 243 G of 73rd CAA were already with PRDD. Further, none of the departments transferred their functions and functionaries to PRIs.

1.7.2 Sources of funds

There are two sources of revenue of PRIs, viz. Government grants and their own revenue. Government grants include (i) Grant assigned under 14th & 15th Finance Commissions; and (ii)

³ (i) Rural housing, (ii) Roads, culverts, bridges, ferries, water ways and other means of communications, (iii) Poverty alleviation programme, (iv) Fisheries, (v) Markets and fairs, (vi) Maintenance of community assets, (vii) Welfare of weaker sections, and in particular of the Scheduled Castes and the Scheduled Tribes.

devolution of four *per cent* of divisible tax revenue⁴ of previous year of the State Government according to the recommendations of 3rd State Finance Commission (3rd SFC) accepted (February 2010) by State Government.

However, the Finance Department did not devolve SFC grants to PRIs as per the accepted recommendation of SFCs by the State Government as detailed in **Table 1.3**.

Table -1.3: Status of release of CFC, SFC grants and own revenue of PRIs during 2019-20 to 2021-22

(₹ in crore)

| Year | SFC grants to be devolved to PRIs | SFC grants actually devolved to PRIs (<i>per cent</i>) | Short devolution of SFC grants (2-3) (<i>per cent</i>) | CFC Grant | Own Revenue | Total Revenue of PRIs (4+5+6) |
|--------------|-----------------------------------|--|--|----------------|---------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 2019-20 | 1473.77 | 381.26 (26) | 1092.51 (74) | 3655.95 | 378.55 | 5127.01 |
| 2020-21 | 1677.84 | 329.62 (20) | 1348.22 (80) | 3984.00 | 292.81 | 5625.03 |
| 2021-22 | 1660.08 | 295.67 (18) | 1364.41 (82) | 1472.00 | 187.72 | 3024.13 |
| Total | 4811.69 | 1006.55 (21) | 3805.14 (79) | 9111.95 | 854.08 | 13771.17 |

(Source: Finance Department, PRD and Panchayat Darpan Portal)

It is evident from **Table-1.3** that 82 *per cent* of SFC grants were not devolved to PRIs during 2021-22.

1.7.3 Budgetary allocation and expenditure of PRIs

Funds (share of tax revenue of the State and grants for implementation of schemes) allocated to PRIs by the State Government through State Budget during 2019-20 to 2021-22 are shown in the **Table 1.4** -

Table – 1.4: Statement showing receipt and expenditure

(₹ in crore)

| Year | Grants in aid | | | Actual expenditure | | | Unspent funds | Unspent fund in <i>per cent</i> |
|--------------|-----------------|-----------------|-----------------|--------------------|-----------------|-----------------|-----------------|---------------------------------|
| | Revenue | Capital | Total | Revenue | Capital | Total | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 2019-20 | 28215.68 | 4524.30 | 32739.98 | 20599.75 | 4063.63 | 24663.38 | 8076.60 | 25 |
| 2020-21 | 21369.60 | 4115.28 | 25484.88 | 21005.15 | 3189.18 | 24194.33 | 1290.55 | 5 |
| 2021-22 | 19468.00 | 4234.00 | 23702.00 | 16167.96 | 3828.96 | 19996.92 | 3705.08 | 16 |
| Total | 69053.28 | 12873.58 | 81926.86 | 57772.86 | 11081.77 | 68854.63 | 13072.23 | 16 |

(Source: Appropriation Accounts Grant No. 30, 53, 59 and 62 for the year 2019-20, 2020-21 and 2021-22)

It is evident from **Table 1.4**, that PRIs could not utilize the entire fund allocation and there was a saving of 16 *per cent* during 2021-22.

⁴ Total tax revenue of previous year minus 10 *per cent* of expenditure incurred on collection of taxes and deduction of assigned revenue to PRIs and ULBs.



Chapter II

Compliance Audit

**Assets Creation in Panchayati
Raj Institutions under
MGNREGA and Central
Finance Commission**

Chapter II – Compliance Audit

Panchayat and Rural Development Department

Compliance Audit on “Assets Creation in Panchayati Raj Institutions under MGNREGA and Central Finance Commission”

Executive Summary

‘Creation of productive assets and strengthening the livelihood resource base of the rural poor’ is an important objective of the MGNREGA. Works under MGNREGA are categorised mainly into Natural Resources Management (NRM) and Rural Infrastructure. NRM includes works of Water Conservation and Water Harvesting (WC&WH), Plantation, Soil Conservation (SC) and Rural Infrastructure (RI) includes the works for construction of Gramin *Haat*, Storage Godowns, Kitchen shed, play fields, all weather roads etc. Further, the Government of Madhya Pradesh (GoMP) recommended the works of creation and maintenance of community structures, drinking water & water supply arrangement, community sanitation, water conservation & water harvesting etc. for taking up from Central Finance Commission (CFC) grants.

Panchayat Raj Evam Gram Swaraj Adhiniyam 1993, enacted by GoMP empowers Panchayat Raj Institutions to implement Central and State sponsored schemes, accounting for created assets under various schemes and maintenance of community assets.

Compliance audit covering the period from 1st April 2019 to 31st March 2022, was conducted (during November 2022 and January 2023) in the Office of Commissioner, Madhya Pradesh State Employment Guarantee Council; Directorate Panchayat Raj; and Chief Executive Officer of 10 Zila Panchayats (ZPs), 20 Janpad Panchayat (JPs) and 80 Gram Panchayats (GPs) which revealed the followings:

- A liability of ₹ 30.24 crore towards the payment of wages and materials and subsequently unwillingness (100 days guaranteed employment was completed by only up to six *per cent* households) of labour to work under the MGNREGA led to non-completion of 45 *per cent* and 54 *per cent* of sanctioned works under NRM and Rural Infrastructure in selected JPs during 2019-22.

(Paragraph 2.6.1.1)

- We noticed no planning for the creation of community infrastructures, in selected seven to 52 GPs, with the convergence of other schemes funds.

(Paragraph 2.6.1.2)

- Sixty-two individual wells (*Kapil Dhara Koop*) valuing ₹ 1.51 crores were irregularly sanctioned in semi-critical and over-exploited 10 GPs of selected JPs during 2019-22. Resultantly, 74 *per cent* (46 out of 62) of sanctioned *Kapil Dhara Koop* by incurring expenditure of ₹ 87.21 lakh remained incomplete.

(Paragraph 2.6.1.3)

- In violation of GoMP order, 55 per cent (total amounting to ₹ 19.16 crore) works, valuing less than ₹ 15 lakh and 41 per cent (total amounting to ₹ 8.90 crore) works, valuing less than ₹ 10 lakh, were included in District Panchayat Development Plan and Block Panchayat Development Plan respectively for execution from 15th Finance Grant during 2020-22.

(Paragraph 2.6.1.4)

- Four ZPs and six JPs sanctioned 52 CC roads of ₹ 3.04 crore from 15th FC grants in violation of GoMP instructions. Further, sanction accorded for the construction of *Puliya* and Culvert (total amounting to ₹ 15.55 crore) by nine selected ZPs and 14 JPs was not acceptable from untied funds of 15th FC.

(Paragraph 2.6.1.5)

- Scrutiny of wage payment list of seven GPs and bank accounts verification of 476 Job Cards, revealed that bank accounts wherein wage payment of ₹ 87.65 lakh was credited, did not belong to respective job card holders. Further, bank account holder was also not found to be a family member of the respective worker/job card holder, which led to fraudulent wage payment of ₹ 87.65 lakh.

(Paragraph 2.6.2.2)

- Sixty-four selected GPs incurred expenditure of ₹ 5.07 crore on material head beyond permissible limit, leading to non-generation of 2.72 lakh man days during 2019-22.

(Paragraph 2.6.2.6)

- Despite the provision of material test in technical sanction, selected GPs carried out material test only for eight structures (out of 215 structures constructed). Further, use of sub-standard quality of materials was noticed in 10 stop dams out of 66 stop dams physically verified.

(Paragraph 2.6.2.8)

- Non-revision of estimate of 15 infrastructure works of community assets (sanctioned during 2013-19) in six ZPs, leading to infructuous expenditure of ₹ 1.38 crore incurred on incomplete structures.

(Paragraph 2.6.2.10)

- Technical sanction of 230 construction works (total sanction amount ₹ 21.51 crore) were issued based on the total cost of work estimate including 10 per cent profit of contractor, led to cost over estimation of works by ₹ 1.96 crore.

(Paragraph 2.6.2.11)

- Non- inclusion of the provisions of filling puddle of the pond with Black Cotton (BC) soil to prevents water leakage, in Detailed Project Report (DPR) revealed infructuous expenditure of ₹ 1.23 crore incurred on construction of 58 farm ponds physically verified during audit.

(Paragraph 2.6.3.1)

- State level quality monitor cell and district level quality monitoring cell for carrying out quality management of work and created assets were not established at state level and selected district level.

(Paragraph 2.6.5.1)

2.1 Introduction

Government of Madhya Pradesh (GoMP) enacted *Madhya Pradesh Panchayat Raj Evam Gram Swaraj Adhiniyam*, 1993 (called PRIs Act hereinafter) to accord constitutional status to Panchayati Raj Institutions (PRIs). PRIs Act assigns responsibility to Gram Panchayat for the implementation of Central and State sponsored schemes/programmes at ground level, maintenance of community assets and accounts of assets being created/located under their jurisdiction.

Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) envisages that ‘Creation of productive assets and strengthening the livelihood resource base of the rural poor is an important objective of the Scheme’. Master Circular (2018-19) of Government of India (GoI) categorised MGNREGA works mainly in Natural Resources Management (NRM) and Rural Infrastructure. Accordingly, assets to be created under MGNREGA may be categorised as NRM assets and Rural Infrastructure assets. NRM includes Water Conservation and Water Harvesting (WC&WH)¹, Plantation, Soil Conservation (SC)²; and Rural Infrastructure includes *Gramin Haat*, Storage Godowns, Kitchen shed, play fields, all weather roads etc.

Further, GoMP recommended the works of community structures, drinking water and water supply arrangement, community sanitation, water conservation and water harvesting to be taken up under 14th Finance Commission³ (FC) grants. Further, 15th FC recommended 50 *per cent* (tied fund) of basic grant for basic services i.e. drinking water, sanitation and water conservation works and remaining 50 *per cent* (untied funds) for other works⁴.

2.2 Organisational Structure

The Panchayat and Rural Development Department (PRDD) is administrative and regulatory authority to control PRIs. The organizational structure is depicted in following chart.

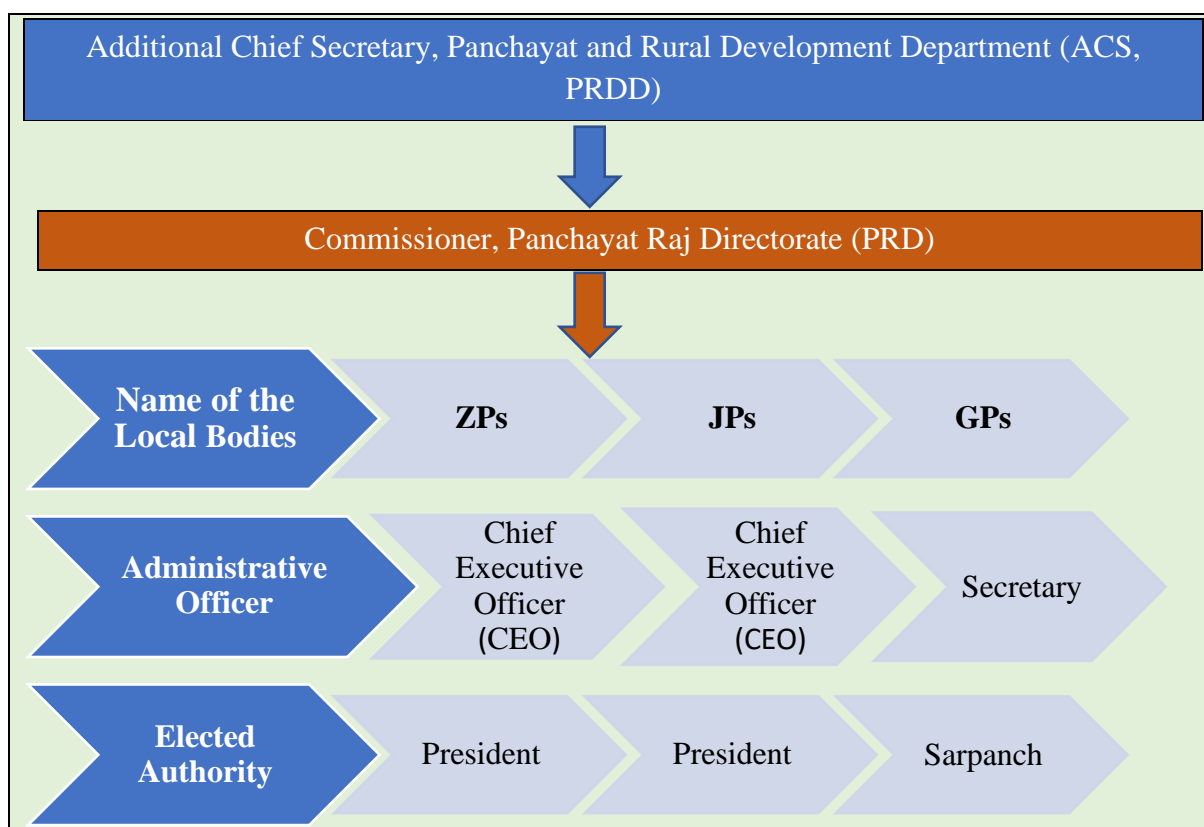
¹ Includes works of contour trenches, contour bunds, boulder checks, gabion structures, underground dykes, dug out farm pond, earthen dams, stop dams and spring shed development.

² Farm bunding and land development works

³ Award period from 1st April 2015 to 31st March 2020.

⁴ Such as Anganwadi Bhawan, Community Bhawan, Cowshed, library, Gram Panchayat Bhawan, *Haat Bazar*/Shopping Complex, Primary/Middle school building, and sub-health centre etc.

Organisational Chart of PRIs



The State Employment Guarantee Council (SEGC) is responsible for monitoring and evaluation of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS). At district level District Programme Coordinator (District Collector) and CEO, ZP are responsible for overall coordination and implementation of MGNREGS.

2.3 Audit objectives

We aimed to assess:

- planning for employment generation and creation, renovation/maintenance of assets was adequate;
- adequate fund, human resource for creation/renovation of assets was available and recorded;
- monitoring and oversight mechanism was adequate and effective;
- desired outcomes of created/renovated assets were achieved.

2.4 Audit Criteria

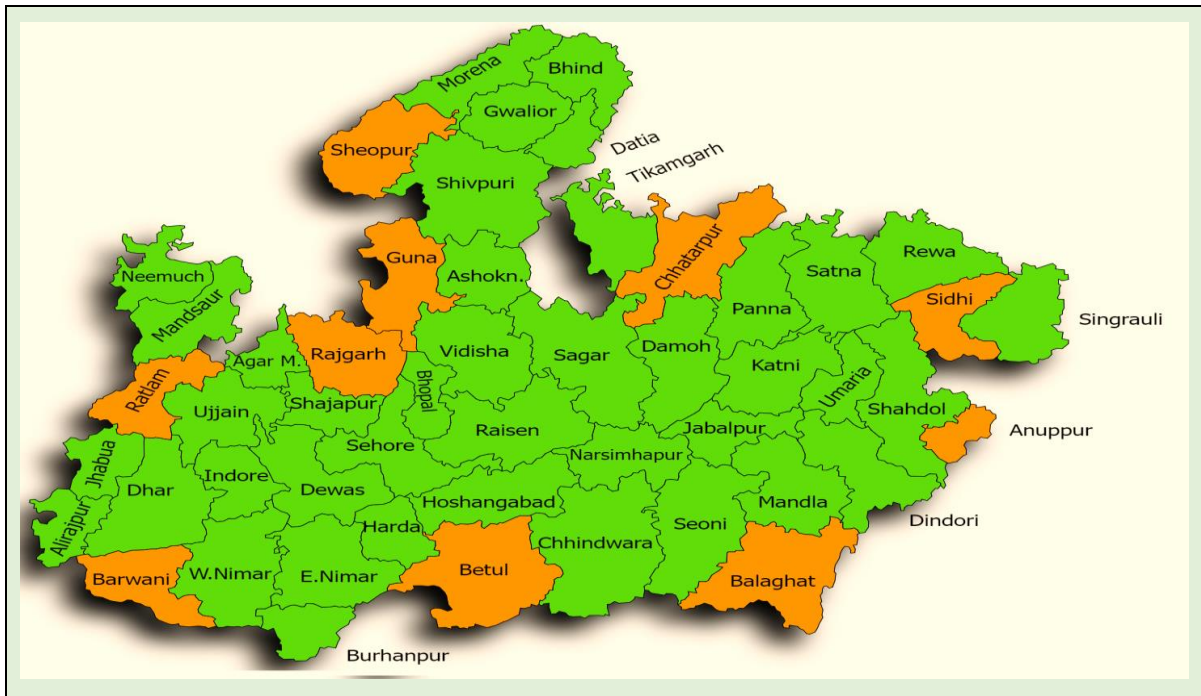
Audit criteria were sourced from the following:

- MGNREGA-2013;
- Operational guidelines of MGNREGS;
- Master Circular of GoI on MGNREGS;
- Government guidelines on Central Finance Commission (CFC);

- PRIs Act; and,
- Orders/circulars of department and governments issued from time to time.

2.5 Audit Scope and Methodology

Compliance Audit covering period from 1st April 2019 to 31st March 2022 was conducted in the office of Commissioner, MPSEGC, Directorate Panchayat Raj and CEOs of 10 ZPs; 20 JPs (two JPs from each selected ZP) and 80 GPs (four GPs from each selected JPs) of 10 districts selected by using Probability Proportion to Size Without Replacement (PPSWOR) method as per *Appendix-2.1* and depicted in the **Map** below-



Audit team also visited office of Land Revenue Department, Public Health and Engineering (PHE), Central Ground Water Board (CGWB), Agriculture Department of selected districts for collecting data/report for outcome assessment.

The methodology adopted was mainly issuing of audit memo for requisition of records, scrutiny of records and examination of portal data. We carried out physical verification of 784 works (₹ 35.47 crores) in selected GPs under MGNREGS and 315 works (₹ 11.45 crores) of infrastructures development works executed from CFC Grant. Further, beneficiary survey of 1200 villagers was also carried out.

We had an Entry Conference with the Principal Secretary, PRDD, GoMP on 28 October 2022 to discuss audit objectives, scope and methodology.

Exit Conference to discuss audit findings was held with Additional Chief Secretary, PRDD on 19th June 2023. Government's replies have been suitably incorporated in the report.

2.6 Audit findings

2.6.1 Programme Management

I. MGNREGA

2.6.1.1 Creation of assets under MGNREGA

We observed that total 1,08,846 (82,060 NRM works and 26,786 RI works) works were sanctioned in selected 20 JPs during 2019-22. Further, 45,538 (55 per cent) NRM works and 12,280 (46 per cent) Rural infrastructure works were completed for the creation of assets as of January 2023. The details are given in **Table-2.1** below.

Table-2.1: Details of completion of works/creation of assets

| Year | NRM Works | | | | Rural Infrastructure works | | | |
|--------------|------------------|-----------------|--------------------------------|---|----------------------------|-----------------|--------------------------------|---|
| | Sanctioned works | Sanctioned cost | Completed works/assets created | Total exp. on created assets (₹ in crore) | Sanctioned works | Sanctioned cost | Completed works/assets created | Total exp. on created assets (₹ in crore) |
| 2019-20 | 13,474 | 289.76 | 9,211 | 161.32 | 3,806 | 174.96 | 2,840 | 67.88 |
| 2020-21 | 38,878 | 873.59 | 25,203 | 414.67 | 12,268 | 464.12 | 6,190 | 135.88 |
| 2021-22 | 29,708 | 660.88 | 11,124 | 172.74 | 10,712 | 275.38 | 3,250 | 45.27 |
| Total | 82,060 | 1,824.23 | 45,538 (55) | 748.73 | 26,786 | 914.46 | 12,280 (46) | 249.03 |

(Data source: MGNREGA portal data)

The table above indicates that 45 per cent and 54 per cent of sanctioned works under NRM and Rural Infrastructure works respectively could not be completed in selected JPs during 2019-22. In this regard, it was observed from the portal data that a liability of ₹ 30.24 crore⁵ was pending in selected JPs towards payment of wages and materials due to non-availability of MGNREGA funds during 2019-22.

GoMP replied (June 2023) that due to outstanding payment towards labour and material, most of physically completed works were included in category of incomplete works. Further, the slow progress in completion of works was due to non-receipt of central government grants.

Reply is not acceptable as the department attributed the pending liability of material and labour (₹ 30.24 crore) for incomplete works which was only one per cent of total sanctioned cost (₹ 2,738.69 crore) of the works. Further, no specific reasons were given for incomplete works of remaining 63 per cent of total sanctioned cost of the works.

⁵ ₹1.23 crore (0.87 crore for wages and 0.36 crore for material) in 2019-20, ₹7.81 crore (1.59 crore for wages and 6.22 crore for material) in 2020-21 and ₹21.20 crore (1.82 crore for wages and 19.38 crore for material) in 2021-22.

2.6.1.2 No planning for Creation of infrastructure assets

PRDD issued orders time to time for taking up the works of community rural infrastructure⁶ under MGNREGA with the convergence of other schemes.

We noted (during physical verification) that community infrastructures such as all-weather Road (Granular Sub Base and Cement Concrete) in 15 GPs, Panchayat Bhavan in seven GPs, Anganwadi Centre in 15 GPs, Sub-health Centre in 52 GPs, Fair Price Shop in 21 GPs and Playground in 20 GPs were not available (**Appendix-2.2**). Despite this, no planning for creation of aforesaid assets was done with the convergence of other schemes.

GoMP accepted and stated (June 2023) that instructions for the construction of institutional buildings at GP level with the convergence of other schemes would be issued to ZPs.

2.6.1.3 Irregular Sanction of individual wells

Operational Guidelines of MGNREGA 2013 envisages that digging of private wells (beneficiary oriented *Kapil Dhara Koop*) is not allowed in semi-critical or critical or over-exploited regions as per the assessment of CGWB.

We noticed that as per the report of CGWB, 10 GPs out of 80 test checked GPs were under semi-critical and over-exploited regions. Despite this, Assistant Engineer (AE)/Sub Engineer (SE) of respective JPs issued technical sanction for the construction of 62 individual wells (*Kapil Dhara Koop*) valuing ₹ 1.51 crores in these GPs during 2019-22 in contravention of the operational guidelines of MGNREGA (**Appendix-2.3**).

Further, it was observed from the progress reports that 74 per cent (46 out of 62) of above sanctioned *Kapil Dhara Koop* could not be completed even after incurring expenditure of ₹ 87.21 lakh. It was also seen during joint inspection that the works of two *Kapil Dhara Koop* in GP *Chhawani Jhodiya*, JP *Bajna*, ZP *Ratlam* were abandoned due to non-availability of underground water. The photographs taken during site visit also corroborate this fact.

⁶ All weather Road, Anganbadi, godown, Panchayat Bhavan, playground and *shanti dhaam* . Panchayat Bhawan having population 251 to 1,500, 1,501 to 3,000, 3,000 and above, GP without Building Type -I, T-II, T-III and T-IV respectively, Anganwadi having population in tribal 300 to 500 and other 800 in non-tribal area, Sub-health Centre having Population 3,000 for tribal/ hilly area and population 5000 for plain area, Fair Price Shop having population in tribal 300 to 500 families, Veterinary Institute within eight K.M. of radius.



Thus, due to irregular sanction of wells in semi critical area these infrastructure works were abandoned after incurring expenditure of ₹ 2.21 lakh resulting in wasteful expenditure. AE/SE of respective JPs were responsible for issuing technical sanctions of *Kapil Dhara Koop* in semi-critical and over-exploited areas as identified by CGWB.

GoMP accepting the fact stated (June 2023) that due to no possibility of water, further digging of well was not possible. Further, instructions for not digging *Kapil Dhara Koop* in critical and semi-critical regions would be issued by Chief Engineer, Rural Engineering Services.

Government reply confirms the audit observations.

II. CFC

2.6.1.4 Irregular selection of works from 15th FC grants

GoMP order (February 2021) envisages that ZP/JP shall select the works⁷ costing more than ₹ 15 lakhs and ₹ 10 lakhs respectively under the 15th FC grant for inclusion in their District Panchayat Development Plan (DPDP) and Block Panchayat Development Plan (BPDP) respectively as the Gram Panchayats are not able to take up above works due to scarcity of funds.

We, however, observed that all selected ZPs (except ZP, Guna and Sheopur), in violation of GoMP order, had selected 55 per cent (297 out of 541) works of ₹ 19.16 crore which were less than ₹ 15 lakh in their DPDP. Similarly, 15⁸ out of 20 selected JPs had selected 41 per cent (237 of 579) works of ₹ 8.90 crore which were less than ₹ 10 lakh in their BPDP during 2020-22 as detailed in **Appendix-2.4 A&B**.

⁷ Works of water conservation and augmentation, rainwater recharge and maintenance of tap water schemes related works in support of Jal Jivan Mission (JJM) from tied grant; and construction of Anganwadi, school building, Primary health centre, *Panchayat bhawan* etc. from untied grant.

⁸ Except JP Bhimpur and Ghodadongri of district Betul, JP Thikri of Badawani, JP Biaora of Rajgarh and JP Bajna of Ratlam

Further, two⁹ ZPs and six¹⁰ JPs sanctioned 19 works¹¹ total amounting to ₹ 1.48 crore in 13 selected GPs. During physical verification we, however, noted that community toilet in 11 GPs, Panchayat Bhawan in two GPs, Sub-health centre in seven GPs, Anganwadi centre in three GPs, Fair Price Shops in five GPs and veterinary centre in 13 GPs were not available. But no infrastructure works in respect of above structures were proposed in DPDP/BPDP.

Thus, ZPs as well as JPs did not assess actual need of infrastructure works costing more than ₹ 15 lakhs /₹ 10 lakhs for execution from tied and untied funds allotted to them under 15th FC grant during 2020-22.

GoMP replied (June 2023) that there were no irregularities in selection of works by ZPs/JPs as the norms for cost of works was relaxed in respect of five works¹² in subsequent order (August 2021) of PRDD.

Reply is not acceptable as 130 and 104 works other than mentioned above total costing to ₹ 8.99 crores and ₹ 3.80 crores were executed by selected ZPs and JPs respectively.

2.6.1.5 Irregular Sanction of CC roads and Culverts from CFC grants

GoMP instructions (February 2021) envisages that ZP/JP shall not sanction the works of internal Cement Concrete (CC) road from 15th FC grants provided to them. However, nothing was quoted about sanction of part of road i.e. *Puliya* and Culvert in aforesaid instructions.

We observed that four ZPs and six JPs, in violation of Government instruction, sanctioned 52 CC roads of ₹ 3.04 crore (₹ 2.41 crore spent on work execution) from 15th FC grants. Further, nine selected ZPs (except ZP Sheopur) and 14 JPs sanctioned 155 works of *Puliya* and Culvert amounting to ₹ 15.55 crore (₹ 11.71 crore spent on work execution) during 2020-22. Detailed in **Appendix-2.5 A&B**.

Thus, the sanction of CC roads/*Puliya* and Culvert from funds of 15th FC was not justifiable as untied funds of 15th FC were earmarked for rural infrastructures such as *panchayat bhawan*, Anganwadi, health centre etc. which could not be taken up by gram panchayats due to paucity of funds.

CEOs of respective ZPs/JPs were responsible for issuing administrative sanctions of CC roads, *Puliya* and culverts from funds of 15th FC in violation of GoMP instructions.

GoMP accepted the audit observation and stated (June 2023) that sanction of internal CC road by ZPs/JPs was totally restricted and instructions against concerned ZPs/JPs would be issued. Further, considering the construction cost of *Puliya* and Culvert more and receipt of grant by GPs less, execution of *Puliya* and Culvert works was done by ZPs/JPs after the approval in general meetings.

⁹ ZP, Anuppur and ZP, Guna.

¹⁰ JPs Balaghat, Jaithari, Pansemal, Raghogarh, Rampur Naiken and Thikri.

¹¹ Three works of paver block, two of CC roads. Three RCC *puliya*, three stop dam, three community toilets, one community building, two of drinking water and three of drainage.

¹² Anganwari, Panchayat building, community sanitation centre, Community building and works sanctioned in the premise of ZP/JP office

Reply is not acceptable as ZPs/JPs were empowered only to sanction the works which fall under the jurisdiction of two or more GPs as per PRDD order (October 2020).

2.6.2 Scheme implementation

I. MGNREGA

2.6.2.1 Unrealistic Labour budget

GoI order (August 2016) provides the detailed procedure for planning of works and preparation of Labour Budget (LB) on realistic basis and uploading of LB in Management information System (MIS) along with the proceedings of Gram Sabha meeting in which LB was approved. The annual action plan and Labour Budget of GPs shall be consolidated at block level and forwarded to CEO, ZP after approval of JP. However, we noted in selected districts that:

- LB of 61GPs were not approved in the meeting of Gram Sabha of GPs during 2019-22 as detailed in *Appendix-2.6A*. Consequently, the proceeding of Gram Sabha meeting was not uploaded in MIS with their LB.
- Block Level Consolidated plans of 11 JPs¹³ were not approved in general meeting of JP during the year 2019-22.
- Test-checked GPs did not prepare LB on realistic basis as we noticed (as revealed from portal data) a variation up to 419 *per cent* in person days actually generated than that of person days projected in LB during 2019-22 (*Appendix-2.6B*).

The State Government stated (June 2023) that due to returning of migrant labourers in their villages during covid pandemic period, employment demand increased and generation of man days was more than that of projected in labour budget. Further, approval of labour budgets was not accorded in the meeting of gram sabha and subsequently not uploaded in MIS during covid period 2020-22.

Reply is not acceptable as man days generation than that of projected in labour budget of 12 GPs was less up to 28 *per cent* during covid pandemic period 2020-21. Further, labour budget of all 61GPs were not approved in the meeting of Gram Sabha prior to and after the covid pandemic period during 2019-22.

2.6.2.2 Suspected fraudulent wage payment of ₹ 87.65 lakh credited into bank accounts of persons other than Job card holders

Operational guidelines of MGNREGA 2013, provides that all payments to the workers are to be credited in their Bank/Post Offices account through Direct Benefit Transfer.

We noticed (from portal data) that wage payments were credited in multiple bank accounts of job card holders/workers in seven GPs out of 80 selected GPs. Further, scrutiny of wage payment list of seven GPs and bank accounts verification of 476 Job Cards, revealed that bank

¹³ Balaghat, Biaora, Bijaypur, Ghoda Dongari, Guna, Jaithari, Karahal, Katangi, Pushprajgarh, Raghogarh, and Rajgarh.

accounts wherein wage payment of ₹ 87.65 lakh¹⁴ was credited during 2019-22, did not belong to the respective job card holders. Further, bank account holder was also not found to be a family member of the respective worker/job card holder.

Thus, wage payments of ₹ 87.65 lakh, credited into bank accounts which were not pertaining to the workers/job card holders or his/her family members, found to be suspicious.

Gram Rojgar Sahayak (GRS) of GPs, Assistant Programme Officer and CEO of JPs were responsible for generation of wage list, generation of Fund Transfer Order (FTO) and authorisation of FTO respectively.

GoMP replied that in absence of bank account the wage payment was credited in the bank accounts provided by the respective job card holders of the GPs, Bamnighat and Imlaha of districts Chhatarpur. Further, affidavit of non-availability of bank accounts have been obtained from job card holder concerned.

The reply is not acceptable as the six job card holders whom affidavit were provided to audit, two job card holders had an account in post office and one had Bank account. Further, GoMP did not offer any comment about the cases of remaining GPs.

2.6.2.3 Demand for employment and engagement of workers

MGNREGA, provides rural households a right to register themselves with the local Gram Panchayats and seek employment. Every adult member of a registered households whose name appears in the Job Card shall be entitled to apply¹⁵ for unskilled manual work under the scheme; every such applicant shall be compulsorily registered by recording in employment register and a receipt issued with the date shall be entered in the computer system. Applicants who are provided with work shall be intimated in writing by means of a letter and by a public notice displayed at the office of the Gram Panchayat. If a worker has given a mobile number, a SMS shall be sent at the time of generation of e-muster.

We observed that GRS of selected GPs neither recorded demand of work in employment register nor issued a receipt or entered in computer system.

Further, applicants who were provided with work, were neither intimated in writing nor through SMS or displayed notice in public notice board of GP. Audit scrutiny revealed that selected GPs included the names of labourers in muster roll and offered employment to them against unverifiable demand of work. Thus, in absence of above records the demand for employment and actual employment generation under MGNREGA could not be verified.

¹⁴ ₹64.00 lakh in GP Churai of Guna district (317 Job card holders); ₹10.63 lakh in GP Imlaha (70 Job card holders), ₹1.84 lakh in GP Bamnighat (14 Job card holders) of Chhatarpur district; ₹7.57 lakh in GP Kota (48 Job card holders) of district Sidhi; ₹2.26 lakh in GP Sakarli Bujurj (19 Job cards holder), ₹0.70 lakh in GP Baghadi, (5 Job card holders), ₹0.65 lakh in GP Johur (03 Job card holders) of district Barwani.

¹⁵ Application for work can be oral or written and made to GP or Programme Officer or through a telephone or mobile or Interactive Voice Response System or through a call center or through kiosk or through any other means authorised by the State Government.

GoMP replied (June 2023) that work demand/employment register was being maintained in GPs.

Reply is not acceptable as demand of work/employment was not recorded in the employment register to verify the demand and employment provided under the scheme.

2.6.2.4 Registration of households and issue of Job Cards

As per MGNREGA, the adult member of every household residing in any rural area and willing to do unskilled manual work may submit the details¹⁶ for registration of their household for issuance of a Job Card. PRDD, GoMP issued (January 2013) order for updating Job Card register only after carrying out door to door survey; deletion of such households from Job Card register, who did not demand for employment in last three years and issue new Job Card by receiving application from households who were willing to do work. GRS and Panchayat Secretary were required to take approval of Gram sabha for registration/deletion of Job Cards.

We observed that none of selected GPs obtained approval of Gram Sabha for creation of new Job Card/deletion of old Job Cards. Further, selected GPs did not conduct any survey for addition and deletion of households in Job Card register and issued 12,568 new job cards without obtaining application during audit period.

GoMP replied (June 2023) that the approval of new Job Cards being prepared for migrant labour during covid pandemic period by the Gram Sabha was inconvenient.

Reply is not acceptable as approval for Job Cards prepared and deleted prior to and after the covid pandemic period during 2019-22 was also not obtained from Gram Sabha.

2.6.2.5 Delay in wage payment to workers of MGNREGA

Section 3 of MGNREGA laid down that wages shall be paid to MGNREGS workers within 15 days from the date of closure of Muster Roll (MR). MPSEGC also ascertained (May 2018), timeline¹⁷ for ensuring wage payment to workers within 15 days from the date of close of MR. As per GoI order (June 2014), MGNREGS workers are entitled to receive delay compensation at a rate of 0.05 *per cent* of the unpaid wages per day for the duration of the delay beyond sixteenth day of the closure of the MR. Compensation payable shall not be decided by the Programme Officer (CEO of JP) in case funds are not available at the paying authority level.

As regards compliance of timeline of MPSEGC in wage payment in selected works, we observed that selected GPs prepared wage list by taking time between one and 135 days from the date of closure of MR. Further, JP generated and authorized FTO by taking time between one and 168 days and between one and 170 days from the date of preparation of wage list and date of generation of FTO respectively. Consequently, in selected districts, compensation of 0.92 lakh (as calculated in portal) was paid to the workers on account of delay occurred in

¹⁶ Names, age and the address of the household members to the GP at village level in whose jurisdiction they reside.

¹⁷ Five days for valuation and verification of work done, four days for issuing payment order on valued MR and preparation of wage-list for FTO, four days for generation and authorization of FTO and two days for credit of wage payment into workers bank/PO account.

preparation of wage list at GP level, generation and authorization of FTO at JP level as shown in the **Table-2.2** below: -

Table-2.2: Details of delay in wage payment

| Particulars | No. of GP | No. of works | No. of Muster roll | Delay in days |
|--|-----------|--------------|--------------------|---------------|
| Delay in preparation of wage list | 47 | 104 | 239 | 4 to 138 |
| Delay in generation of FTO | 32 | 53 | 85 | 2 to 169 |
| Delay in authorization of FTO | 26 | 43 | 83 | 1 to 24 |
| Delay in crediting wage payment by Bank/PO | 79 | 484 | 3599 | 2 to 529 |

(Data source: MGNREGA portal data)

It can also be seen from the table that Bank/PO took time from two to 529 Days in crediting of wage payment in worker's account. However there is no provision of compensation to workers if the delay occurs at the end of Banks.

GoMP accepting the fact stated (June 2023) that an amount of ₹ 0.15 lakhs on account of delay occurred in wage payment was recovered from the concerned GRS in selected two JPs.

2.6.2.6 Wage and material ratio 60:40 not maintained

As per operational guidelines of MGNREGA, the ratio of wage costs to material costs should be no less than minimum norm of 60:40 as stipulated in the Act. Ratio of 60:40 for wage and material costs should be maintained at GP level for all works to be taken up by GP under MGNREGS.

Scrutiny of MGNREGA portal data revealed that 64 selected GPs incurred 51 per cent (₹ 23.98 crore out of ₹ 47.28 crore) of total expenditure on materials head beyond permissible limit prescribed in MGNREGA during 2019-22 as detailed in **Appendix-2.7**.

Further, expenditure of ₹ 5.07¹⁸ crore incurred on material head beyond permissible limit, led to non-generation of 2.72 lakh man days¹⁹ during aforesaid period.

GoMP replied (June 2023) that wage and material ratio was not maintained at GP level due to taking up more pucca works by respective GPs, however it was maintained at district level.

Reply is not acceptable as wage and material ratio was not maintained at GP level as per operational guidelines.

2.6.2.7 Procurement of materials for works of MGNREGA

As per administrative sanction of MGNREGS works, machines would be used for transportation of materials viz. cement, soil, murrum etc. if lead is more than 100 meter. GoMP order (February 2013) envisages that CEO of JP would finalise a list of cost of materials required for the works being implemented by GPs, by using tender process.

¹⁸ ₹23.98 crore- 18.91 crore (40 per cent of ₹47.28)

¹⁹ Man days calculated by average of wages during the period from 2019-22 (2019-20-₹176, 2020-21-₹190 and 2021-22-₹ 193)

Based on the records related to procurement of materials available in 20 GPs out of selected 80 GPs, we observed that these GPs incurred expenditure of ₹ 1.45 crore on procurement of cement, sand, stone/bolder etc. including ₹ 0.46 crore on payment of transportation of materials. Further, scrutiny of 202 bills of transportation of materials available with audit revealed that no description of type of vehicles along with its registration numbers and distance for lead was mentioned in any of the bills used for transportation of materials. Thus, audit could not ascertain whether transportation of materials was done beyond permissible limit of lead.

We, also observed that selected GPs did not follow the tendering provision of MGNREGA and procured materials without using tendering process. Further, rate list of material finalised by CEO, were not found in the records of all selected JPs.

GoMP replied (June 2023) that instructions for complying of Store Purchase Rule in procurement of materials would be issued.

2.6.2.8 Material test not carried out

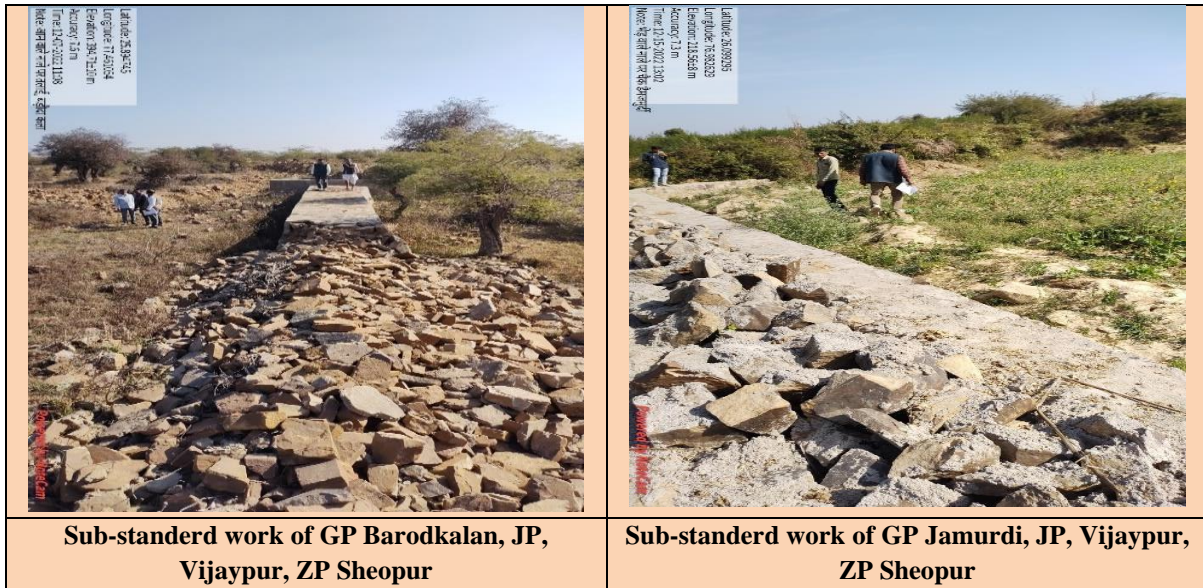
As per GoMP order (December 2014), quality test for the materials used in works of *Talab*, Check dam and Stop dam under MGNREGA was to be carried out in District Level Quality Control Laboratory of MGNREGA. AE, Rural Engineer Services (AE, RES) shall ensure that materials to be used in these works got tested in the prescribed laboratory and material test report was as per prescribed standards. As per orders (November 2020), materials to be used in construction works above ₹ five lakh were essentially to be tested in laboratories for their quality assurance.

Despite the provision of material test in technical sanction, we noted that selected GPs²⁰ carried out material tests only for eight structures out of 215 structures of more than ₹ five lakhs in each case. Absence of material test indicates that the quality of materials used in these construction works was not ensured by GPs.

Physical verification of 66 stop dams in 31 GPs revealed that walls of three stop dams were broken, toe wall was not constructed in three stop dams and outer side plaster was also not done in four stop dams in ZP, Sheopur, indicating use of sub-standard quality of materials in construction. Further, Lab Assistant, District Level Quality Control Laboratory, RES, Sheopur intimated (November 2022) that two JPs viz Vijaypur and Karhal of Sheopur did not visit for the lab test of materials. Following photographs also corroborated sub-standard works executed in ZP Sheopur.

²⁰ GPs Dudhmaniya, Jumudi, Bijoura, Rosarkhar of district Anuppur, GP Nahdora of Chhatarpur.

Photographs of sub-standard structure of stop dams are as under:



CEO, JP and AE, RES were responsible for non-conducting of required material test therefore compromised the quality of works by using sub-standard materials.

GoMP replied (June 2023) that instructions for ensuring materials and cube test would be issued.

2.6.2.9 Completion certificate issued for incomplete road

Granular Sub Base (GSB) Road costing to ₹ 14.10 lakh was sanctioned (April 2019) in GP Dhuradhar of selected district Anuppur.

We noticed that the road was reported as completed on October 2021. However, during physical verification (November 2022) with SE, Pushprajgarh, we observed that the construction of road was done without using hume pipes as per the provisions in the estimates. Further, hume pipes worth ₹ 0.96 lakh were lying alongside the road. The photographs taken during site visit also corroborate this fact.



Sarpanch, Secretary of GP, AE/SE of respective JP was responsible for issuing of completion certificate for the above incomplete road. Thus, due to non-installation of hume pipes in construction of roads, the quality of construction was compromised leading to early damage of road due to erosion by rainwater.

GoMP replied (June 2023) that respective GP had completed the said road work.

Reply is not acceptable as the Government could not provide any evidence regarding completion of road work by utilising procured hume pipes.

2.6.2.10 Incomplete Community assets

Public Works Department (PWD) works manual stipulates that the works must be commenced within three years of the date of sanction, otherwise revised estimate should be submitted for fresh administrative/technical sanction to the competent authority. Further, Operational guidelines stipulates that District Programme Coordinator must conduct a survey for re-estimating the unfinished portion of works within one month after revision of Schedule of Rates (SoR).

We observed (from portal data) that 15 infrastructure works of community assets (valuing to ₹ 1.38 crore) were sanctioned in 10 GPs of six selected districts²¹ during 2013-14 to 2018-19, remained incomplete even after incurring expenditure of ₹ 58.94 lakh as of January 2023 (*Appendix-2.8*).

During physical verification (in December 2022) we noted a *Panchayat Bhawan* building is still in incomplete condition even after lapse of more than nine years from sanction (in August 2013 with the cost of ₹ 12.85 lakh) in GP Dhuradhar of district Anuppur. Further, the estimate to complete the building was not revised even after two times revision in SOR of MGNREGA. Resultantly, expenditure of ₹ 6.33 lakh incurred on construction of *Panchayat Bhawan* remained infructuous due to non-completion of building. The photographs taken during site visit also corroborate this fact:



²¹ Anuppur, Barwani, Chhatarpur, Rajgarh, Ratlam, Sheopur .

GoMP replied (June 2023) that due to land/site dispute and delay in obtaining funds by GP the works remained incomplete in three GPs. Further, instructions for completing the works by June 2023 would be issued to GP Dhuradhar and incomplete works in remaining six GPs had been completed.

Reply is not acceptable as the department did not provide for verification any evidence regarding land/site dispute and reasons for delay in release of funds. No completion certificates were furnished to Audit for six completed works.

II. CFC

2.6.2.11 Over estimation of cost of construction works to the tune of ₹ 1.96 crore

General instructions of SoR of PRDD, Rural Engineering Services (RES) envisages that unit rate for various items of works, are for completing works to the requirements of the specifications including full compensation for all operation and inclusive of all labour, materials, royalties, lease rent, wastage, temporary works, plant, equipment, overhead charges and profit, unless specified otherwise. Further, as per Rate Analysis and Working of Standard Data book (January 2019), Contractor profit & Overhead charges @ 10 per cent of material, labour, sundries and water charge is included in each item.

As works having cost up to ₹ 15 lakhs under the Centrally Sponsored Schemes are being executed by GPs themselves (departmentally). Thus, in view of contractors not being involved in works, the total estimated cost of works should be determined by excluding 10 per cent contractor profit.

We, however, noticed that AE/SE issued technical sanction based on the total cost of work estimates including 10 per cent profit of contractor for the execution of 230 construction works (total sanction amount ₹ 21.51 crore) in selected five ZPs as detailed in **Appendix-2.9**.

Thus, AE/SE of respective JPs were responsible for over estimation of cost of 230 works by ₹ 1.96 crore due to not excluding the profit of contractor from the estimates of the work.

GoMP replied (June 2023) that ZPs/JPs were executing the works on the work estimate being prepared by deducting contractor profit and adding GST based on applicable rate of SOR (April 2022).

GoMP did not offer its comment on the cost of works estimation done prior to April 2022.

2.6.2.12 Maintenance of assets not carried out from 14th FC grants

As per the guidelines²² of GoMP, GPs had to utilise 7.5 per cent of 14th FC grants on maintenance of works²³. Further, GPs could renovate buildings of Panchayat, Anganwadi,

²² Issued in February 2018 & September 2019

²³ Such as community old koop, stop dam, panchayat buildings and other buildings and construction of toilet in government buildings

Primary and Middle school, Sub-health centre and extend pipeline of tap water and provide water facility in government buildings etc. from untied fund of 15th FC.

We observed that none of selected GPs (apart from three GPs²⁴ of selected JPs by ₹ 0.99 lakh) incurred any expenditure on maintenance works from 14th FC grant of ₹ 1.86 crore²⁵ received towards maintenance of assets during 2019-20.

However, during physical verification we noticed that 40 primary schools, nine middle schools, 20 Anganwadi centres, seven kitchen sheds and 47 other community assets were in very bad condition in selected 38 GPs as detailed in **Appendix-2.10**. Following photographs also corroborated this fact.



GoMP replied (June 2023) that the instructions for ensuring the operation and maintenance of departmental assets and the assets handed over to the department would be issued.

2.6.3 Physical Verification and impact assessment of created assets

I. MGNREGA

Physical verification of 784 assets (474 Water Conservation & Water Harvesting, 30 plantations, 111 soil conservation and 169 rural infrastructures) revealed the following:

2.6.3.1 Infructuous expenditure on construction of individual farm pond ₹ 1.23 crore

PRDD instructed (November 2016) to CEO of all ZPs that the puddle of the pond should be filled with Black Cotton²⁶ (BC) soil as it prevents water leakage in the pond. Further, PRDD instructed (May 2019) to all ZPs that site selection should be impervious.

²⁴ GP Bhadori and GP Jamner of JP Raghogarh utilised amount ₹ 0.11 lakh and GP Mahgaon of JP Balaghat amount ₹ 0.88 lakh

²⁵ Maintenance grant @ 7.5 percent of ₹13.25 crore Basic Grant plus ₹11.57 crore Performance Grant under 14th FC during 2019-20.

²⁶ BC soil may have a soaked California Bearing Ratio (CBR) of less than 2 per cent, is required for retention of water.

We noticed that out of 474 WC & WH structures, 112 individual farm ponds were sanctioned in selected GPs. Out of 112 individual farm ponds, 71 farm ponds were completed by incurring total expenditure of ₹ 1.57 crore during 2019-22. Physical verification of 71 completed farm ponds revealed:

- Water was not available in 82 *per cent* farm ponds (58 out of 71).
- No provision for BC soil was made in the Detailed Project Report of 58 farm ponds. Further, the site selection of these ponds was not impervious as these were constructed on hard soil strata/murram indicating lack of proper site survey by the technical authorities before sanction of ponds.

Photographic evidence is as under:



Thus, the expenditure of ₹ 1.23 crore incurred on construction of above farm ponds remained infructuous due to failure of structures in retention of rain water.

GoMP replied (June 2023) that the reasons of non-availability of water in farm pond might be use of water in production of crops by the farmers and not recharging of ground water.

Reply is not acceptable as non-availability of water in farm ponds was noticed during physical verifications conducted after post monsoon between November 2022 and January 2023. Further, no possibility of retention of water was noticed in most of farm ponds due to hard strata/murram in the puddle of the pond.

2.6.3.2 Non-installation of gate in Stop Dam

As per Operational guidelines of MGNREGA, Stop dams are constructed on streams with big catchments and they should be designed with the gates (pre-fabricate metal sheets of 1.5 mm thickness) to capture the post monsoon flows.

Physical verification of 52 completed (total expenditure ₹ 5.86 crore) Stop dams/Check dams in selected GPs during 2019-22 revealed that the gates to capture the post monsoon flows were not installed in 29 check/stop dams as a result these stop dam/check dam failed in capturing the post monsoon water flows. Thus, expenditure of ₹ 3.50 crore incurred on construction of these dams remained infructuous due to failure in retention of water.

Photographic evidence is as under:



GoMP replied (June 2023) that due to high flow of rainwater, the gates of stop dam were remained open.

Reply is not acceptable as physical verification of stop dams was conducted after post monsoon during November 2022 to January 2023.

II. CFC

Physical verification of 315 works (Complete-265, incomplete-50) executed during 2019-22 in selected GPs revealed that:

- I. Out of 87 CC roads in 32 GPs, upper lair of five roads in three GPs²⁷ were damaged.
- II. Drains were not constructed along with CC roads having width of 3 meter in case of 50 CC roads in 25 GPs²⁸.
- III. Incinerator purchased from the FC grant was lying without use in Panchayat bhawan of GP Mahendrawadi of JP Ghora Dongri in ZP Betul.
- IV. Toilets constructed in GP Banjaridhal of JP Ghora Dongri in ZP Betul were not put to use due to lack of water connection.

2.6.4 Outcomes and impact assessment

2.6.4.1 Outcomes of created assets under MGNREGA

As per the Annual Master Circulars of MGNREGA, issued by GoI, the expected outcomes of each works being executed was mandatorily to be part of the estimates. However, any reports/records related to outcomes of assets created under MGNREGA were not found in test-checked GPs/JPs/ZPs as well as in MPSEGC during audit. Accordingly, we obtained the

²⁷ GPs Chawanijodia (two roads), Karballhora (two roads) and Kherda (one road) of ZP, Ratlam.

²⁸ GP, Bijoura, Dudhamaniya, Gobari, Jamudi, Kachhratola, Podi-I and Rosarkhar of ZP Anuppur, , and GPs, Chandu, Gadakhar, Kamod, and Khaira, of ZP Betul, GP Churai, Gopalpur Taktaiya, Puraposar, Sirsi, Bapcha, Naseerapur and Kheirkheda of ZP Guna, GP Chhawani Jhodiya, Karvalkhora, Kherda and Rajakhed, of ZP Ratlam, GP Dhanwaskalan, Hinoti, Amliya Haat of ZP Rajgarh,

data/report of CGWB, Agriculture Department and Land Record Department from selected districts for outcomes analysis.

The status of WC&WH structures created and change in ground water level in selected 12 JPs during 2019-22 are given in **Table-2.3:**

Table-2.3: Details of WC&WH structure and status of ground water level

| Name of district | Name of JP of the district | No. of WC &WH structures created in JP | Total Cost (in crore) | Ground water level decreased in 2022 in comparison to 2019 (in feet) |
|------------------|----------------------------|--|-----------------------|--|
| Anuppur | Jaithari | 2,065 | 59.75 | 5.48 (Pre-monsoon) |
| Balaghat | Balaghat | 326 | 9.82 | 19.09 (Post-monsoon) |
| Betul | Bhimpur | 556 | 14.88 | 0.49 (Post-monsoon) |
| | Ghoda Dongari | 1,023 | 29.18 | 4.92 (Post-monsoon) |
| Barwani | Pansemal | 1,026 | 21.09 | 8.03 (Post-monsoon) |
| | Thikri | 524 | 9.67 | 3.93 (Post-monsoon) |
| Chhatarpur | Bada Malehara | 971 | 25.14 | 6.89(Post-monsoon) |
| | Rajnagar | 2,109 | 32.28 | 3.12 (Post-monsoon) |
| Ratlam | Bajana | 1,237 | 24.35 | 0.98(Post-monsoon) |
| Sidhi | Kusumi | 777 | 22.48 | 0.66 (Post-monsoon) |
| Total | | 10,614 | 248.64 | Rang between 0.49 and 19.09 feet |

(Data source: Data of MGNREGA portal & CGWB)

Above table shows that down fall in ground water ranged between 0.49 feet and 19.09 feet in the year 2022 as compared to 2019 in selected districts where 10,164 number of water structures were constructed by incurring cost of ₹ 248.64 crore. Thus, the ground water level in selected GPs decreased instead of increasing. This indicates that expected outcome of water structures was not as assessed by the department after construction of these assets.

GoMP replied (June 2023) that efforts for assessment of outcomes of created assets than that of projected during its creation would be made as recommended by the Audit.

2.6.4.2 Impact Assessment

I. MGNREGA

Beneficiary Survey of 495 villagers of WC&WH structures, 10 of Plantation, 97 of Soil conservation and 169 of rural infrastructure in selected 80 GPs of 20 JPs, revealed the following:

- **WC&WH structures-** 71 (out of 495) beneficiaries reported no change in their crop pattern due to non-availability of water in constructed structures after November of the year.
- 87 (out of 495) beneficiaries reported no change in yield after the construction of *Khet talab* and *Kapil dhara koop*.

- 253 (out of 495) beneficiaries reported no other source of livelihood except to work under MGNREGA.
- **Soil conservation**-40 (out of 97) beneficiaries reported no other source of their livelihood.
- **Plantation**- Nine (out of 10) beneficiaries reported no improvement in economic condition due to non-survival of plants.

II. CFC

Beneficiary Survey of 429 villagers in respect of 315 works carried out under CFC grants, revealed the following:

- Out of 28 villagers, eight villagers in three GPs reported in respect of 14 works of drinking water supply (three Motor pump, six extension of pipe line, five water tanks) that GPs supplied drinking water on every alternate day.
- Out of 82 villagers, 76 villagers in 28 GPs reported that GPs did not make arrangement for lifting garbage and cow dung from community garbage and nadep respectively.

2.6.5 Monitoring and Evaluation

2.6.5.1 Non-constitution of quality and monitoring cell

As per Annual Master Circular of GoI, a quality monitoring cell²⁹ for carrying out quality management of work and created assets was to be constituted at the State and district level.

However it was intimated by the MPSEGC that State level quality monitoring cell was not established as of October 2022. Further, district level quality monitoring cells were not established in selected districts also. Thus, due to non-establishment of quality control cells at State and district level respectively, quality of works/ projects executed under MGNREGA could not be ensured by the department.

GoMP replied (June 2023) that district level quality monitoring cell were constituted at district level.

Reply is not acceptable as the department did not provide any evidence in support of reply.

2.6.5.2 Inspection of three-tier of panchayats was not ensured

As per PRDD Circular (August 2010), inspection programme rosters for the regular inspection of three-tier panchayats were to be prepared in advance, in the month of April of every financial year by Commissioner, Directorate Panchayat Raj, CEOs of ZPs and JPs. As per aforesaid circular, CEO, ZP would inspect all JPs and two GPs of each JP under their jurisdiction every year. Whereas, CEO, JP would inspect minimum 10 *per cent* of GPs every year, subject to inspection of all GPs under their jurisdiction to be covered within four years.

²⁹ Consist of 10 to 15 empanelled technical officials for the monitoring & evaluation of at least 10 *per cent* works of MGNREGS.

We noticed that CEO, ZPs as well as CEO of selected JPs did not prepare inspection rosters for conducting inspection of JPs/GPs respectively. Moreover, no inspection reports were made available to the audit in respect of inspections conducted by the respective authorities.

In absence of inspection reports or inspection rosters, we could not ensure that CEO of ZPs and selected JPs conducted inspections of JPs/GPs during 2019-22 as desired by PRDD.

GoMP replied (June 2023) that inspection rosters were prepared by the CEO of ZPs/JP and monthly report regarding inspection being conducted as per the inspection rosters were sent to district collectors.

Reply is not acceptable as department could not provide any evidence in this regard.

2.6.5.3 Non-conducting of Social Audit of created assets

Mahatma Gandhi National Rural Employment Guarantee Audit of Schemes Rules, 2011 stipulates that the State Government shall facilitate conduct of social audit of the works taken up under MGNREGA in every panchayat at least once in every six months. A calendar for this purpose was to be prepared and sent to District Programme Coordinator for necessary arrangements. The social audits were meant to evaluate assets quality to ensure durability of assets and their intended usefulness.

We noted that out of required 480 number of social audits, only 160 social audits were conducted in selected 80 GPs during 2019-22 as details in **Appendix-2.11**.

Further, Social Audit Reports of GPs did not include issues relating to quality assessment and utility of assets created under MGNREGA.

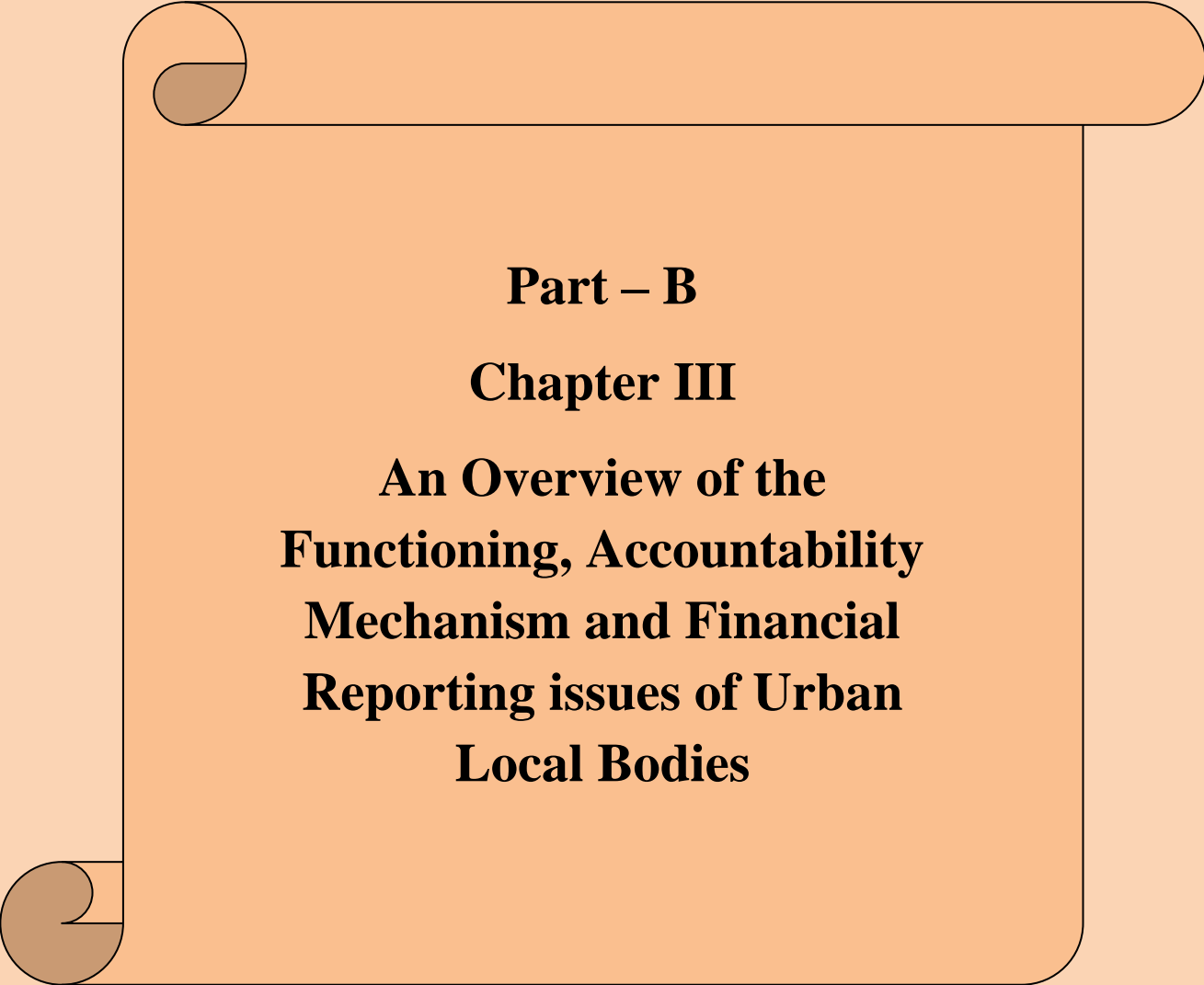
GoMP did offer any comment on short fall in social audit.

Conclusion

MGNREGA envisages that 'Creation of productive assets and strengthening the livelihood resource base of the rural poor shall be an important objective of the Scheme. 45 per cent and 54 per cent of NRM assets and Rural infrastructures were not created in selected JPs during 2019-22. No planning for the creation of community rural infrastructures with convergence of MGNREGA fund was done in selected 20 GPs. In violation of GoMP order, 55 per cent works (total costing to ₹ 59.16 crore) and 41 per cent works (total costing to ₹ 8.90 crore) involving cost less than ₹ 15/ ₹ 10 lakhs were included in the plans of ZPs and JPs respectively under 15th FC. Labour Budget (LB) of GPs were not prepared on realistic basis. Suspected wage payments of ₹ 87.65 lakh were credited in the bank account of persons other than the person/family members who worked in MGNREGA. GPs offered employment to labourers against unverifiable demand of work. Over estimation of ₹ 1.96 crore was done in estimates of 230 construction works. Infructuous expenditure of ₹ 1.23 crore and ₹ 6.33 lakh were noticed on construction of individual farm pond and Panchayat Bhawan building respectively. State level quality monitor cell at State level and district level quality monitoring cell at selected ZPs were not established for monitoring of MGNREGA works. Lack of conducting social audits in GPs for ensuring quality and utility of assets created under MGNREGA was also noticed.

Recommendation

- (i) Department should ensure recommendation of works for the creation of community assets by Gram Sabha members.
- (ii) Department should ensure wage payment in Aadhaar seeded bank/post office account pertaining to workers or his/her family members quoted in their Job card. Department should also fix the responsibility of concerned officials who were responsible for suspected drawals.
- (iii) Department should ensure compliance of provisions of FC grants in respect of maintenance works for assets.
- (iv) Department should instruct technical staff for conducting proper site survey for ensuring retention of water specifically in case of individual farm ponds.
- (v) Department may consider for review of annual outcomes of created assets under MGNREGA by ensuring actual outcomes against outcomes projected for the works/assets.
- (vi) Department should ensure establishment of State level and district level quality monitoring cell for ensuring effectiveness of works under MGNREGA. Provisions of social audits may also be ensured for effective monitoring and implementation of the scheme.



Part – B

Chapter III

**An Overview of the
Functioning, Accountability
Mechanism and Financial
Reporting issues of Urban
Local Bodies**

Chapter – III

An overview of the Functioning of Urban Local Bodies

3.1 Introduction

The 74th Constitutional Amendment gave constitutional status to Urban Local Bodies (ULBs) and established a system of uniform structure, regular elections and regular flow of funds through Finance Commission, etc. As a follow up, the States are required to entrust these bodies with powers, functions and responsibilities so as to enable them to function as institutions of Self-Government.

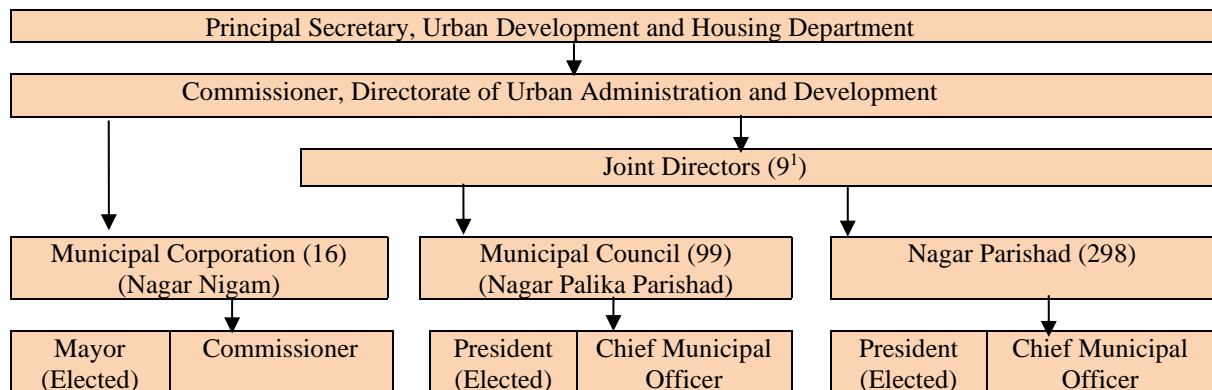
Article 243Q of the Constitution envisages that there shall be constituted in every State, Municipal Corporations for large urban areas; Municipal Councils for smaller urban areas; and Nagar Panchayats (by whatever name called) for areas in transition from a rural to an urban area. Further, Article 243W states that the Legislature of a State may, by law, endow the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of Self-Government and such law may contain provisions for devolution of powers and responsibilities upon Municipalities.

There are 16 Municipal Corporations, 99 Municipal Councils and 298 Nagar Parishads in the State as of March 2022.

3.2 Organisational set up of Urban Local Bodies

All the ULBs are empowered to discharge the functions devolved under the provisions of Madhya Pradesh Municipal Corporation Act, 1956 and Madhya Pradesh Municipalities Act, 1961, subject to monitoring powers vested in State Authorities provided therein. At the Government level, Urban Development and Housing Department (UDHD) is the administrative Department for ULBs. The organisational set up of governance of ULBs is as under:

Chart 3.1: Organisational set-up of Urban Local Bodies in Madhya Pradesh



¹ Bhopal, Gwalior, Indore, Jabalpur, Narmadapuram, Rewa, Sagar, Shahdol and Ujjain.

3.3 Functioning of Urban Local Bodies

Article 243W envisaged that the Legislature of a State may, by law, endow the Municipalities with such powers and authorities as may be necessary to enable them to function as institutions of Self Government and such law may contain provisions for devolution of powers and responsibilities upon Municipalities, including 18 functions listed in the Twelfth Schedule. The State Government devolved all 18 functions, enshrined in Twelfth Schedule of the Constitution of India to ULBs, as detailed in *Appendix 3.1*.

Article 243X of the Constitution of India envisages that State Legislature may, by law, vest power in ULBs to impose various taxes for revenue collection. This constitutional provision has been incorporated in Clause 132 of Madhya Pradesh Municipal Corporation Act, 1956 and Clause 127 of Madhya Pradesh Municipalities Act, 1961. At the ULB level various types of taxes have been imposed including Property Tax, Composite Tax, Water Tax, Market Fee, etc.

There are three types of ULBs, i.e., Municipal Corporation, Municipal Council and Nagar Parishad which have been described below:

➤ ***Municipal Corporation***

According to Section 9 of Madhya Pradesh Municipal Corporation Act, 1956, a Municipal Corporation shall consist of a Mayor and Councilors directly elected from the Municipal Corporation area. Section 37 of the Madhya Pradesh Municipal Corporation Act, 1956 provides that there shall be a Mayor-in-Council for every Municipal Corporation constituted by the Mayor from amongst the elected Councilors to discharge the functions and conduct of business of the Mayor-in-Council, as may be prescribed.

According to Section 25 of Madhya Pradesh Municipal Corporation Act, 1956, the Mayor shall have administrative control over the officers and staff of his office and exercise such powers and perform such functions as described in the Act and Rule made thereunder.

The Commissioner of a Corporation shall be appointed by the State Government who is the Principal Executive Officer of the Corporation and shall have the right to speak at, and otherwise take part in any meeting of the Corporation or any committee thereof but shall not be entitled to vote or to move any proposition. The office of the Commissioner shall have the administrative staff for the functions and duties as prescribed under the rules. The Commissioner shall perform all the duties imposed or conferred upon him by this Act and exercise supervision and control over the acts and proceedings of all municipal officers.

➤ ***Municipal Council and Nagar Parishad***

As per Section 19 of Madhya Pradesh Municipalities Act, 1961, a Municipal Council, for a smaller urban area and Nagar Parishad, for a transitional urban area, shall have a President and Councilors elected from the respective areas by direct election. Under Section 70 of the Act, there shall be a President-in- Council (PIC) for every Municipal Council/ Nagar Parishad, which shall be constituted by the President from amongst the elected councilors to discharge the functions and conduct of business of the PIC, as may be prescribed. The President of the Municipal Council/ Nagar Parishad, who is the President of PIC, shall preside over all meetings, watch over the financial and executive administration and perform such executive

functions as may be allotted under the Act.

As per Section 87 of the Act, the Chief Municipal Officer of a Council shall be appointed by the State Government, who shall be the Principal Executive Officer of the Municipal Council/ Nagar Parishad and shall have such powers and perform such functions as described in the Act and Rules made thereunder.

3.3.1 Shortage of manpower vis-à-vis sanctioned strength

The audit found that there was an acute shortage of staff in all three types of ULBs, which was possibly impacting adversely to the performance of ULBs.

Audit noticed in 55² test-checked ULBs that there were substantial vacancies in different cadres of manpower as of March 2022 against the total sanctioned strength as shown in **Table 3.1** below:

Table 3.1: Shortage of manpower vis-à-vis sanctioned strength in test-checked ULBs

| S.N. | Type of ULBs (No.) | No. of sanctioned staff | No. of person in position | Vacancy | Vacancy in per cent |
|--------------|----------------------------|-------------------------|---------------------------|---------------|---------------------|
| 1 | Nagar Nigam (8) | 17,947 | 6,971 | 10,976 | 61.16 |
| 2 | Nagar Palika Parishad (22) | 5,712 | 2,145 | 3,567 | 62.45 |
| 3 | Nagar Parishad (25) | 2,114 | 667 | 1,447 | 68.45 |
| Total | | 25,773 | 9,783 | 15,990 | 62.04 |

(Source: Urban Local Bodies)

From the above Table, it could be seen that there were huge vacancies ranging from 61.16 to 68.45 *per cent* in ULBs which may clearly impact the working of ULBs. Data on manpower position from four ULBs³ was awaited (June 2023). Further, in 27 ULBs, it was also noticed that excess staff in comparison to sanctioned staff was working in various 43 posts as detailed in **Appendix 3.2**. Audit also noted that there was shortage of staff in the same posts in other ULBs. This irrational distribution of person-in-position indicated that Human Resource Management was not adequate in the Department.

3.4 Audit arrangement

The State Government had appointed (November 2001) Director, Local Fund Audit (DLFA) for audit of accounts of ULBs, who shall work under the Technical Guidance and Support (TGS) of the Comptroller and Auditor General (C&AG) of India. As per standard terms and conditions of TGS, C&AG of India has the right to conduct such test check of the accounts and to comment on and supplement the report of the statutory Auditor, as he may deem fit. Further, the C&AG of India or his representative has the right to report to State Legislature, the audit findings at his discretion.

² Aagar Malwa, Aastha, Akodiya, Anjad, Balaghat, Barghat, Betul, Bhind, Bichhiya, Bijuri, Budhar, Budhni, Byohari, Chhindwara, Damoh, Dhar, Ganj basoda, Gwalior, Ichhawar, Indore, Jabalpur, Javra, Jhabua, Kareli, Khandwa, Khirkiya, Kukshi, Loharda, Maharajpur, Maihar, Malanpur, Mandleshwar, Mandsaur, Morena, Multai, Nalkheda, Narsingharh, Neemuch, Niwari, Omkareshwar, Orchha, Pichhore, Piplanarayanvar, Polaykalan, Rajpur, Rampur naikin, Ratlam, Sagar, Sanchi, Seoni Malwa, Shahdol, Shivpuri, Tendukheda, Uchehra and Vidisha.

³ Bhopal, Obedullaganj Satna and Sehore.

Madhya Pradesh State Legislative Assembly has constituted (March 2015) Local Bodies and Panchayatiraj Accounts Committee (LBPAC) for examination of Appropriation Accounts of local bodies in the State. LBPAC is also responsible for examination of reports of C&AG laid on the table of the Legislative Assembly.

➤ ***Technical Guidance and Support Provided by Indian Audit and Accounts Department:***

Section 120 of Regulations on Audit and Account, 2020 envisages the following arrangements regarding technical guidance and support to ULBs:

- Director, Local Fund Audit (DLFA) would prepare an annual audit plan for audit of ULBs and forward it to the Accountant General (Audit) of the state.
- The audit methodology and procedures for audit of ULBs by the Local Fund Auditor would be as per various Acts and statutes enacted by the state and guidelines prescribed by the C&AG of India.
- Copies of Inspection Reports in respect of selected local bodies shall be forwarded by the Local Fund Auditor to the Accountant General (Audit) for advice on system improvements.
- The Accountant General (Audit) shall also undertake training and capacity building of the Local Fund Audit Staff.

The annual Audit Plan for 2021-22 was prepared by DLFA, which was forwarded to the Accountant General (Audit). A total of 372 units were shown in the audit plan of DLFA for the year 2021-22, out of which, 49 units (16 MCs, 33 NPPs) were being audited by the Resident Auditors, while 323 units were under audit purview of post-Audit. The methodology and procedure as suggested from time to time by the Accountant General (Audit) were followed by the DLFA. Particulars of the units of ULBs planned for audit by DLFA in its audit plan for last three years along with actually audited units are as under:

Table 3.2: Year-wise position of audit of units

| Sl. No. | Year | Number of units | | Units in arrear (In number) |
|---------|---------|-------------------|---------|-----------------------------|
| | | Planned for audit | Audited | |
| 1 | 2020-21 | 154 | 154 | NIL |
| 2 | 2021-22 | 159 | 130 | 29 |

(Source: Director, Local Fund Audit – Bhopal, MP)

It could be seen that 29 planned units remained unaudited during 2021-22.

➤ ***Analysis of IRs of Primary Auditors:***

Inspection Report (IR) of audit conducted by primary auditors are being received regularly from DLFA, 100 per cent vetting of these reports are done and suggestions are issued to DLFA. The frequently seen objections in their IRs are given below:

- Reply of Auditee was not found incorporated in IRs resulting in one sided reporting.
- Serious and other irregularities were not segregated in the IRs.
- There is no mention of entry and exit conferences with the Head of the Auditee Office.

- Para of similar issues were not updated from previous IRs, these were incorporated as a new para resulting in accumulation of para of similar nature.
- Reasons for non-production of vouchers, non-preparation of bank reconciliation statement, security deposits not returned to contractors, etc., were not sought/mentioned in Inspection Reports.
- Summary of budget statements for the last three years was not incorporated in the IRs.

Further, the IR received from primary auditors revealed that the count of outstanding objections was in large numbers and a total of 2,18,774 audit objections were pending to be settled as of December 2022.

➤ **Staff Shortage in DLFA:**

As per the facts given by DLFA, it emerged that there was a severe shortage of staff (50.80 per cent). Against 1,012 sanctioned posts, only 498 personnel (49.20 per cent) were working. This had a direct impact on the Compliance Audit conducted by DLFA. Further, Financial Audit was not being done by the DLFA.

3.5 Response to audit observations

For providing technical guidance and support under TGS arrangement, Inspection Reports (IRs) of Accountant General (Audit-II), Madhya Pradesh were sent to DLFA. As per TGS arrangements, DLFA was to follow up compliance with the audit paras of IRs. However, 9,410 paras in 1,613 IRs of Non-PSUs in UDHD, including 551 paras issued during 2021-22 and 244 paras in 19 IRs of the Commercial sector PSUs/ Corporation/ Autonomous Bodies in UDHD Department, including 105 paras issued during 2021-22 were pending for settlement as of March 2023, as detailed in **Table 3.3 (a and b)**:

Table 3.3: Position of Inspection Reports (IRs)

(a) Details of outstanding IRs/ Paras of Non-PSUs in UDHD as on 31 March 2023

| S.N. | Year | Opening Balance & Addition during the year | | | | Closing Balance | |
|------|---------|--|-----------------|-------|-------------------|-----------------|-------|
| | | IRs | Addition of IRs | Paras | Addition of Paras | IRs | Paras |
| 1 | 2018-19 | 1,332 | 79 | 6,553 | 711 | 1,411 | 7,264 |
| 2 | 2019-20 | 1,411 | 139 | 7,264 | 1,395 | 1,550 | 8,659 |
| 3 | 2020-21 | 1,550 | 32 | 8,659 | 200 | 1,582 | 8,859 |
| 4 | 2021-22 | 1,582 | 31 | 8,859 | 551 | 1,613 | 9,410 |

(b) Details of Pending IRs and Paras of the Commercial sector PSUs/ Corporation/ AB in UDHD as on 31 March 2023

| S.N. | Year | Opening Balance & Addition during the year | | | | Closing Balance | |
|------|---------|--|-----------------|-------|-------------------|-----------------|-------|
| | | IRs | Addition of IRs | Paras | Addition of Paras | IRs | Paras |
| 1 | 2018-19 | 3 | 2 | 18 | 14 | 5 | 32 |
| 2 | 2019-20 | 5 | 5 | 32 | 34 | 10 | 66 |
| 3 | 2020-21 | 10 | 5 | 66 | 73 | 15 | 139 |
| 4 | 2021-22 | 15 | 4 | 139 | 105 | 19 | 244 |

(Source: Control Register compiled by AG (Audit-II) Madhya Pradesh)

Financial reporting issues

The Finances of ULBs comprise of receipts from own sources, grants and assistance from GoI and State Government. State Government Grants are received through devolution of net proceeds of the total tax revenue on the recommendations of the State Finance Commission. Issues such as Budget and Expenditure, Finance Commission Grants and Devolution of funds have been commented upon in the following paragraphs:

3.6 Budgetary allocation and expenditure of Urban Local Bodies

Funds (share of tax revenue of the State and grants for implementation of schemes) allocated to ULBs by the State Government through State budget during 2021-22 was as follows:

Table 3.4: Statement showing receipt and expenditure of ULBs

| Year | Grant No. | Grants in aid | | | Actual Expenditure | | | Unspent balance | Percentage of savings |
|---------|-----------|---------------|---------|-----------|--------------------|----------|-----------|-----------------|-----------------------|
| | | Revenue | Capital | Total | Revenue | Capital | Total | | |
| 2021-22 | 22 | 11,002.48 | 4,445.5 | 15,447.98 | 10,829.78 | 3,446.61 | 14,276.39 | 1,171.59 | 8 |

(Source: Appropriation Account)

As evident from **Table 3.4**, against total grant of ₹ 15,447.98 crore, amount of ₹ 14,276.39 crore could be spent by the ULBs. Thus, there was a saving of ₹ 1,171.59 crore (eight per cent) of the entire grant allocation.

3.7 Fifteenth Finance Commission Grants

As per 15th (Period 2020-26) Finance Commission recommendations, allocations among various ULBs within the State were to be made by the respective States. As per 15th Finance Commission, States were required to release the grants to the ULBs within ten working days of it being credited to their accounts by the Union Government. In case of delay, the State Government must release the instalment along with interest for the period of delay as per the effective rate of interest on market borrowing/ State Development Loans for the previous year.

Audit scrutiny of information provided by the UADD for the period 2021-22 revealed that State Government received ₹ 1,445.20 crore as 15th Finance Commission grant from Government of India (GoI) till March 2022. Data regarding release of grants to ULBs by the State Government was awaited (June 2023).

3.8 Non-realisation of Tax Revenue/ non-Tax Revenue

As per Section 87 of Madhya Pradesh Municipal Corporation Act, 1956 and Section 105 of Madhya Pradesh Municipalities Act, 1961, the source of own revenue of ULBs are through taxes, rent, fees, issue of licenses, etc. In case of non-receipt of the tax and non-tax revenue, the Municipal Corporations are required to take necessary action for recovery as envisaged in section 173 to 183 of the Madhya Pradesh Municipal Corporation Act, 1956.

Audit observed that tax revenue (property tax, composite tax, education and development cess, etc.) of ₹ 427.64 crore was recoverable up to March 2022 in 46⁴ ULBs. This includes ₹ 264.06 crore as arrears of previous years. However, during 2021-22, an amount of ₹ 178 crore (41.62 per cent) only could be recovered against the total demand, i.e., ₹ 427.64 crore. Similarly, against the total demand of ₹ 303.98 crore under non-tax revenue (water charges, license fees, land and building rent, etc.) including ₹ 207.70 crore as arrears of previous years, an amount of ₹ 88.34 crore (29.06 per cent) only could be recovered by these ULBs. Thus, the total outstanding tax and non-tax revenue as of March 2022 was ₹ 465.49 crore in these 46 ULBs.

On being pointed out in audit three⁵ ULBs stated that recovery was affected due to Covid 19 pandemic, 30⁶ ULBs stated that recovery process is going on whereas remaining 13 ULBs did not offer specific comment in this regard. This indicated that the action taken by these ULBs under Sections 173 to 183 of the Act *ibid* to recover the dues was not adequate which had possible bearing on programme implementation by the ULBs through own funds.

3.9 Bank reconciliation statement not prepared

Madhya Pradesh Municipal Accounting Rules prescribe for reconciliation of any difference between the balances of cash book and bank accounts on monthly basis.

Test check of records revealed that in 25⁷ ULBs bank reconciliation statements were not prepared, four⁸ ULB stated that an annual statement has been prepared while six⁹ stated that bank reconciliation statements have been prepared for the period up to March 2022. Remaining 20 ULBs did not furnish information on this. There were unreconciled differences in the closing balances of cash books and bank books of these ULBs as of March 2022. Failure to reconcile the differences was fraught with the risk of misuse of funds.

On being pointed out in audit it was stated by the ULBs that the reconciliation of difference between the balances of cash book and bank accounts would be carried out.

⁴ Agar Malwa, Akoodiya, Anjad, Astha, Balaghat, Barghat, Bhind, Bichhiya, Bijuri, Budhar, Budhni, Byohari, Chhindwara, Dhar, Ganjbasoda, Ichhawar, Jabalpur, Jawra, Jhabua, Kareli, Khandwa, Khirkiya, Kukshi, Maharajpur, Maihar, Mandleshwar, Mandsaur, Morena, Multai, Nalkheda, Narsinggarh, Neemuch, Omkareshwar, Pichhore, Piplanarayanwar, Rajpur, Rampur Naikin, Sagar, Satna, Seoni Malwa, Sehore, Shahdol, Shivpuri, Tendukheda, Uchehra and Vidisha.

⁵ Khirkiya, Kukshi and Piplanarayanwar.

⁶ Agar Malwa, Anjad, Astha, Balaghat, Barghat, Bhind, Budhar, Budhni, Byohari, Dhar, Jhabua, Khandwa, Maharajpur, Maihar, Mandleshwar, Mandsaur, Morena, Multai, Nalkheda, Narsinggarh, Omkareshwar, Pichhore, Rajpur, Rampur Naikin, Sagar, Seoni Malwa, Shahdol, Shivpuri, Tendukheda and Uchehra.

⁷ Agar Malwa, Ashta, Beohari, Bichhiya, Chhindwara, Damoh, Dhar, Ganj Basoda, Harda, Jhabua, Khandwa, Maharajpur, Mandleshwar, Nalkheda, Omkareshwar, Pichhore, Rajpur, Rampur Naikin, Sanchi, Sagar, Shahdol, Shivpuri, Sehore, Morena, Kukshi.

⁸ Satna, Piplanarayanwar, Polaykalan and Vidisha.

⁹ Akodiya, Bhopal, Bhind, Barghat, Mandsaur and Malanpur.

3.10 Temporary advance not adjusted

Rules 190 of MP Municipal Corporation (Accounts and Finance) Rules, 2018 and MP Municipality (Accounts and Finance) Rules, 2018 stipulated that loans and advances given to employees will be recovered from their salaries along with interest and the recovered amount will be adjusted against the advance given to the employees. As per Rule 194, advances will not be granted normally except under Rule 190. However, the Commissioner/ Chief Municipal Officer may sanction any advance for any purpose incidental to the duties of municipal corporation/ municipality under the Act. Further, no advance shall be drawn unless the expenditure is likely to be incurred within a month.

Test check of records revealed that in 12¹⁰ ULBs, temporary advances of ₹ 7.05 crore provided to the individuals from the varying period between 1961-62 and 2021-22 remained outstanding as of March 2022. Details are shown in **Appendix 3.3**.

On being pointed out in audit, nine¹¹ ULBs stated that audit will be informed after adjustment whereas ULB, Chhindwara stated that employees have been informed, for adjustment of advance, if they do not deposit, will be deducted from salaries, ULB Jawra stated that concrete action will be taken for recovery and ULB Kukshi stated that the amount of advance will be deducted from the salary of the employees and action will be taken to write off the old advance.

It is clear from the above that concerted efforts were not made to recover the advance and the recovery was pending for a long time.

3.11 State Share of Urban Development Cess was not remitted by ULBs

As per provision of Madhya Pradesh Upkar Adhiniyam 1981, ULBs were required to levy and collect Urban Development Cess (UDC) on land/ buildings within Municipal area. As per Madhya Pradesh Urban Development Cess (Collection) Rules, 2007 ULBs are entitled to retain 60 *per cent* of the amount of cess realized remaining 40 *per cent* of the proceeds shall be credited into Government Account. Commissioner, UAAD had also issued instructions in this regard (November 2008). Further, it was instructed to maintain separate bank account for depositing the amount received under the head of UDC during meeting of Madhya Pradesh State Property Tax Board (May 2014).

Audit observed in test check that 35¹² ULBs had collected ₹ 51.07 crore as UDC during the varying period between 2014-15 and 2021- 22. However, ₹ 20.43 crore (40 *per cent*) was not deposited to the Government accounts as detailed in **Appendix 3.4**. Further, it was observed

¹⁰ Bhind, Chhindwara, Jabalpur, Jawra, Khandwa, Kukshi, Maharajpur, Narsingharh, Neemuch, Ratlam, Sagar and Tendukheda.

¹¹ Bhind, Chhindwara, Jawra, Khandwa, Maharajpur, Narsingharh, Neemuch, Ratlam and Tendukheda.

¹² Agar Malwa, Anjad, Aastha, Balaghat, Barghat, Beohari, Bhind, Bhopal, Bijuri, Budhani, Burhar, Chhindwara, Dhar, Jawra, Jhabua, Kareli, Khandwa, Kukshi, Mandleshwar, Maharajpur, Mandsaur, Morena, Multai, Omkareshwar, Pichhore, Ratlam, Rajpur, Sagar, Sanchi, Satna, Seoni Malwa, Sehore, Shahdol, Shivpuri and Vidisha.

in three¹³ ULBs that all receipts were deposited in a common Account and proper records were not maintained for the calculation of UDC. Therefore, it was not possible to ascertain the actual amount of UDC deposited in the Account. Thus, the State Government was deprived of revenue due to the failure of ULBs to credit UDC in the Government Account. Information in this regard was not provided by remaining 20 test checked ULBs.

On being pointed out in audit 21¹⁴ ULBs stated that Audit will be informed after depositing the UDC into Government account. ULB, Chhindwara stated that work relating to civil amenities were carried out from amount of UDC and amount has not been deposited into the Government Account. Further, two¹⁵ ULBs stated that records and separate Bank Account will be maintained for depositing the amount of UDC. In this regard, no specific reply was offered by remaining ULBs.

3.12 Non-utilisation of Education Cess and diversion of fund

GoMP, issued order (October 2012 and July 2016) that education Cess will be utilized in the Government/ Local Body Schools within the municipal area for maintenance, cleaning of premises and toilets, providing potable water facilities, etc.

Audit observed that in 33¹⁶ ULBs, Education Cess of ₹ 94.84 crore was collected during the period 2014-15 to 2021- 22. However, only ₹ 69.79 crore had been utilised by the ULBs. This has resulted in blockage of ₹ 25.05 crore in the bank account as detailed in *Appendix 3.5*. Further, it was observed in ULB, Chhindwara that education cess of ₹ 1.99 crore was irregularly utilised during 2020-22 for construction of *Anganwari Kendra*. Remaining 22 testchecked ULBs did not provide information in this regard.

On being pointed out in audit 19¹⁷ ULBs stated that the amount of education cess will be utilized in future. However, no specific reply was furnished by remaining 14 ULBs in this regard.

3.13 Devolution of funds to Urban Local Bodies

As per provisions of Section 105 of MP Municipalities Act, 1961 and Section 87 of MP Municipal Corporation Act, 1956, there are mainly two sources of revenue for ULBs, viz. Government grants and own revenue. The Government grants include devolution of one *per cent* of divisible tax revenue of the State Government as per recommendations of the Third State Finance Commission (SFC).

The Third SFC recommended (accepted by the State Government in February 2010) that one

¹³ Niwari, Orcha, and Sanchi.

¹⁴ Agar Malwa, Anjad, Balaghat, Barghat, Beohari, Bijuri, Budhani, Burhar, Dhar, Jawra, Jhabua, Mandleshwar, Mandsaur, Morena, Multai, Omkareshwar, Ratlam, Rajpur, Sagar, Seoni Malwa and Shahdol.

¹⁵ Niwari and Orcha.

¹⁶ Agar Malwa, Anjad, Balaghat, Barghat, Beohari, Bhind, Bhopal, Bijuri, Budhani, Burhar, Chhindwara, Damoh, Dhar, Jhabua, Kareli, Khandwa, Kukshi, Maharajpur, Mandleshwar, Mandsaur, Morena, Multai, Omkareshwar, Pichhore, Ratlam, Rajpur, Sagar, Sanchi, Seoni Malwa, Shahdol, Shivpuri, Satna, and Vidisha.

¹⁷ Agar Malwa, Anjad, Balaghat, Barghat, Beohari, Budhani, Burhar, Dhar, Jhabua, Mandleshwar, Mandsaur, Morena, Multai, Omkareshwar, Ratlam, Rajpur, Sagar, Seoni Malwa and Shahdol.

per cent of divisible tax revenue of the State Government should be devolved to ULBs. During the year 2021-22, the devolution of SFC grants by the Finance Department to ULBs is shown in **Table 3.5** below:

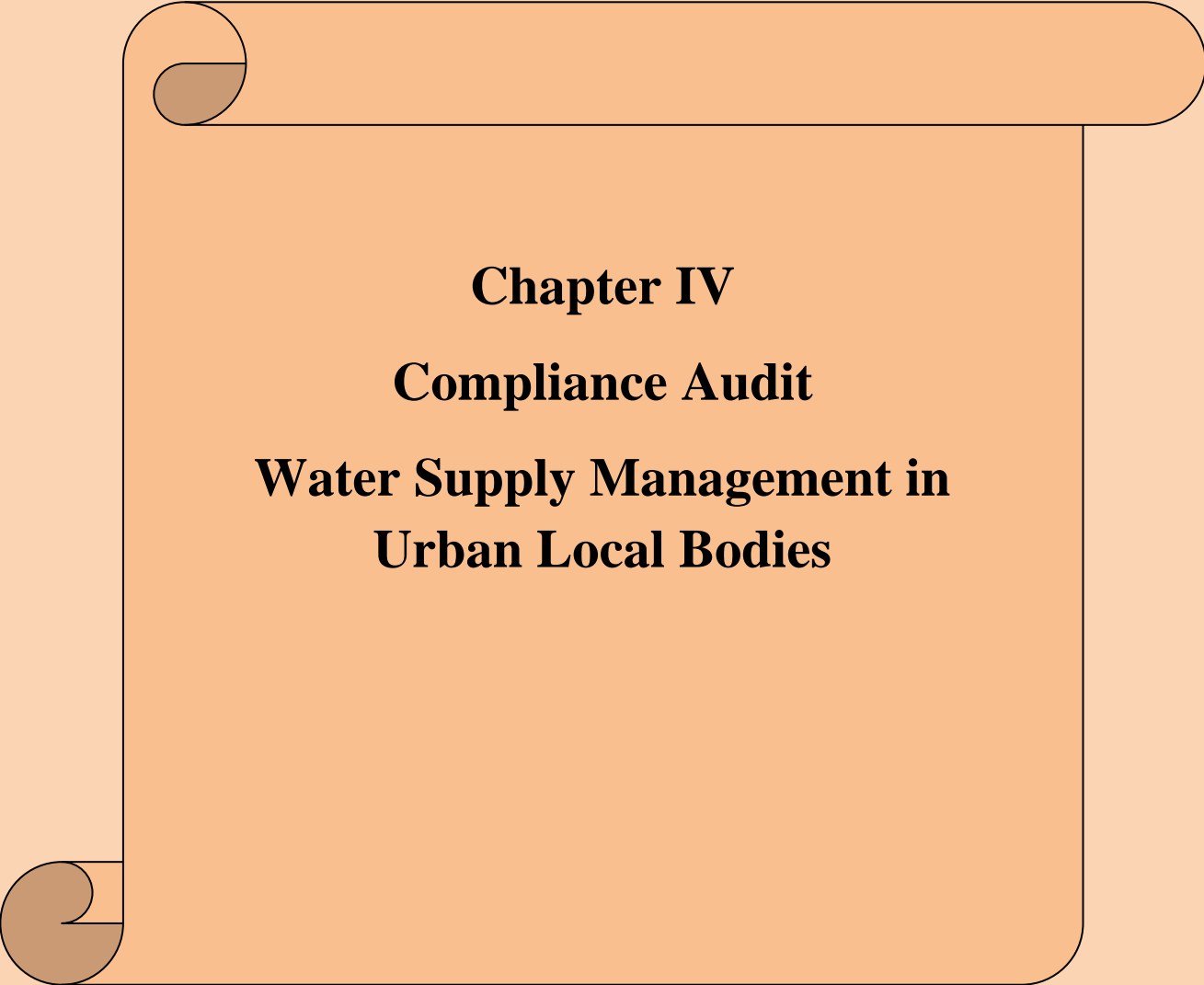
Table 3.5: Devolution of funds to ULBs

(₹ in crore)

| S.N. | Year | Funds were to be devolved | Funds devolved | Short (-)/Excess (+) |
|------|---------|---------------------------|----------------|----------------------|
| 1 | 2021-22 | 415.02 | 330 | (-) 85.02 |

(Source: Information provided by Finance Department and UADD)

It can be seen from above Table that there was a short devolution of ₹ 85.02 crore to the ULBs during 2021-22. In this regard, the Finance Department stated (November 2022) that short release was due to second wave of Covid-19 pandemic and non-availability of financial resources.



Chapter IV
Compliance Audit
Water Supply Management in
Urban Local Bodies

Chapter- IV

Compliance Audit

Water Supply Management in Urban Local Bodies

Executive Summary

The Compliance Audit of Water Supply Management in Urban Local Bodies was conducted which brought out instances of lapses in the adherence of the norms of regularity, propriety and economy. Major findings along with the Audit recommendations flown out of the findings are mentioned below:

4.1 Water Supply Management in Urban Local Bodies

The 74th Constitutional Amendment made the Urban Local Bodies responsible for the administration and maintenance of Water Supply within the municipal limits. Audit examined records of 14 Urban Local Bodies to ascertain whether sufficient quantity of water is available and supplied to the consumers as per laid down norms; drinking water and services of appropriate quality are being supplied to the consumers; and planning for sustainability of the sources is adequate. The main findings and recommendations are summarised below:

- Against the targets/demand of supply of water, there was no or negligible shortfall in three Urban Local Bodies. In two Urban Local Bodies, percentage of deficit was 19 *per cent*, in three Urban Local Bodies, the percentage of deficit ranged between 25 *per cent* and 50 *per cent* while in six Urban Local Bodies, the deficit was more than 50 *per cent*. In two Urban Local Bodies, the shortfall was 90 *per cent*.

(Paragraph 4.1.6.2)

- Against the water demand, the shortage in storage capacity was in nine Urban Local Bodies. In one Urban Local Body, it was marginal but in other eight Urban Local Body the shortfall ranged between 0.39 and 4.89 million litres during 2019-22.

(Paragraph 4.1.6.3)

- None of the 14 audited ULBs prepared any maintenance schedules, nor did the concerned Executive Engineers introduced process for detecting, controlling and reducing (visible and non-visible) leakages. Assurance about the existence of leakage control programme could not be drawn by Audit.

(Paragraph 4.1.6.5)

- The Urban Local Bodies failed to achieve the Service Level Benchmarks of providing piped water supply to every household. The actual percentage of households having water connections (out of the total households) ranged between 23 *per cent* and 86 *per cent*. In terms of absolute numbers, only 1,67,594 households (65.93 *per cent*) had authorised water connections as against a total of 2,54,182 households.

(Paragraph 4.1.6.7)

- The Urban Local Bodies completely abdicated their duties in ensuring quality control of water through regular tests as per minimum prescribed sampling frequency. In eight selected Urban Local Bodies, tests for assuring quality of water supplied were not conducted regularly.

(Paragraph 4.1.7.1)

- During the period from 2019-22, 13 Urban Local Bodies accorded a total of 4,341 building permissions and realised Security Deposit of ₹ 1.35 crore on account of roof water harvesting from the relevant applicants. However, the concerned 13 Urban Local Bodies neither verified the work of roof water harvesting done by the applicants, nor did they make efforts to create roof water harvesting structures on behalf of the applicants.

(Paragraph 4.1.8.1)

- O&M expenditure in respect of the 14 Urban Local Bodies during 2019-22 was ₹ 207.02 crore, against which, the Urban Local Bodies demanded ₹ 75.95 crore from the consumers at various rates ranging between ₹ 480 to ₹ 2,400 per year per connection. The deficit in user charges demanded *vis-à-vis* actual costs was between 30 *per cent* and 93 *per cent* in 13 Urban Local Bodies. Further, the total historical amount outstanding for recovery in 14 Urban Local Bodies (as on March 2022) on account of water charges was ₹ 62.79 crore.

(Paragraph 4.1.9.1)

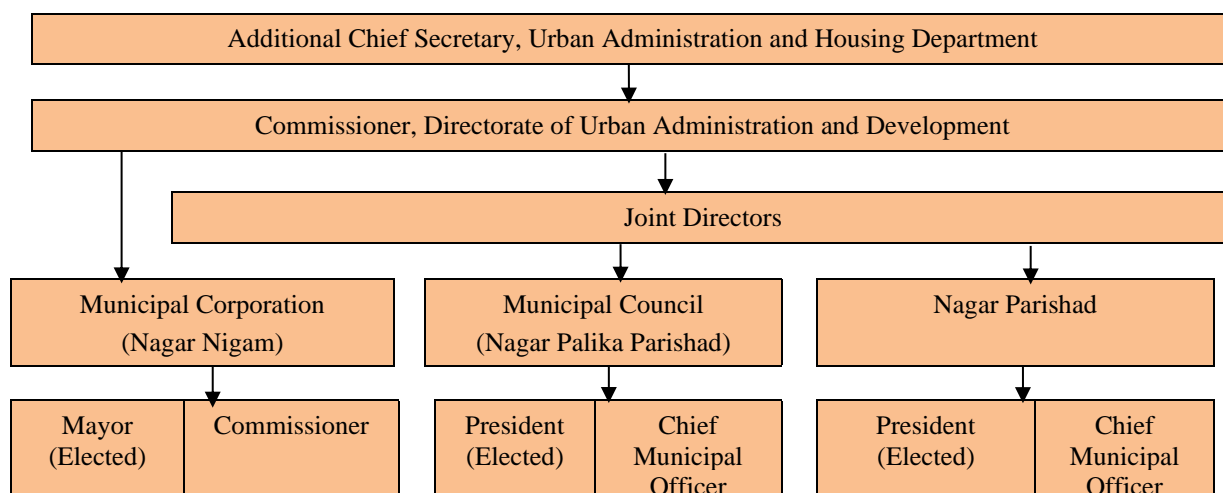
4.1.1 Introduction

The Urban Local Bodies (ULBs) are primarily responsible for administration and maintenance of water supply and sewerage system within the municipal limits. Previously water Projects / Schemes were operated and maintained by the Public Health and Engineering Department (PHED), with the passage of the 74th Constitutional Amendment, the function of water supply in Municipal areas was devolved to the Urban Local Bodies.

4.1.2 Organisational set-up

Urban Development and Housing Department (UDHD) headed by Additional Chief Secretary/Principal Secretary is designated for financial and administrative control of Urban Local Bodies at Government level, while Commissioner, Urban Administration and Development Department (UADD) is the Head of the Department. The ULBs are self-governed bodies which make rules for their smooth functioning. At ULB level, the Commissioner/ Chief Municipal Officer is assisted by Superintending Engineer/ Executive Engineer/ Engineer (Water supply)/ Assistant Engineer (AE), Sub-Engineer and other staff to discharge their duties for smooth water supply.

Organisational Chart of Urban Local Bodies



4.1.3 Audit Objectives

The Compliance Audit was aimed to assess whether;

- Sufficient quantity of water is available and supplied to the consumers as per laid down norms;
- Drinking water and services of appropriate quality are being supplied to the consumers, and;
- Planning for sustainability of the sources is adequate in all the selected ULBs.

4.1.4 Audit Criteria

Audit criteria were derived from the following:

- Madhya Pradesh Municipal Corporation Act, 1956 and Madhya Pradesh Municipalities Act, 1961; Central Public Health and Environmental Engineering Organisation¹ (CPHEEO) Manual on Water Supply and Treatment (WS&T), 1999 and Operation & Maintenance Manual (O&M), 2005;
- State Water Policy, 2003
- Specifications for drinking water (IS 10500:2012) issued by Bureau of Indian Standard (BIS);
- 13th Finance Commission's recommendation on Service Level Benchmarking (SLB) for water supply in ULBs; and
- Handbook on Service Level Benchmarking issued by Ministry of Urban Department (MoUD).

¹ The Central Public Health and Environmental Engineering Organisation (CPHEEO) is Technical Wing of the Ministry of Urban Development, Government of India, and deals with the matters related to Urban Water Supply and Sanitation including Solid Waste Management in the Country.

4.1.5 Audit Scope and Methodology

The audit was carried out during May 2022 to January 2023 covering three years period *i.e.*, 2019-20 to 2021-22 (herein after referred to as 2019-22).

Out of the 413 ULBs in Madhya Pradesh, Audit selected² 14 ULBs for the purpose of scrutiny of records as shown in **Table 4.1** below:

Table 4.1: Number of ULBs selected

| S.N. | Type of ULBs | Criteria | No. of units selected using sampling process |
|--------------|--|------------|--|
| 1 | Nagar Nigam ³ (NN) | Population | 3 |
| 2 | Nagar Palika Parishad ⁴ (NPP) | Population | 6 |
| 3 | Nagar Parishad ⁵ (NP) | Population | 5 |
| Total | | | 14 |

Audit Methodology involved scrutiny of records of the 14 selected ULBs, along with joint physical verification with the ULB authorities. Information had also been collected from UDHD. Sampling methodology adopted was arranging the ULBs (NN, NPP and NP) in strata based on population and selecting the units by simple random sampling. The area, population and other related details about selected 14 ULBs are shown in **Table 4.2**.

Table 4.2: Area, population and other related details of selected ULBs

| S.N. | Name of ULB | Status | Area (Sq. km.) | Projected population (2021) | No. of Wards | Capacity of filter plants (MLD) ⁶ | No. of households | Water connections as of March 2022 | No. of Over Head Tanks | Length of distribution lines (KM) |
|------|--------------|--------|----------------|-----------------------------|--------------|--|-------------------|------------------------------------|------------------------|-----------------------------------|
| 1 | Khandwa | NN | 35.77 | 2,25,000 | 50 | a. 45.00 b. 13.00 | 40,755 | 26,331 | 9 | 346 |
| 2 | Satna | NN | 79.01 | 3,27,832 | 45 | a. 40.00 b. 18.00 | 52,602 | 30,375 | 12 | 710 |
| 3 | Ratlam | NN | 39.19 | 3,27,000 | 49 | a. 24.50 b. 22.50 | 42,810 | 36,933 | 35 | 20 |
| 4 | Ashta | NPP | 15.33 | 64,058 | 18 | a. 3.00 b. 4.00 | 10,895 | 8,512 | 4 | 46 |
| 5 | Ganj Basoda | NPP | 5.65 | 91,169 | 24 | 18.00 | 16,772 | 8,562 | 6 | 72 |
| 6 | Mandsaur | NPP | 36.36 | 1,78,151 | 40 | a. 13.50 b. 15.25 | 40,049 | 27,907 | 24 | 225 |
| 7 | Neemuch | NPP | 19.33 | 1,41,433 | 40 | 27.00 | 23,430 | 19,459 | 25 | 183 |
| 8 | Narsinghgarh | NPP | 12.95 | 35,562 | 15 | 7.00 | 6,785 | 3,296 | 2 | 49 |
| 9 | Maharajpur | NPP | 14.00 | 29,211 | 15 | 0 | 5,353 | 1,273 | 1 | Not provided |

² Using stratified sampling Method.

³ Khandwa, Ratlam and Satna.

⁴ Ashta, Ganj Basoda, Maharajpur, Mandsaur, Neemuch, Narsinghgarh

⁵ Bichhiya, Ichhawar, Loharda, Rampur Naikin, Tendu Kheda.

⁶ Million litres per day

| S.N. | Name of ULB | Status | Area (Sq. km.) | Projected population (2021) | No. of Wards | Capacity of filter plants (MLD) ⁶ | No. of households | Water connections as of March 2022 | No. of Over Head Tanks | Length h of distribution lines (KM) |
|------|---------------|--------|----------------|-----------------------------|--------------|--|-------------------|------------------------------------|------------------------|-------------------------------------|
| 10 | Bichhiya | NP | 5.00 | 13,880 | 15 | 1.80 | 3,005 | 1,100 | 2 | 36 |
| 11 | Ichhawar | NP | 1.10 | 18,685 | 15 | 0 | 3,049 | 1,761 | 2 | 7 |
| 12 | Loharda | NP | 14.00 | 10,500 | 15 | 0 | 2,771 | 854 | 2 | 9 |
| 13 | Rampur Naikin | NP | 24.75 | 14,068 | 15 | 0 | 2,800 | 1,167 | 0 | 20 |
| 14 | Tendukheda | NP | 33.00 | 14,388 | 15 | 3.30 | 3,106 | 1,496 | 3 | 45 |

(Source: ULBs and departmental websites)

An Entry Conference was held with the Commissioner cum Secretary, UDHD on 3 October 2022 wherein audit objectives, scope, methodology and criteria for the Audit were discussed. The Exit meeting was held on 26 May 2023 with Principal Secretary, UDHD to discuss various audit observations emerged during audit. He assured to furnish pointwise replies of the observations. The replies are awaited (August 2024).

Audit Findings

Significant findings that emerged from this audit are discussed in the succeeding paragraphs.

4.1.6 Requirement and distribution of water

Audit examined issues such as assessment of institutional demand of water, per capita targeted and actual availability of water, storage capacity against the water demand, implementation of leakage control programme and O&M plan and commented upon in the following paragraphs:

4.1.6.1 Institutional demand of water not assessed

In ULBs, Superintending Engineer / Executive Engineer (Water Supply) was responsible to meet the technical standards and social demands in the most cost-effective way. CPHEEO (WS&T) Manual, prepared by MoUD and adopted by State Government (in 1962), provides that 135 litres per capita per day (lpcd) of domestic water supply may be ensured to each person in the State having access to full flushing system. In case of institutional supply, the prescribed norms are as per **Table 4.3**:

Table 4.3: Water Required in various types of institutions

| Type of institution | Water Requirement (litres) |
|---------------------------------------|----------------------------|
| Hospitals | 340 to 450 (per bed) |
| Hostels and Boarding Schools/Colleges | 135 (per person) |
| Schools/Colleges | 45 (per person) |
| Restaurants | 70 (per seat) |
| Cinema and theatre | 15 (per seat) |

(Source: CPHEEO Manual)

Audit scrutiny revealed that none of the 14 selected ULBs carried out assessment of institutional requirements of water on the basis of the aforesaid norms.

Audit assessed the institutional demand of 11 ULBs on the basis of the norms specified in CPHEEO manual as shown in **Table-4.4** below. The remaining three⁷ ULBs did not provide information despite requests (April 2023).

Table 4.4: Daily and yearly institutional demand of water (in million litres)

| Sl.No. | Name of ULB | Daily demand | Yearly demand |
|--------------|---------------|--------------|-----------------|
| 1 | Khandwa | 3.99 | 1,456.35 |
| 2 | Ashta | 1.07 | 390.55 |
| 3 | Ganj Basoda | 2.92 | 1,065.80 |
| 4 | Neemuch | 1.25 | 456.25 |
| 5 | Narsingharh | 0.71 | 259.15 |
| 6 | Maharajpur | 0.20 | 73.00 |
| 7 | Rampur Naikin | 0.36 | 131.40 |
| 8 | Tendukheda | 0.25 | 91.25 |
| 9 | Bichhiya | 0.37 | 135.05 |
| 10 | Ichhawar | 0.49 | 178.85 |
| 11 | Loharda | 0.15 | 54.75 |
| Total | | 11.76 | 4,292.40 |

(Source: Calculations made on the basis of information pertaining to number and capacity of institutions as provided by the ULBs.)

Institutional demand of 4292.40 million litres (Table-4.4) was not considered by the ULBs in their annual demand. Consequently, they failed to add capacity to meet the institutional water demand. This had an impact on the water supply coverage vis-à-vis population/demand as brought out in paragraphs below.

In reply, all the 11 ULBs stated (May 2022 to Jan 2023) that institutional demand of water will be incorporated.

4.1.6.2 Huge gap between targeted supply and actual availability of water

CPHEEO (WS&T) Manual and SLB Guidelines provide that 135 lpcd of domestic water supply may be ensured to each person of the State having full flushing system. For this purpose, actual need assessment was to be determined in the Municipal Area.

Audit analysis, based on quantity of clear water available for supply (excluding 10 per cent distribution line losses) revealed that in the selected 14 ULBs, there was gap in targeted water supply and actual per capita availability of water. This was as shown in **Table 4.5** below:

⁷ Mandsaur, Ratlam, and Satna.

Table 4.5: Deficit in water available for supply against targeted requirement in ULBs during 2019-22 (million litre)

| S.N. | Unit | Water required as per target ⁸ | Filtered water available | shortage (-) or excess (+) | Percentage of shortage (-) or excess (+) |
|------|---------------|---|--------------------------|----------------------------|--|
| 1 | Khandwa | 37,301 | 40,279 | -2,978 | -7 |
| 2 | Satna | 47,843 | 38,738 | 9,105 | 19 |
| 3 | Ratlam | 47,545 | 30,322 | 17,223 | 36 |
| 4 | Ashta | 10,489 | 6,757 | 3,732 | 35 |
| 5 | Ganjbasoda | 16,483 | 13,316 | 3,167 | 19 |
| 6 | Mandsaur | 25,819 | 3,469 | 22,350 | 86 |
| 7 | Neemuch | 22,164 | 20,633 | 1,531 | 06 |
| 8 | Narsinagarh | 5,988 | 6,895 | -907 | -15 |
| 9 | Maharajpur | 4,444 | 439 | 4,005 | 90 |
| 10 | Bichhiya | 2,408 | 240 | 2,168 | 90 |
| 11 | Ichhawar | 3,256 | 986 | 2,270 | 69 |
| 12 | Loharda | 1,589 | 718 | 871 | 54 |
| 13 | Rampur Naikin | 2,422 | 949 | 1,473 | 60 |
| 14 | Tendukheda | 2,383 | 1,276 | 1,107 | 46 |

(Source: ULBs)

Audit observed that against the targets/demand:

- In three ULBs (Khandwa, Neemuch, and Narsinagarh), there was excess or negligible deficit.
- In ULBs Satna and Ganj Basoda the deficit was 19 per cent.
- In three ULBs (Ratlam, Ashta, and Tendukheda), percentage of deficit ranged between 25 per cent and 50 per cent.
- In six ULBs (Mandsaur, Maharajpur, Bichhiya, Ichhawar, Loharda, and Rampur Naikin) the situation was stark as the deficit in availability *vis-à-vis* requirement was more than 50 per cent. The situation was worst in case of ULBs, Maharajpur and Bichhiya where the shortfall was 90 per cent.

The huge gaps/deficit in water availability *vis-à-vis* requirement as per target indicated glaring lapses in the water supply management of the ULBs. It also indicated complete lack of monitoring and lack of efforts to increase water coverage and/or identify reasons for short supply.

In reply, five⁹ ULBs stated (May 2022 to Jan 2023) that the targeted demand/requirements will be achieved in future central/state schemes, while four¹⁰ ULBs stated that efforts were being made to supply water as per the targets. ULB, Maharajpur accepted the facts but did not provide reasons for the shortfall. Reply was not furnished by ULB, Satna.

⁸ Target was calculated by multiplying the water required per person (135 lpcd) X days of 3 years X population of the ULB + 3 years Institutional demand.

⁹ Ashta, Ganj Basoda, Bichhiya, Mandsaur and Ratlam.

¹⁰ Ichhawar, Loharda, Rampur Naikin and Tendukheda.

4.1.6.3 Shortage of storage capacity against the water demand

As per CPHEEO (WS&T) Manual, storage capacity is to be 40 per cent of the demand (Appendix 10.1 of the Manual). ULBs were to ensure sufficient water storage capacity against the demand.

The details of demand of filtered water viz a viz capacity of Over Head Tanks (OHTs) in the selected 14 ULBs is given in **Table 4.6** below.

Table 4.6: Details of demand of filtered water viz-a-viz capacity of OHTs during 2019-22

| (in million litres) | | | | | |
|---------------------|---------------|---|---|--------------------------|--|
| S.N. | Unit | Total Demand ¹¹ (Domestic + Institutional demand) | Stipulated storage capacity (40% of demand) | Storage capacity of OHTs | Shortage in the storage capacity of OHTs shortage (-), excess (+) |
| 1 | Khandwa | 102.11 | 40.84 | 38.40 | 2.44 |
| 2 | Satna | 130.96 | 52.38 | 49.10 | 3.28 |
| 3 | Ratlam | 130.14 | 52.06 | 109.29 | - 57.23 |
| 4 | Ashta | 28.72 | 11.49 | 6.60 | 4.89 |
| 5 | Ganjbasoda | 45.12 | 18.05 | 18.60 | - 0.55 |
| 6 | Mandsaur | 70.67 | 28.27 | 39.33 | - 11.06 |
| 7 | Neemuch | 60.49 | 24.20 | 45.00 | - 20.80 |
| 8 | Narsingharh | 16.40 | 6.56 | 4.80 | 1.76 |
| 9 | Maharajpur | 12.17 | 4.87 | 1.16 | 3.71 |
| 10 | Bichhiya | 5.48 | 2.19 | 1.80 | 0.39 |
| 11 | Ichhawar | 7.44 | 2.98 | 1.50 | 1.48 |
| 12 | Loharda | 3.90 | 1.56 | 2.19 | - 0.63 |
| 13 | Rampur Naikin | 6.62 | 2.65 | No OHT | 2.65 |
| 14 | Tendukheda | 6.52 | 2.61 | 2.56 | 0.06 |

(Source: ULBs)

It is evident from **Table 4.6** that against the water demand, there was shortage in storage capacity in nine¹² out of 14 ULBs. In ULB Tendukheda, it was marginal but in other eight ULBs the shortfall ranged between 0.39 and 4.89 million litres during 2019-22.

In reply, ULBs, Khandwa, Ashta and Narsingharh stated (May 2022 to Jan 2023) that additional OHTs will be proposed in future State/Central schemes, while ULBs, Satna, Ichhawar and Rampur Naikin stated that new OHTs were under construction. ULB, Maharajpur stated that OHT will be constructed after ensuring availability of water source while reply was not furnished by ULB, Bichhiya. (April 2023).

Thus, there was a shortage of storage capacity to ensure supply of water as per demand which was a major constraint in providing drinking water as per prescribed quantity.

4.1.6.4 Maps and profile drawing of distribution system not updated

CPHEEO (O&M) Manual envisages that comprehensive maps of distribution system providing an overall view of the system with location of reservoirs, pumping stations, valves and

¹¹ Demand was calculated by multiplying the daily water required per person [(135 lpcd) X population of the ULB + Daily Institutional demand] X 3

¹² Ashta, Bichhiya, Ichhawar, Khandwa, Maharajpur, Narsingharh, Rampur Naikin, Satna and Tendukheda.

hydrants, etc., are to be prepared. It also envisages that distribution plan and profile drawings, showing the depth of pipe, pipe location and distance from location point are also to be prepared. Further, the maps were to be updated by a conventional survey. It is the responsibility of operational management (EE) to update the distribution system plans/ maps.

Audit noticed that out of the selected 14 ULBs, updating of maps and profile drawings (by conducting conventional survey as envisaged in the CPHEEO (O&M) Manual) was not done in 10 ULBs. Three ULBs, Ratlam, Neemuch and Tendukheda provided copies of updated distribution maps. However, ULB Khandwa stated that maps had been updated but did not provide copy of updated maps and as such Audit could not derive assurance about updation of the maps. In the event of non-updating of survey maps, the ULBs were not in a position to ascertain the correctness of locations, pipe depths and the distribution networks.

In reply, four¹³ ULBs stated (May 2022 to Jan 2023) that the maps and profile drawings will be updated in future. Three¹⁴ ULBs accepted that maps had not been updated. Mandsaur and Ichhawar stated that work of distribution line is in progress. No reply has been furnished by ULB Loharda (April 2023).

4.1.6.5 Leakage Control Programme not in existence

CPHEEO Manual for O&M of Water Supply System envisages that leakage of water in the transmission system occurs by way of leakage from pipes, joints and fitting, reservoirs and overflows of reservoirs and sumps. The objective of leakage control programme is to reduce to a minimum, the time that elapses between the occurrence of a leak and its repair. The Manual further stipulates that a maintenance schedule is required to be prepared to improve the level of maintenance of water transmission system and the concerned Assistant Engineer/Sub-Engineer was to ensure implementation of the schedule. It is the responsibility of operational management (*i.e.*, the concerned EE) to introduce/monitor processes for reducing and controlling leakages.

Audit observed that none of the 14 selected ULBs, had prepared any maintenance schedules nor had the concerned EEs introduced process for detecting, controlling and reducing (visible and non-visible) leakages even though an amount of ₹ 31.32 crore was spent on maintenance of water works/ distribution lines in 11¹⁵ ULBs during 2019-22. Other three¹⁶ ULBs did not furnish information in this regard.

In the absence of proper documentation, Audit could not ascertain the number of leakage incidents occurred during the period 2019-22, and as to whether these were attended by the ULBs in time or not. As such, the utility of expenditure also could not be vouchsafed by Audit.

¹³ Bichhiya, Narsingharh, Rampur Naikin and Satna.

¹⁴ Ashta, Ganj Basoda and Maharajpur.

¹⁵ Ashta, Ganj Basoda, Ichhawar, Khandwa, Mandsaur, Maharajpur, Narsingharh, Neemuch, Rampur Naikin, Ratlam and Satna.

¹⁶ Loharda, Rampur Naikin and Tendukheda.

In reply, EEs (Water Supply), of 11¹⁷ ULBs stated (May 2022 to Jan 2023) that although leakage cells had not been set up separately, the officials from the water supply wing collect information about leakage and rectify it as required. ULB Tendukheda stated that cell is existing. ULBs, Rampur Naikin and Loharda replied no leakage detection cell is existing.

However, no documentation in support of the replies was made available to Audit. Consequently, assurance about the existence of leakage control programme could not be drawn by Audit.

4.1.6.6 Non-existence of operation and maintenance plan (O&M)

According to CPHEEO (O&M) Manual, a comprehensive O&M plan shall be prepared to cover all the facilities. A central O&M cell should be created with responsibility of supervision, monitoring and analysis of all O&M activities contained in the O&M plan. Supervisors should be assigned duties to check the operation and maintenance by adopting check lists prepared by the Management with reference to the plan. Further, it is the responsibility of operational management, headed by the Executive Engineer, to prepare O&M plans.

In all the 14 test-checked ULBs, neither had the O&M plans been prepared nor had any Central O&M cells been set up.

Audit observed that an amount of ₹ 207.01 crore was incurred as expenditure on O&M in the selected 14 ULBs during 2019-22. However, in the absence of inspection and maintenance registers and O&M Plans, the quality and regularity of inspection conducted by the supervisory officers and maintenance of the machines could not be ascertained.

In reply, EEs (Water Supply) of six¹⁸ ULBs stated (May 2022 to Jan 2023) that maintenance works were being carried out as per requirements, while three¹⁹ ULBs stated that they had O&M contracts with external agencies. Remaining Five²⁰ ULBs replied that O&M plan has not been prepared (April 2023).

However, there was no documentation of the maintenance works being carried out by the six ULBs.

4.1.6.7 Failure to achieve SLB targets

As per the Handbook of standardised Service Level Benchmarks (SLBs) of the MoUD, GOI, benchmark for households to be brought into the water connection network and metering of water connections is 100 *per cent*. Further, Directorate of UADD, instructed (March 2017) ULBs to conduct surveys to identify properties having no connection and take initiative to provide connection by arranging water connections camp. Meters were to be installed compulsorily at all the water connections.

¹⁷ Ashta, Bichhiya, Ganj Basoda, Ichhawar, Khandwa, Maharajpur, Mandsaur, Narsingharh, Neemuch, Ratlam and Satna.

¹⁸ Ichhawar, Khandwa, Loharda, Neemuch, Ratlam and Satna.

¹⁹ Bichhiya, Narsingharh and Tendukheda.

²⁰ Ashta, Ganj Basoda, Mandsaur and Maharajpur.

➤ **SLB of water supply coverage not achieved.**

Scrutiny of records in the selected 14 ULBs, however, revealed that the actual percentage of households having water connections (out of the total households) ranged between 23 per cent and 86 per cent. In terms of absolute numbers, only 1,67,594 households (65.93 per cent) had authorised water connections as against a total of 2,54,182 households. Thus, the ULBs failed to achieve the SLB of providing piped water supply to every household. The details are given in (Appendix 4.1).

In reply, EEs, Water Supply of 11²¹ ULBs stated (May 2022 to Jan 2023) that efforts were being made to bring the remaining households under the supply network. No replies were furnished by the other three²² ULBs. (April 2023).

➤ **SLB for providing water meters in households not achieved**

As against the SLB target of installing water meters in all domestic households, it was observed that only six water meters were installed in one ULB Ratlam out of the selected 14 ULBs during the period 2019-22.

In the absence of metering, the ULBs have no recourse to identify the actual consumption of water and are thus not in a position to levy appropriate fees for water usage by the domestic households. Thus, non-metering of water connections directly affected the revenue collection of the ULBs, and also it could not be used as a deterrent against water wastage by consumers.

In reply, 10²³ ULBs stated (May 2022 to Jan 2023) that water meters would be installed in future while three²⁴ ULBs stated that they have no orders from higher office and ULB, Mandsaur stated that meters were not required as water charges were revised regularly.

This was clear violation of instructions of Directorate of UADD, (March 2017) to provide connections and install meters compulsorily at all the water connections.

4.1.7 Quality of drinking water supplied

As per Bureau of Indian Standard (BIS) 10500, drinking water used for human consumption shall comply with the required parameters in respect of physical, chemical, biological and bacteriological, *i.e.*, colour, odour, pH, turbidity, total dissolved solids, hardness, alkalinity, elemental compounds such as iron, manganese, sulphate, nitrate, chloride, fluoride, arsenic, chromium, copper, cyanide, lead, mercury, zinc and coliform bacteria, *etc.*

4.1.7.1 Supply of quality water not ensured

The State Water Policy 2003 envisages that the quality of surface and ground water shall be tested on a regular basis by the concerned department. As per CPHEEO (O&M) Manual, the objective of the Water Works Management was to ensure that the water supplied is free from

²¹ Ashta, Bichhiya, Ganj Basoda, Ichhawar, Khandwa, Loharda, Maharajpur, Narsinghar, Rampur Naikin, Satna, Tendukheda.

²² Mandsaur, Neemuch, and Ratlam.

²³ Bichhiya, Ichhawar, Khandwa, Loharda, Maharajpur, Narsinghar, Neemuch, Rampur Naikin, Ratlam and Tendukheda.

²⁴ Ashta, Ganj Basoda and Satna.

undesirable taste and odour. Further, Para 15.1 of CPHEEO Manual, 2005 envisages that laboratories with adequate facilities and manned by qualified personnel are essential for inspection and evaluation of suitability of water supply for public use as well as for controlling the water treatment processes. Laboratory examination provides assurance that the water supplied for drinking conforms to the minimum drinking water standards. The Indian Standard for drinking water under BIS 10500:2012 read with the provisions of the CPHEEO manual prescribes a minimum of 20 parameters under four types of tests - physical, chemical, bacteriological and biological tests - which are to be conducted before supplying water, so that it does not have any adverse effect on the health of the citizens. The details of tests and frequency of sampling are given in **Table 4.7 and 4.7.1:**

Table 4.7: Types of the water tests required to be done

| S. N. | Type of test | Brief description of test | No. of parameters to be tested |
|-------|---------------------|---|--------------------------------|
| 1 | Physical analysis | It determines aesthetic quality and assesses the performance of treatment units. | 02 |
| 2 | Chemical analysis | It determines concentrations of chemical substances which affect the quality of water. | 14 |
| 3 | Bacteriological | It determines the presence of bacteria characteristic of pollution and hence the safety of water for consumption. | 01 |
| 4 | Biological Analysis | It provides information on cause of objectionable taste and odours in water or clogging of filter. | 03 |

(Source: Para 15.2 of CPHEEO (WS&T) Manual)

Table 4.7.1: Minimum sampling frequency and numbers from distribution system

| S. N. | Population served | Maximum intervals between successive sampling | Minimum number of samples to be taken from entire distribution system |
|-------|--------------------|---|---|
| 1 | Upto 20,000 | One month | One sample per 5,000 of population per month |
| 2 | 20,001-50,000 | Two weeks | |
| 3 | 50,001 – 1,00,000 | Four days | |
| 4 | More than 1,00,000 | One day | One sample per 10,000 of population per month |

(Source: Table 15.1 of CPHEEO(WS&T) Manual)

The issues pertaining to testing of water to ensure adherence to norms are discussed in the succeeding paragraphs.

➤ **Inadequacy of testing laboratories**

Audit observed that out of the 14 audited ULBs, only 10 had water treatment plants (WTP) and out of these, only seven ULBs were having laboratories, reasons for not establishing laboratories in other seven ULBs were not on record. Thus, in the absence of any laboratories, it could not be ascertained by Audit as to how regular testing of the quality of water on all parameters was being done by the ULBs. Consequently, Audit is unable to derive assurance that the ULBs were ensuring quality control of the water being supplied to consumers. Other four²⁵ ULBs supplied water directly through borewells, testing of borewell has been

²⁵ Icchawar, Loharda, Maharajpur, and Rampur Niakin.

commented upon in this Paragraph below. The details of tests conducted by the 10 ULBs is as shown in the **Table 4.8**:

Table 4.8: Details of tests conducted by the ULBs between 2019-22

| S. N. | Name of Unit | Tests carried out | Reports provided for verification | Tests conducted at / number of parameters checked |
|---|--------------|-------------------|-----------------------------------|---|
| <i>ULBs having own laboratories</i> | | | | |
| 1 | Khandwa | 48* | 48 | PHE lab (15 parameters) |
| 2 | Satna | Daily | all | Own lab (Only 8 parameters) |
| 3 | Ratlam | 16* | 6 | PHE lab (Only 2 parameters) |
| 4 | Mandsaur | 39* | 39 | PHE lab (18 parameters) |
| 5 | Neemuch | Daily | all | Own lab (14 parameters) |
| 6 | Bicchiya | 01 | 1 | PHE lab (18 parameters) |
| 7 | Tendukheda | 146* | 1 | PHE lab (16 parameters) |
| <i>ULBs not having own laboratories</i> | | | | |
| 1 | Ashta | 02 | 02 | PHE lab (only 7 parameters) |
| 2 | Ganj Basoda | 11 | 11 | PHE lab (20 parameters) |
| 3 | Narsingharh | 00 | 00 | No test report |

(Source: ULBs) (* stated regular testing)

It can be seen from the above table that during 2019-22;

- Three ULBs (Ashta, Ganj Basoda and Narsingharh) did not have their own labs despite having WTPs. During the period 2019-22, Ashta and Ganj Basoda got two and 11 tests conducted respectively through PHE laboratory, whereas no test was found conducted by ULB Narsingharh through external lab either.
- Only two ULBs (Satna and Neemuch) provided documents relating to daily tests being conducted in their lab at water treatment plant but testing on only eight and 14 parameters respectively was done by the ULBs.
- Five ULBs (Khandwa, Ratlam, Mandsaur, Beechiya and Tendukheda), despite having their own labs had conducted tests through PHE labs which indicated that their labs were not well equipped to conduct these tests.
- Except ULBs, Satna and Neemuch, no other ULBs provided any information on the tests carried out in their own laboratories. Only ULB, Ganj Basoda conducted tests on minimum required 20 parameters.
- Two ULBs (Bichhiya and Tendukheda) had entrusted Operation & Maintenance of WTPs to external agencies. However, as pointed above, they were not carrying out regular tests and hence failed to adequately monitor the performance of the contractors.

Thus, it is evident from the table that in eight²⁶ ULBs, tests were not being conducted regularly. The ULBs did not ensure quality control of water through regular tests as per minimum sampling frequency prescribed in CPHEEO manual. Besides, adverse effects on the health of the population due to supply of water without regular testing cannot be ruled out.

²⁶ Ashta, Bichhiya, Ganj Basoda, Khandwa, Mandsaur, Narsingharh, Ratlam, Tendukheda,.

Since testing was not being done on regular basis in six²⁷ out of 10 ULBs which had water treatment plants, the expenditure of ₹ 6.29 crore on use of chemicals (alum, bleaching and lime) incurred by these ULBs during the years 2019-22 was irregular, as dosage was to be decided only after conducting tests and hence efficacy of chemical treatments could not be established by the ULBs before releasing the water for supply.

In reply four²⁸ ULBs stated (May 2022 to Jan 2023) that they will henceforth carry out tests to ascertain the water quality. Four²⁹ ULBs stated that regular testing is being done, but number of reports provided do not indicate regular testing. No reply was furnished by ULB Narsingharh. (April 2023).

The Department should take action against the erring officials for their failure to ensure control over water quality through regular testing.

➤ **Cleaning of Over Head Tanks (OHTs) not done**

As per CPHEEO (O&M) Manual, OHTs/reservoirs are to be cleaned at regular intervals and sample of water and silt/mud accumulated in the tank is to be collected for biological analysis to see the presence of snails and worms. It is the responsibility of the concerned AEs and sub-engineers to monitor periodic cleaning of all tanks.

Audit observed that out of the selected 14 ULBs, regular cleaning of OHTs was not being done in 13 ULBs, there is no OHT in ULB, Rampur Naikin. Thus, the follow up of CPHEEO norms could not be assured in any of the test checked ULBs. Consequently, the purpose of supplying clean/ treated water to the OHTs was not achieved as the water quality in the final distribution channel, *i.e.*, from the OHTs to the consumers was not being ensured.

The EE, Water Supply of 12³⁰ ULBs stated (May 2022 to Jan 2023) that regular cleaning of OHTs is being done. ULB Narsingharh stated that the work is with contractor.

However, samples of residual silt/mud in OHTs were not being taken for conducting biological tests at the time of cleaning of OHTs and logbooks to indicate date of cleaning were not being maintained. As such, the claims made by the EEs could not be factually verified.

➤ **Cleaning of distribution lines not done**

Para 8.7.3.2 of CPHEEO (O&M) Manual stipulates that pipes deteriorate on the inside due to corrosion and erosion and on the outside due to corrosion from aggressive soil and water/ moisture. Preventive maintenance of distribution system assures the twin objectives of preserving the bacteriological quality of water in the distribution system as well as adequate flow through the pipelines. Flushing is done to clean the distribution lines by removing impurities or sediment that may be present in the pipe. Routine flushing of terminal pipelines is often necessary to avoid taste and odour complaints from consumers. A programme for

²⁷ Two ULBs (Beechiya and Tendukheda) as pointed out above had outsourced O&M work of WTPs to external agencies.

²⁸ Ashta, Bichhiya, Ganj Basoda and Satna.

²⁹ Khandwa, Mandsaur, Ratlam, and Tendukheda.

³⁰ Ashta, Bichhiya, Ganj Basoda, Ichhawar, Khandwa, Loharda Maharajpur, Mandsaur, Neemuch, Ratlam, Satna and Tendukheda.

flushing was to be prepared and followed so that water mains are flushed before consumers start complaining.

Audit observed that in all the 14 ULBs selected, no separate program for flushing/ cleaning of distribution pipelines had been prepared. Thus, compliance to CPHEEO norms was not done and it could not be assured that consumers were getting clean water through distribution lines.

In reply, seven³¹ out of selected 14 ULBs stated (May 2022 to Jan 2023) that cleaning was done as per requirement, ULBs, Mandsaur and Tendukheda stated flushing/ cleaning is done regularly, ULBs, Neemuch and Bichhiya stated that O&M of pipeline was done by an external agency. ULB, Rampur Naikin stated cleaning is not required due to daily water supply while there was no plan for cleaning in ULBs Narsingharh and Maharajpur.

However, the fact remains that no programme as envisaged in the CPHEEO (O&M) Manual was prepared by the selected ULBs for cleaning distribution lines. Further, regular cleaning was not ensured by three selected ULBs (Rampur Naikin, Narsingharh and Maharajpur) as envisaged in CPHEEO (O&M) Manual.

➤ **Supply of bore well water without testing**

The quality of ground water depends on quantity of solubles and dissolved minerals from the rocks. The most common dissolved mineral substances are iron, calcium, magnesium, potassium, chloride, bicarbonates, nitrates, and sulphates. Large concentrations of dissolved mineral constituents in ground water can be hazardous to human beings, animals and plants. Scrutiny of records revealed that in 11³² out of selected 14 ULBs, water was supplied/ also supplied through 1,204 bore wells (as of March 2022) in their jurisdiction, but regular water testing was not done in respect of any of the bore wells. Thus, the ULBs failed to assess the quality of ground water being supplied to the consumers.

In reply, ULB, Khandwa stated that tests were done as and when complaints were received. Five³³ ULBs stated that no testing is done. ULBs, Mandsaur and Narsingharh stated testing is done but not provided reports in support. Maharajpur and Ichhawar submitted 12 and four reports of testing. No relevant reply was submitted by ULB, Satna. (April 2023).

- It is recommended that laboratories with required qualified personnels be compulsorily established at each filtration plant/ ULBs so that testing of water on all the major parameters is carried out regularly.
- Cleaning of OHTs and distribution lines should be done as prescribed in CPHEEO manual.

³¹ Ashta, Ganj Basoda, Ichhawar, Khandwa, Loharda, Ratlam and Satna.

³² Ashta, Ganj Basoda, Ichhawar, Khandwa, Loharda Maharajpur, Mandsaur, Narsingharh, Rampur Naikin, Ratlam and Satna.

³³ Ashta, Ganj Basoda, Loharda, Ratlam, and Rampur Naikin.

➤ **Improper storage of coagulant**

Para 19.9.1 of CPHEEO (O&M) Manual 2005, stipulates that lime should be stored in a cool and dry place. Further, dry quicklime should not be mixed with other chemicals that contain water of crystallisation like alum or ammonium sulphate. Further, Para 19.10.1 of CPHEEO Manual on O&M of water Supply Systems 2005 states that alum should also be stored in a clean dry place as moisture has a tendency to cake the material.

During joint Physical inspection (May 2022 to Jan 2023) of filtration plants in 10³⁴ ULBs (other four ULBs did not had water treatment Plants), it was observed that coagulants such as alum, lime, and bleaching powder were not being stored as per laid down norms. In the filtration plants of six³⁵ ULBs the items were stored at places exposed to moisture or in rooms having no doors and windows without adopting any precaution, resulting in deterioration of its quality. In four³⁶ ULBs proper storage was observed.

Since these coagulants were being used for purification of water, deterioration in quality of these chemicals will ultimately affect the quality of water treatment.

In reply three³⁷ ULBs stated that efforts will be made for proper storage, ULB, Satna stated that the place was moist due to washing of the area otherwise it is dry. No reply was offered by ULBs, Ratlam and Narsingharh.

It is recommended that proper facilities for storage of coagulants/chemicals must be ensured at the filtration plants.

4.1.8 Water conservation

Water conservation encompasses the practice of using water efficiently, to reduce unnecessary water usage, reducing leakages and to reclaim wastewater, so as to minimise pressure on already depleting water resources. The following was observed during the Audit of selected ULBs.

4.1.8.1 Reclamation of water

The GoMP, UADD, (October 2009) had made roof water harvesting (RWH) compulsory for buildings being constructed on all plots with plot size 140 square meter and above. The government had advocated strict compliance of these orders and also prescribed obtaining security deposit from all applicants seeking building permissions, which ranged between ₹ 7,000 to ₹ 15,000 depending upon the area of construction.

The amount of security deposit obtained for roof water harvesting was to be refunded to the applicants after verifying construction of the same. In case the applicant does not construct roof water harvesting structure, the ULB had to construct the same from the amount of security

³⁴ Ashta, Bichhiya, Ganj Basoda, Khandwa, Mandsaur, Narsingharh, Neemuch, Ratlam, Satna and Tendukheda.

³⁵ Ashta, Ganj Basoda, Khandwa, Narsingharh, Ratlam and Satna.

³⁶ Bichhiya, Mandsaur, Neemuch and Tendukheda.

³⁷ Ashta, Ganj Basoda and Khandwa.

deposited by the applicant. A Nodal officer was required to be appointed by the ULB for this purpose. The aim of this activity was to increase the ground water level.

Details of building permissions and the amount of security deposit received for RWH by the selected 14 ULBs during the years 2019-22 revealed that out of 14 selected ULBs, 13³⁸ ULBs had accorded a total of 4,341 building permissions during the period from 2019-22 and had realised security deposit of ₹ 1.35 crore on account of RWH from the relevant applicants. No permission requiring RWH was granted by ULB Loharda. However, the concerned 13³⁹ ULBs neither verified the work of RWH done by the applicants, nor did they make efforts to create RWH structures on behalf of the applicants (using the security deposits at their disposal). Consequently, security deposit remained blocked with the ULBs even as no active steps were taken to ensure recharging of water through RWH structures. ULB, Loharda did not provide data on account of RWH.

In reply, three⁴⁰ ULBs stated (May 2022 to Jan 2023) that work to build RWH structures was in progress, while 10⁴¹ ULBs stated that work would be done after management approvals and/or verification. (April 2023).

4.1.8.2 Loss of backwash water due to lack of recirculating arrangements at filtration plants

Back wash is the process carried out to clean the sand filter beds from impurities that have accumulated during the filtration process. Clear water is passed with pressure from pipes beneath the filter beds to agitate the sand and remove the impurities trapped. As the backwash process is done at regular intervals a lot of clear water is required in this process.

Audit observed that arrangement for recirculation of backwash water was not available at any of the filtration plants. During the period 2019-22, the 10 ULBs (having treatment plants) utilised 8,214.36 million litres of water for backwashing of debris *etc.*, from the sand filter beds in the filtration system. The details of water utilised by the ULBs for backwashing are shown in **Appendix 4.2**.

Thus, due to lack of recirculating arrangements the State wasted at least 8,214.36 million litres of water in backwash during the three years test checked period, which, otherwise could have been efficiently utilised for consumption after treatment.

In reply eight⁴² ULBs stated (May 2022 to Jan 2023) that there is no recirculating arrangement at present. ULB Tendukheda stated that this water is used for ground water recharge and no reply in this regard was given by ULB, Ratlam.

³⁸ Ashta, Bichhiya, Ganj Basoda, Ichhawar, Khandwa, Maharajpur, Mandsaur, Narsingharh, Neemuch, Rampur Naikin, Ratlam, Satna and Tendukheda.

³⁹ Ashta, Bichhiya, Ganj Basoda, Ichhawar, Khandwa, Loharda, Maharajpur, Mandsaur, Neemuch, Rampur Naikin, Ratlam and Tendukheda.

⁴⁰ Ashta, Ichhawar and Satna.

⁴¹ Bichhiya, Ganj Basoda, Khandwa, Maharajpur, Mandsaur, Narsingharh, Neemuch, Rampur Naikin, Ratlam and Tendukheda.

⁴² Ashta, Bichhiya, Ganj Basoda, Khandwa, Mandsaur, Narsingharh, Neemuch and Satna.

4.1.9 Financial Management

Financial issues observed under management of water supply in ULBs are discussed below:

4.1.9.1 User charges for supply of water

According to Rule 3 of GoMP Gazette Notification⁴³ (September 2020), every municipality shall determine rates of user charges for water supply under provisions of section 132-A of the Madhya Pradesh Municipal Corporation Act, 1956 and section 127-B of the Madhya Pradesh Municipalities Act, 1961 in such manner that annual expenditure incurred on water supply services are recovered 100 *per cent*. Further, Rule 4 of the gazette notification prescribes a method for computation of user charges based on expenditure incurred on water supply services.

As per information made available to Audit, the O&M expenditure in respect of the 14 ULBs during 2019-22 was ₹ 207.02 crore, against which, the ULBs demanded ₹ 75.95 crore from the consumers at various rates ranging between ₹ 480 to ₹ 2,400 per year (per connection). The deficit in user charges demanded *vis-à-vis* the actual costs was between 30 *per cent* and 93 *per cent* across the ULBs, except ULB Narsingharh where deficit was only 6.55 *per cent*. The details are given in **Appendix 4.3**.

Audit observed that:

- The ULBs did not make any efforts to increase the user charges to compensate for the O&M costs, nor did it seek additional grants from GoMP as compensation to cover the deficit. Consequently, the ULBs were supplying water without realisation of adequate user charges from the consumers.
- The total historical amount outstanding for recovery in the selected 14 ULBs (as on March 2022) on account of water charges was ₹ 62.79 crore. (**Appendix-4.4**)
- Reasons for non-realisation of the balance amount was not intimated to Audit. Thus, the ULBs failed to fulfil their responsibility, resulting in non recovery of large portion of water charges. Consequently, the ULBs failed to ensure that they had adequate resources to continue supply of uninterrupted, sustainable, and clean water.

In reply, all the 14 ULBs stated (May 2022 to Jan 2023) that efforts were being made for recovery of outstanding water charges. Further progress has not been intimated. (April 2023).

4.1.10 Ancillary issues

Ancillary issues related to water supply management have been discussed below:

4.1.10.1 Safety norms not adopted

As per CPHEEO (O&M) Manual, a safety programme is a must for a water supply system. Further, a Safety Committee may also be constituted in every water treatment plant. It is the responsibility of AE/Sub-engineer to ensure safe operations of safety and firefighting equipment.

⁴³ Madhya Pradesh Municipality (User Charges for Water Supply, Sewerage and Solid Waste Management Services) Rules, 2020

Audit conducted joint physical inspection of WTPs in 10 out of selected 14 ULBs (four ULBs do not have filtration plant) and observed that firefighting equipment were not installed in 7 ULBs and safety committee had not been constituted in these 10 ULBs to ensure safety of water supply system.

In reply, four⁴⁴ ULBs, stated (May 2022 to Jan 2023) that safety equipment will be installed in future. six⁴⁵ ULBs stated that safety equipment were installed. In ULBs, Khandwa, Satna and Ratlam, these equipment were available at only one of two WTPs established.

Thus, in absence of adequate safety equipment and constitution of safety committee, the safety arrangements were not ensured by the department as per the norms prescribed.

4.1.10.2 Training to staff

CPHEEO (WS&T) Manual provides that the staff engaged in water supply work were to be imparted training in respect of various sectors to improve group level of operational efficiency, to acquaint the group with the new development and increase community awareness of water works operation.

The subjects like, laboratory control tests, design of component works of the scheme and systems management, accounting, budgeting and financial management were to be included in training. Each one of the supervisory and operating staff deployed on the waterworks should be trained appropriately at least once in three to five years of his service period.

On enquiry about the training programme, it was informed that no training programme was conducted in all the selected 14 ULBs. Thus, the provisions of the CPHEEO Manual to improve the efficiency and community awareness of water works operation were not followed.

4.1.11 Monitoring mechanism

Issues such as water audit, creation of Management Information System were checked during audit and observation are as below:

4.1.11.1 Water audit not conducted

Para 2.6.5 of CPHEEO (O&M) Manual, 2005 also provides that there are considerable losses between water produced and distributed which leads to reduction in the income of the utility. Some of these losses are physical leakage of water and some are revenue losses. Hence a water audit will be required to be done to get fairly accurate figures of - water production, water assessed, and losses, both Physical and revenue. Water audit could lead to prioritizing actions required to reduce the physical and revenue losses.

It was noticed that water audit was not conducted in any of the selected 14 ULBs. Hence, the actual evaluation of the water supply system could not be ascertained by the ULBs.

⁴⁴ Ashta, Bichhiya, Ganj Basoda and Narsingharh.

⁴⁵ Khandwa, Mandsaur, Neemuch, Ratlam, Satna and Tendukheda.

On an enquiry, nine⁴⁶ ULBs (May 2022 to Jan 2023) accepted the fact that water audit has not been conducted, while five⁴⁷ ULBs stated that it will be conducted in future and audit informed accordingly.

Further development has not been intimated. (April 2023).

4.1.11.2 Management Information System (MIS) not created

Management Information System (MIS) is defined as a formal system of making available to the management accurate, timely, sufficient and relevant information to facilitate the decision-making process and to enable the organization to carry out the specific function effectively and efficiently in the tune with organization's objectives. As far as water supply system is concerned, the performance of the system depends upon reducing and controlling leaks, undertake measurement of flows and pressure and ensuring the quality control of water supply system. It is the responsibility of operational management level to generate data on MIS from subordinate offices for processing. As per State Water Policy, 2003 it is essential to develop an information system in this regard.

Audit noticed that MIS was not operational in all the 14 selected ULBs. As a result, management control as well as outcomes of efficient and effective water supply system including human resources, training profile of the staff, data related to leakage detection and attended, routine operation and maintenance information, regular check-up of data of valves and data related to water test reports could not be assessed. In the absence of MIS, the performance of the water supply system could not be ascertained at any level.

Eleven⁴⁸ ULBs (May 2022 to Jan 2023) accepted the fact that MIS was not in existence, while three⁴⁹ ULBs stated that it will be developed in future.

It is recommended that Management Information System should be made operational in all the ULBs.

⁴⁶ Ashta, Bichhiya, Ichhawar, Khandwa, Loharda, Mandsaur, Ratlam, Satna and Tendukheda.

⁴⁷ Ganj Basoda, Maharajpur, Narsingharh, Neemuch and Rampur Naikin.

⁴⁸ Ashta, Bichhiya, Ganj Basoda, Khandwa, Maharajpur, Mandsaur, Narsingharh, Neemuch, Ratlam, Satna and Tendukheda.

⁴⁹ Ichhawar, Loharda and Rampur Naikin.

4.1.12 Conclusion

- CHPEEO (WS&T) Manual prescribed the norm of providing 135 lpcd water to all, against which only in three out of selected 14 ULBs, sufficient water was available for supply. (Paragraph 4.1.6.2)
- No leakage cell for detection and control of leakages was in existence in all the test checked ULBs, while considerable expenditure has been incurred on operation and maintenance of water works (Paragraph 4.1.6.5).
- In the selected 14 ULBs, 34.07 *per cent* households were still out of the water connection network. Water meters were not installed at the premises of consumers. (Paragraph 4.1.6.7)
- Regular tests as per minimum sampling frequency were not being conducted by the ULBs to ensure quality control of water being supplied. ULBs were also supplying water to the residents through bore wells without testing. (Paragraph 4.1.7.1)
- Cases of improper storage of coagulant were also observed in the test checked ULBs. (Paragraph 4.1.7.1)
- Water re-circulating arrangement for re-use of filter backwash water was not available in all the filtration plants putting more stress on the already depleting water resources. (Paragraph 4.1.8.2)
- Water charges were much lower than the charges that should have been recovered based on the annual expenditure. Further, these charges were short recovered also. (Paragraph 4.1.9.1)
- Water audit for having fairly accurate figures of water production, water losses both, physical and revenue and prioritizing actions required to reduce the physical and revenue losses was not found done. (Paragraph 4.1.11.1)
- The ULBs are taking decisions to strengthen the water supply system, without an established Management Information System. (Paragraph 4.1.11.2)

4.1.13 Recommendations

The Department may ensure that:

- Per capita availability of water is as per norms.
- Storage capacity is increased as per the demand.
- All households are brought under the water connection network with water meters.
- Water user charges are so levied that expenditure on water supply is fully recovered.
- Laboratories for testing of water are established in each ULB with required staff so that testing of water supplied from all sources is compulsorily done.

Gwalior
The : 08 December 2024

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

Countersigned

New Delhi
The : 24 December 2024

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



Appendices

Appendix –1.1

(Reference paragraph 1.7.1 Page No.5)

The details of functions listed in Eleventh Schedule (Article 243-G) and concerned department

| Sl. No. | Functions | Department |
|---------|---|--|
| 1 | Agriculture, including agricultural extension | Agriculture |
| 2 | Land improvement, implementation of land reforms, land consolidation and soil conservation | Revenue |
| 3 | Minor irrigation, water management and watershed development | Water Resources |
| 4 | Animal husbandry, dairying and poultry | Animal husbandry |
| 5 | Fisheries | Fisheries |
| 6 | Social Forestry and Farm Forestry | Forest |
| 7 | Minor forest produce | Forest |
| 8 | Small scale industries, including food processing industries | Commerce and Industry |
| 9 | Khadi, village and cottage industries | Village Industries |
| 10 | Rural housing | Panchayat and Rural Development |
| 11 | Drinking water | Public Health Engineering |
| 12 | Fuel and fodder | Animal husbandry |
| 13 | Roads, culverts, bridges, ferries, waterways and other means of communication | Panchayat and Rural Development |
| 14 | Rural electrification, including distribution of electricity | Rural Electrification and Energy |
| 15 | Non-conventional energy sources | Rural Electrification and Energy |
| 16 | Poverty alleviation programme | Panchayat and Rural Development |
| 17 | Education, including primary and secondary schools | School Education |
| 18 | Technical training and vocational education | Manpower Planning and Technical education |
| 19 | Adult and non-formal education | School Education |
| 20 | Libraries | Social Justice |
| 21 | Cultural activities | Social Justice |
| 22 | Markets and fairs | Panchayat and Rural Development |
| 23 | Health and sanitation, including hospitals, Primary Health Centres and dispensaries | Medical education |
| 24 | Family welfare | Public health and family welfare. |
| 25 | Women and child development | Women and Child Development |
| 26 | Social welfare, including welfare of the handicapped and mentally retarded | Social Justice |
| 27 | Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes | Tribal and Scheduled Caste Welfare |
| 28 | Public distribution system | Food and Civil Supplies Consumer Protection |
| 29 | Maintenance of community assets | Panchayat and Rural Development |

Appendix-2.1

(Reference para 2.5 page no. 11)

Statement showing details of selected ZPs/JPs/GPs

| Sl. No. | Name of division | Name of ZPs of selected district | Name of selected JPs of selected ZPs | Name of GPs of selected JPs |
|---------|------------------|----------------------------------|--------------------------------------|-----------------------------|
| 1 | Bhopal | Rajgarh | Rajgarh | Hirankheda |
| | | | | Hinoti |
| | | | | Sameli |
| | | | | Dhanwas Kalan |
| | | | Biora | Amargarh |
| | | | | Gordhanpura |
| | | | | Sundarpura |
| | | | | Amliyahat |
| 2 | Chambal | Sheopur | Bijaypur | Jamurdi |
| | | | | Barodakalan |
| | | | | Gohar |
| | | | | Hullpur |
| | | | Karahal (<i>Tribal</i>) | Dobh |
| | | | | Badh |
| | | | | Jkhadha |
| | | | | Kalmee Kakarda |
| 3 | Gwalior | Guna | Guna | Gopalpuratakaika |
| | | | | Churai |
| | | | | Sirsi |
| | | | | Puraposar |
| | | | Radhogarh | Naseerpur |
| | | | | Emnakhedi |
| | | | | Khairkheda |
| | | | | Bapcha |
| 4 | Indore | Barwani | Pansemal (<i>Tribal</i>) | Jahur |
| | | | | Baljhiri |
| | | | | Sakrali Bujurg |
| | | | | Temla |
| | | | Thikri (<i>Tribal</i>) | Madramya |
| | | | | Vishwanathkheda |
| | | | | Abhali |
| | | | | Baghadi |
| 5 | Jabalpur | Balaghat | Balaghat | Naharwani |
| | | | | Lamta |
| | | | | Takabrra |
| | | | | Lohara |

| Sl. No. | Name of division | Name of ZPs of selected district | Name of selected JPs of selected ZPs | Name of GPs of selected JPs |
|---------|------------------|----------------------------------|--------------------------------------|--|
| | | | <i>Katangi</i> | Umri Kudwa Barud Chakaheti |
| 6 | Narmadapuram | <i>Betul</i> | <i>Ghora Dongri (Tribal)</i> | Mahendrawadi Jhadkund Sataldehi Banjaridhal |
| | | | <i>Bhimpur (Tribal)</i> | Khaira Chandu Kamod Gadhakhar |
| 7 | Rewa | Sidhi | <i>Kusmi (Tribal)</i> | Dhupkhad Duaari Katarwar Kota |
| | | | Rampur Naikin | Ratwar Bhalki822 Ghughuta Mamdar |
| 8 | Sagar | Chhatarpur | Bada Malehara | Kayan Bamnighat Panpa Serora |
| | | | Rajnagar | Imlaha Nayagown Nahdora Majhguwan |
| 9 | Shahdoal | <i>Anuppur</i> | <i>Pushprajgarh (Tribal)</i> | Rosarkhar Kachharatola Dhuradhar Bijoura |
| | | | <i>Jaithari (Tribal)</i> | Gobari Podi-1 Dudhmaniya Jamudi |
| 10 | Ujjain | Ratalam | Bajna (Tribal) | Chhawani Jhodiya Kherda Rani Singh |

| Sl. No. | Name of division | Name of ZPs of selected district | Name of selected JPs of selected ZPs | Name of GPs of selected JPs |
|----------------|-------------------------|---|---|------------------------------------|
| | | | | Karbalkhora |
| | | | Jaora | Akayabeni |
| | | | | Raja Khed |
| | | | | Pipaliyasir |
| | | | | Khajuriya |
| Total | 10 Divisions | 10 Districts | 20 Janpad Panchayats | 80 Gram Panchayats |

Appendix-2.2
(Reference: Paragraph 2.6.1.2 page no. 13)

Statement showing availability of community structures in selected GPs

| Sl. No. | Name of ZP | Name of JP | Name of GPs | All weather Road | Panchayat Bhavan | Anganwadi | Sub-health Centre | Fair price shop | Playground | |
|---------|--------------|--------------|----------------|------------------|------------------|-----------|-------------------|-----------------|------------|---|
| 1 | Anuppur | Jaithari | Dudhmaniya | 0 | 0 | 3 | 0 | 0 | 0 | |
| 2 | | | Gobri | 0 | 0 | 0 | 0 | 0 | 1 | |
| 3 | | | Jumurdi | 0 | 0 | 1 | 0 | 0 | 0 | 1 |
| 4 | | | Podi-I | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 5 | Pushprajgarh | Pushprajgarh | Bijora | 0 | 0 | 1 | 1 | 1 | 1 | |
| 6 | | | Dhuradhar | 0 | 0 | 0 | 0 | 0 | 1 | |
| 7 | | | Kachharatola | 0 | 1 | 3 | 1 | 0 | 0 | |
| 8 | | | Rosharkhar | 0 | 1 | 1 | 0 | 1 | 0 | |
| 9 | Balaghat | Balaghat | Lamta | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10 | | | Lohara | 0 | 0 | 0 | 1 | 0 | 0 | |
| 11 | | | Naharwani | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | | | Takkabarra | 0 | 0 | 0 | 1 | 0 | 0 | |
| 13 | Katangi | Katangi | Barud | 0 | 0 | 0 | 1 | 0 | 0 | |
| 14 | | | Chhakaheti | 0 | 0 | 0 | 1 | 0 | 0 | |
| 15 | | | Kudwa | 0 | 0 | 0 | 1 | 1 | 0 | |
| 16 | | | Umri | 0 | 0 | 0 | 1 | 0 | 0 | |
| 17 | Barwani | Pansamal | Baljhiri | 0 | 0 | 0 | 0 | 0 | 1 | |
| 18 | | | Jahur | 0 | 0 | 0 | 0 | 0 | 1 | |
| 19 | | | Sakrali Bujurg | 0 | 0 | 0 | 0 | 0 | 0 | |
| 20 | | | Temla | 0 | 0 | 0 | 0 | 1 | 1 | |
| 21 | Thikri | Thikri | Abhali | 0 | 0 | 0 | 0 | 0 | 1 | |
| 22 | | | Baghadi | 0 | 0 | 0 | 0 | 0 | 0 | |
| 23 | | | Madranya | 0 | 0 | 0 | 0 | 0 | 0 | |
| 24 | | | Vishwnathkheda | 0 | 0 | 0 | 0 | 0 | 1 | |
| 25 | Betual | Bhimpur | Chandu | 3 | 0 | 0 | 1 | 0 | 0 | |
| 26 | | | Gadakhar | 6 | 0 | 0 | 1 | 1 | 0 | |

| Sl. No. | Name of ZP | Name of JP | Name of GPs | All weather Road | Panchayat Bhavan | Anganwadi | Sub-health Centre | Fair price shop | Playground |
|---------|------------|---------------|-----------------|------------------|------------------|-----------|-------------------|-----------------|------------|
| 27 | | | Kamod | 3 | 0 | 0 | 1 | 0 | 0 |
| 28 | | | Khaira | 6 | 0 | 1 | 1 | 0 | 0 |
| 29 | | Ghoda dongri | Banjaridahl | 3 | 0 | 3 | 0 | 0 | 0 |
| 30 | | | Jhadkund | 4 | 0 | 0 | 1 | 0 | 0 |
| 31 | | | Mahendwadi | 4 | 0 | 0 | 1 | 0 | 0 |
| 32 | | | Sataldehi | 1 | 1 | 0 | 1 | 0 | 0 |
| 33 | | | Bamnighat | 0 | 0 | 0 | 1 | 0 | 0 |
| 34 | | Bada Malehara | Kayan | 0 | 0 | 0 | 1 | 0 | 1 |
| 35 | | | Panpa | 0 | 0 | 0 | 1 | 1 | 0 |
| 36 | | | Serora | 0 | 0 | 0 | 1 | 0 | 0 |
| 37 | | | Imlaha | 0 | 0 | 0 | 1 | 1 | 0 |
| 38 | | | Majhguwan | 0 | 1 | 0 | 1 | 0 | 0 |
| 39 | | | Nahdora | 0 | 0 | 0 | 0 | 1 | 0 |
| 40 | | | Nayagawn | 0 | 0 | 0 | 1 | 0 | 0 |
| 41 | | | Churai | 0 | 0 | 0 | 1 | 1 | 0 |
| 42 | | | Gopalpuraktaiya | 0 | 1 | 1 | 1 | 1 | 0 |
| 43 | | | Puraposar | 0 | 0 | 0 | 1 | 1 | 0 |
| 44 | | | Sirsi | 0 | 0 | 0 | 1 | 0 | 0 |
| 45 | | | Bapcha | 0 | 0 | 1 | 0 | 1 | 0 |
| 46 | | | Emnakhedi | 0 | 0 | 0 | 1 | 1 | 0 |
| 47 | | | Khairkheda | 0 | 0 | 0 | 1 | 1 | 0 |
| 48 | | | Naseerpur | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | | | Dhanwaskalan | 0 | 0 | 3 | 1 | 0 | 0 |
| 50 | | | Hinoti | 0 | 1 | 0 | 1 | 0 | 0 |
| 51 | | | Hirankheda | 0 | 0 | 3 | 1 | 0 | 1 |
| 52 | | | Sameli | 0 | 0 | 3 | 1 | 1 | 0 |
| 53 | | | Amargarh | 0 | 0 | 0 | 1 | 0 | 0 |
| 54 | | Biaora | Amliyahat | 0 | 0 | 0 | 0 | 1 | 1 |
| 55 | | | Gordhanpura | 0 | 0 | 4 | 1 | 1 | 0 |

| Sl. No. | Name of ZP | Name of JP | Name of GPs | All weather Road | Panchayat Bhavan | Anganwadi | Sub-health Centre | Fair price shop | Playground | |
|--------------|------------|------------|--------------|------------------|------------------|-----------|-------------------|-----------------|------------|---|
| 56 | | | Sundarpura | 0 | 1 | 0 | 1 | 1 | 1 | |
| 57 | Ratlam | Bajna | Chhawani | 0 | 0 | 0 | 0 | 1 | 0 | |
| 58 | | | Jhodiya | 0 | 0 | 0 | 1 | 0 | 1 | |
| 59 | | | Karwal Khora | 0 | 0 | 0 | 1 | 0 | 1 | |
| 60 | | | Kherda | 0 | 0 | 0 | 1 | 0 | 1 | |
| 61 | | | Ranisingh | 0 | 0 | 1 | 0 | 0 | 0 | |
| 62 | | Jaora | Akyabeni | 0 | 0 | 0 | 1 | 0 | 0 | |
| 63 | | | Khajuria | 0 | 0 | 0 | 1 | 0 | 0 | |
| 64 | | | Pipalyasir | 0 | 0 | 0 | 0 | 0 | 0 | |
| 65 | Sheopur | Vijaypur | Rajakhedi | 0 | 0 | 0 | 1 | 0 | 0 | |
| 66 | | | Hullpur | 5 | 0 | 0 | 0 | 1 | 0 | 0 |
| 67 | | | Barodakalan | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 68 | | | Jamurdi | 2 | 0 | 0 | 0 | 1 | 1 | 1 |
| 69 | | | Gohar | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | | | Jakhada | 5 | 0 | 0 | 0 | 0 | 1 | 0 |
| 71 | | | Badh | 5 | 0 | 0 | 0 | 1 | 0 | 0 |
| 72 | | | Dobh | 3 | 0 | 0 | 0 | 1 | 0 | 1 |
| 73 | Sidhi | Kusumi | Kalmi | 5 | 0 | 0 | 1 | 0 | 0 | |
| 74 | | | Duari | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 75 | | | Dhupkhad | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 76 | | | Katarwar | 0 | 0 | 0 | 2 | 1 | 0 | 0 |
| 77 | | | Kota | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 78 | | | Bhelki 822 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 79 | | | Ghughuta | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | | | Mamdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | Ratwar | 0 | 0 | 0 | 1 | 0 | 1 | |
| Total | | | | 60 | 7 | 31 | 52 | 21 | 20 | |

Appendix-2.3

(Reference: Paragraph 2.6.1.3 page no. 13)

Statement Showing Sanction of Individual Wells under semi critical and over exploited JPs/GPs

| Sl. No. | Name of dist. | Name of JP | Category of JP as per CGWB | Name of GP of JP | Kapil dhara koop sanctioned in selected GPs during 2019-22 | | | | |
|-----------|---------------|--------------|----------------------------|------------------|--|-----------------------|-----------------|------------------|--------------------------------|
| | | | | | Sanctioned in no. | Total cost (₹in lakh) | Completed Works | Incomplete Works | Total exp. Incurred (₹in lakh) |
| 1 | Barwani | Pansamal | Over Exploited | Baljhiri | 1 | 2.30 | 0 | 1 | 1.10 |
| | | | | Sakrali bujurg | 3 | 7.53 | 0 | 3 | 2.09 |
| 2 | Ratlam | Bajna | Semi Critical | Chhawani Jhodiya | 5 | 11.59 | 1 | 4 | 4.71 |
| | | | | Karbalkhora | 10 | 23.45 | 0 | 10 | 8.79 |
| | | | | Kherda | 8 | 20.68 | 1 | 7 | 9.64 |
| | | | | Ranisingh | 13 | 33.21 | 3 | 10 | 19.65 |
| | | | | Akyabeni | 2 | 4.56 | 1 | 1 | 4.60 |
| | | | | Khajuria | 1 | 2.34 | 1 | 0 | 2.31 |
| Piplyasir | 18 | 43.49 | 8 | 10 | 31.99 | | | | |
| | | Rajakhedhi | | | 1 | 2.35 | 1 | 2.33 | |
| | | Total | | | 62 | 151.50 | 16 | 46 | 87.21 |

Appendix-2.4 A
(Reference: Paragraph 2.6.1.4 page no. 14)
The details of works selected by ZPs for execution from 15th FC

(Amount in ₹ lakh)

| SL No. | Name of the ZPs | No. of Total Work executed | Total Sanction Amount | Total Expenditure | Works Sanction under 15th CFC during 2021 to 22 at ZP Level | | | | | |
|--------------|-----------------|----------------------------|-----------------------|-------------------|---|-----------------------|-----------------|-----------------------|----------------------------|-------------------|
| | | | | | 15 lakh & above | | below 15 lakh | | Total Sanction Expenditure | Total Expenditure |
| | | | | | No. of work | Total Sanction Amount | No. of work | Total Sanction Amount | | |
| 1 | Anuppur | 49 | 386.58 | 295.6 | 1 | 15 | 6.25 | 34 | 251.18 | 193.00 |
| 2 | Balaghat | 132 | 949.15 | 543.64 | 29 | 531.92 | 245.53 | 92 | 339.78 | 298.11 |
| 3 | Barwani | 32 | 514.91 | 327.49 | 29 | 482.00 | 311.02 | 1 | 14.91 | 7.47 |
| 4 | Betul | 42 | 639.02 | 356.78 | 37 | 568.55 | 326.43 | 4 | 55.48 | 24.35 |
| 5 | Chhatrapur | 94 | 904.94 | 723.88 | 17 | 315.6 | 268.2 | 77 | 577.44 | 449.73 |
| 6 | Guna | 41 | 616.99 | 383.31 | 41 | 616.99 | 383.31 | 0 | 0 | 0 |
| 7 | Rajgarh | 49 | 287.39 | 203.36 | 1 | 15 | 7.35 | 32 | 139.39 | 105.84 |
| 8 | Ratlam | 52 | 632.88 | 393.78 | 13 | 202.57 | 123.422 | 18 | 219.61 | 140.29 |
| 9 | Sheopur | 9 | 170.61 | 85.29 | 4 | 99.42 | 49.72 | 0 | 0 | 0 |
| 10 | Sidhi | 41 | 357.65 | 256.23 | 2 | 39.81 | 26.1 | 39 | 317.84 | 230.13 |
| Total | | 541 | 5460.12 | 3569.36 | 174 | 2886.86 | 1747.332 | 297 | 1915.63 | 1448.92 |

Appendix-2.4 B

(Reference: Paragraph 2.6.1.4 page no. 14)

The details of works selected by JPs for execution from 15th FC

(Amount in ₹ lakh)

| ZP Name | JP Name | No. of Total Work executed | Total Sanction Amount | Total Expenditure | 10 lakh & above | | | below 10 lakh | | |
|----------|--------------|----------------------------|-----------------------|-------------------|-----------------|-----------------------|-------------------|---------------|-----------------------|-------------------|
| | | | | | No. of work | Total Sanction Amount | Total Expenditure | No. of work | Total Sanction Amount | Total Expenditure |
| Anuppur | Jaithari | 20 | 163.39 | 113.04 | 9 | 106.23 | 78.34 | 9 | 46.16 | 29.20 |
| Anuppur | Pushprajgarh | 17 | 172.73 | 121.15 | 13 | 142.94 | 111.65 | 4 | 29.79 | 15.05 |
| Balaghat | Balaghat | 26 | 237.98 | 151.33 | 18 | 197.31 | 129.72 | 4 | 20.67 | 13.61 |
| Balaghat | Katangi | 95 | 212.76 | 35.61 | 7 | 99 | 10 | 78 | 109.66 | 25.12 |
| Badwani | Pansamal | 8 | 84.57 | 80.59 | 3 | 39.95 | 39.88 | 5 | 44.62 | 40.71 |
| Badwani | Thikri | 10 | 100.00 | 65.81 | 8 | 89.00 | 54.92 | 0 | 0 | 0 |
| Betul | Bheempur | 16 | 162.47 | 101.59 | 16 | 162.47 | 101.59 | 0 | 0 | 0 |
| Betul | Ghodadongri | 16 | 171.98 | 146.84 | 15 | 166.3 | 144.4 | 0 | 0 | 0 |
| Rajgarh | Biaora | 24 | 223.85 | 139.84 | 21 | 210.1 | 129.91 | 0 | 0 | 0 |
| Rajgarh | Rajgarh | 24 | 226.64 | 153.29 | 21 | 220 | 148.93 | 3 | 6.64 | 4.36 |
| Ratlam | Bajna | 19 | 176.083 | 131.62 | 15 | 157.38 | 122.27 | 0 | 0 | 0 |
| Ratlam | Jaora | 16 | 166.59 | 123.39 | 10 | 115 | 81 | 1 | 8.59 | 8.59 |
| Sheopur | Vijaypur | 32 | 360.83 | 147.67 | 27 | 338.38 | 127.5 | 5 | 22.45 | 20.17 |
| Sheopur | Karahal | 20 | 163.83 | 96 | 5 | 51.88 | 25 | 15 | 111.97 | 76.50 |
| Sidhi | Kusmi | 6 | 76.25 | 61.7 | 4 | 60.78 | 46.39 | 2 | 15.47 | 15.31 |

| Work Selected by JP level 2020--21 to 2021-22 under 15th CFC | | | | | | | | | | |
|--|---------------|----------------------------|-----------------------|-------------------|-----------------|-----------------------|-------------------|---------------|-----------------------|-------------------|
| ZP Name | JP Name | No. of Total Work executed | Total Sanction Amount | Total Expenditure | 10 lakh & above | | | below 10 lakh | | |
| | | | | | No. of work | Total Sanction Amount | Total Expenditure | No. of work | Total Sanction Amount | Total Expenditure |
| Sidhi | Rampur Naikin | 16 | 164.87 | 105.5 | 12 | 138.87 | 82.94 | 4 | 26 | 22.56 |
| Guna | Guna | 54 | 306.7 | 242.96 | 6 | 104.62 | 63.81 | 13 | 69.08 | 51.52 |
| Guna | Raghogarh | 82 | 246.5 | 205.58 | 8 | 85.15 | 59.09 | 44 | 79.85 | 73.95 |
| Chhatarpur | Bada Malehara | 31 | 185.1 | 180 | 2 | 22.85 | 20.85 | 29 | 164.25 | 159.15 |
| Chhatarpur | Rajnagar | 47 | 343.12 | 239.17 | 17 | 175 | 119.92 | 21 | 134.63 | 106.43 |
| Total | | 579 | 3,946.243 | 2,642.68 | 237 | 2,494.12 | 1,698.11 | 237 | 889.83 | 662.23 |

Appendix-2.5A

(Reference: Paragraph 2.6.1.5 page no. 15)

Statement showing sanction of CC roads by ZPs from CFC Grant

| Sl. No. | Unit | Name of ZP | Name of works | No. of works | Cost of work (₹in lakh) | Expenditure (₹in lakh) |
|--------------|------|---------------|---------------|--------------|-------------------------|------------------------|
| 1 | ZP | Balaghat | CC road | 5 | 47.22 | 24.34 |
| 2 | ZP | Anuppur | CC road | 2 | 15 | 10.00 |
| 3 | ZP | Chhatarpur | CC road | 1 | 17 | 16.83 |
| 4 | ZP | Sidhi | CC road | 4 | 39.74 | 24.87 |
| 5 | JP | Bada Malehara | CC road | 1 | 3.5 | 3.00 |
| 6 | JP | Guna | CC road | 14 | 78.78 | 70.19 |
| 7 | JP | Raghogarh | CC road | 21 | 67.65 | 64.58 |
| 8 | JP | Rajnagar | CC road | 2 | 16.92 | 14.92 |
| 9 | JP | Rampur Naikin | CC road | 1 | 10 | 8.40 |
| 10 | JP | Jaithari | CC road | 1 | 8 | 4 |
| Total | | | | 52 | 303.81 | 241.13 |

Appendix-2.5B*(Reference: Paragraph 2.6.1.5 page no. 15)***Statement showing sanction of Puliya by ZPs and JPs from CFC Grant**

| Sl. No. | Name of Unit | Name of works | No. of works | Cost of work (₹in lakh) | Expenditure (₹in lakh) |
|--------------|------------------|---------------|--------------|-------------------------|------------------------|
| 1 | ZP Balaghat | Puliya | 8 | 89.31 | 58.08 |
| 2 | ZP Betul | Puliya | 6 | 97.03 | 42.27 |
| 3 | ZP Rajgarh | Puliya | 2 | 10.00 | 4.9 |
| 4 | ZP Anuppur | Puliya | 11 | 94.97 | 88.49 |
| 5 | ZPBarwani | Puliya | 11 | 172.91 | 115.94 |
| 6 | ZP Chhatarpur | Puliya | 15 | 177.75 | 154.84 |
| 7 | ZP Guna | Puliya | 4 | 60.00 | 30.00 |
| 8 | ZP Ratlam | Puliya | 3 | 33.50 | 24.80 |
| 9 | ZP Sidhi | Puliya | 12 | 113.76 | 93.76 |
| 10 | JP Bada Malehara | Puliya | 11 | 67.81 | 65.52 |
| 11 | JP Bheempur | Puliya | 4 | 40.00 | 34.10 |
| 12 | JP Ghodadongri | Puliya | 7 | 77.84 | 67.70 |
| 13 | JP Guna | Puliya | 12 | 61.50 | 55.97 |
| 14 | JP Karahal | Puliya | 6 | 49.00 | 40.00 |
| 15 | JP Katangi | Puliya | 1 | 1.50 | 0.75 |
| 16 | JP Rajgarh | Puliya | 7 | 75.00 | 51.61 |
| 17 | JP Rajnagar | Puliya | 5 | 34.00 | 17.96 |
| 18 | JP Rampur Naikin | Puliya | 1 | 11.99 | 7.92 |
| 19 | JP Bajna | Puliya | 2 | 21.00 | 15.89 |
| 20 | JP Bijaypur | Puliya | 5 | 60.80 | 30.00 |
| 21 | JP Jaithari | Puliya | 10 | 87.14 | 67.25 |
| 22 | JP Pansemal | Puliya | 2 | 22.87 | 22.83 |
| 23 | JP Pushprajgarh | Puliya | 10 | 95.00 | 80.81 |
| Total | | | 155 | 1,554.68 | 1171.39 |

Appendix-2.6A

(Reference: Paragraph 2.6.2.1 page no. 16)

Statement showing preparation and approval of Labour Budget of GPs in meeting of Gram Sabha

| Sl. No | Name of ZP | Name of JP | Name of GP | 2019-20 | | 2020-21 | | 2021-22 | |
|--------|----------------|-------------|----------------|------------------------------|--|------------------------------|--|------------------------------|--|
| | | | | Labour Budget prepared by GP | Approval of Labour Budget in meeting of Gram Sabha | Labour Budget prepared by GP | Approval of Labour Budget in meeting of Gram Sabha | Labour Budget prepared by GP | Approval of Labour Budget in meeting of Gram Sabha |
| 1 | Anuppur | Jaithari | Dudhmaniya | No | No | No | No | No | No |
| 2 | Anuppur | Jaithari | Gobri | No | No | No | No | No | No |
| 3 | Anuppur | Jaithari | Jumurdi | No | No | No | No | No | No |
| 4 | Anuppur | Jaithari | Pori-I | No | No | No | No | No | No |
| 5 | Anuppur | Pusprajgarh | Bijora | No | No | No | No | No | No |
| 6 | Anuppur | Pusprajgarh | Dhuradhar | No | No | No | No | No | No |
| 7 | Anuppur | Pusprajgarh | Kachharatola | No | No | No | No | No | No |
| 8 | Anuppur | Pusprajgarh | Rosharkhar | No | No | No | No | No | No |
| 9 | Barwani | Pansemal | Baljhiri | No | No | No | No | No | No |
| 10 | Barwani | Pansemal | Jahur | No | No | No | No | No | No |
| 11 | Barwani | Pansemal | Sakrali Bujurg | No | No | No | No | No | No |
| 12 | Barwani | Pansemal | Temla | No | No | No | No | No | No |
| 13 | Barwani | Thikri | Abhali | No | No | No | No | No | No |
| 14 | Barwani | Thikri | Baghadi | No | No | No | No | No | No |
| 15 | Barwani | Thikri | Madraya | No | No | No | No | No | No |
| 16 | Barwani | Thikri | Vishwnathkheda | No | No | No | No | No | No |
| 17 | Betul | Bhimpur | Chandu | No | No | No | No | No | No |
| 18 | Betul | Bhimpur | Gadakhhar | No | No | No | No | No | No |
| 19 | Betul | Bhimpur | Kamod | No | No | No | No | No | No |
| 20 | Betul | Bhimpur | Khaira | No | No | No | No | No | No |

| Sl. No | Name of ZP | Name of JP | Name of GP | 2019-20 | | 2020-21 | | 2021-22 | |
|--------|------------|--------------|------------------|------------------------------|--|------------------------------|--|------------------------------|--|
| | | | | Labour Budget prepared by GP | Approval of Labour Budget in meeting of Gram Sabha | Labour Budget prepared by GP | Approval of Labour Budget in meeting of Gram Sabha | Labour Budget prepared by GP | Approval of Labour Budget in meeting of Gram Sabha |
| 21 | Betul | Ghoda dongri | Banjaridahal | No | No | No | No | No | No |
| 22 | Betul | Ghoda dongri | Jhadkund | No | No | No | No | No | No |
| 23 | Betul | Ghoda dongri | mahendwadi | No | No | No | No | No | No |
| 24 | Betul | Ghoda dongri | Sataldehi | No | No | No | No | No | No |
| 25 | Guna | Guna | Churai | No | No | No | No | No | No |
| 26 | Guna | Guna | Gopalpuraktaiya | No | No | No | No | No | No |
| 27 | Guna | Guna | Puraposar | No | No | No | No | No | No |
| 28 | Guna | Guna | Sirsi | No | No | No | No | No | No |
| 29 | Guna | Raghogarh | Bapcha | No | No | No | No | No | No |
| 30 | Guna | Raghogarh | Emnakhedi | No | No | No | No | No | No |
| 31 | Guna | Raghogarh | Kharikhera | No | No | No | No | No | No |
| 32 | Guna | Raghogarh | Naseerpur | No | No | No | No | No | No |
| 33 | Rajgarh | Rajgarh | Dhanwaskalan | No | No | No | No | No | No |
| 34 | Rajgarh | Rajgarh | Hinoti | No | No | No | No | No | No |
| 35 | Rajgarh | Rajgarh | Hirankheda | No | No | No | No | No | No |
| 36 | Rajgarh | Rajgarh | Sameli | No | No | No | No | No | No |
| 37 | Rajgarh | Biaora | Amargarh | No | No | No | No | No | No |
| 38 | Rajgarh | Biaora | Amliyahat | No | No | No | No | No | No |
| 39 | Rajgarh | Biaora | Gordhanpura | No | No | No | No | No | No |
| 40 | Rajgarh | Biaora | Sundarpura | No | No | No | No | No | No |
| 41 | Ratlam | Bajna | Chhawani Jhodiya | No | No | No | No | No | No |
| 42 | Ratlam | Bajna | Karbalkhora | No | No | No | No | No | No |
| 43 | Ratlam | Bajna | Kherda | No | No | No | No | No | No |

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| Sl. No | Name of ZP | Name of JP | Name of GP | 2019-20 | | 2020-21 | | 2021-22 | |
|--------|--------------|---------------|---------------|------------------------------|--|------------------------------|--|------------------------------|--|
| | | | | Labour Budget prepared by GP | Approval of Labour Budget in meeting of Gram Sabha | Labour Budget prepared by GP | Approval of Labour Budget in meeting of Gram Sabha | Labour Budget prepared by GP | Approval of Labour Budget in meeting of Gram Sabha |
| 44 | Ratlam | Bajna | Ranisingh | No | No | No | No | No | No |
| 45 | Ratlam | Jaora | Raja Khedi | No | No | No | No | No | No |
| 46 | Sheopur | Bijaypur | Barod Kalan | No | No | No | No | No | No |
| 47 | Sheopur | Bijaypur | Gohar | No | No | No | No | No | No |
| 48 | Sheopur | Bijaypur | Hullpur | No | No | No | No | No | No |
| 49 | Sheopur | Bijaypur | Jamurdi | No | No | No | No | No | No |
| 50 | Sheopur | Karahal | Badh | No | No | No | No | No | No |
| 51 | Sheopur | Karahal | Dobh | No | No | No | No | No | No |
| 52 | Sheopur | Karahal | Jhakharda | No | No | No | No | No | No |
| 53 | Sheopur | Karahal | Kalmi Kakarda | No | No | No | No | No | No |
| 54 | Sidhi | Kusumi | Duari | Yes | No | Yes | No | Yes | No |
| 55 | Sidhi | Kusumi | Dhupkhad | Yes | No | Yes | No | Yes | No |
| 56 | Sidhi | Kusumi | Katarwar | Yes | No | Yes | No | Yes | No |
| 57 | Sidhi | Kusumi | Kota | Yes | No | Yes | No | Yes | No |
| 58 | Sidhi | Rampur naikin | Bhelki 822 | Yes | No | Yes | No | Yes | No |
| 59 | Sidhi | Rampur naikin | Ghughuta | Yes | No | Yes | No | Yes | No |
| 60 | Sidhi | Rampur naikin | Mamdar | Yes | No | Yes | No | Yes | No |
| 61 | Sidhi | Rampur naikin | Ratwar | Yes | No | Yes | No | Yes | No |

Appendix-2.6B
(Reference: Paragraph 2.6.2.1 page no. 16)

Statement showing variation in person days generated than person days projected in labour budget

| Sl. No | Name of selected JPs | Name of selected GPs | 2019-20 | | | | 2020-21 | | | | 2021-22 | | | |
|--------|----------------------|----------------------|---------------------------------------|----------------------|--|---|---------------------------------------|----------------------|--|---|---------------------------------------|----------------------|--|---|
| | | | Persondays projected in labour budget | Persondays generated | Persondays generated more/less than projected in Labour Budget | Variation in Persondays generated than Persondays projected (in per cent) | Persondays projected in labour budget | Persondays generated | Persondays generated more/less than projected in Labour Budget | Variation in Persondays generated than Persondays projected (in per cent) | Persondays projected in labour budget | Persondays generated | Persondays generated more/less than projected in Labour Budget | Variation in Persondays generated than Persondays projected (in per cent) |
| 1 | Jaithari | Dudhmaniya | 0 | 0 | 0 | 0 | 27,170 | 35,575 | 8,405 | 31 | 0 | 0 | 0 | 0 |
| 2 | Jaithari | Gobri | 0 | 0 | 0 | 0 | 18,975 | 37,868 | 18,893 | 100 | 0 | 0 | 0 | 0 |
| 3 | Jaithari | Jamudi | 0 | 0 | 0 | 0 | 23,088 | 35,808 | 12,720 | 55 | 0 | 0 | 0 | 0 |
| 4 | Jaithari | Podi-1 | 0 | 0 | 0 | 0 | 18,240 | 37,484 | 19,244 | 106 | 0 | 0 | 0 | 0 |
| 5 | Pushprajgarh | Bijoura | 0 | 0 | 0 | 0 | 13,280 | 29,612 | 16,332 | 123 | 0 | 0 | 0 | 0 |
| 6 | Pushprajgarh | Dhuradhar | 0 | 0 | 0 | 0 | 19,000 | 57,258 | 38,258 | 201 | 0 | 0 | 0 | 0 |
| 7 | Pushprajgarh | Kachharatola | 0 | 0 | 0 | 0 | 13,600 | 30,725 | 17,125 | 126 | 0 | 0 | 0 | 0 |
| 8 | Pushprajgarh | Rosarkhar | 0 | 0 | 0 | 0 | 19,600 | 42,402 | 20,905 | 107 | 0 | 0 | 0 | 0 |
| 9 | Panseml | Baljhiri | 0 | 0 | 0 | 0 | 17,739 | 18,236 | 497 | 3 | 21,470 | 4,624 | -16,846 | -78 |
| 10 | Panseml | Jahur | 0 | 0 | 0 | 0 | 29,244 | 21,029 | -8,215 | -28 | 32,975 | 9,762 | -23,213 | -70 |
| 11 | Panseml | Sakrali Bujurg | 0 | 0 | 0 | 0 | 24,038 | 17,253 | -6,785 | -28 | 27,769 | 12,289 | -15,480 | -56 |
| 12 | Panseml | Temla | 0 | 0 | 0 | 0 | 29,243 | 27,249 | -1,994 | -7 | 32,987 | 8,654 | -24,333 | -74 |
| 13 | Thikri | Abhali | 0 | 0 | 0 | 0 | 8,676 | 20,411 | 11,735 | 135 | 18,850 | 22,689 | 3,839 | 20 |
| 14 | Thikri | Baghadi | 0 | 0 | 0 | 0 | 30,943 | 20,574 | -10,369 | -34 | 35,632 | 7,945 | -27,687 | -78 |
| 15 | Thikri | Madranya | 0 | 0 | 0 | 0 | 9,906 | 10,104 | 198 | 2 | 18,486 | 8,894 | -9,592 | -52 |
| 16 | Thikri | Vishwnathkheda | 0 | 0 | 0 | 0 | 14,114 | 4,856 | -9,258 | -66 | 15,516 | 3,555 | -11,961 | -77 |
| 17 | Bhimpur | Chandu | 0 | 13,679 | 13,679 | 0 | 15,658 | 28,475 | 12,817 | 82 | 14,658 | 14,386 | -272 | -2 |
| 18 | Bhimpur | Gadakhhar | 0 | 26,628 | 26,628 | 0 | 16,466 | 37,127 | 20,661 | 125 | 16,466 | 22,388 | 5,922 | 36 |
| 19 | Bhimpur | Kamod | 0 | 7,866 | 7,866 | 0 | 13,692 | 14,383 | 691 | 5 | 13,695 | 8,856 | -4,839 | -35 |
| 20 | Bhimpur | Khaira | 0 | 10,245 | 10,245 | 0 | 11,865 | 22,108 | 10,243 | 86 | 11,867 | 13,301 | 1,434 | 12 |

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| Sl. No | Name of selected JPs | Name of selected GPs | 2019-20 | | | | 2020-21 | | | | 2021-22 | | | |
|--------|----------------------|----------------------|---------------------------------------|----------------------|--|--|---------------------------------------|----------------------|--|--|---------------------------------------|----------------------|--|--|
| | | | Persondays projected in labour budget | Persondays generated | Persondays generated more/less than projected in Labour Budget | Variation in Persondays generated than projected (in per cent) | Persondays projected in labour budget | Persondays generated | Persondays generated more/less than projected in Labour Budget | Variation in Persondays generated than projected (in per cent) | Persondays projected in labour budget | Persondays generated | Persondays generated more/less than projected in Labour Budget | Variation in Persondays generated than projected (in per cent) |
| 21 | Ghoda dongri | Banjaridahl | | 14,205 | 14,205 | 0 | 7,927 | 17,828 | 9,901 | 16,650 | 13,530 | -3,120 | -19 | |
| 22 | Ghoda dongri | Jhadkund | | 12,335 | 12,335 | 0 | 6,135 | 10,699 | 4,564 | 12,900 | 10,410 | -2,490 | -19 | |
| 23 | Ghoda dongri | Mahendwadi | | 9,525 | 9,525 | 0 | 6,589 | 17,342 | 10,753 | 14,500 | 13,374 | -1,126 | -8 | |
| 24 | Ghoda dongri | Sataldehi | | 14,801 | 14,801 | 0 | 9,543 | 18,972 | 9,429 | 19,850 | 13,437 | -6,413 | -32 | |
| 25 | Guna | Churai | 9888 | 8,368 | -1,520 | -15 | 8,050 | 34,804 | 26,754 | 14,876 | 27,293 | 12,417 | 83 | |
| 26 | Guna | Gopalpur Taktaiya | 5824 | 9,983 | 4,159 | 71 | 5,211 | 12,757 | 7,546 | 6,450 | 8,188 | 1,738 | 27 | |
| 27 | Guna | Puraposar | 7,648 | 17,567 | 9,919 | 130 | 6,345 | 26,647 | 20,302 | 13,215 | 42,003 | 28,788 | 218 | |
| 28 | Guna | Sirsi | 9,312 | 7,286 | -2,026 | -22 | 16,800 | 45,359 | 28,559 | 18,105 | 30,419 | 12,314 | 68 | |
| 29 | Raghogarh | Emankhedi | 6,393 | 15,871 | 9,478 | 148 | 6,885 | 31,857 | 24,972 | 15,670 | 26,823 | 11,153 | 71 | |
| 30 | Raghogarh | Bapcha | 6,385 | 7,644 | 1,259 | 20 | 4,860 | 13,632 | 8,772 | 7,878 | 10,341 | 2,463 | 31 | |
| 31 | Raghogarh | Khairkheda | 6,383 | 8,109 | -1,946 | -19 | 5,130 | 13,803 | 8,592 | 10,055 | 1,633 | -8,422 | -84 | |
| 32 | Raghogarh | Naseerpur | 6,393 | 4,951 | -1,442 | -23 | 4,627 | 19,973 | 15,346 | 11,491 | 12,537 | 1,046 | 9 | |
| 33 | Rajgarh | Dhanwaskalan | 0 | 25,753 | 25,753 | 0 | 15,094 | 30,770 | 15,676 | 35,562 | 41,672 | 6,110 | 17 | |
| 34 | Rajgarh | Hinoti | 0 | 19,530 | 19,530 | 0 | 12,482 | 24,593 | 12,111 | 31,163 | 19,452 | -11,711 | -38 | |
| 35 | Rajgarh | Hirankheda | 0 | 9,192 | 9,192 | 0 | 9,107 | 17,065 | 7,958 | 21,578 | 12,373 | -9,205 | -43 | |
| 36 | Rajgarh | Sameli | 0 | 12,802 | 12,802 | 0 | 6,888 | 24,865 | 17,977 | 0 | 30,613 | 30,613 | 0 | |
| 37 | Biaora | Amargarh | 0 | 24,092 | 24,092 | 0 | 12,862 | 29,480 | 16,618 | 0 | 32,277 | 32,277 | 0 | |
| 38 | Biaora | Amliyahat | 0 | 6,491 | 6,491 | 0 | 8,366 | 6,580 | -1,786 | 0 | 6,537 | 6,537 | 0 | |
| 39 | Biaora | Gordhanpura | 0 | 7,054 | 7,054 | 0 | 3,870 | 8,090 | 4,220 | 0 | 7,993 | 7,993 | 0 | |
| 40 | Biaora | Sundarpura | 0 | 5,722 | 5,722 | 0 | 6,595 | 6,245 | -350 | 0 | 6,333 | 6,333 | 0 | |
| 41 | Bajna | Chawani Jhodiya | 0 | 17,240 | 17,240 | 0 | 15,721 | 15,978 | 257 | 14,118 | 6,675 | -7,443 | -53 | |
| 42 | Bajna | Kherda | 0 | 11,905 | 11,905 | 0 | 12,659 | 16,892 | 4,233 | 0 | 14,422 | 14,422 | 0 | |

| Sl. No | Name of selected JPs | Name of selected GPs | 2019-20 | | | | 2020-21 | | | | 2021-22 | | | |
|--------|----------------------|----------------------|---------------------------------------|----------------------|--|--|---------------------------------------|----------------------|--|--|---------------------------------------|----------------------|--|--|
| | | | Persondays projected in labour budget | Persondays generated | Persondays generated more/less than projected in Labour Budget | Variation in Persondays generated than projected (in per cent) | Persondays projected in labour budget | Persondays generated | Persondays generated more/less than projected in Labour Budget | Variation in Persondays generated than projected (in per cent) | Persondays projected in labour budget | Persondays generated | Persondays generated more/less than projected in Labour Budget | Variation in Persondays generated than projected (in per cent) |
| 43 | Bajna | Karbalkhora | 0 | 9538 | 9,538 | 0 | 7,430 | 16,097 | 8,667 | 0 | 13,308 | 13,308 | 0 | |
| 44 | Bajna | Ramisingh | 0 | 18,241 | 18,241 | 0 | 13,622 | 50,101 | 36,479 | 268 | 42,085 | 42,085 | 0 | |
| 45 | JAORA | Rajakhedi | 0 | 5,509 | 5,509 | 0 | 6,400 | 6,138 | -262 | -4 | 1,741 | -45,91 | -73 | |
| 46 | Bijaypur | Baroda Kalan | 0 | 39,813 | 39,813 | 0 | 42,000 | 37,204 | -4,796 | -11 | 24,734 | -12,910 | -34 | |
| 47 | Bijaypur | Gohar | 0 | 15,674 | 15,674 | 0 | 15,000 | 34,311 | 19,311 | 129 | 26,352 | -11,322 | -30 | |
| 48 | Bijaypur | Hullpur | 0 | 17,445 | 17,445 | 0 | 12,000 | 20,305 | 8,305 | 69 | 26,687 | 5,568 | 26 | |
| 49 | Bijaypur | Jamurdi | 0 | 15,188 | 15,188 | 0 | 15,000 | 31,332 | 16,332 | 109 | 19,618 | -7,403 | -27 | |
| 50 | Karahal | Badh | 0 | 13,349 | 13,349 | 0 | 12,000 | 17,386 | 5,386 | 45 | 17,192 | 9,830 | 134 | |
| 51 | Karahal | Dobh | 0 | 11,469 | 11,469 | 0 | 7,500 | 18,262 | 10,762 | 143 | 15,894 | 3,586 | 29 | |
| 52 | Karahal | Jhakharda | 0 | 6,023 | 6,023 | 0 | 4,500 | 12,184 | 7,684 | 171 | 11,578 | 4,193 | 57 | |
| 53 | Karahal | Kalmi Kakarada | 0 | 7,362 | 7,362 | 0 | 14,700 | 16,930 | 2,230 | 15 | 12,113 | -12,010 | -50 | |
| 54 | Kusumi | Duari | 6,936 | 7,051 | 115 | 2 | 8,892 | 13,023 | 4,131 | 46 | 15,997 | 1,789 | 13 | |
| 55 | Kusumi | Dhupkhad | 8,855 | 14,006 | 5,151 | 58 | 11,684 | 20,984 | 9,300 | 80 | 19,012 | -2,904 | -13 | |
| 56 | Kusumi | Kota | 4,822 | 20,161 | 15,339 | 318 | 11,244 | 58,362 | 47,118 | 419 | 41,218 | 14,586 | 55 | |
| 57 | Kusumi | Katarwar | 9,510 | 12,525 | 3,015 | 32 | 10,607 | 22,648 | 12,041 | 114 | 23,981 | 6,351 | 36 | |
| 58 | Rampur naikin | Bheilki-822 | 12,781 | 11,609 | -1,172 | -9 | 15,340 | 16,269 | 929 | 6 | 15,518 | -1,020 | -6 | |
| 59 | Rampur naikin | Ghughata | 10,991 | 11,682 | 691 | 6 | 20,399 | 12,605 | -7,794 | -38 | 20,954 | 3,500 | 20 | |
| 60 | Rampur naikin | Mamdar | 7,851 | 7,070 | -781 | -10 | 15,299 | 10,349 | -4,950 | -32 | 12,406 | -4,088 | -25 | |
| 61 | Rampur naikin | Ratwar | 9,515 | 6,600 | -2,915 | -31 | 13,761 | 9,047 | -4,714 | -34 | 10,932 | -3,904 | -26 | |

Appendix-2.7

(Reference: Paragraph 2.6.2.6 page no. 19)

Statement showing expenditure incurred by GPs on material head

| Sl. No. | Name of ZP | Name of JP | Name of GP | Year | Total expenditure during the year of GP (₹in lakh) | Expenditure on material head (₹in lakh) | Percentage on total expenditure |
|---------|------------|---------------|------------------|---------|--|---|---------------------------------|
| 1. | Anuppur | Pushprajgarh | Kacharatola | 2021-22 | 110.96 | 44.6 | 40.19 |
| 2. | Anuppur | Pushprajgarh | Bijoura | 2021-22 | 73.24 | 30.49 | 41.64 |
| 3. | Anuppur | Pushprajgarh | Bijoura | 2019-20 | 23.2 | 10.31 | 44.44 |
| 4. | Anuppur | Jaithari | Dudhmaniya | 2021-22 | 70.63 | 30.34 | 42.96 |
| 5. | Anuppur | Jaithari | Podi-I | 2021-22 | 54.71 | 5.14 | 45.13 |
| 6. | Anuppur | Jaithari | Gobari | 2021-22 | 127.14 | 71.1 | 55.92 |
| 7. | Anuppur | Jaithari | Dudhmaniya | 2020-21 | 231.99 | 164.89 | 71.08 |
| 8. | Balaghat | Balaghat | Takabarra | 2019-20 | 69.22 | 29.24 | 42.24 |
| 9. | Balaghat | Balaghat | Takabarra | 2020-21 | 97.27 | 41.2 | 42.36 |
| 10. | Balaghat | Balaghat | Lohara | 2019-20 | 25.27 | 11.02 | 43.61 |
| 11. | Balaghat | Katangi | Kudwa | 2019-20 | 49.99 | 28.37 | 56.75 |
| 12. | Barwani | Pansemal | Sakrali Bujurg | 2021-22 | 56.8 | 29.34 | 51.65 |
| 13. | Chhatarpur | Bada Malehara | Kayan | 2020-21 | 37.14 | 15.07 | 40.59 |
| 14. | Chhatarpur | Bada Malehara | Panpa | 2020-21 | 29.35 | 13.59 | 46.30 |
| 15. | Chhatarpur | Rajnagar | Imlaha | 2021-22 | 104.68 | 56.39 | 53.87 |
| 16. | Chhatarpur | Bada Malehara | Bamnighat | 2021-22 | 78.78 | 39.89 | 50.63 |
| 17. | Chhatarpur | Rajnagar | Majhguwan | 2020-21 | 27.12 | 14.2 | 52.34 |
| 18. | Chhatarpur | Rajnagar | Majhguwan | 2019-20 | 34.45 | 20.63 | 59.90 |
| 19. | Chhatarpur | Bada Malehara | Bamnighat | 2019-20 | 27.09 | 17.08 | 62.84 |
| 20. | Chhatarpur | Rajnagar | Nahdora | 2019-20 | 68.88 | 43.54 | 63.21 |
| 21. | Guna | Raghogarh | Emnakhedi | 2020-21 | 106.57 | 45.02 | 42.24 |
| 22. | Guna | Guna | Sirsi | 2021-22 | 115.55 | 52.67 | 45.58 |
| 23. | Guna | Guna | Churai | 2019-20 | 29.51 | 13.88 | 47.02 |
| 24. | Guna | Raghogarh | Khairkhera | 2020-21 | 49.02 | 22.98 | 46.88 |
| 25. | Guna | Raghogarh | Naseerpur | 2020-21 | 71.86 | 34.15 | 47.52 |
| 26. | Guna | Guna | Churai | 2021-22 | 103.35 | 50.79 | 49.14 |
| 27. | Guna | Raghogarh | Naseerpur | 2021-22 | 49.61 | 24.69 | 49.76 |
| 28. | Guna | Raghogarh | Khairkhera | 2019-20 | 30.08 | 15.41 | 51.21 |
| 29. | Guna | Guna | Gopalpurtaktaiya | 2020-21 | 52.70 | 28.01 | 53.14 |
| 30. | Guna | Raghogarh | Bapcha | 2019-20 | 30.50 | 16.99 | 55.72 |
| 31. | Guna | Guna | Puraposar | 2021-22 | 186.14 | 106.41 | 57.17 |
| 32. | Guna | Raghogarh | Emnakhedi | 2019-20 | 70.67 | 40.13 | 56.78 |
| 33. | Guna | Guna | SIRSI | 2019-20 | 40.05 | 26.79 | 66.89 |
| 34. | Rajgarh | Rajgarh | Dhanwas kalan | 2019-20 | 59.51 | 26.74 | 44.93 |
| 35. | Rajgarh | Biaora | Amliyahat | 2020-21 | 22.69 | 6.54 | 28.82 |
| 36. | Rajgarh | Rajgarh | Sameli | 2020-21 | 85.01 | 36.61 | 43.07 |
| 37. | Rajgarh | Biaora | Amliyahat | 2021-22 | 23.6 | 8.76 | 37.12 |
| 38. | Rajgarh | Biaora | Amargarh | 2019-20 | 57.64 | 34.42 | 59.72 |
| 39. | Rajgarh | Rajgarh | Hinoti | 2019-20 | 57.83 | 24.42 | 42.23 |
| 40. | Ratlam | Bajna | Ranisingh | 2021-22 | 145.33 | 64.25 | 44.21 |
| 41. | Ratlam | Jaora | Raja khedi | 2020-21 | 21.13 | 8.6 | 40.72 |
| 42. | Ratlam | Jaora | Raja khedi | 2019-20 | 18.98 | 9.25 | 48.74 |

| Sl. No. | Name of ZP | Name of JP | Name of GP | Year | Total expenditure during the year of GP (₹in lakh) | Expenditure on material head (₹in lakh) | Percentage on total expenditure |
|--------------|------------|---------------|----------------|---------|--|---|---------------------------------|
| 43. | Sheopur | Bijaypur | Hullpur | 2020-21 | 128.14 | 53.86 | 42.03 |
| 44. | Sheopur | Bijaypur | Jamurdi | 2021-22 | 66.74 | 28.91 | 43.32 |
| 45. | Sheopur | Bijaypur | Hullpur | 2019-20 | 89.19 | 42.01 | 47.10 |
| 46. | Sheopur | Karhal | Kalmee Kakarda | 2019-20 | 25.25 | 11.97 | 47.39 |
| 47. | Sheopur | Bijaypur | Barod Kalan | 2019-20 | 154.82 | 74.42 | 48.07 |
| 48. | Sheopur | Karhal | Badh | 2019-20 | 46.32 | 22.32 | 48.19 |
| 49. | Sheopur | Karhal | Jhakharda | 2020-21 | 44.72 | 21.57 | 48.23 |
| 50. | Sheopur | Bijaypur | Barod Kalan | 2020-21 | 153.22 | 75.17 | 49.06 |
| 51. | Sheopur | Bijaypur | Gohar | 2020-21 | 130.07 | 66.72 | 51.30 |
| 52. | Sheopur | Bijaypur | Barod Kalan | 2021-22 | 92.77 | 43.64 | 47.04 |
| 53. | Sheopur | Karhal | Kalmee Kakarda | 2021-22 | 54.65 | 22.37 | 40.93 |
| 54. | Sheopur | Karhal | Jhakharda | 2021-22 | 50.03 | 27.74 | 55.45 |
| 55. | Sheopur | Karhal | Dobh | 2021-22 | 74.52 | 37.99 | 50.97 |
| 56. | Sheopur | Bijaypur | Gohar | 2019-20 | 100.6 | 60.78 | 60.42 |
| 57. | Sheopur | Karhal | Badh | 2021-22 | 90.17 | 50.83 | 56.37 |
| 58. | Sidhi | Kusumi | Duari | 2021-22 | 60.06 | 25.25 | 42.04 |
| 59. | Sidhi | Rampur Naikin | Ratwar | 2019-20 | 11.42 | 4.95 | 43.35 |
| 60. | Sidhi | Kusumi | Duari | 2020-21 | 26.76 | 12.25 | 45.79 |
| 61. | Sidhi | Rampur Naikin | Bhelki-822 | 2019-20 | 43.23 | 20.31 | 46.98 |
| 62. | Sidhi | Kusumi | Kota | 2021-22 | 161.12 | 82.68 | 51.32 |
| 63. | Sidhi | Rampur Naikin | Bhelki-822 | 2020-21 | 135.48 | 88.22 | 65.12 |
| 64. | Sidhi | Rampur Naikin | Bhelki-822 | 2021-22 | 163.20 | 118.58 | 72.66 |
| Total | | | | | 4727.72 | 2397.73 | |

Appendix-2.8

(Reference: Paragraph 2.6.2.10 page no. 22)

Statement showing incomplete Community Assets in Selected GPs

| Sl. No | Name of ZP | Name of JP | Name of GP | Name of incomplete infrastructure works of community assets | Sanction year | Sanctioned Cost (₹ in lakh) | Actual Expenditure (₹ in lakh) |
|--------------|------------|--------------|-------------|---|---------------|-----------------------------|--------------------------------|
| 1 | Anuppur | Jaithari | Dhudhamniya | Shantidham Dhudhamniya | May-18 | 3.35 | 0.97 |
| 2 | Anuppur | Jaithari | Dhudhamniya | Shantidham Kekarpani | Jun-18 | 3.35 | 1.02 |
| 3 | Anuppur | Jaithari | Podi-1 | Sudur sadak Bartoal | May-17 | 14.88 | 8.67 |
| 4 | Anuppur | Pushprajgarh | Dhuradhar | Gram Panchayat Bhawan | Aug-13 | 12.85 | 6.33 |
| 5 | Anuppur | Pushprajgarh | Rosarkhar | Gravel road Rosarkhar | May-16 | 18.33 | 6 |
| 6 | Anuppur | Pushprajgarh | Rosarkhar | Shantidham Rosarkhar | Apr-17 | 2.63 | 1.18 |
| 7 | Barwani | Thikri | Madranya | Anganwadi Bhawan Dewada | Dec-18 | 7.8 | 1.37 |
| 8 | Barwani | Thikri | Madranya | Anganwadi Bhawan Julvanya | Dec-18 | 7.8 | 0.93 |
| 9 | Chhatarpur | Rajnagar | Imlaha | Anganwadi Bhawan | Jan-19 | 7.8 | 0.08 |
| 10 | Rajgarh | Rajgarh | Hirankheda | Anganwadi Bhawan Panchayat Bhawan ke paas | Mar-17 | 1.8 | 0.02 |
| 11 | Ratlam | Bajna | Karbalkhora | Anganwadi Bhawan | May-17 | 7.8 | 1.09 |
| 12 | Ratlam | Bajna | Karbalkhora | Bharat Nirman seva kendra | May-17 | 14.98 | 7.61 |
| 13 | Sheopur | Viajappur | Gohar | Talab Nirman | Feb-19 | 14.66 | 12.26 |
| 14 | Sheopur | Viajappur | Gohar | Rapta Nirman | Feb-19 | 12.5 | 11.38 |
| 15 | Sheopur | Karhal | Badh | Anganwadi Bhawan Ram nagar | Oct-18 | 7.8 | 0.03 |
| Total | | | | | | 138.33 | 58.94 |

Appendix -2.9
(Reference Para No 2.6.2.11 page no. 23)
Statement showing over estimation of cost of construction work in selected ZPs/JPs/GPs
(Amount in ₹ lakh)

| Sl. No. | Name of District/ZP | Work Sanctioned at ZP/JP/GP | Based SOR Rates | Total No. of work executed under ZP | No. of GP where works executed | Total Sanction cost of the work including contractor profit 10 per cent | Cost overestimated by 10 per cent |
|---------|---------------------|-----------------------------|--------------------|-------------------------------------|--------------------------------|---|-----------------------------------|
| 1 | Anuppur | ZP Level | RES 16.09.2015 | 18 | 14 | 152.05 | 13.82 |
| 2 | | ZP Level | RES 04.01.2019 | 8 | 8 | 87.49 | 7.95 |
| 3 | | JP Level (Jaithari) | RES 16.09.2015 | 20 | 18 | 163.39 | 14.85 |
| 4 | | JP Level (Pushprajgarh) | RES 16.09.2015 | 2 | 1 | 16.29 | 1.48 |
| 5 | | JP Level (Pushprajgarh) | RES 04.01.2019 | 1 | 1 | 6 | 0.55 |
| 6 | | GP Level (Jamudi) | RES 16.09.2015 | 1 | 1 | 2 | 0.18 |
| 7 | | GP Level (Bijoura) | RES 16.09.2015 | 1 | 1 | 5.05 | 0.46 |
| 8 | | GP Level (Rosarkhar) | RES 16.09.2015 | 2 | 1 | 12.04 | 1.09 |
| 9 | Barwani | ZP Level | RES 11.06.2015 | 6 | 6 | 90 | 8.18 |
| 10 | | ZP Level | RES 04.01.2019 | 7 | 7 | 133.00 | 12.09 |
| 11 | | ZP Level | RES 11.06.2016 | 1 | 1 | 15.00 | 1.36 |
| 12 | | JP Level (Thikri) | RES 11.06.2015 | 5 | 5 | 50.00 | 4.55 |
| 13 | Betul | JP Level (Pansemal) | RES 11.06.2015 | 2 | 2 | 17.87 | 1.62 |
| 14 | | JP Level (Pansemal) | RES 11.06.2016 | 1 | 1 | 14.92 | 1.36 |
| 15 | | JP Level (Pansemal) | RES 04.01.2019 | 5 | 5 | 52.05 | 4.73 |
| 16 | | GP Level (Madranaya) | RES 01.11.2017 | 1 | 1 | 1.16 | 0.11 |
| 17 | | GP Level (Vishwanathkheda) | RES 11.06.2015 | 2 | 1 | 15.49 | 1.41 |
| 18 | | ZP Level | PRDDCSR 04.01.2019 | 3 | 3 | 45.00 | 4.09 |

Audit Report on Local Bodies for the year ended 31 March 2022

| Sl. No. | Name of District/ZP | Work Sanctioned at ZP/JP/GP | Based SOR Rates | Total No. of work executed under ZP | No. of GP where works executed | Total Sanction cost of the work including contractor profit 10 per cent | Cost overestimated by 10 per cent |
|--------------|---------------------|-----------------------------|--------------------|-------------------------------------|--------------------------------|---|-----------------------------------|
| 19 | | ZP Level | PRDDSOR 04.01.2019 | 5 | 5 | 75.00 | 6.82 |
| 20 | | GP Level (Khaira) | PRDDCSR 01.10.2015 | 2 | 1 | 7.63 | 0.69 |
| 21 | | GP Level (Chandu) | PRDDCSR 01.10.2015 | 1 | 1 | 5.28 | 0.48 |
| 22 | Guna | ZP Level | RES 04.01.2019 | 19 | 14 | 286.45 | 26.04 |
| 23 | | ZP Level | RES 01.04.2020 | 3 | 3 | 45 | 4.09 |
| 24 | | JP Level (Guna) | RES 04.01.2019 | 20 | 9 | 156.52 | 14.23 |
| 25 | | JP Level (Guna) | SOR 04.01.2016 | 1 | 1 | 6 | 0.55 |
| 26 | | JP Level (Raghogarh) | SOR 09.07.2015 | 38 | 18 | 109.15 | 9.92 |
| 27 | | JP Level (Raghogarh) | SOR 04.01.2019 | 9 | 8 | 69.25 | 6.30 |
| 28 | Ratlam | ZP Level | RES 04.01.2019 | 27 | 27 | 346.83 | 31.53 |
| 29 | | ZP Level | RES 09.07.2015 | 2 | 2 | 20.00 | 1.82 |
| 30 | | ZP Level | RES 04.01.2021 | 3 | 3 | 39.96 | 3.63 |
| 31 | | JP Level (Bajna) | RES 04.01.2019 | 9 | 8 | 79.47 | 7.22 |
| 32 | | JP Level (Jaora) | RES 01.04.2021 | 1 | 1 | 15.00 | 1.36 |
| 33 | | GP (Pipaliyasir) | RES 09.07.2015 | 2 | 1 | 6.38 | 0.58 |
| 34 | | GP (Khajooriya) | RES 09.07.2015 | 1 | 1 | 1.50 | 0.14 |
| 35 | | GP (Chhawanijhoriya) | RES 04.01.2019 | 1 | 1 | 2.40 | 0.22 |
| Total | | | | 230 | 181 | 2,150.62 | 195.50 |

Appendix- 2.10

(Reference Para No. 2.6.2.12 page no. 24)

Statement showing assets in damaged condition in selected GPs

| Sl. No. | Name of ZP | Name of JP | Name of GP | Name of assets |
|---------|------------|-------------|--------------------------------|--|
| 1 | Anuppur | Pusprajgarh | Bijaora | Primary school upar tola bijaora |
| 2 | | Jaithari | Dudhmaniya | Agnanwadi center dudhmaniya |
| 3 | | Jaithari | | Primary school dudhmaniya boundry wall |
| 4 | | Jaithari | | Primary school kekarpani entry gate |
| 5 | | Jaithari | | Madhyamik vidhyalaya didwapani |
| 6 | | Jaithari | Podi 1 | Madhyami k vidhyalay podi |
| 7 | | Jaithari | Podi 2 | Boys hostel supertendant quarter |
| 8 | | Pusprajgarh | Dhuradhar | Samudayak Bhawan |
| 9 | | Pusprajgarh | Rosarkhar | Panchayat Bhawan |
| 10 | | Pusprajgarh | | Highschool BhawanRausarkhar |
| 11 | | Pusprajgarh | | Boundry wall |
| 12 | | Pusprajgarh | | Samudayak Bhawan |
| 13 | | Pusprajgarh | | Primary shala bhawan Ghata |
| 14 | | Pusprajgarh | | Primary shala bhawan Rausarkhar |
| 15 | | Pusprajgarh | | E Kachh gram panchayat |
| 16 | | Pusprajgarh | | Kachhratola |
| 17 | | Pusprajgarh | E Kachh System | |
| 18 | | Pusprajgarh | Primary sala boys Pipartola | |
| 19 | | Pusprajgarh | Primary sala girls Pipartola | |
| 20 | | Pusprajgarh | Primary sala diwantola | |
| 21 | | Pusprajgarh | Primary sala kachhratola | |
| 22 | | Pusprajgarh | Madhyamik vidhyalaya Pipartola | |
| 23 | | Pusprajgarh | sub health center Pipartola | |
| 24 | | Pusprajgarh | Anaganbadi Pipartola | |
| 25 | | Pusprajgarh | Anaganbadi Diwantola | |
| 26 | | Pusprajgarh | Anaganbadi Kachhratola | |
| 27 | | Pusprajgarh | atirakt kachh diwantola | |
| 28 | Ratlam | Jaora | Akyabeni | Extra Room, Primary School, Akyabeni |
| 29 | | Bajna | Chawani Jhodiya | Animal Hospital |
| 30 | | Bajna | | Community Dharmsala |
| 31 | | Bajna | | Primary School |
| 32 | | Bajna | | Community Dharmsala,Kheriyapada |
| 33 | | Bajna | Karbalkhora | Aaganwadi Bhawan No.1 |
| 34 | | Bajna | | Govt.Higher Secondary School |
| 35 | | Bajna | | Primary School building |
| 36 | | Bajna | | Extra Room, Primary School |
| 37 | | Bajna | Kherda | Govt. Primary School Majhodiya |
| 38 | | Bajna | | Extra room, Govt. Primary School Majhodiya |
| 39 | | Bajna | | Govt.Madhyamik Vidhyalay,Majhodiya |
| 40 | | Bajna | | Govt.Madhyamik Vidhyalay, Kherda |
| 41 | | Bajna | | Govt. Primary School Chotiyabawadi |
| 42 | | Bajna | Primary School Chotiyabawadi | |
| 43 | | Bajna | Ranisingh | Madhyamik Vidyalaya Ranisingh |
| 44 | | Bajna | | Madhyamik Vidyalaya Lambisaad |
| 45 | | Bajna | | Primary School Building Lambisaad |
| 46 | | Bajna | | Aaganwadi Bhawan Garwada |

| Sl. No. | Name of ZP | Name of JP | Name of GP | Name of assets | |
|---------|------------|------------|---------------------------|---|--------------------------------------|
| 47 | | Jaora | | Aaganwadi Bhawan | |
| 48 | | Jaora | Khajuriya | Passenger waiting room | |
| 49 | | Jaora | | Community Building | |
| 50 | | Jaora | | Toilet in Boys Primary School | |
| 51 | | Jaora | Pipliyasir | Extra Room near Gram Panchayat Bhawan Pipliyasir | |
| 52 | | Jaora | | Unnant Primary School, Pipliyasir | |
| 53 | | Jaora | | Primary School, Pipliyasir | |
| 54 | | Jaora | | Old Primary School, Pipliyasir | |
| 55 | | Jaora | | Old Primary School, kakarawa | |
| 56 | | Jaora | | Extra Room, Primary School Kakarawa | |
| 57 | | Jaora | Rajakhedi | School Building Ukhediya | |
| 58 | | Jaora | | School Building Kanjarbasti | |
| 59 | | Jaora | | School Building Kanjarbasti, Ukhediya | |
| 60 | | Barwani | Thikri | Abhali | Aganwadi No.1 |
| 61 | | | Thikri | | Aganwadi No.3 |
| 62 | | | Thikri | | Aganwadi No.4 |
| 63 | | | Thikri | | Middle school Karmatpur |
| 64 | | | Thikri | | Kitchen shed |
| 65 | | | Thikri | Baghadi | Additional Room Aganwadi Dongaripura |
| 66 | Thikri | | | Primary school bhawan Jamnyapura | |
| 67 | Thikri | | | Sub health center Patelpura | |
| 68 | Thikri | | Madranya | Govt. fare rate Shop | |
| 69 | Thikri | | | Panchyat Bhawan | |
| 70 | Thikri | | | Aganwadi Bhawan rewada moipura | |
| 71 | Thikri | | Vishwnath Kheda | Additonal Panchyat Bhawan | |
| 72 | Pansemal | | Temla | Govt. fare rate Shop | |
| 73 | Pansemal | | Sakrali Bujurg | Govt. primary school Sakrali Khurd | |
| 74 | Pansemal | | | Kitchen Shed Chanyu Falya | |
| 75 | Pansemal | | | Community Bhawan | |
| 76 | Pansemal | | Jahur | Govt. primary school Bhamratha | |
| 77 | Pansemal | | | Addition room Bhamratha | |
| 78 | Pansemal | | | Govt. primary school Pathar | |
| 79 | Pansemal | | Aganwadi Bhawan Bhamratha | | |
| 80 | Balaghat | Balaghat | Naharwani | Chachan meta me Sabha munch | |
| 81 | | Balaghat | | Gram Panchayat Bhawan | |
| 82 | | Balaghat | | Kichan shed | |
| 83 | | Balaghat | | Sabha munch | |
| 84 | | Balaghat | | Additional room PS School | |
| 85 | | Balaghat | | Additional room PS School | |
| 86 | | Balaghat | Takkabarra | khel Maidan | |
| 87 | | Balaghat | | Approch road Bhatola Bai ki ghar matan ki ghar tak | |
| 88 | | Balaghat | | Basudev ki ghar se ramesher ki ghar tak approach road | |
| 89 | | Balaghat | | SantiDam | |
| 90 | | Balaghat | | SantiDam | |
| 91 | | Balaghat | | PMGSY road se talab tak approach road | |
| 92 | | Katangi | Chhakaheti | Panchayat Bhawan | |
| 93 | | Katangi | | Khanji house | |

| Sl. No. | Name of ZP | Name of JP | Name of GP | Name of assets |
|---------|----------------------------------|---------------|--------------|---|
| 94 | | Katangi | Kudwa | Panchayat Bhawan |
| 95 | | Katangi | | kichan shed |
| 96 | | Katangi | Umri | PS Bhawan Umri |
| 97 | Betul | Ghoda Dongari | Mahehdrawadi | Aganwadi Bhawan-2 |
| 98 | | Ghoda Dongari | | Gram Arogya Center |
| 99 | | Ghoda Dongari | | Chopal Nirman Sadakwada |
| 100 | | Ghoda Dongari | Banjari Dhal | Toilet PS Batkadhana |
| 101 | | Ghoda Dongari | | Community Building PS Chichdol |
| 102 | | Ghoda Dongari | | Aganwadi Bhawan-1 |
| 103 | | Ghoda Dongari | | M.S. Banjaridhal |
| 104 | | Ghoda Dongari | Sataldehi | Old Kitchen shed Punji |
| 105 | | Ghoda Dongari | | Gram Panchyat Bhawan |
| 106 | | Ghoda Dongari | Jharkund | Community Building Jharkund |
| 107 | | Ghoda Dongari | | Toilet PS Tanda |
| 108 | | Ghoda Dongari | | Toilet MS Jhadkund |
| 109 | | Bhimpur | Chandu | Prathmiksala koka dhana |
| 110 | | | | Kitchinshed Bhuradana |
| 111 | | | | Prathmiksala Bhuradhana |
| 112 | | | | Prathmiksala additional room Bhuradhana |
| 113 | | | | Adrah Aganwadi chandu-2 |
| 114 | | | Kamod | Aganwadi kendra kamod |
| 115 | | | | Prathmiksala Kamaod |
| 116 | Kitchinshed PS Kamod | | | |
| 117 | Aganwadi kendra Dharagohan kamod | | | |
| 118 | Bhimpur | | Khaira | Prathmiksala Emlidhana khaira |
| 119 | | | | Prathmiksala Athawa khaira |
| 120 | Guna | Guna | Sirsi | Govt. Prathmic School, Sirsi |
| 121 | | Raghogarh | Naseerpur | Gram Panchayat Bhawan Naseerpur |
| 122 | Sidhi | Rampur Naikin | Bhelki823 | Aganwadi kendra, Gannod 234 |
| 123 | | Rampur Naikin | Ratwar | Panchayat Bhawan |

Appendix-2.11

(Reference Paragraph 2.6.5.3 page no. 29)

Statement showing Social Audit conducted in selected GPs

| Sl.No. | Name of ZP | Name of JP | Name of GP | 2019-20 | | 2020-21 | | 2021-22 | |
|--------|------------|---------------|----------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|
| | | | | Social audit required | Social audit conducted | Social audit required | Social audit conducted | Social audit required | Social audit conducted |
| 1 | Anuppur | Jaithari | Dudhmaniya | 2 | 1 | 2 | 1 | 2 | 0 |
| 2 | | | Gobri | 2 | 1 | 2 | 1 | 2 | 0 |
| 3 | | | Jumurdi | 2 | 1 | 2 | 1 | 2 | 0 |
| 4 | | | Pori-I | 2 | 1 | 2 | 1 | 2 | 0 |
| 5 | | Pushprajgarh | Bijora | 2 | 1 | 2 | 1 | 2 | 0 |
| 6 | | | Dhuradhar | 2 | 1 | 2 | 1 | 2 | 0 |
| 7 | | | Kachharatola | 2 | 1 | 2 | 1 | 2 | 0 |
| 8 | | | Rosharkhar | 2 | 1 | 2 | 1 | 2 | 0 |
| 9 | Balaghat | Balaghat | Lamta | 2 | 1 | 2 | 1 | 2 | 0 |
| 10 | | | Lohara | 2 | 1 | 2 | 1 | 2 | 0 |
| 11 | | | Naharwani | 2 | 1 | 2 | 1 | 2 | 0 |
| 12 | | | Takkabarra | 2 | 1 | 2 | 1 | 2 | 0 |
| 13 | | Katangi | Barud | 2 | 1 | 2 | 1 | 2 | 0 |
| 14 | | | Chhakaheti | 2 | 1 | 2 | 1 | 2 | 0 |
| 15 | | | Kudwa | 2 | 1 | 2 | 1 | 2 | 0 |
| 16 | | | Umri | 2 | 1 | 2 | 1 | 2 | 0 |
| 17 | Barwani | Pansamal | Baljhiri | 2 | 1 | 2 | 1 | 2 | 0 |
| 18 | | | Jahur | 2 | 1 | 2 | 1 | 2 | 0 |
| 19 | | | Sakrali Bujurg | 2 | 1 | 2 | 1 | 2 | 0 |
| 20 | | | Temla | 2 | 1 | 2 | 1 | 2 | 0 |
| 21 | | Thikri | Abhali | 2 | 1 | 2 | 1 | 2 | 0 |
| 22 | | | Baghadi | 2 | 1 | 2 | 1 | 2 | 0 |
| 23 | | | Madranya | 2 | 1 | 2 | 1 | 2 | 0 |
| 24 | | | Vishwnathkheda | 2 | 1 | 2 | 1 | 2 | 0 |
| 25 | Betul | Bhimpur | Chandu | 2 | 1 | 2 | 1 | 2 | 0 |
| 26 | | | Gadakhar | 2 | 1 | 2 | 1 | 2 | 0 |
| 27 | | | Kamod | 2 | 1 | 2 | 1 | 2 | 0 |
| 28 | | | Khaira | 2 | 1 | 2 | 1 | 2 | 0 |
| 29 | | Ghoda dongri | Banjaridahl | 2 | 1 | 2 | 1 | 2 | 0 |
| 30 | | | Jhadkund | 2 | 1 | 2 | 1 | 2 | 0 |
| 31 | | | mahendwadi | 2 | 1 | 2 | 1 | 2 | 0 |
| 32 | | | Sataldehi | 2 | 1 | 2 | 1 | 2 | 0 |
| 33 | Chhatarpur | Bada Malehara | Bamnighat | 2 | 1 | 2 | 1 | 2 | 0 |
| 34 | | | Kayan | 2 | 1 | 2 | 1 | 2 | 0 |
| 35 | | | Panpa | 2 | 1 | 2 | 1 | 2 | 0 |
| 36 | | | Serora | 2 | 1 | 2 | 1 | 2 | 0 |

| Sl.No. | Name of ZP | Name of JP | Name of GP | 2019-20 | | 2020-21 | | 2021-22 | |
|--------|----------------|------------------|-------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|
| | | | | Social audit required | Social audit conducted | Social audit required | Social audit conducted | Social audit required | Social audit conducted |
| 37 | | Rajnagar | Imlaha | 2 | 1 | 2 | 1 | 2 | 0 |
| 38 | | | Majhguwan | 2 | 1 | 2 | 1 | 2 | 0 |
| 39 | | | Nahdora | 2 | 1 | 2 | 1 | 2 | 0 |
| 40 | | | Nayagawn | 2 | 1 | 2 | 1 | 2 | 0 |
| 41 | Guna | Guna | Churai | 2 | 1 | 2 | 1 | 2 | 0 |
| 42 | | | Gopalpur taktaiya | 2 | 1 | 2 | 1 | 2 | 0 |
| 43 | | | Puraposar | 2 | 1 | 2 | 1 | 2 | 0 |
| 44 | | | Sirsi | 2 | 1 | 2 | 1 | 2 | 0 |
| 45 | | Raghogarh | Amnakhedi | 2 | 1 | 2 | 1 | 2 | 0 |
| 46 | | | Bapcha | 2 | 1 | 2 | 1 | 2 | 0 |
| 47 | | | Khairkheda | 2 | 1 | 2 | 1 | 2 | 0 |
| 48 | | | Naseerpur | 2 | 1 | 2 | 1 | 2 | 0 |
| 49 | Rajgarh | Rajgarh | Dhanwaskalan | 2 | 1 | 2 | 1 | 2 | 0 |
| 50 | | | Hinoti | 2 | 1 | 2 | 1 | 2 | 0 |
| 51 | | | Hirankheda | 2 | 1 | 2 | 1 | 2 | 0 |
| 52 | | | Sameli | 2 | 1 | 2 | 1 | 2 | 0 |
| 53 | | Biora | Amargarh | 2 | 1 | 2 | 1 | 2 | 0 |
| 54 | | | Amliyahat | 2 | 1 | 2 | 1 | 2 | 0 |
| 55 | | | Gordhanpura | 2 | 1 | 2 | 1 | 2 | 0 |
| 56 | | | Sundarpura | 2 | 1 | 2 | 1 | 2 | 0 |
| 57 | Ratlam | Bajna | Chhwani Jodia | 2 | 1 | 2 | 1 | 2 | 0 |
| 58 | | | karbalkhora | 2 | 1 | 2 | 1 | 2 | 0 |
| 59 | | | Kherda | 2 | 1 | 2 | 1 | 2 | 0 |
| 60 | | | Ranisingh | 2 | 1 | 2 | 1 | 2 | 0 |
| 61 | | Jaora | Akyabeni | 2 | 1 | 2 | 1 | 2 | 0 |
| 62 | | | Khajuria | 2 | 1 | 2 | 1 | 2 | 0 |
| 63 | | | Pipalyasir | 2 | 1 | 2 | 1 | 2 | 0 |
| 64 | | | Rajakhedi | 2 | 1 | 2 | 1 | 2 | 0 |
| 65 | Sheopur | Bijaypur | Barodakalan | 2 | 1 | 2 | 1 | 2 | 0 |
| 66 | | | Gohar | 2 | 1 | 2 | 1 | 2 | 0 |
| 67 | | | Hullpur | 2 | 1 | 2 | 1 | 2 | 0 |
| 68 | | | Jamurdi | 2 | 1 | 2 | 1 | 2 | 0 |
| 69 | | Karahal | Badh | 2 | 1 | 2 | 1 | 2 | 0 |
| 70 | | | Dobh | 2 | 1 | 2 | 1 | 2 | 0 |
| 71 | | | Jkharda | 2 | 1 | 2 | 1 | 2 | 0 |
| 72 | | | Kalmi Kakarada | 2 | 1 | 2 | 1 | 2 | 0 |
| 73 | Sidhi | Kusumi | Duari | 2 | 1 | 2 | 1 | 2 | 0 |
| 74 | | | Duhkhad | 2 | 1 | 2 | 1 | 2 | 0 |

| Sl.No. | Name of ZP | Name of JP | Name of GP | 2019-20 | | 2020-21 | | 2021-22 | |
|--------|------------|----------------------|------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|
| | | | | Social audit required | Social audit conducted | Social audit required | Social audit conducted | Social audit required | Social audit conducted |
| 75 | | | Kota | 2 | 1 | 2 | 1 | 2 | 0 |
| 76 | | | Katarwar | 2 | 1 | 2 | 1 | 2 | 0 |
| 77 | | Rampur naikin | Ghughuta | 2 | 1 | 2 | 1 | 2 | 0 |
| 78 | | | Mamdar | 2 | 1 | 2 | 1 | 2 | 0 |
| 79 | | | Bhelki-822 | 2 | 1 | 2 | 1 | 2 | 0 |
| 80 | | | Ratwar | 2 | 1 | 2 | 1 | 2 | 0 |
| | | | | Total | 160 | 80 | 160 | 80 | 160 |

Appendix-3.1*(Reference: Paragraph 3.3 page no. 32)***Statement showing devolution of functions to ULBs**

| Sl. No. | Name of functions |
|----------------|---|
| 1 | Urban Planning including Town Planning |
| 2 | Regulation of land-use and construction of buildings |
| 3 | Planning for economic and social development |
| 4 | Roads and bridges |
| 5 | Water supply for domestic, industrial and commercial purposes |
| 6 | Public health, sanitation conservancy and solid waste management |
| 7 | Fire services |
| 8 | Urban forestry, protection of the environment and promotion of ecological aspects |
| 9 | Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded |
| 10 | Slum improvement and up-gradation |
| 11 | Urban poverty alleviation |
| 12 | Provision of Urban amenities and facilities such as parks, gardens, playgrounds |
| 13 | Promotion of cultural, educational and aesthetic aspects |
| 14 | Burials and burial grounds; cremations, cremation grounds and electric crematoriums |
| 15 | Cattle pounds, prevention of cruelty to animals |
| 16 | Vital Statistics including registration of birth and deaths |
| 17 | Public amenities including street lighting, parking lots, bus stops and public conveniences |
| 18 | Regulation of slaughter houses and tanneries |

Appendix-3.2

(Reference: Paragraph 3.3.1 page no. 33)

Statement showing ULBs in which working post is more than sanctioned post

| Sl. No. | Name of ULB | Post | Sanctioned Strength | Working Strength | Excess staff |
|---------|----------------------------------|-------------------------|---------------------|------------------|--------------|
| 1 | Nagar Palika Parishad Aastha | Bhritya | 8 | 10 | 2 |
| | | Asst. Revenue Inspector | 7 | 8 | 1 |
| | | Safai Sanrakshak | 35 | 39 | 4 |
| | | Driver (Light vehicle) | 3 | 4 | 1 |
| | | Sub Engineer (EM) | 1 | 2 | 1 |
| | | Filter/pump attendant | 1 | 2 | 1 |
| | | Bagwan | 1 | 2 | 1 |
| | | Cleaner | 1 | 2 | 1 |
| 2 | Nagar Parishad Anjad | Filter/pump attendant | 1 | 2 | 1 |
| 3 | Nagar Palika Parishad Balaghat | Plumber and fitter | 1 | 2 | 1 |
| 4 | Nagar Palika Parishad Betul | Asst. Revenue Inspector | 16 | 18 | 2 |
| | | Sub Engineer (Civil) | 4 | 5 | 1 |
| 5 | Nagar Parishad Budhar | Swakshta up paryvekshak | 1 | 2 | 1 |
| 6 | Nagar Palika Parishad Damoh | Asst. Revenue Inspector | 16 | 21 | 5 |
| | | UDC | 0 | 1 | 1 |
| | | Vyayam sikshak | 0 | 1 | 1 |
| | | Granthpal | 0 | 1 | 1 |
| | | Surveyor | 0 | 1 | 1 |
| | | Mechanic cum fitter | 0 | 1 | 1 |
| | | Store keeper | 0 | 1 | 1 |
| | | Electric Lineman | 0 | 2 | 2 |
| | | Water supply Lineman | 0 | 4 | 4 |
| | | Pumpkuli | 0 | 1 | 1 |
| | | Filterkuli | 0 | 2 | 2 |
| | | Jamadar | 0 | 5 | 5 |
| 7 | Nagar Palika Parishad Ganjbasoda | Filter/pump attendant | 3 | 7 | 4 |
| | | Safai Sanrakshak | 52 | 55 | 3 |
| 8 | Nagar Nigam Gwalior | Add.Commissioner | 2 | 3 | 1 |
| | | Stenographer Grade 3 | 7 | 8 | 1 |
| | | Chaukidar | 25 | 40 | 15 |
| | | Driver (Light vehicle) | 11 | 24 | 13 |
| 9 | Nagar Parishad Ichhawar | Asst. Revenue Inspector | 4 | 6 | 2 |
| 10 | Nagar Nigam Indore | Add.Commissioner | 4 | 5 | 1 |
| | | Chaukidar | 36 | 92 | 56 |
| | | Driver (Light vehicle) | 20 | 55 | 35 |
| | | Driver (Heavy vehicle) | | | |
| 11 | Nagar Palika Parishad Jawra | Bhritya | 24 | 37 | 13 |
| | | Asst. Revenue Inspector | 11 | 14 | 3 |
| | | Sub Engineer (Civil) | 1 | 2 | 1 |

| Sl. No. | Name of ULB | Post | Sanctioned Strength | Working Strength | Excess staff |
|---------|-----------------------------------|---------------------------|-----------------------|------------------|--------------|
| 12 | Nagar Nigam Khandwa | Deputy Commissioner | 1 | 3 | 2 |
| | | Bhritiya | 24 | 25 | 1 |
| 13 | Nagar Parishad Kukshi | Asst. Revenue Inspector | 5 | 8 | 3 |
| | | Filter/pump attendant | 1 | 2 | 1 |
| | | Teacher | 0 | 1 | 1 |
| | | Lineman | 0 | 1 | 1 |
| | | Pupmkuli | 0 | 6 | 6 |
| | | Wireman | 0 | 9 | 9 |
| 14 | Nagar Palika Parishad Maharajpur | Asst. Revenue Inspector | 5 | 6 | 1 |
| 15 | Nagar Palika Parishad Maihar | Filter/pump attendant | 1 | 3 | 2 |
| 16 | Nagar Palika Mandsaur | Asst. Revenue Inspector | 17 | 19 | 2 |
| | | Safai Mitra | 126 | 144 | 18 |
| 17 | Nagar Nigam Morena | Asst. Grade III | 3 | 4 | 1 |
| | | Stenographer Grade 3 | 2 | 3 | 1 |
| | | Bhritiya | 20 | 25 | 5 |
| 18 | Nagar Palika Parishad Multai | Asst. Revenue Inspector | 5 | 10 | 5 |
| | | Filter/pump attendant | 1 | 11 | 10 |
| | | Lineman | 0 | 4 | 4 |
| | | Bhritiya | 8 | 13 | 5 |
| | | Head Clerk | 0 | 1 | 1 |
| | | Up swakshta paryvekshak | 0 | 1 | 1 |
| 19 | Nagar Palika Parishad Narsinggarh | Asst. Revenue Inspector | 5 | 6 | 1 |
| | | Chaukidar | 6 | 9 | 3 |
| 20 | Nagar Palika Parishad Neemuch | Head Clerk cum Accountant | 0 | 1 | 1 |
| | | Computer Operator | 0 | 1 | 1 |
| | | Driver helper | 0 | 1 | 1 |
| | | Wireman | 0 | 1 | 1 |
| | | Cleaner | 0 | 4 | 4 |
| | | Oilman | 0 | 1 | 1 |
| | | Wallman | 0 | 1 | 1 |
| | | Pumpkuli | 0 | 3 | 3 |
| | | Khallasi | 0 | 5 | 5 |
| | | Lineman | 0 | 1 | 1 |
| | | Chemist | 0 | 1 | 1 |
| | | 21 | Nagar Parishad Niwari | Sub Engineer | 1 |
| 22 | Nagar Parishad Orchha | Sub Engineer | 1 | 2 | 1 |
| | | Anurekhak | 0 | 1 | 1 |
| | | Pumpchalak | 1 | 2 | 1 |
| | | Mali | 1 | 2 | 1 |
| | | Bhritiya | 4 | 6 | 2 |
| | | Chaukidar | 3 | 6 | 3 |
| 23 | Nagar Parishad rampur Naikin | Bhritiya | 1 | 4 | 3 |

| Sl. No. | Name of ULB | Post | Sanctioned Strength | Working Strength | Excess staff |
|--------------|-----------------------------------|-------------------------|---------------------|------------------|--------------|
| 24 | Nagar Nigam Sagar | Asst. Revenue Inspector | 32 | 40 | 8 |
| | | Driver (Light vehicle) | 3 | 6 | 3 |
| | | Safai Sanrakshak | 181 | 282 | 101 |
| 25 | Nagar Palika Parishad Seoni Malwa | Safai Jamadar | 0 | 1 | 1 |
| 26 | Nagar Palika Parishad Shahdol | Asst. Revenue Inspector | 3 | 9 | 6 |
| 27 | Nagar Palika Parishad Vidisha | Bhritiya | 16 | 29 | 13 |
| | | Cleaner | 0 | 1 | 1 |
| | | Reader | 0 | 1 | 1 |
| | | Safai Sanrakshak | 111 | 115 | 4 |
| | | Bhisti | 0 | 4 | 4 |
| Total | | | 884 | 1,335 | 451 |

Appendix-3.3*(Reference: Paragraph 3.10 page no. 38)***Statement showing outstanding temporary advances as of March 2022**

| S. N. | Name of ULB | Balance of outstanding advances as of March 2022 (₹ in lakh) | Period to which advance relates |
|--------------|-------------|---|---------------------------------|
| 1 | Bhind | 2.83 | 1985-86 to 2021-22 |
| 2 | Chhindwara | 28.43 | 2017-18 to 2021-22 |
| 3 | Jabalpur | 386.43 | 2012-13 to 2021-22 |
| 4 | Jawra | 65.28 | 2016-17 to 2021-22 |
| 5 | Khandwa | 157.94 | 1961-62 to 2021-22 |
| 6 | Kukshi | 3.96 | 1972-73 to 2016-17 |
| 7 | Maharajpur | 3.4 | 2012-13 to 2021-22 |
| 8 | Narsinggarh | 2.68 | 2017-18 to 2021-22 |
| 9 | Neemuch | 25.23 | 1973-74 to 2016-17 |
| 10 | Ratlam | 1.05 | 2014-15 to 2015-16 |
| 11 | Sagar | 26.55 | 2008-09 to 2021-22 |
| 12 | Tendukheda | 1.15 | 2019-20 to 2021-22 |
| Total | | 704.93 | |

Appendix-3.4

(Reference: Paragraph 3.11 page no. 38)

Statement showing state share of urban development cess not remitted by ULBs

(Amount in ₹)

| S.N. | Name of ULB | Due from | Urban Ddevelopment Cess rrecovered | Amount to be deposited in the Govt. accounts (40 per cent of UDC) | Amount actually deposited | Balance |
|------|-------------|--------------------|------------------------------------|---|---------------------------|-------------|
| 1 | Jawra | 2019-20 to 2021-22 | 35,30,576 | 14,12,230 | 0 | 14,12,230 |
| 2 | Agar Malwa | 2017-18 to 2021-22 | 26,05,770 | 10,42,308 | 0 | 10,42,308 |
| 3 | Jhabua | 2018-19 to 2021-22 | 57,37,532 | 22,95,013 | 0 | 22,95,013 |
| 4 | Bijuri | 2019-20 to 2021-22 | 1,46,900 | 58,760 | 0 | 58,760 |
| 5 | Rajpur | 2019-20 to 2021-22 | 3,20,585 | 1,28,234 | 0 | 1,28,234 |
| 6 | Mandleshwar | 2017-18 to 2021-22 | 6,67,203 | 2,66,881 | 0 | 2,66,881 |
| 7 | Omkareshwar | 2016-17 to 2021-22 | 6,04,728 | 2,41,891 | 0 | 2,41,891 |
| 8 | Beohari | 2018-19 to 2021-22 | 7,13,106 | 2,85,242 | 0 | 2,85,242 |
| 9 | Shahdol | 2017-18 to 2021-22 | 39,95,344 | 15,98,138 | 0 | 15,98,138 |
| 10 | Anjad | 2017-18 to 2021-22 | 17,69,180 | 7,07,672 | 0 | 7,07,672 |
| 11 | Balaghat | 2016-17 to 2021-22 | 2,79,20,000 | 1,11,68,000 | 0 | 1,11,68,000 |
| 12 | Barghat | 2018-19 to 2021-22 | 5,99,072 | 2,39,629 | 0 | 2,39,629 |
| 13 | Multai | 2017-18 to 2021-22 | 50,92,758 | 20,37,103 | 0 | 20,37,103 |
| 14 | Seoni Malwa | 2019-20 to 2021-22 | 14,54,435 | 5,81,774 | 0 | 5,81,774 |
| 15 | Chhindwara | 2021-22 | 1,19,57,422 | 47,82,969 | 0 | 47,82,969 |
| 16 | Dhar | 2017-18 to 2021-22 | 1,21,24,000 | 48,49,600 | 0 | 48,49,600 |
| 17 | Budhni | 2015-16 to 2021-22 | 36,19,118 | 14,47,647 | 0 | 14,47,647 |
| 18 | Burhar | 2015-16 to 2021-22 | 12,56,502 | 5,02,601 | 0 | 5,02,601 |
| 19 | Vidisha | 2021-22 | 58,01,785 | 23,20,714 | 0 | 23,20,714 |
| 20 | Sagar | 2021-22 | 96,66,000 | 38,66,400 | 0 | 38,66,400 |
| 21 | Mandsaur | 2019-20 to 2021-22 | 1,49,27,378 | 59,70,951 | 0 | 59,70,951 |
| 22 | Ratlam | 2019-20 to 2021-22 | 3,03,95,163 | 1,21,58,065 | 0 | 1,21,58,065 |

| S.N. | Name of ULB | Due from | Urban Development Cess recovered | Amount to be deposited in the Govt. accounts (40 per cent of UDC) | Amount actually deposited | Balance |
|--------------|-------------|--------------------|----------------------------------|---|---------------------------|---------------------|
| 23 | Morena | 2019-20 to 2021-22 | 96,85,748 | 38,74,299 | 0 | 38,74,299 |
| 24 | Satna | 2019-20 to 2021-22 | 5,91,25,669 | 2,36,50,268 | 0 | 2,36,50,268 |
| 25 | Aastha | 2019-20 to 2021-22 | 10,82,232 | 4,32,893 | 0 | 4,32,893 |
| 26 | Shivpuri | 2019-20 to 2021-22 | 83,21,142 | 33,28,457 | 0 | 33,28,457 |
| 27 | Bhopal | 2019-20 to 2021-22 | 23,30,97,000 | 9,32,38,800 | 0 | 9,32,38,800 |
| 28 | Pichhore | 2019-20 to 2021-22 | 30,500 | 12,200 | 0 | 12,200 |
| 29 | Khandwa | 2019-20 to 2021-22 | 2,82,46,816 | 1,12,98,726 | 0 | 1,12,98,726 |
| 30 | Sehore | 2016-17 to 2021-22 | 1,94,49,640 | 77,79,856 | 0 | 77,79,856 |
| 31 | Kareli | 2019-20 to 2021-22 | 15,87,338 | 6,34,935 | 0 | 6,34,935 |
| 32 | Maharajpur | 2016-17 to 2021-22 | 1,74,355 | 69,742 | 0 | 69,742 |
| 33 | Bhind | 2019-20 to 2021-22 | 14,52,435 | 5,80,974 | 0 | 5,80,974 |
| 34 | Sachi | 2019-20 to 2021-22 | 5,93,905 | 2,37,562 | 0 | 2,37,562 |
| 35 | Kukshi | 2014-15 to 2021-22 | 29,85,313 | 11,94,125 | 0 | 11,94,125 |
| Total | | | 51,07,36,650 | 20,42,94,659 | 0 | 20,42,94,659 |

Appendix-3.5

(Reference: Paragraph 3.12 page no. 39)

Statement showing Non-utilisation of Education Cess by ULBs

(Amount in ₹)

| S.N. | Name of ULB | Due from | Education cess recovered | Amount actually utilised for maintenance and development of school education | Balance |
|--------------|-------------|--------------------|--------------------------|--|---------------------|
| 1 | Agar Malwa | 2017-18 to 2021-22 | 52,08,678 | 0 | 52,08,678 |
| 2 | Jhabua | 2018-19 to 2021-22 | 90,66,339 | 0 | 90,66,339 |
| 3 | Rajpur | 2017-18 to 2021-22 | 5,54,478 | 0 | 5,54,478 |
| 4 | Mandleshwar | 2017-18 to 2021-22 | 5,81,506 | 0 | 5,81,506 |
| 5 | Omkareshwar | 2016-17 to 2021-22 | 5,61,321 | 0 | 5,61,321 |
| 6 | Beohari | 2018-19 to 2021-22 | 7,47,420 | 2,94,990 | 4,52,430 |
| 7 | Shahdol | 2017-18 to 2021-22 | 44,93,318 | 0 | 44,93,318 |
| 8 | Anjad | 2017-18 to 2021-22 | 17,20,970 | 0 | 17,20,970 |
| 9 | Balaghat | 2016-17 to 2021-22 | 2,39,22,000 | 0 | 2,39,22,000 |
| 10 | Barghat | 2018-19 to 2021-22 | 4,85,108 | 0 | 4,85,108 |
| 11 | Multai | 2017-18 to 2021-22 | 56,45,930 | 0 | 56,45,930 |
| 12 | Seoni Malwa | 2019-20 to 2021-22 | 24,40,695 | 1,40,263 | 23,00,432 |
| 13 | Chhindwara | 2019-20 to 2021-22 | 2,66,24,607 | 2,26,52,898 | 39,71,709 |
| 14 | Dhar | 2017-18 to 2021-22 | 1,14,55,000 | 0 | 1,14,55,000 |
| 15 | Budhni | 2015-16 to 2021-22 | 41,20,270 | 4,17,290 | 37,02,980 |
| 16 | Burhar | 2015-16 to 2021-22 | 12,56,502 | 0 | 12,56,502 |
| 17 | Sagar | 2021-22 | 82,67,119 | 67,781 | 81,99,338 |
| 18 | Mandsaur | 2019-20 to 2021-22 | 82,42,035 | 0 | 82,42,035 |
| 19 | Vidisha | 2021-22 | 91,81,777 | 43,44,896 | 48,36,881 |
| 20 | Morena | 2018-19 to 2021-22 | 86,49,301 | 0 | 86,49,301 |
| 21 | Ratlam | 2018-19 to 2021-22 | 4,83,58,000 | 0 | 4,83,58,000 |
| 22 | Satna | 2019-20 to 2021-22 | 12,91,25,296 | 2,29,57,698 | 10,61,67,598 |
| 23 | Bijuri | 2021-22 | 11,275 | 62,783 | -51,508 |
| 24 | Shivpuri | 2019-20 to 2021-22 | 18,75,754 | 17,48,600 | 1,27,154 |
| 25 | Bhopal | 2019-20 to 2021-22 | 57,72,30,000 | 63,60,34,000 | -5,88,04,000 |
| 26 | Pichhore | 2019-20 to 2021-22 | 14,000 | - | 14,000 |
| 27 | Khandwa | 2019-20 to 2021-22 | 4,21,53,586 | 57,21,344 | 3,64,32,242 |
| 28 | Kareli | 2019-20 to 2021-22 | 21,32,950 | - | 21,32,950 |
| 29 | Damoh | 2016-17 to 2020-21 | 1,27,95,388 | 34,11,240 | 93,84,148 |
| 30 | Maharajpur | 2016-17 to 2021-22 | 33,516 | - | 33,516 |
| 31 | Sanchi | 2019-20 to 2021-22 | 8,57,759 | - | 8,57,759 |
| 32 | Kukshi | 2014-15 to 2021-22 | 2,17,867 | - | 2,17,867 |
| 33 | Bhind | 2019-20 to 2021-22 | 3,67,852 | - | 3,67,852 |
| Total | | | 94,83,97,617 | 69,78,53,783 | 25,05,43,834 |

Appendix-4.1

(Refer: Paragraph 4.1.6.7 page no. 50)

SLB of water supply coverage not achieved

| S. N. | Name of ULB | Year | Population | Number of households | Number of water Connections | Percent of connections (%) | Coverage as per SLB notification (%) |
|-------|---------------|---------|------------------|----------------------|-----------------------------|----------------------------|--------------------------------------|
| 1 | Khandwa | 2021-22 | 2,25,000 | 40,755 | 26,046 | 63.91 | 94 |
| 2 | Satna | 2021-22 | 3,27,832 | 52,602 | 30,375 | 57.74 | 100 |
| 3 | Ratlam | 2021-22 | 3,27,000 | 42,810 | 36,933 | 86.27 | 86 |
| 4 | Ashta | 2021-22 | 64,058 | 10,895 | 8,512 | 78.13 | 88 |
| 5 | Ganjbasoda | 2021-22 | 91,169 | 16,772 | 8,510 | 50.74 | 80 |
| 6 | Mandsour | 2021-22 | 1,78,151 | 40,049 | 26,891 | 67.15 | 75 |
| 7 | Neemuch | 2021-22 | 1,41,433 | 23,430 | 19,450 | 83.01 | NA |
| 8 | Narsinghgarh | 2021-22 | 35,562 | 6,785 | 3,280 | 48.34 | NA |
| 9 | Maharajpur | 2021-22 | 29,211 | 5,353 | 1,273 | 23.78 | 20 |
| 10 | Bicchiya | 2021-22 | 13,880 | 3,005 | 1,100 | 36.61 | 90 |
| 11 | Icchawar | 2021-22 | 18,685 | 3,049 | 1,741 | 57.1 | 80 |
| 12 | Loharda | 2021-22 | 10,500 | 2,771 | 854 | 30.82 | 55 |
| 13 | Rampur Naikin | 2021-22 | 14,068 | 2,800 | 1,152 | 41.14 | NA |
| 14 | Tendukheda | 2021-22 | 14,388 | 3,106 | 1,477 | 47.55 | 95 |
| | Total | | 14,90,937 | 2,54,182 | 1,67,594 | 65.93 | |

(Source: ULBs)

Appendix-4.2

(Refer: Paragraph 4.1.8.2 page no. 57)

Statement showing water required per year for back wash

(in litres)

| Sl.No. | Name of Units | Capacity of Filtration plants (mld) | Number of filter beds | Wash cycle for filter beds per day | Water required for backwash of 1 filter bed | Water required per day as per wash frequency | Water required per year for back wash |
|--|---------------|-------------------------------------|-----------------------|------------------------------------|---|--|---------------------------------------|
| 1 | Khandwa | a. 45 | 6 | 1 | 4,16,666 | 25,00,000 | 91,25,00,000 |
| | | b. 13 | 3 | 1 | 3,33,333 | 10,00,000 | 36,50,00,000 |
| 2 | Satna | a. 40 | 6 | 3 | 25,000 | 4,50,000 | 16,42,50,000 |
| | | b. 18 | 3 | 3 | 25,000 | 2,25,000 | 82125,000 |
| 3 | Ratlam | a. 24.50 | 5 | 0.6 | 2,35,000 | 7,05,000 | 25,7325,000 |
| | | b. 22.50 | 6 | 0.5 | 1,85,000 | 5,55,000 | 20,25,75,000 |
| 4 | Ashta | a. 3 b.4 | 8 | 1 | 18,750 | 1,50,000 | 5,47,50,000 |
| 5 | Ganj Basoda | a. 18 | 4 | 0.5 | 2,50,000 | 5,00,000 | 18,25,00,000 |
| 6 | Mandsour | a. 13.5 | 4 | 1 | 25,000 | 1,00,000 | 3,65,00,000 |
| | | b. 15.25 | 8 | 1 | 25,000 | 2,00,000 | 7,30,00,000 |
| 7 | Neemuch | a. 27 | 10 | 1 | 1,00,000 | 10,00,000 | 36,50,00,000 |
| 8 | Narsingharh | a. 7 | 3 | 0.33 | 10,000 | 10,000 | 36,50,000 |
| 9 | Maharajpur | No Filter Plant | | | | | 0 |
| 10 | Bicchiya | a. 1.8 | 2 | 2 | 25,000 | 1,00,000 | 3,65,00,000 |
| 11 | Ichchawar | No Filter Plant | | | | | 0 |
| 12 | Loharda | No Filter Plant | | | | | 0 |
| 13 | Rampur Nakin | No Filter Plant | | | | | 0 |
| 14 | Tendukheda | a. 3.30 | 2 | 0.067 | 50,000 | 6,700 | 24,45,500 |
| Total | | | | | | | 2,73,81,20,500 |
| In million litres | | | | | | | 2,738.12 |
| Million litres during three years | | | | | | | 8,214.36 |

(Source: ULBs)

Appendix-4.3
(Refer: Paragraph 4.1.9.1 page no. 58)
User charges for supply of water

(₹ in lakh)

| S.N. | Name of ULB | Operation and maintenance expenditure 2019-22 | Total connection in three years | Fixed user charges per year | Total Demand (Col. 4 x Col. 5) | Shortfall | Percentage of shortfall |
|-----------------|---------------|---|---------------------------------|-----------------------------|--------------------------------|------------------|-------------------------|
| 1 | Khandwa | 3,648.60 | 75,274 | 2,400 | 1,806.58 | 1,842.02 | 50.49 |
| 2 | Satna | 2,195.87 | 84,862 | 1,800 | 1,527.52 | 668.35 | 30.44 |
| 3 | Ratlam | 4,772.58 | 1,10,187 | 1,800 | 1,983.37 | 2,789.21 | 58.44 |
| 4 | Ashta | 655.69 | 24,657 | 960 | 236.71 | 418.98 | 63.90 |
| 5 | Ganj Basoda | 694.39 | 22,530 | 720 | 162.22 | 532.17 | 76.64 |
| 6 | Mandsour | 5,943.18 | 78,627 | 1,500 | 1,179.41 | 4,763.78 | 80.16 |
| 7 | Neemuch | 1,229.86 | 54,525 | 480 | 261.72 | 968.14 | 78.72 |
| 8 | Narsingharh | 240.90 | 9,380 | 2,400 | 225.12 | 15.78 | 6.55 |
| 9 | Maharajpur | 324.80 | 3,744 | 600 | 22.46 | 302.34 | 93.08 |
| 10 | Bicchiya | 60.30 | 3,075 | 1,200 | 36.90 | 23.40 | 38.81 |
| 11 | Ichhawar | 388.30 | 4,740 | 840 | 39.82 | 348.48 | 89.75 |
| 12 | Loharda | 63.07 | 2,280 | 480 | 10.94 | 52.13 | 82.65 |
| 13 | Rampur Naikin | 311.84 | 3,362 | 1,200 | 40.34 | 271.50 | 87.06 |
| 14 | Tendukheda | 172.68 | 4,309 | 1,440 | 62.05 | 110.63 | 64.07 |
| Total | | 20,702.06 | 4,81,552 | | 7,595.14 | 13,106.92 | 63.31 |
| In crore | | 207.02 | | | 75.95 | | |

(Source: ULBs)

Appendix-4.4

(Refer: Paragraph 4.1.9.1 page no. 58)

Low recovery efficiency of water charges

(Amount in ₹)

| Sl.No. | Name of ULB | Demand | Recovery | Outstanding as of March 2022 |
|-------------------------|--------------|---------------------|---------------------|------------------------------|
| 1 | Khandwa | 17,14,09,991 | 6,05,61,261 | 11,08,48,730 |
| 2 | Satna | 32,66,72,575 | 3,08,22,431 | 29,58,50,144 |
| 3 | Ratlam | 15,88,72,795 | 6,30,05,795 | 9,58,67,000 |
| 4 | Ashta | 1,58,96,275 | 41,02,868 | 1,17,93,407 |
| 5 | Ganjbasoda | 2,24,36,151 | 36,87,361 | 1,87,48,790 |
| 6 | Mandsour | 9,13,01,988 | 2,84,17,858 | 6,28,84,130 |
| 7 | Neemuch | 1,91,08,682 | 62,01,615 | 1,29,07,067 |
| 8 | Narsinghgarh | 1,52,90,403 | 69,69,112 | 83,21,291 |
| 9 | Maharajpur | 19,90,820 | 11,97,876 | 7,92,944 |
| 10 | Bichhiya | 34,88,129 | 6,51,125 | 28,37,004 |
| 11 | Icchawar | 41,96,142 | 6,09,192 | 35,86,950 |
| 12 | Loharda | 9,46,390 | 1,95,956 | 7,50,434 |
| 13 | Rampur Nakin | 25,16,480 | 9,73,845 | 15,42,635 |
| 14 | Tendukhaeda | 24,85,578 | 13,45,944 | 11,39,634 |
| Total | | 83,66,12,399 | 20,87,42,239 | 62,78,70,160 |
| Amount in crores | | | | 62.79 |

(Source: ULBs)

Glossary of Abbreviations

Panchayati Raj Institutions

| Sl. No. | Abbreviations | Full Form |
|---------|-----------------|---|
| 1 | MGNREGA/MGNREGS | Mahatma Gandhi National Rural Employment Guarantee Act/Scheme |
| 2 | NRM | Natural Resource Management |
| 3 | WC&WH | Water Conservation and Water Harvesting |
| 4 | SC | Soil Conservation |
| 5 | RI | Rural Infrastructure |
| 6 | GoMP | Government of Madhya Pradesh |
| 7 | CFC | Central Finance Commission |
| 8 | PRIs | Panchayat Raj Institutions |
| 9 | ZPs | Zila Panchayats |
| 10 | JPs | Janpad Panchayats |
| 11 | GPs | Gram Panchayats |
| 12 | DPR | Detailed Project Report |
| 13 | BC | Black Cotton |
| 14 | GoI | Government of India |
| 15 | FC | 14 th Finance Commission |
| 16 | PRDD | Panchayat and Rural Development Department |
| 17 | CEO | Chief Executive Officer |
| 18 | SEGC | State Employment Guarantee Council |
| 19 | PPSWOR | Probability Proportion to Size Without Replacement |
| 20 | PHE | Public Health and Engineering |
| 21 | CGWB | Central Ground Water Board |
| 22 | AE | Assistant Engineer |
| 23 | SE | Sub Engineer |
| 24 | DPDP | District Panchayat Development Plan |
| 25 | CC Road | Cement Concrete Road |
| 26 | JJM | Jal Jivan Mission |
| 27 | LB | Labour Budget |
| 28 | MIS | Management Information System |
| 29 | GRS | Gram Rojgar Sahayak |
| 30 | FTO | Fund Transfer Order |
| 31 | MR | Muster Roll |
| 32 | RES | Rural Engineering Services |
| 33 | GSB | Granular Sub Base |
| 34 | PWD | Public Works Department |
| 35 | SoR | Schedule of Rates |
| 36 | CBR | California Bearing Ratio |

Urban Local Bodies

| Sl. No. | Abbreviations | Full Form |
|----------------|----------------------|--|
| 1 | BIS | Bureau of Indian Standards |
| 2 | CMO | Chief Municipal Officer |
| 3 | CPHEEO | Central Public Health and Environmental Engineering Organisation |
| 4 | EE | Executive Engineer |
| 5 | GoI | Government of India |
| 6 | GoMP | Government of Madhya Pradesh |
| 7 | IR | Inspection Report |
| 8 | LBPAC | Local Bodies and Panchayatiraj Accounts Committee |
| 9 | LPCD | Litre Per Capita per Day |
| 10 | O&M | Operation and Maintenance |
| 11 | OHT | Over Head Tank |
| 12 | SFC | State Finance Commission |
| 13 | SLB | Service Level Benchmark |
| 14 | UADD | Directorate of Urban Administration and Development |
| 15 | UDHD | Urban Development and Housing Department |
| 16 | ULB | Urban Local Body |

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