



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

# Report of the Comptroller and Auditor General of India for the year ended 31 March 2022



Government of Madhya Pradesh  
Report No. 10 of 2024  
(Compliance Audit-Civil)



**Report of the  
Comptroller and Auditor General of India  
for the year ended 31 March 2022**

**Government of Madhya Pradesh  
Report No. 10 of 2024**



<b>TABLE OF CONTENTS</b>		
	<b>Paragraph Number</b>	<b>Page Number</b>
Preface		vii
<b>Chapter I - Overview</b>		
About this Report	1.1	1
Profile of audit entities	1.2	1
Office of The Principal Accountant General (Audit-I)	1.3	3
Authority for audit	1.4	3
Planning and Conduct of audit	1.5	4
Response of Departments to audit findings	1.6	5
Significant audit observations	1.7	6
Acknowledgement	1.8	12
<b>Chapter II - Compliance Audit</b>		
<b>Revenue Department</b>		
Audit of Financial Assistance under Natural Calamities	2.1	13
Audit of Allotment and Management of Government land	2.2	37
<b>Labour Department</b>		
Audit of Implementation of Mukhya Mantri Jan Kalyan (Sambal) Yojna	2.3	66

<b>LIST OF APPENDICES</b>		
<b>Appendix Number</b>	<b>Details</b>	<b>Page Number</b>
1.1	Department-wise break-up of outstanding Inspection Reports and Paragraphs	95
1.2	Department-wise break-up of outstanding Paragraphs for Explanatory Notes	97
1.3	Action Taken Notes (ATNs) on PAC recommendations to be received from Government of Madhya Pradesh as on 31 March 2023	98
2.1.1	Details of scheme wise expenditure	100
2.1.2 (A)	Details of suspected fraudulent disbursement of financial assistance in Seoni district	101
2.1.2 (B)	Details of suspected fraudulent payment from wages head in Seoni district	103
2.1.2 (C)	Details of suspected fraudulent payment for hailstorm, flood/excess rain in Seoni district	104
2.1.3 (A)	Details of suspected fraudulent payments made in Baroda and Sheopur tehsils of Sheopur district- mismatch in beneficiaries names	105
2.1.3 (B)	Details of other suspected fraudulent payments in Baroda and Karahal tehsils of Sheopur district	110
2.1.4	Details of suspected fraudulent payments made in tehsils of Sehore district	113
2.1.5 (A)	Details of suspected fraudulent payments in Shivpuri district	115
2.1.5 (B)	Details of suspected fraudulent drawals from salary and other heads in Pohari tehsil of Shivpuri district	119
2.1.6	Details of suspected fraudulent disbursement of relief in Dewas district	122
2.1.7	Details of suspected fraudulent payments in Chhatarpur district through refund, drought and excess rain related bills	125
2.1.8	Details of suspected fraudulent payments in Khalwa tehsil of Khandwa district	126
2.1.9 (A)	Details of suspected fraudulent payments in Malhargarh and Sitamau tehsils of Mandsaur district - mismatch in beneficiaries names	127

<b>LIST OF APPENDICES</b>		
<b>Appendix Number</b>	<b>Details</b>	<b>Page Number</b>
2.1.9 (B)	Details of suspected fraudulent payments of relief in Malhargarh tehsil of Mandsaur district to unauthorised persons	128
2.1.9 (C)	Suspected fraudulent drawal from refund bills in Sitamau tehsil of Mandsaur district	129
2.1.10 (A)	Suspected fraudulent payment of relief in Raisen district - mismatch in beneficiaries names	130
2.1.10 (B)	Suspected fraudulent payments of relief in Raisen district to unauthorised persons	131
2.1.11 (A)	Suspected fraudulent payments in Damoh district - mismatch in beneficiaries names	132
2.1.11 (B)	Suspected fraudulent payments in Damoh district to unauthorised persons	133
2.1.12	Details of suspected fraudulent payments in Satna district	134
2.1.13 (A)	Suspected fraudulent payments in Agar Malwa district - mismatch in beneficiaries names	135
2.1.13 (B)	Suspected fraudulent payments of relief in Agar Malwa district to unauthorised persons	136
2.1.14	Details of suspected fraudulent payments in Vidisha district	137
2.1.15	Details of irregular disbursement of drought relief in Shivpuri district	139
2.1.16	Details of irregular disbursement through multiple transactions in Dewas district	140
2.1.17	Details of irregular disbursement in Bagli tehsil of Dewas district	141
2.1.18	Details of irregular disbursement of drought relief in Vidisha district	142
2.1.19	Details of crediting ₹164.31 crore in the accounts of societies in Khandwa district	146
2.1.20	Details of discrepancy of ₹8.28 crore between the figures of Tehsildars and co-operative societies	149
2.1.21	Details of payments made by Tehsildars beyond their financial powers	151
2.2.1 (A)	List of selected Districts, <i>Tehsils</i> and Villages	156

<b>LIST OF APPENDICES</b>		
<b>Appendix Number</b>	<b>Details</b>	<b>Page Number</b>
2.2.1 (B)	List of sites selected for joint physical inspection	157
2.2.2	Under assessment of market value by incorrect application of guideline rates	162
2.2.3	Loss of Revenue due to allotment of land to MPWLC at zero premium and annual lease rent	163
2.2.4	Short assessment of premium and annual lease rent and non-levy of interest on unpaid amount	166
2.2.5	Loss of Government revenue due to non-renewal of permanent lease	168
2.2.6	Non-L Levy of Premium and annual lease rent on allotment of land to MPSWHC	180
2.2.7	Non-vacation of encroached government land even after levy of penalty and issue of order/ Non recovery of penalty for continuance of unauthorized possession of government land	182
2.2.8	Non-utilisation of government land allotted to departments of State Government	184
2.2.9	Loss of government land through manipulation in revenue records	186
2.2.10	Difference in data provided by districts and shown in MP <i>Bhulekh</i> Portal (as on 31 March-2022)	189
2.2.11	Undue advantage to the developer due to non- observance of provision of MPNBNN	190
2.3.1	Detail of selected districts, JPs/Nagar Nigam/Palika and GP/Ward	191
2.3.2	Detail of appeal cases wherein appellate authority declared the applicant eligible for registration	192
2.3.3	Detail of pending physical verification of unorganised workers	193
2.3.4	Detail of payments made in bank accounts of persons who were not family members of the deceased worker	194
2.3.5	Detail of cases wherein assistance was paid both from Sambal and BOCW schemes	195
2.3.6	Detail of cases wherein Sambal beneficiaries were irregularly paid assistance under <i>Rashtriya Parivar Sahayta Yojna</i>	202
2.3.7	Detail of cases wherein persons getting old age pension	212



<b>LIST OF APPENDICES</b>		
<b>Appendix Number</b>	<b>Details</b>	<b>Page Number</b>
	were irregularly sanctioned assistance under Sambal Yojna	
2.3.8	Details of cases wherein ex-gratia assistance was sanctioned to persons aged above 60 years	213
2.3.9	Detail of cases wherein ex-gratia assistance were paid at higher rates	215
2.3.10	Detail of cases wherein assistance was paid twice	219
2.3.11	Detail of cases where the worker was registered after death and successor was sanctioned ex-gratia assistance	220
2.3.12	Detail of cases wherein assistance was paid to wrong successor	225
2.3.13	Statement showing selected ULB/PRI wise number of cases wherein funeral assistance were not paid	228
2.3.14	Detail of fund received, utilized and lying unspent in selected ULBs/PRI	229
2.3.15 (A)	Detail of cases where designated officer denied benefit to eligible beneficiaries	232
2.3.15 (B)	Detail of cases where appellate authority rejected benefit to eligible beneficiaries	235
<b>Glossary</b>		
	Glossary of Abbreviations	238



## **PREFACE**

This Report for the year ended March 2022 has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution of India for being laid before the Legislature of the State.

This Report contains significant findings of Compliance Audits of Revenue and Labour Departments of Madhya Pradesh. The Audit has been conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

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

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





**Chapter-I  
Overview**



## Chapter-I: Overview

### 1.1 About this Report

This Report of the Comptroller and Auditor General of India (CAG) contains matters arising from Compliance Audit of various auditee departments of the Government of Madhya Pradesh.

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

This Chapter explains the planning and coverage of audit, response of departments and Government to audit findings/observations made during audit of transactions and follow-up action on previous Audit Reports.

### 1.2 Profile of audit entities

A summary of the expenditure incurred by the 33<sup>1</sup> auditee departments out of 55 departments of Government of Madhya Pradesh (GoMP) under Audit jurisdiction of office of the Principal Accountant General (Audit-I), Madhya Pradesh during the three-year period 2019-22 is given below:

**Table: 1.1**

(₹ in crore)

Sl. No.	Name of the Department	2019-20	2020-21	2021-22
1.	School Education Department	19,046.17	20,953.88	22,286.89
2.	Panchayat and Rural Development Department	24,663.38	24,194.34	20,367.12
3.	Farmer Welfare and Agriculture Development Department	15,172.39	13,706.75	15,553.35
4.	Public Health and Family Welfare Department	6,762.62	7,226.08	9,719.12
5.	Tribal Affairs Department	7,448.83	6,858.82	7,364.68
6.	Home Department	7,258.04	7,338.56	7,350.06
7.	Revenue Department	7,796.97	12,095.11	7,287.22
8.	Water Resources Department	7,182.45	6,251.08	6,603.61
9.	Narmada Valley Development Department	3,224.97	5,031.95	4,776.21
10.	Women and Child Development Department	4,659.36	4,833.02	4,774.85
11.	Social Justice and Disabled Persons Welfare Department	749.07	668.90	3,787.15
12.	Higher Education Department	2,218.28	2,634.92	2,736.97
13.	Medical Education Department	2,033.95	1,770.65	2,033.93

<sup>1</sup> Remaining 22 out of 55 departments of GoMP are under audit jurisdiction of Office of the Accountant General (Audit-II), Madhya Pradesh, Bhopal.

Sl. No.	Name of the Department	2019-20	2020-21	2021-22
14.	Co-Operation Department	501.41	582.00	1,711.23
15.	Labour Department	778.87	938.05	1,601.76
16.	Law and Legislative Affairs Department	1,626.13	1,537.62	1,504.63
17.	Scheduled Caste Development Department	1,062.49	1,282.96	1,488.06
18.	Backward Classes and Minority Welfare Department	854.10	896.15	1,399.96
19.	Food, Civil Supplies and Consumer Protection Department	958.78	864.69	1,291.24
20.	Technical Education and Skill Development Department	948.19	967.50	1,127.88
21.	Animal Husbandry and Dairying Department	987.64	849.76	914.03
22.	General Administration Department	597.72	602.77	668.83
23.	Ayush Department	511.04	436.03	577.74
24.	Horticulture and Food Processing Department	617.20	406.98	463.13
25.	Jail Department	383.63	423.91	447.13
26.	Public Relation Department	330.49	331.48	369.88
27.	Sports and Youth Welfare Department	139.25	145.26	199.61
28.	Fisherman Welfare and Fisheries Development Department	80.08	112.46	156.18
29.	Bhopal Gas Tragedy Relief and Rehabilitation Department	102.75	109.98	117.44
30.	Cottage and Rural Industries Department <sup>2</sup>	121.60	92.09	89.06
31.	Parliamentary Affairs (State Legislature) Department	81.48	80.49	78.47
32.	Public Service Management Department	53.82	47.83	47.49
33.	De-notified Nomadic and Semi Nomadic Welfare Department	18.43	17.57	18.44
<b>Total</b>		<b>1,18,971.58</b>	<b>1,24,289.64</b>	<b>1,28,913.35</b>

(Source: Appropriation Accounts of Government of Madhya Pradesh for the respective years and data collected from Finance Department, Government of Madhya Pradesh)

<sup>2</sup> Two Directorates viz. Directorate of Handlooms and Handicrafts and Directorate of Sericulture are under Cottage and Rural Industries Department. Directorate of Sericulture is under Audit jurisdiction of office of the Principal Accountant General (Audit-I), Madhya Pradesh.



### 1.3 Office of The Principal Accountant General (Audit-I)

Out of 55 departments of the Government of Madhya Pradesh, 33 departments along with eight Public Sector Undertakings (PSUs) and three autonomous bodies<sup>3</sup> are audited by the Office of the Principal Accountant General (Audit-I), Madhya Pradesh on behalf of the Comptroller and Auditor General of India (CAG).



*Office of the Pr.AG*

### 1.4 Authority for audit

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

- Audit of expenditure is carried out under Section 13<sup>4</sup> of the DPC Act;
- Audit of PSUs is carried out under the Section 19(1)<sup>5</sup> of the DPC Act;
- Audit of **autonomous bodies** is conducted under Sections 19(2)<sup>6</sup> and 20(1)<sup>7</sup> of the DPC Act;
- **Local bodies** are audited under Section 20(1) of the DPC Act;
- In addition, CAG also conducts audit of **other autonomous bodies** which are substantially funded by the Government under Section 14<sup>8</sup> of the DPC Act.

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

<sup>3</sup> MP Human Rights Commission, MP Building and other construction Workers Welfare Board and State Legal Service Authority (including 50 District Legal Service Authority).

<sup>4</sup> Audit of (i) all transactions from the Consolidated Fund of State (ii) all transactions relating to the Contingency Fund and Public Account and (iii) all trading, manufacturing, profit & loss accounts, balance sheets and other subsidiary accounts kept in any Department of a State.

<sup>5</sup> Audit of the accounts of Government companies is performed and exercised in accordance with the provisions of the Companies Act, 2013.

<sup>6</sup> Audit of accounts of Corporations (not being Companies) established by or under law made by State Legislature in accordance with provisions of the respective legislations.

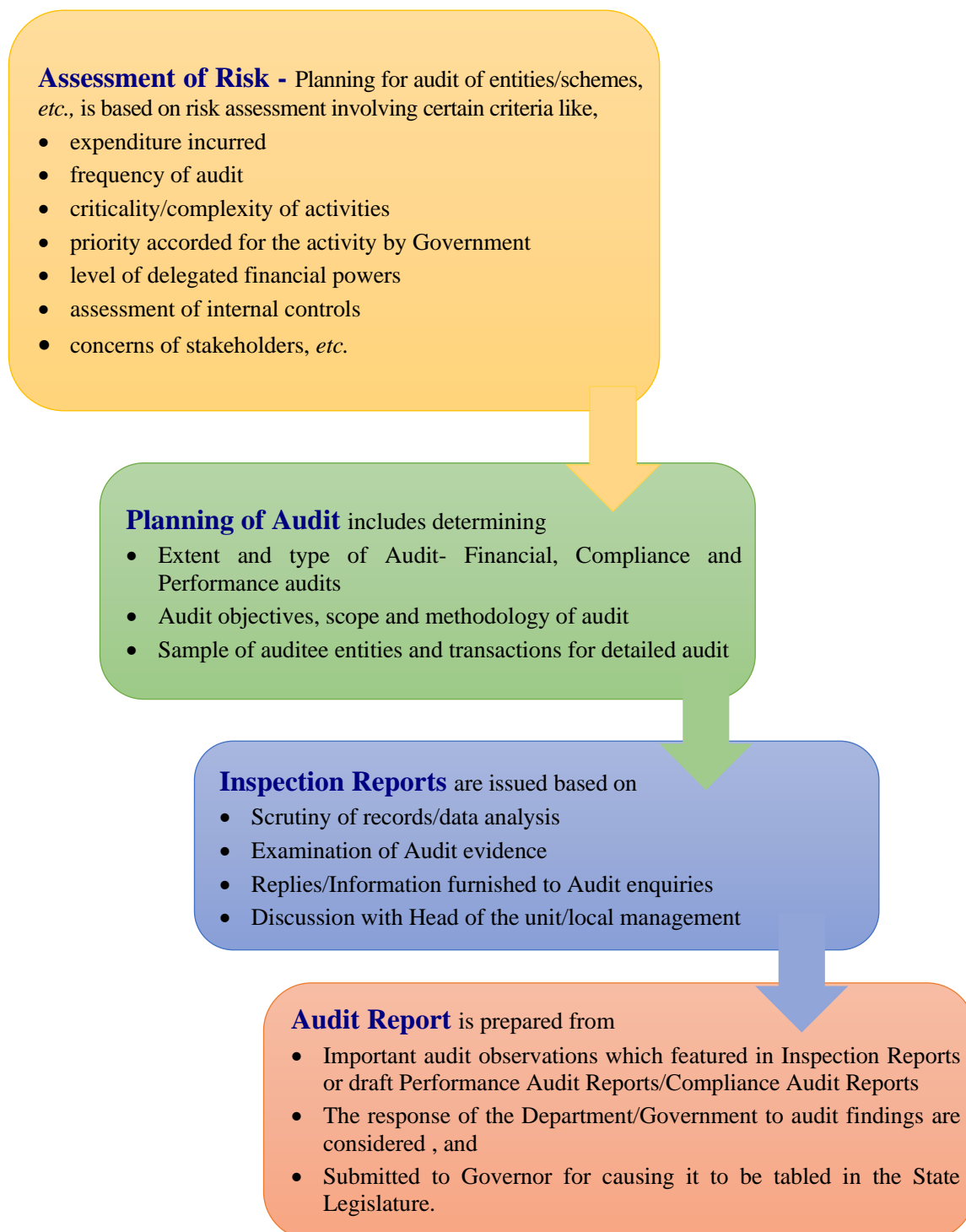
<sup>7</sup> Audit of accounts of any body or authority on request of Governor, on such terms and conditions as may be agreed upon between CAG and Government.

<sup>8</sup> Audit of all (i) receipts and expenditure of a body/authority substantially financed by grants or loans from the Consolidated Fund of State and (ii) all receipts and expenditure of any body or authority where grants or loans to such body or authority from the Consolidated Fund of State in a financial year is not less than ₹ one crore.

## 1.5 Planning and Conduct of audit

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

**Figure-1.1: Planning and conduct of audit and preparation of Audit Reports**



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

## 1.6 Response of Departments to audit findings

### 1.6.1 Response to previous Inspection Reports

Heads of Offices and next higher authorities are required to respond to the observations contained in IRs and take appropriate corrective action. Audit observations communicated in IRs are also discussed at periodical intervals in Audit Committee meetings at District/State levels by officers of the Principal Accountant General's office with officers of the concerned Departments.

As of March 2023, 13,839 IRs containing 51,746 paragraphs pertaining to previous years were pending for settlement as detailed below. Of these, first replies have not been received in respect of 9,113 paragraphs (17.61 *per cent*) contained in 1,775 IRs. Department-wise details are given in *Appendix 1.1*.

**Table-1.2**

Year	Number of IRs/Paragraphs pending for settlement as of 31 March 2023		IRs/Paragraphs where even first replies have not been received as of 31 March 2023	
	IRs	Paragraphs	IRs	Paragraphs
2017-18 & earlier years	11,964	38,521	1,051	4,231
2018-19	772	4,949	197	1,030
2019-20	1,072	8,033	497	3,629
2020-21	31	243	30	223
<b>Total</b>	<b>13,839</b>	<b>51,746</b>	<b>1,775</b>	<b>9,113</b>

(Source: Records maintained by the O/o PAG (Audit-I), Madhya Pradesh)

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

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

All departments are required to send their responses to draft compliance audit reports proposed for inclusion in CAG's Report within specified period<sup>9</sup> of their receipt. We forwarded these three draft compliance audit reports to the Additional Chief Secretary/Principal Secretaries of the departments<sup>10</sup> concerned, drawing their attention to the audit findings and requesting them to send their response within two weeks. It was brought to their personal attention that these draft compliance audit reports were likely to be included in the Audit Report of the CAG of India, which would be placed before the State Legislature and it would be desirable to include their comments/responses to the audit findings. Departments submitted the replies on draft compliance audits reports which have been appropriately incorporated in the Report.

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

Administrative departments are required to submit Explanatory Notes (ENs) on paragraphs and reviews included in Audit Reports, within three months<sup>11</sup> of their presentation to State Legislature duly indicating action taken or proposed to be taken. For this purpose, the Departments are not required to wait for any notice or call from the Public Accounts Committee. Explanatory Notes were yet to be received from eight Departments in respect of 20 paragraphs/performance audit review that featured in the Audit Reports for the years 2016-17 to 2018-19 as of 31<sup>st</sup> March 2023. Details are given in *Appendix-1.2*.

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

Administrative departments are required to submit Action Taken Notes (ATNs) on recommendations of Public Accounts Committee (PAC) within six months<sup>12</sup> from the date of receipt of recommendations. As of March 2023, 28 ATNs on 60 paragraphs of Audit Reports in respect of 14 departments were yet to be received. Details are given in *Appendix 1.3*.

## **1.7 Significant audit observations**

This Report contains findings of three compliance audits that emerged from a test-check of accounts and transactions of two Departments<sup>13</sup> of Government of Madhya Pradesh during 2021-22.

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

---

<sup>9</sup> As per paragraphs 137 and 138 of Regulations on Audit and Accounts 2020.

<sup>10</sup> Labour Department and Revenue Department.

<sup>11</sup> As per para 4.30 of the Report of the High Power Committee appointed to review the response of the State Governments to the Audit Reports of the Comptroller and Auditor General of India.

<sup>12</sup> As per para 4.33 of the Report of the High Power Committee appointed to review the response of the State Governments to the Audit Reports of the Comptroller and Auditor General of India.

<sup>13</sup> Labour Department and Revenue Department.

### ***1.7.1 Audit of Financial Assistance under Natural Calamities***

GoMP provides financial aid to victims of natural calamities such as excess rain, hailstorm, untimely rain, frost, cold wave, insects, flood, storm, earthquake, drought, and fire accidents. Revenue Department, GoMP vide Revenue Book Circular 6-4 (R.B.C. 6-4) stipulated the criteria and limit of maximum financial assistance payable to victims of natural calamities.

GoMP disbursed an amount of ₹10,060 crore as relief towards various natural calamities during 2018-19 to 2021-22.

In scrutiny of records related to various reliefs disbursed under natural calamities in selected 13 districts, Audit observed the following:

We observed suspected fraudulent disbursement of ₹23.81 crore in 13 selected districts towards reliefs under natural calamities to unauthorized individuals including officials and their relatives. Fraudulent transactions were made by preparing forged sanction orders, paying reliefs in the accounts of unauthorised persons instead of genuine beneficiaries, using dummy names of beneficiaries in e-payments while these accounts were registered in the names of different person in bank records. The weakness in global budgeting system and Integrated Financial Management Information System (IFMIS) had enabled the employees to siphon off government funds.

***(Paragraph 2.1.8.5)***

In clear violation of Government of India (GoI) and GoMP orders to credit the relief directly in the bank accounts of beneficiaries, all the Tehsildars of Khandwa district paid ₹164.31 crore to 105 co-operative societies to disburse relief towards crop damages due to excess rain. In test check of records of these societies, we found irregularities such as payment made without proper identification of beneficiaries, a discrepancy of ₹8.28 crore between the figures of Tehsildars and Co-operative societies and excess payment of ₹4.93 crore.

***(Paragraph 2.1.10)***

In eight districts (Agar-Malwa, Damoh, Dewas, Raisen, Satna, Sehore, Shivpuri, Vidisha), we found delay from six months to 29 months in disbursement of relief amounting to ₹563.72 crore to 6.91 lakh affected persons of drought and pest infestation which defeated the purpose of these schemes.

***(Paragraph 2.1.14)***

We noticed that systemic deficiencies viz. deficiency in global budgeting, loophole in IFMIS and non-submission of essential documents such as loss statement and survey reports enabled the occurrence of fraudulent payments.

***(Paragraphs 2.1.8.1 to 2.1.8.4)***

## **Summary of Recommendations**

GoMP should award exemplary punishment against responsible officials including the supervisory officials in a time bound manner and initiate investigation in the districts, that had not been covered in audit, through an independent agency to unearth frauds. Further, Government should immediately review global budgeting system and weakness of IFMIS to stop recurrences of such frauds in future.

### ***1.7.2 Audit of Allotment and Management of Government Land***

Allotment of Government land to Government departments, private bodies/individuals, political parties, local bodies, charitable institutions etc. is governed by the provisions of Madhya Pradesh Land Revenue Code, 1959, Revenue Book Circular (RBC), Madhya Pradesh *Nazul Bhoomi Nirvartan Nirdesh*, 2020 (effective from 24-09-2020), notifications and circulars issued by the Government from time to time. After due examination of the application submitted by the applicant, assessment of requirement and subject to fulfilment of certain criteria, land is allotted on temporary or permanent lease on payment of premium and annual lease rent at rates specified in respect of different categories of allottees.

During audit of Allotment and Management of Government Land in eight selected districts, Audit observed as follows:

In Huzur *tehsil* (Rural) of district Bhopal, incorrect determination of market value of the land in case of allotment of a land parcel admeasuring 20.234 hectare to *Azeem Premji* Foundation, Bengaluru in contravention of provisions of market value guidelines resulted in short levy/short payment of premium, stamp duty and registration fee leading to revenue loss of ₹65.05 crore to the public exchequer.

***(Paragraph 2.2.6.1)***

Audit scrutiny in Collectorate Dhar revealed that in one case of land allotment to IHBL Indore, non-levy of *panchayat* cess on the assessed premium and lease rent in respect of the allotted land parcel of 3.750 hectare in village *panchayat Indrawal* of *Tahsil Badnawar* resulted in revenue loss of ₹70.13 lakh to the State Government.

***(Paragraph 2.2.6.2)***

Allotment of government land to a charitable trust in village *Bada Bangarda* of district Indore at zero premium and ₹ one annual lease rent resulted in loss of premium of ₹4.19 crore and annual lease rent of ₹4.18 lakh per year.

***(Paragraph 2.2.7.1)***

Allotment of land to Airport Authority of India (AAI) at zero premium and ₹one annual lease rent resulted in loss of revenue / non-realisation of revenue amounting to ₹26.64 crore.

***(Paragraph 2.2.7.2)***

Allotment of Government land to *Swami Vivekanand* Technical Institute at zero premium and ₹one annual lease rent resulted in non-realisation of premium (₹12.94 lakh) and annual lease rent (₹25,889 per year).

***(Paragraph 2.2.7.3)***

In nine land allotment cases (February 2020 and January 2021) of Collectorate Jabalpur and Shahdol, allotment of 68.966 hectare government land had been made to MP Warehousing and Logistics Corporation for making temporary camps/cylo-bags at zero premium and zero annual lease rent, resulting in loss of revenue aggregating to ₹1.75 crore.

**(Paragraph 2.2.7.4)**

Undue advantage extended to the lessee by re-opening the case and re-assessing the amount of revenue in the context of the subsequent notification resulted in loss of ₹0.86 crore to the Government.

**(Paragraph 2.2.8.1)**

Due to short-assessment of premium and annual lease rent and non-levy of interest on unpaid amount, an amount of ₹3.99 crore was recoverable from MP Housing and Infrastructure Development Board.

**(Paragraph 2.2.8.2)**

Due to non-initiating appropriate action with regard to renewal of lease deeds, revenue aggregating to ₹93.86 lakh could not be realised from the lessees.

**(Paragraph 2.2.8.3)**

Non-levy of premium, annual lease rent and *panchayat* cess at specified rates on allotment of 25.620 hectare land to MP State Warehousing Corporation (in nine cases of Collectorate Shahdol and Singrauli) resulted in loss of revenue aggregating to ₹4.20 crore.

**(Paragraph 2.2.8.4)**

In three localities adjacent to *Vallabh Bhawan* and Collectorate Bhopal, 37.69 hectare of government land involving ten survey numbers had been encroached by slum dwellers by raising temporary camps and structures. Non-initiation of action/non-imposition of penalty resulted in unauthorised possession of Government land of market value of ₹322.71 crore.

**(Paragraph 2.2.9.1)**

In 23 *Tehsils* of eight selected districts, out of test-checked 2,371 cases, it revealed that the concerned *Tehsildars* had issued ejectment orders in 2,364 cases imposing penalty, but penalty amounting to ₹38.64 lakh imposed in 1,037 cases had not been recovered. Further due to continuation of unauthorised possession from the date of first ejectment order penalty aggregating to ₹71.68 crore was not recovered.

**(Paragraph 2.2.9.2)**

Non-utilisation of 0.8 hectare (8,093sqm) land by Robert Nursing Home, Indore even after 77 years from the date of allotment indicates that the aforesaid land of market value ₹38.85 crore was in excess of the actual requirement of the lessee.

**(Paragraph 2.2.10.1)**

Land transferred to Madhya Pradesh Industries Development Corporation (MPIDC) not taken back in case of non-utilisation.

**(Paragraph 2.2.10.2)**

In 66 cases of 15 villages of 12 *Tahsils* in seven districts, discrepancy of area was noticed in the manually maintained *khasra* and online current *khasra*. In 23 cases, area of Government land reduced (0.01 hectare to 5.695 hectare), whereas in 43 cases, area of the concerned *khasra* increased (0.002 hectare to 20.264 hectare). The aforesaid discrepancy in area can lead to future litigations and loss of government land.

**(Paragraph 2.2.11.1)**

Undue advantage to the Developer resulted in short levy/ non-realisation of stamp duty (₹2.35 crore) and registration fee (₹37.60 lakh) and non-observance of provisions of MPNBNN resulted in short deposit of EMD ₹70 lakh and undue relaxation in depositing premium of ₹71 crore under the revenue head “0029-Land Revenue”.

**(Paragraph 2.2.12.4)**

### **Summary of Recommendations**

Government should ensure compliance of the Madhya Pradesh *Panchayat Raj Avam Gram Swaraj Adhiniyam*, 1993 for levy of panchayat cess on premium as well as rent in gram panchayat areas and should make necessary provision in the Madhya Pradesh *Nazul Bhoomi Nirvartan Nirdesh*, 2020 prescribing maximum period for completion of construction work. Further, Government should prescribe a timeline for disposal of applications for allotment of government land and ensure that the land is being used for the purpose for which it has been allotted. Department should also fix the responsibility against erring officials for lapses in maintenance of records of Government land.

#### ***1.7.3 Audit of Implementation of Mukhya Mantri Jan Kalyan (Sambal) Yojna***

Labour Department, Government of Madhya Pradesh (GoMP) implemented (April 2018) *Mukhya Mantri Jan Kalyan (Sambal) Yojna* for providing social security and promoting interests of the unorganized workers (workers engaged in any employment, self-employment or non-permanent nature of works and are not entitled for benefits of social security like Provident fund, Gratuity etc. and should not be in government service/a taxpayer and should not have agriculture land more than one hectare). Under Sambal Yojna, Labour Department, GoMP provides assistance under four categories i.e. funeral assistance, ex-gratia assistance in case of disability/death, *Unnat Vyavsay Hetu Upkaran Anudaan Yojna*, and Free Coaching Scheme for entrance exam/competitive exams for professional courses. Audit of implementation of Sambal Yojna revealed significant findings as discussed below:

Department adopted deficient process for registering workers as during physical verification 67.48 lakh (31 *per cent*) out of 2.18 crore registered workers were declared ineligible due to various reasons viz. applicants had land more than 2.5 acre, were in government service, were taxpayer and for some other reasons. Physical verification process was not reliable as 14.34 lakh out of 67.48 lakh unorganised workers were declared ineligible without



indicating specific reasons for their ineligibility. Further, in audited districts, 1,085 (82 per cent) out of 1,320 registered unorganized workers, who were declared ineligible during physical verification, were declared eligible by Appellate Authority.

**(Paragraph 2.3.6.1)**

Despite instructions, *Pujari/Sevadar*, workers engaged in collection of *Tendupatta* and *Pravasi Shramik* were not registered as registration was not open on Sambal Portal. Further, the Department did not implement two schemes viz. *Unnat Vyavsay hetu Upkaran Anudaan Yojna* and Free coaching Scheme for entrance exam/ competitive exams of professional courses as the Department neither made budget provision for these schemes nor took cognizance of non-implementation of the Schemes.

**(Paragraphs 2.3.6.2 and 2.3.6.3)**

CEOs of *Janpad Panchayat*, Rajpur and Sendhwa in collusion with Accountant committed suspected fraudulent drawal of scheme fund of ₹2.47 crore and deposited in bank accounts of official, relatives of the official and other unauthorised persons.

**(Paragraph 2.3.7.1)**

Instances of drawal of ex-gratia assistance of ₹89.21 lakh both from Sambal Scheme and BOCW Scheme for the same deceased worker were noticed. Further, Designated Officers irregularly paid assistance of ₹72.60 lakh under *Rashtriya Parivar Sahayta Yojna* to the unentitled beneficiaries who already received ex-gratia assistance of ₹7.86 crore from Sambal Yojna. Thus, the same authority sanctioning both the benefits under two different schemes failed to verify the cases at the time of sanctioning of benefits.

**(Paragraphs 2.3.7.2(c) and 2.3.7.2(d))**

Absence of checks and validations in Sambal portal for sanction of benefit to persons aged more than 60 years enabled Designated Officers for sanction of ex-gratia assistance to ineligible persons aged above 60 years and persons who were beneficiaries of Indira Gandhi National Old age Pension Scheme (IGNOPS) amounting to ₹1.04 crore.

**(Paragraphs 2.3.7.3 and 2.3.9.4)**

The Designated Officers paid excess assistance of ₹1.72 crore in 86 cases. Further, the Department could not ensure recovery of ₹54 lakh from successors of deceased persons who were registered as unorganized worker after death.

**(Paragraphs 2.3.7.4 and 2.3.7.9)**

In 4,398 (36 per cent) cases, authorised officials of *Nagar Nigam/Palika* or Secretary, GPs did not pay funeral assistance of ₹2.20 crore to the registered unorganised workers/successor of deceased workers. Non-providing of immediate assistance to the family of the registered worker defeated the objective of the scheme.

**(Paragraph 2.3.7.12)**

The Department irregularly withdrew ex-gratia assistance of ₹2,077 crore and deposited in bank account. Further, the Department did not deposit interest earned on this bank account amounting to ₹3.86 crore in Government Account.

*(Paragraphs 2.3.8.1 and 2.3.8.2)*

In 1,07,076 (64 per cent) cases, the designated officers sanctioned ex-gratia assistance with delay of one to 1,272 days and in 60,674 cases, the Department disbursed the payment with delay of two to 1,013 days after sanction. Delays in sanction and remitting the ex-gratia assistance defeated the objectives of the scheme.

*(Paragraph 2.3.9.1)*

### **Summary of Recommendations**

Audit findings clearly indicate that there were various shortcomings in planning, scheme implementation, fund management and monitoring. Therefore, audit recommends that the GoMP should take effective action against the responsible officers/officials who did not ensure due diligence in compliance of provisions of guidelines of Sambal Yojna.

### **1.8 Acknowledgement**

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

## **Chapter-II**

### **Compliance Audit**

- **Audit of Financial Assistance under Natural Calamities**
- **Audit of Allotment and Management of Government Land**
- **Audit of Implementation of Mukhya Mantri Jan Kalyan (Sambal) Yojna**



## **Chapter II: Compliance Audit**

### **Revenue Department**

#### **2.1 Audit of Financial Assistance under Natural Calamities**

##### **2.1.1 Introduction**

Government of Madhya Pradesh (GoMP) provides financial aid to victims of natural calamities such as excess rain, hailstorm, untimely rain, frost, cold wave, insects, flood, storm, earthquake, drought, and fire accidents. Revenue Department, GoMP vide Revenue Book Circular 6-4 (R.B.C. 6-4) stipulated the criteria and limit of maximum financial assistance payable to victims of natural calamities.

GoMP established office of the Relief Commissioner in 1979-80 under the Revenue Department for compilation of information of damages due to natural calamities, providing financial assistance to victims and continuous monitoring of the relief being disbursed.

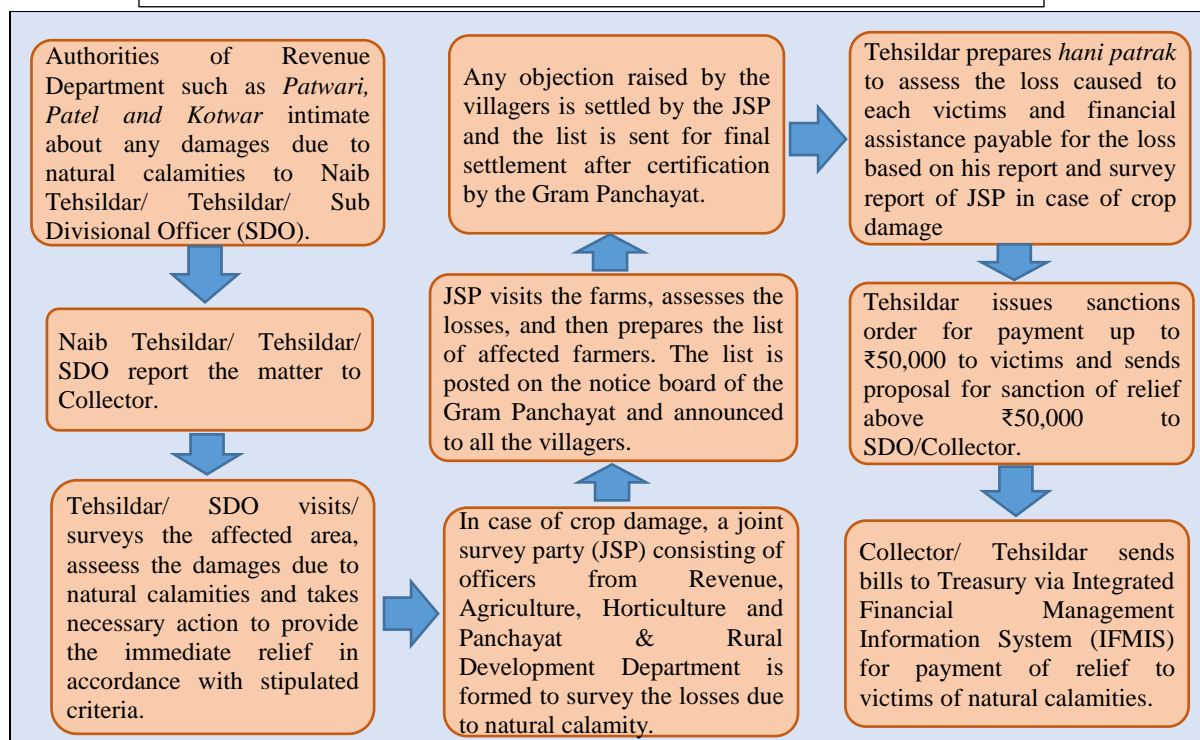
##### **2.1.2 Organizational setup**

Principal Secretary, Revenue Department is the administrative head at Government level. Relief Commissioner is the executive head of the Department, who is assisted by a Deputy Relief Commissioner. There are 52 District Collectors and 424 Tehsildars in the State who identify the affected people of the natural calamities and disburse the immediate relief to identified victims.

##### **2.1.3 Process of identification of victims and disbursement of relief under natural calamities**

The process of identification of victims and disbursement of relief under natural calamities is shown in **Chart 2.1.1**.

**Chart 2.1.1: Process of identification of victims and disbursement of relief**



(Source: Revenue Book Circular 6-4)

## Audit approach

### 2.1.4 Audit objectives

Audit aims to assess whether:

- Sufficient fund was available in the schemes and the same was utilized efficiently and effectively,
- Identification of victims and distribution of relief to them was done immediately and as per the criteria mentioned in R.B.C. 6-4,
- Appropriate monitoring system exists for implementation of the schemes.

### 2.1.5 Audit criteria

We sourced audit criteria from the following:

- Revenue Book Circular (R.B.C. 6-4);
- Circulars, orders and notifications issued by the Department/Government from time to time;
- Madhya Pradesh Treasury Code (MPTC);
- Madhya Pradesh Financial Code (MPFC).

### 2.1.6 Audit scope and methodology

We conducted the audit (October and November 2022) to examine the disbursement of financial assistance mainly made under four schemes<sup>1</sup> of natural calamities on which State Government provided maximum financial assistance during 2018-19 to 2021-22. In addition, we also examined records of other schemes of natural calamities in the districts where significant observations were noticed during data analysis. We examined the records (manual and digital) in the following offices of the Department:

- (a) Office of Relief Commissioner of Madhya Pradesh, Bhopal.
- (b) 13<sup>2</sup> out of 52 District Collector offices.

In four<sup>3</sup> District Collector offices, we had noticed instances of fraudulent payment in disbursement of drought relief to unauthorized persons during previous audits. Thus, we selected these four districts based on the judgemental sampling. We selected remaining nine<sup>4</sup> District Collector offices based on random sampling of expenditure data done with the Idea software. Scheme-wise expenditure in the selected 13 districts is given in **Appendix 2.1.1**.

- (c) Offices of all the 100 Tehsildars in selected 13 districts.

The Exit Conference was held on 07 June 2023 and Government reply received (June 2023) have been incorporated appropriately in this Report.

### 2.1.7 Financial Outlay

GoMP disbursed ₹10,060<sup>5</sup> crore as relief towards natural calamities during 2018-22, of which ₹8,680 crore (86 *per cent*) was disbursed under the selected four schemes. Details of budget and expenditure of these four schemes and share of these four schemes in total relief disbursed during 2018-22 are shown in **Table 2.1.1** and **Chart 2.1.2** respectively below:

<sup>1</sup> 1. 2018- Relief for flooding and excess rain, 2. 5504-Financial aid in calamities under R.B.C. 6-4, 3. 6422-Assistance for Drought related Crop damage and other works, 4. 7249-Loss of Crops from Insects.

<sup>2</sup> 1. Shivpuri, 2. Satna, 3. Damoh, 4. Vidisha, 5. Chhatarpur, 6. Dewas, 7. Sehore, 8. Khandwa, 9. Seoni, 10. Raisen, 11. Mandsaur, 12. Agar-Malwa, 13. Sheopur.

<sup>3</sup> 1. Shivpuri, 2. Satna, 3. Damoh and 4. Vidisha.

<sup>4</sup> 1. Chhatarpur, 2. Dewas, 3. Sehore, 4. Khandwa, 5. Seoni, 6. Raisen, 7. Mandsaur, 8. Agar-Malwa, 9. Sheopur.

<sup>5</sup> 1. 2018-19: ₹1,410 crore, 2019-20: ₹2,813 crore, 3. 2020-21: ₹4,316 crore and 4. 2021-22: ₹1,521 crore.

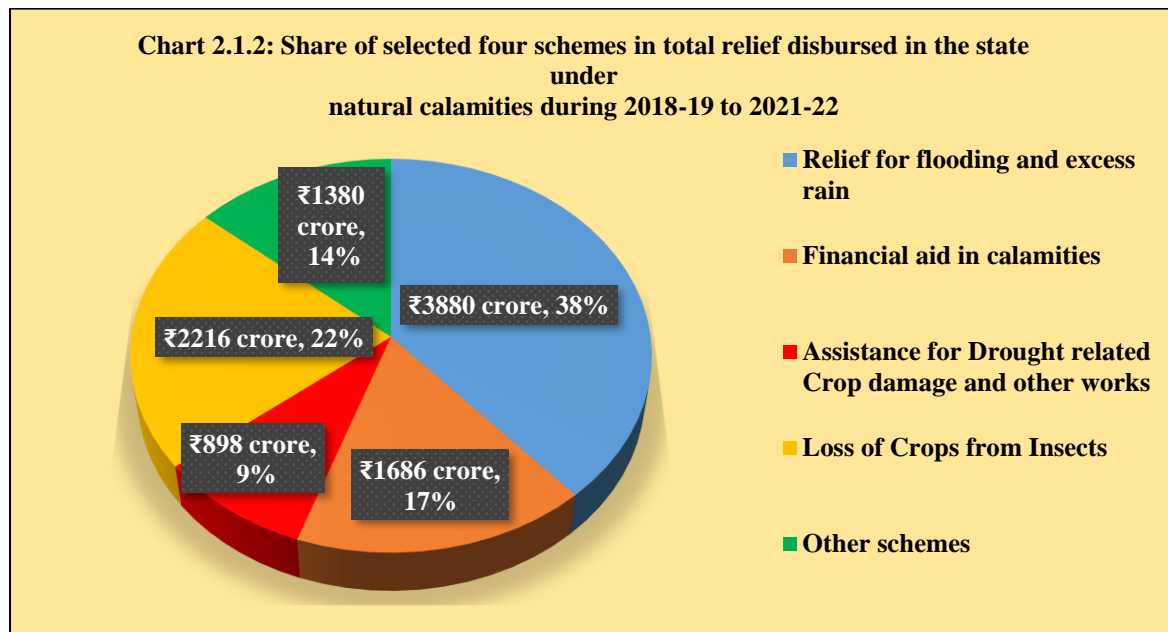
Table 2.1.1: Budget and expenditure during 2018-19 to 2021-22

Scheme	2018-19		2019-20		2020-21		2021-22		2018-22
	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Total Expenditure
2018- Relief for flood and excess rain	73.12	73.02	2,302.92	2,267.14	1,069.30	931.83	623.30	607.84	3,879.83
5504-Financial aid in calamities under R.B.C. 6-4	122.00	121.76	183.77	182.65	878.00	863.25	531.60	518.13	1,685.79
6422- Assistance for Drought related Crop damage and other works	1,710.78	846.38	110.07	51.15	22.83	0.27	0.30	0.15	897.95
7249-Loss of Crops from Insects	448.45	36.24	8.85	8.53	2,270.18	2,118.62	53.18	53.17	2,216.56
<b>Total</b>	<b>2,354.35</b>	<b>1,077.40</b>	<b>2,605.61</b>	<b>2,509.47</b>	<b>4,240.31</b>	<b>3,913.97</b>	<b>1,208.38</b>	<b>1,179.29</b>	<b>8,680.13</b>

(Source: Information furnished by Relief Commissioner, Bhopal)

Of ₹8,680 crore disbursed on the selected four schemes during 2018-22 in Madhya Pradesh, we examined the disbursement worth ₹3,692 crore in selected districts which was 42.53 per cent of the total disbursement in the state.

Further, GoMP shown 1.15 crore farmers/beneficiaries as benefitted in the memorandum issued in respect of calamities like excess rain/flood, drought and pest infestation during 2018-22. Of these 1.15 crore farmers/beneficiaries, 0.23 crore (20 per cent) were benefitted in the selected 13 districts.



Note: other schemes include 0747: relief to hailstorm sufferers, 6097: snake bite victims, 7021: damage due to frost, 7250: crop damage by wild animals.



## Audit findings

### 2.1.8 Suspected fraudulent drawal of funds under various schemes of natural calamities

#### Systemic deficiencies that enabled suspected fraudulent payments

In test check of records of Collectors and Tehsildars of selected 13 districts, Audit observed systemic deficiencies which are discussed below:

##### 2.1.8.1 Deficiency in global budgeting

State Government implemented global budgeting system since 2012-13 in which Drawing and Disbursing Officer (DDO) wise limit had been removed and DDO can draw as long as the overall limit at Budget Controlling Officer level does not exceed.

Government accepted (June 2023) the audit observation and assured that the expenditure limit for DDOs in the Integrated Financial Management and Information System (IFMIS) would be fixed for schemes<sup>6</sup> under global budget keeping in view the actual requirements and demand submitted by the Collectors.

##### 2.1.8.2 Loopholes in IFMIS relating to refund bill generation

As per MPTC, while preparing refund bills, the bill should be supported by original challan through which the amount was deposited along with details of persons whose amount was deposited in deposit head and amount payable to them. The DDO while making these payments will ensure the genuineness of the claimants from above details.

In IFMIS, DDO generates bill electronically by uploading e-payment list containing names of claimant, bank account numbers, Indian Financial System Code (IFSC) of the bank accounts, amount to be paid to claimants along with essential documents such as scanned sanctions and vouchers etc. and sends the bill to treasury for payment. When a transaction fails, Bank credits the amount of the failed transaction to deposit head 8443-101-0120 (Civil Deposit) through a manual challan and sends details of failed transactions to treasury along with these challans. Treasury in turn sends the details of the failed transactions, such as account number, IFSC, amount, original bill number, challan etc. to the DDO concerned. Finally, DDO generates a refund bill using form MPTC-66 to pay the amount to individuals, whose transaction were failed, by attaching copy of the challan and details of failed transactions.

However, during the audit we did not find in IFMIS, any controls in place for refund bill generation of failed transactions like link to the original bill, details of payees, account numbers and amount payable in the system itself. However, these were to be manually verified by the DDOs while generating refund bills from the details received from treasury

<sup>6</sup> 1. 6422: Assistance for drought related crop damage and other works, 2. 6097: Financial assistance towards snake bite, 3. 7021: Financial assistance towards frost damage, 4. 7249: Loss of crops from insects.

of failed transactions. Thus, there was scope for making payments to unauthorised persons by entering their bank account number and other details in refund bill as there was no link available on IFMIS to check the names and bank accounts included in original bills.

Government accepted (June 2023) the audit observation and informed that instructions have been issued to the SDOs and Collectors to review the failed transactions weekly and fortnightly respectively.

#### ***2.1.8.3 Non-generation of e-sanctions from IFMIS***

In scrutiny of records of Collectors and Tehsildars of 13 selected districts, we observed that though bills were generated electronically through IFMIS, sanctions were prepared manually and scanned copies of the sanctions were uploaded in IFMIS. Due to non-generation of e-sanction, IFMIS can accept any scanned document during bill generation process, be it related to that bill or not. This loophole poses the risk of fraud as manually prepared sanctions can be misused for fraudulent payments.

Government accepted the audit observation and replied (June 2023) that there is no provision to generate e-sanction in IFMIS software, however, arrangements have been made to send all the bills through e-sign of DDO. Finance Department carries out the necessary modification in IFMIS from time to time.

Fact remains that there was a module in IFMIS to generate e-sanction, however, that module was not implemented.

#### ***2.1.8.4 Non-submission of loss statements (hani patrak) and survey reports along with bills***

R.B.C. 6-4 provides that Tehsildar would survey the place affected by calamities and assess the loss caused to each victim and financial assistance payable for the loss in accordance with norms stipulated by the Government. Tehsildar prepares loss statement containing assessment of loss caused to each victim and financial assistance payable for the loss based on his report/ survey report of joint survey party in case of crop damage.

In scrutiny of physical bills pertaining to various reliefs in the offices of Collectors and Tehsildars of selected 13 districts, we observed that survey records and loss statements which contain details of farmers, type of crops, khasra number, percentage of crop damage and amount sanctioned were available and maintained. However, we found only sanctions were attached to the physical bills. Survey reports and loss statements were kept separately, without any link or reference to the corresponding sanctions. In the absence of these essential documents with the physical bills, it could not be ascertained whether payments made through the bills were made to the genuine beneficiaries.

Government replied (June 2023) that loss statements and survey reports are prepared separately for each survey number and these are large number of documents which are attached with the case file. IFMIS software allows attachments of up to two MB in size. Therefore, it is not practically feasible to include all the records in the IFMIS software.

Reply of the Government is not acceptable as loss statements and survey reports were not even attached with the physical bills. Secondly, it also confirms that IFMIS software has severe limitations which was not assessed before deploying software.

The above systemic deficiencies resulted in suspected fraudulent disbursement of ₹23.81 crore towards various reliefs under natural calamities which is discussed in detail in **Paragraph 2.1.8.5**.

**2.1.8.5 Suspected fraudulent payment of ₹23.81 crore in disbursement of relief under natural calamities**

**Table 2.1.2 provides the details of the maximum financial assistance payable to an affected person of various calamities, as stipulated in R.B.C. 6-4:**

<b>Table 2.1.2: Details of maximum financial assistance payable to an affected person of various natural calamities</b>		
<b>Sl. No.</b>	<b>Type of loss/ damages from various natural calamities</b>	<b>Maximum relief payable as per R.B.C. 6-4 (in ₹)</b>
1.	Crop damages by natural calamities upto 28 February 2018	60,000
2.	Crop damages by natural calamities from 01 March 2018	1,20,000
3.	Death due to natural calamities like snake bite, drowning, lightning etc.	4,00,000
4.	Loss of animal due to calamity	30,000
5.	Fully destroyed/ severely destroyed (where damages were more than 50 per cent) <i>kutch</i> a and <i>pucca</i> houses	95,100 based on assessment of actual damage and 1,01,900 in districts for which integrated action plan has been approved.
6.	Partially destroyed <i>pucca</i> house (where damages are between 15 per cent and 50 per cent)	5,200
7.	Partially destroyed <i>kutch</i> a house (where damages are between 15 per cent and 50 per cent)	3,200
8.	Damages to cloths, utensils and food grains	5,000

(Source: R.B.C. 6-4 issued by Revenue Department, GoMP)

**Finance Department, GoMP notification (November 2015) stipulates proper verification of e-payment by DDOs and Treasury Officers to ensure payment to the actual beneficiary. Audit of departmental records revealed fraudulent payment of ₹23.81 crore as detailed in Table 2.1.3 below:**

Table 2.1.3: Details of suspected fraudulent disbursement of various reliefs under natural calamities							(₹ in crore)	
Sl. No.	District	Details of fraudulent disbursement in bank accounts of officials and relatives of the officials		Details of fraudulent disbursement in the accounts of unauthorized persons		Total amount fraudulently disbursed	Modus operandi used	Systemic weakness that enabled fraudulent disbursement
		No. of bank accounts	Amount deposited	No. of bank accounts	Amount deposited			
1.	Seoni	-	-	59	11.79	11.79	DDO and delinquent employees prepared 291 fake sanction orders, each for ₹4 lakh and credited in the accounts of 59 unauthorised persons. 1. DDOs used dummy names in e-payments and made multiple transactions in these accounts while these accounts found in the name of different persons. 2. Fraudulent payment of ₹2.67 crore made in 93 accounts of the officials and their relatives. 3. Fraudulent payment of ₹21.14 crore made in 650 accounts of unauthorised persons. 4. Two to four accounts of the same persons in different banks were used to commit the fraud. 5. DDOs paid the relief sanctioned to beneficiaries in the accounts of unauthorised persons.	The weakness in IFMIS and removal of DDO wise limit enabled fraudulent payment.
2.	Sheopur	06	0.16	210	3.20	3.36		
3.	Sehore	11	0.76	34	0.41	1.17		
4.	Shivpuri	25	0.63	146	2.37	3.00		
5.	Dewas	34	0.72	27	0.54	1.26		
6.	Chhatarpur	-	-	20	0.42	0.42		
7.	Khandwa	04	0.12	-	-	0.12		
8.	Mandsaur	04	0.17	26	0.52	0.69		
9.	Raisen	01	0.04	39	0.80	0.84		
10.	Damoh	-	-	27	0.31	0.31		
11.	Satna	-	-	12	0.13	0.13		
12.	Agar-Malwa	-	-	17	0.25	0.25		
13.	Vidisha	08	0.07	33	0.40	0.47		
<b>Total</b>		<b>93</b>	<b>2.67</b>	<b>650</b>	<b>21.14</b>	<b>23.81</b>		

(Source: Payment order lists, bills and sanction orders provided by respective Collectors and Tehsildars)

District-wise findings are given below:

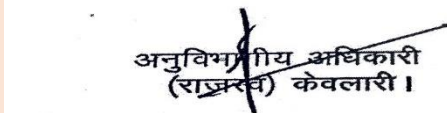
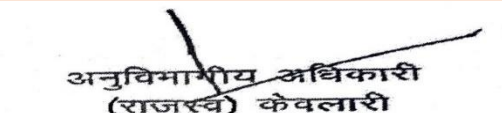
### 1. Seoni

R.B.C. 6-4 stipulates that financial assistance of ₹ four lakh will be provided to the next of kin of a deceased person who has died due to natural calamities such as storms, earthquakes, floods, excessive rain, hailstorms, landslides, lightning, fire, or bites from poisonous animals like snakes. In the event of human loss, the SDO/Tehsildar is required to visit the site to determine the cause of death and postmortem should be conducted whenever possible. While sanctioning a grant in the case of death due to a bite from a poisonous animal, the competent authority will ascertain the cause of death based on documents such as the panchnama, patwari report, and First Information Report (FIR) lodged at the police station.

We examined 81 bills (*Keolari* tehsil) out of 1948 bills of Seoni district and found that ₹11.64 crore had been fraudulently transferred to the accounts of 59 unauthorized persons through 291 (drowning/lightning: 201 and snake bite: 90) fake sanction orders,

each for ₹ four lakh, in the name of dead persons who reportedly died of snake bites/drowning/lightning. Details are given in *Appendix 2.1.2 (A)*. We did not find any panchnama, patwari report and FIR lodged at the police station, which is required to be examined before making payment towards financial assistance to the next of kins of deceased, attached with these bills.

The weakness in global budgeting system and IFMIS had enabled the employees to abuse the system weakness for siphoning off government funds. The revenue authorities used initials in the sanction orders instead of full signatures which enabled the employees to make fake initials of the SDO, Keolari on the sanction orders and used same fake sanction orders repeatedly to carry out multiple transactions (ranging from one to 30) for payments of reliefs. The initials of SDO found on genuine and forged sanction orders are shown below:

Initials of SDO found on genuine sanction order	Initials of SDO found on forged sanction order
	

Further, we observed that Tehsildar, Keolari paid wages of kotwars<sup>7</sup> amounting to ₹1.84 lakh in the accounts of four unauthorized persons during March 2020 and August 2020 who were complicit in embezzlement of ₹11.64 crore. Details are given in *Appendix 2.1.2 (B)*.

We also identified fraudulent payment of ₹13.21 lakh through bills pertaining to hailstorm, excessive rain relief and refund that had been made to two unauthorized persons who were involved in above embezzlement. Details are given in *Appendix 2.1.2 (C)*.

This indicates involvement of the DDOs and a Nazir named Mr. Sachin Dahayat of Keolari tehsil, as they were the only officials authorized to make above payments. Treasury officials cleared payment for compensation despite non-submission of essential documents viz. panchnama, patwari report, FIR with the bills.

Audit observes that possibility of collusion among DDO, treasury official and unauthorised beneficiaries to defraud state exchequer cannot be ruled out.

Government accepted (June 2023) the audit observation and suspended four officials including one Tehsildar and one Naib Tehsildar. FIR was also lodged against an

<sup>7</sup> Kotwar is appointed in a village or a group of villages as a village watchman or chowkidar under Rule 230 of Madhya Pradesh Land Revenue Code, 1959.

official. Collector instituted a departmental inquiry against the delinquent officials and formed a committee to conduct a magisterial inquiry into the matter.

## 2. Sheopur

Heavy rains during 30 July 2021 to 03 August 2021 caused flood in Sheopur district and accordingly relief was disbursed to affected persons. In scrutiny of records, we found suspected fraudulent disbursements of ₹3.36 crore in 216 accounts of unauthorised persons in Baroda, Sheopur and Karahal tehsils of Sheopur district by including the details of unauthorized persons in e-payment order. Out of 216 accounts, six<sup>8</sup> accounts credited with ₹15.54 lakh that belonged to three relatives of an employee. Details as per *Appendix 2.1.3(A) and Appendix 2.1.3(B)*.

Government replied (June 2023) that fraudulent payments were prima facie found to be correct and accounts in which amount fraudulently transferred have been put on hold. A district level team has been formed to determine the responsibility of those involved in depositing money in the accounts of *patwaris* and their relatives. An amount of ₹11 lakh has been recovered so far. The remaining amount is being recovered by utilizing the balance available in the defaulters' accounts and by selling plots and other immovable properties acquired by the defaulters.

## 3. Sehore

In test check of records of Collector, Sehore and Tehsildars of Ichhawar, Rehti and Ashta tehsils, Audit observed suspected fraudulent payment of ₹1.17 crore in 45 accounts by using dummy names in e-payments while these accounts were opened in the name of different persons in bank. Out of 45 accounts, 11<sup>9</sup> accounts, belonging to three employees and their four relatives, were fraudulently credited with ₹76.22 lakh by including the details of unauthorized persons in e-payment order. Details are given in *Appendix 2.1.4*.

Government accepted (June 2023) the audit observation and informed that two officials have been suspended and FIR has been lodged against four officials of Ichhawar tehsil. A detailed investigation was in progress in Rehti and Ashta tehsils. Action against the delinquent officials would be taken after detailed investigation.

## 4. Shivpuri

We noticed suspected fraudulent payment of ₹ three crore in Shivpuri district related to drought relief in 2017-18. Out of ₹ three crore, ₹2.77 crore pertained to drought relief and ₹22.87 lakh from salary, office expenses and maintenance heads. ₹2.77 crore had been credited in 164 accounts of unauthorized persons instead of genuine beneficiaries. The name or account details of beneficiaries mentioned in sanction orders were changed with the details of unauthorized persons. Details of suspected fraudulent payments are given in *Appendix 2.1.5(A)* and tehsil wise details are given in *Table 2.1.4*:

---

<sup>8</sup> Mentioned at Sl. No. one to six of *Appendix 2.1.3 (A)*.

<sup>9</sup> Mentioned at Sl. No. one to 11 of *Appendix 2.1.4*.

Sl. No.	Name of tehsil	No. of accounts of unauthorised persons	Amount of fraudulent disbursement (₹ in crore)
1	Kolaras	71	1.14
2	Khaniyadhana	57	1.03
3	Pichhore	21	0.33
4	Pohari	15	0.27
<b>Total</b>		<b>164</b>	<b>2.77</b>

(Source: Information provided by Collector, Shivpuri)

Out of 164 accounts, 19 accounts<sup>10</sup> belonging to eight employees of these tehsils and their seven relatives were credited with ₹41.30 lakh. We also observed that employees of Kolaras tehsil altered the name and account particulars of genuine beneficiaries in the e-payment list of bill No. 20003613656 with unauthorized persons. Employees then prepared a refund bill number 20003803716 to pay all the genuine beneficiaries the due amount sanctioned through bill number 20003613656. However, the details of the failed transactions against which the refund bill was prepared were not attached to the bill.

In Pohari tehsil, we also noticed suspected fraudulent drawal of ₹22.87 lakh from salary, office expenses and maintenance heads in the name of fake employees/persons and the same had been credited in the seven accounts. Of these seven accounts, six belonged to an employee and his three relatives were credited with ₹21.33 lakh. Details are given in *Appendix 2.1.5(B)*.

Government accepted (June 2023) the audit observations and suspended one official and lodged FIR against three officials. The concerned Tehsildars have been directed to recover the fraudulently paid amount from the movable and immovable property of the concerned persons.

#### 5. Dewas

In test check of records of Collector, Dewas and Tehsildars of five<sup>11</sup> tehsils, we observed suspected fraudulent disbursement of pest infestation, excess rain and hailstorm relief amounting to ₹1.26 crore in 61 accounts of unauthorised persons by including the bank accounts details of unauthorized persons in e-payment order. Details are given in *Appendix 2.1.6*. Out of 61 accounts, 34<sup>12</sup> accounts belonging to six employees and their 15 relatives were credited with ₹72 lakh through multiple transactions ranging from three to 22.

Government accepted (June 2023) the audit observation and it further stated that a detailed investigation was in progress and irregular payments would be recovered from the concerned persons with 18 per cent interest and deposited into the Government account. Action against the delinquent officials would be taken as per rules.

<sup>10</sup> Mentioned at Sl No one to 19 of *Appendix 2.1.5(A)*.

<sup>11</sup> 1. Bagli, 2. Kannoud, 3. Khategaon, 4. Satvas, 5. Tonk Khurd.

<sup>12</sup> Mentioned at Sl. no. one to 34 of *Appendix 2.1.6*.

## 6. *Chhatarpur*

In test check of payment order lists and bills of Collector, Chhatarpur, Audit observed suspected fraudulent payment of ₹42 lakh in 20 accounts of unauthorised persons by using dummy names in e-payment while these accounts were registered in the name of different persons in bank records. Out of ₹42 lakh, ₹32.33 lakh was paid through multiple forged refund bills ranging from one to 38. Details are given in *Appendix 2.1.7*.

Government accepted (June 2023) the audit observation and recovered ₹34 lakh from the concerned persons. The recovered funds have been deposited into the Government account. It was stated that payment of ₹ four lakh which was paid to unauthorized person has since been paid to genuine beneficiary. Detailed investigation is in progress to recover the remaining amount. Action against the delinquent officials would be taken as per rules after investigation.

## 7. *Khandwa*

In test check of records of Khalwa tehsil of Khandwa district, we found four accounts credited with relief of ₹11.62 lakh towards excess rain by using fake names of beneficiaries in e-payment. In bank records, these four accounts were registered in the name of Mr. Bhagwan Singh, Nazir, Khalwa tehsil and Mr. Narendra Singh brother of Nazir. Details of suspected fraudulent payments are given in *Appendix 2.1.8*.

Government accepted (June 2023) the audit observation and recovered ₹11.62 lakh from the concerned official. The recovered funds have been deposited into the Government account. Delinquent officials have been suspended and departmental inquiry has been constituted against them.

## 8. *Mandsaur*

In test check of records of Tehsildars of Malhargarh and Sitamau tehsils of Mandsaur district, Audit observed suspected fraudulent payment of ₹69.49 lakh in 30 accounts of unauthorized persons through bills pertaining to excess rain, hailstorm and refund. The details of bank accounts of unauthorized persons were included in e-payment orders. Details are given in *Appendix 2.1.9(A)*, *Appendix 2.1.9(B)* and *Appendix 2.1.9(C)*. Four<sup>13</sup> accounts belonging to an employee and three relatives were credited with ₹17 lakh through multiple refund bills ranging from nine to 12.

Government accepted (June 2023) the audit observation and recovered ₹65 lakh from the concerned individuals. The recovered amount has been deposited into the Government account. Two officials have been suspended and show cause notices have been issued to the concerned Tehsildars.

## 9. *Raisen*

We noticed suspected fraudulent payment of ₹84 lakh in 40 accounts of unauthorised persons through bills pertaining to excess rain, hailstorm and refund in Begumganj,

---

<sup>13</sup> Mentioned at serial no. 1 to 4 of *Appendix 2.1.9(C)*.



Gairatganj, Sultanpur and Udaipura tehsils of Raisen district. Details are given in *Appendix 2.1.10(A) and Appendix 2.1.10(B)*. Names of beneficiaries mentioned in e-payments found different either in bank or physical bills/sanction order. Thus, the details of unauthorised persons were included in the e-payments order for above transactions. An account<sup>14</sup> belonging to a relative of an employee was fraudulently credited with ₹3.82 lakh.

Government accepted (June 2023) the audit observation and found fraudulent payment of ₹71 lakh out of which, ₹69 lakh has been recovered from the concerned and deposited into the Government account. Four officials who were involved in this fraud have been suspended.

#### 10. Damoh

In test check of records of Collector, Damoh and Tehsildars of Damoh, Patera and Patharia tehsils, we observed suspected fraudulent payments of ₹31 lakh in 27 accounts of unauthorised persons through bills pertaining to excess rain, drought, pest infestation and refund. Details are given in *Appendix 2.1.11(A) and Appendix 2.1.11(B)*. Names of beneficiaries mentioned in e-payments were different from those in physical bills/sanction orders and banks. The details of bank accounts of unauthorized persons were included in e-payment orders.

Government replied (June 2023) that relief was transferred in the account of different persons on the basis of consent of farmers.

The reply of the Department is not acceptable because no independent inquiry was conducted unlike other districts and the same is based on reports submitted by Tehsildars. Further, copies of the consent received from the farmers were not produced to audit.

#### 11. Satna

In test check of records of Collector, Satna, we observed suspected fraudulent payment of ₹13 lakh in disbursement of drought relief in 12 accounts of unauthorised persons. The details of bank accounts of unauthorized persons were included in e-payment orders. Details are given in *Appendix 2.1.12*.

Government accepted (June 2023) the audit observation and recovered ₹20.71 lakh (with 12 per cent interest) from the concerned individuals. The recovered amount has been deposited into the Government account. Three officials who were found guilty have been suspended.

#### 12. Agar-Malwa

In test check of records of Collector, Agar-Malwa and Tehsildars of Agar, Nalkheda, Barod and Susner tehsils, we observed suspected fraudulent disbursement of relief amounting to ₹25.30 lakh in 17 accounts belonging to unauthorized individuals

<sup>14</sup> Mentioned at Sl. No. 15 *Appendix 2.1.10(A)*.

through multiple transactions. The details of bank accounts of unauthorized persons were included in e-payment orders. The names of beneficiaries mentioned in the e-payments for nine out of these 17 accounts found different in the bank. Details are given in *Appendix 2.1.13(A) and Appendix 2.1.13(B)*.

Government replied (June 2023) that investigation is in progress in Agar-Malwa district.

### 13. Vidisha

In test check of records of Collector, Vidisha and Tehsildars of Gulabganj and Kurwai tehsils, we observed fraudulent payment of ₹47 lakh in 41 accounts of unauthorized persons through bills pertaining to drought, hailstorm, excess rain, pest infestation and refund. Details are given in *Appendix 2.1.14*. Eight<sup>15</sup> accounts belonging to six employees and their one relative were credited with ₹6.58 lakh. In all above cases the details of bank accounts of unauthorised persons were entered in the e-payment orders at DDO level to make fraudulent payments of reliefs in unauthorised bank accounts.

Government accepted (June 2023) the audit observation and found fraudulent payment of ₹40 lakh. Three officials have been suspended. The amount is being recovered and departmental inquiry is being constituted against the delinquent officials.

The above siphoning off Government funds in these 13 districts indicates involvement of DDOs, nazirs and patwaris and no check was being exercised to see whether the disbursement of relief was made into the accounts of genuine beneficiaries or not.

#### 2.1.8.6 Irregular payment of ₹2.73 crore in disbursement of relief under natural calamities

As per the provisions of RBC 6-4, maximum financial assistance payable to an affected person towards crop damages was ₹ 60,000 up to 28 February 2018 and ₹ 1,20,000 from 01 March 2018 onwards. Tehsildars were to prepare loss statement containing assessment of loss caused to each victim and financial assistance payable for the loss based on his report/survey report of joint survey party in case of crop damage.

However, in test check of records of Collector, Shivpuri, Dewas, Vidisha and tehsils thereunder, we noticed irregular payments of ₹2.73 crore beyond the prescribed limits. Details are given in **Table 2.1.5**:

Table 2.1.5: Details of irregular disbursement of various reliefs under natural calamities					
(₹ in crore)					
Sl. No.	District	No. of accounts	Amount of irregular payments	Period in which transactions made	Type of calamities
1.	Shivpuri	41	0.50	April 2018 to April 2021	Drought
2.	Dewas	402	0.68	May 2018 to March 2022	Excess rain and pest infestation
3.	Vidisha	149	1.55	April 2018 to March 2021	Drought
<b>Total</b>		<b>592</b>	<b>2.73</b>		

(Source: Payment orders lists, bills and sanction orders provided by respective Collectors and Tehsildars)

<sup>15</sup> Mentioned at sl. no. one to eight of *Appendix 2.1.14*.

We observed the following findings in these districts indicating irregular payment:

### 1. *Shivpuri*

Scrutiny of payment order lists pertaining to Collector, Shivpuri revealed irregular payments of ₹50 lakh to 41 persons towards drought relief for the drought in 2017-18 and refund bills through multiple transactions ranging between two and 11. The amount credited in these accounts were over and above the maximum assistance of ₹60,000 stipulated in R.B.C. 6-4. Details are given in **Appendix 2.1.15**.

### 2. *Dewas*

In scrutiny of records of Collector, Dewas and Tehsildars of Khategaon, Kannoud and Satvas tehsils, we noticed irregular payment of ₹35.46 lakh in 17 accounts through multiple transactions ranging from four to 19. We did not find loss statement attached with bills. Such number of multiple transactions puts these payments under suspicion. Details are given in **Appendix 2.1.16**.

In scrutiny of bill No. 20009018358 dated 27 March 2021, we observed that payment of relief of ₹22.32 lakh towards damages caused to crops from pest infestation made to 382 farmers, however, we did not find any detailed village wise sanctions attached with this bill for disbursement of relief. Only list having names of 35 villages was attached with the bill. Six accounts belonging to an employee and his relatives were paid ₹0.85 lakh through this bill.

We also found that ₹10.80 lakh disbursed to nine persons as financial assistance towards human/animal loss. However, essential documents such as panchnamas, postmortem reports and FIRs were not attached with these nine bills. The absence of essential documents with the bills renders payment of ₹10.80 lakh as irregular. Details are given in **Appendix 2.1.17**.

### 3. *Vidisha*

Vidisha district experienced drought in 2017-18 and farmers affected by it were eligible for a maximum relief amount of ₹60,000 for crop damage caused by the drought. However, we noticed that the Collector, Vidisha paid drought relief to 149 individuals in excess of the maximum limit of ₹60,000 through multiple transactions ranging between three and 18. The total amount disbursed to these 149 individuals was ₹1.52 crore. Details are given in **Appendix 2.1.18**.

We also observed that Collector, Vidisha paid ₹2.55 lakh to a beneficiary named Ms. Santosh<sup>16</sup> towards drought relief through 18 transactions during 2018-19, while Tehsildar, Sironj also paid ₹2.64 lakh to Ms. Santosh towards pest infestation and excess rain through 28 transactions during 2019-21. Disbursement of ₹5.19 lakh to Ms. Santosh through 46 transactions appears to be suspected.

Government accepted (June 2023) the audit observation in respect of Shivpuri and Dewas district. In scrutiny of 40 *per cent* cases in Vidisha district, it was found that multiple

<sup>16</sup> Mentioned at Sl. No. 1 of **Appendices 2.1.18**.

payments, each within the limit of ₹60,000, were made through separate bills for agricultural land owned by farmers in different villages.

Reply is not acceptable as maximum ₹60,000 should have been paid to a farmer towards drought relief as per R.B.C 6-4 while ₹70,000 to ₹2.55 lakh had been paid to these 149 individuals through multiple transactions ranging from three to 18. Many of these transactions were made on the same dates which put these payments in the category of suspected payments.

**Recommendations:**

1. *GoMP should initiate Aadhaar enabled payment system to stop recurrences of failed transactions. IFMIS should also include a provision of link between original bills and refund bills in case of payments of failed transactions.*
2. *GoMP should ensure generation of e-sanction through IFMIS sanction module and stop manual uploading of sanction orders immediately.*
3. *GoMP should initiate criminal proceedings against employees engaged in fraudulent activities and award punishment to responsible officials. Further, Government should immediately review global budgeting system to stop recurrences of such frauds in future.*

**2.1.9 Double payment of ₹0.52 crore in disbursement of relief towards natural calamities**

In scrutiny of the payment order lists of the Collector, Vidisha and Damoh, we identified four bills that were identical to four other bills in all respects which indicated that 732 beneficiaries had been paid twice the amount they were entitled to, resulting in an overpayment of ₹0.52 crore. Details of these bills are given in **Table 2.1.6** below:

<b>Table 2.1.6: Details of bills through which double payment have been made</b>						
						(₹ in lakh)
Sl. No.	District	Bill No.	Date	Amount	No. of beneficiaries	Amount of Double payment
1.	Vidisha	Grant/2000948858	29 August 2018	14.95	175	14.95
2.		Grant/2000948861	05 September 2018	14.95		
3.		Grant/2000559503	06 July 2018	8.01	102	8.01
4.		Grant/2000752524	03 August 2018	8.01		
5.		Grant/2000752395	02 August 2018	12.60		
6.		Grant/2000818932	09 August 2018	12.60		
7.	Damoh	Grant/20001416684	12 October 2018	16.30	312	16.30
8.		Grant/20002183090	29 January 2019	16.30		
<b>Total</b>				<b>103.72</b>	<b>732</b>	<b>51.86</b>

(Source: Payment order lists provided by Collector, Vidisha and Damoh)

Government accepted (June 2023) the observation for Vidisha district and recovered ₹21 lakh. The recovered amount has been deposited into the Government account and the remaining amount is being recovered. No reply has been furnished for Damoh district.

### **2.1.10 Irregular disbursement of relief through co-operative societies in Khandwa district**

Ministry of Home Affairs, GoI while releasing amount under National Disaster Response Fund instructed (January 2020) GoMP to mandatorily disburse the individual beneficiary-oriented assistance through the account of the beneficiary. Revenue Department, GoMP also instructed (July 2019) all the Collectors to credit the relief directly in the bank accounts of beneficiaries.

We test checked the records of all the five tehsils of Khandwa district and observed that Khandwa witnessed excess rain in the monsoon season of 2019 and 2020. As per the instructions of the GoI and GoMP, relief was to be paid directly into the accounts of the affected farmers using Direct Benefit Transfer method. However, Tehsildars of all the tehsils of Khandwa district paid relief amounting to ₹164.31 crore into 107 accounts of 105 co-operative societies and provided list of affected farmers to whom relief was to be disbursed. These societies credited the relief amount received from the Tehsildars in the saving accounts operated at their society level in manual ledgers. This was violation of instructions issued by GoI and GoMP. Details of crediting ₹164.31 crore in the accounts of co-operative societies are given in *Appendix 2.1.19*.

Government replied (June 2023) that the decision to distribute the relief funds through co-operative societies was made to ensure the expeditious disbursement of relief to the affected individuals.

Fact remains that the action of the departmental authorities was a clear deviation from GoI instruction and as such it is not clear why only in case of one district such a deviation was allowed.

Further, on scrutiny of records of societies we also noted the following:

#### **2.1.10.1 Payment made without proper identification of beneficiaries**

GoMP notified (November 2015) the procedure to be adopted at DDO level which states that bank account details provided by such claimant to whom payment is to be made, shall be verified from the cancelled cheque or copy of the cheque or updated bank passbook or verified statement of bank account. It should be ensured that bank account details are related to the genuine claimant to whom payment is to be made.

We noticed that all 105 co-operative societies credited the amount of relief in the accounts of the farmers opened at their society level based on list of farmers provided by the Tehsildars, though Tehsildars<sup>17</sup> did not include any identification details in the lists of farmers sent to societies for relief disbursed in 2019-20. Further, for the year 2020-21, Tehsildars included only Khasra number in the lists sent to societies for identification of beneficiaries. The saving account number of beneficiaries was not included in the list of beneficiaries sent by the Tehsildar. Thus, it is not clear how societies identified the farmers to whom relief were sanctioned by Tehsildars and Audit could not verify whether relief was actually distributed to the genuine beneficiary.

<sup>17</sup> 1. Tehsildar, Khandwa, 2. Tehsildar, Khalwa, 3. Tehsildar, Punasa.

Government replied (June 2023) that payment of relief amount to the farmers was made in the savings accounts already operated in the co-operative banks and no new accounts was opened. Thus, separate KYC was not obtained.

Reply is not acceptable as Tehsildars should have invariably mentioned saving account numbers operated in co-operative societies in the lists sent to societies to facilitate the proper identification of the beneficiary.

**2.1.10.2 Discrepancy of ₹8.28 crore between figures of Tehsildars and co-operative societies**

In scrutiny of e-payment details regarding the relief amounts released by the Tehsildars to the co-operative societies, it was found that Tehsildars had credited ₹56.91 crore in the accounts of 41 co-operative societies through IFMIS during 2019-21. Audit verified from the bank account statements of the concerned societies and found amount of ₹ 56.91 crore released by Tehsildars credited in their accounts. However, above societies certified the receipt of ₹48.63 crore only. Thus, there was a significant variance of ₹8.28 crore between the receipts certified by these societies and amount actually found credited in their bank accounts. It cannot be ruled out that there is risk of suspected misappropriation of ₹8.28 crore by these cooperative societies. Details are given in **Appendix 2.1.20**.

Further, we also noticed that 12<sup>18</sup> co-operative societies out of these 41 co-operative societies had submitted the similar certificates to the respective Tehsildars.

Government replied (June 2023) that amount paid to co-operative societies had been reconciled and no misappropriation was found.

Reply is not acceptable as no supporting documents (reconciliation statements) were provided to substantiate the claim that no misappropriation took place. Further, the reply is based on the report of Chief Executive Officer, *Jila Sahkari Kendriya Bank Maryadit*, Khandwa whose co-operative societies are suspected of misappropriating the funds. Further, Collector Khandwa did not constitute any separate team to investigate the matter.

**Recommendation 4: GoMP should investigate to find out the reasons for such discrepancy and take action against the erring personnel.**

**2.1.10.3 Excess payment of ₹4.93 crore towards crop damages due to excess rain in Punasa tehsil**

As per panchnama prepared by joint party of Village Agriculture Extension Officer, Patwari, Village Secretary and officials of Horticulture Department, 14<sup>19</sup> villages of Punasa tehsil witnessed crop damages 25 per cent to 33 per cent. However, Tehsildar, Punasa tehsil ignored this fact and paid relief considering crop damages upto 100 per cent to societies on behalf of 2752 farmers. This negligence of Tehsildar resulted in excess payment of ₹4.93 crore to societies.

---

<sup>18</sup> Mentioned at serial no. 3,6,7,10,11,12,14,15,18,24,30 and 40 of **Appendix 2.1.20**.

<sup>19</sup> 1. Dhawadiya, 2. Duhikya, 3. Kothi, 4. Bilorakhurd, 5. Godhadpura, 6. Katar, 7. Bakhargaon 8. Karoli, 9. Pipliyaselani, 10. Londhi, 11. Maslay, 12. Sulgaon, 13. Selani, 14. Mathela.

Government replied (June 2023) that the percentage of crop damage was recorded as 25 to 33 *per cent* in the pre-printed panchnama which was not corrected at the time of survey. However, payment was made based on the loss statements.

Reply is not acceptable as Department did not provide the necessary documents that justify their decision to declare crop damages up to 100 *per cent*. However, panchnamas signed by representatives from the Agriculture, Revenue, and Panchayat Departments, as well as 10 villagers, clearly indicate crop damages ranging from 25 *per cent* to 33 *per cent*.

**Recommendation 5: GoMP should take appropriate action for recovery of excess payments.**

### 2.1.11 Payment of drought relief of ₹5.85 crore without sanction of competent authority

Rule 8 of MPFC volume I provides that no Government servant may incur any expenditure from public funds unless the expenditure has been sanctioned by a general or special order of the authority competent to sanction such expenditure.

In test check of records of Collector, Shivpuri district, we did not find sanction orders of the competent authority i.e. Tehsildar of respective tehsils attached with the nine bills amounting to ₹5.85 crore which had been paid towards relief to the affected farmers. Details are given in **Table 2.1.7**:

Table 2.1.7: Details of bills paid without sanction of competent authority					
(₹ in crore)					
Sl. No.	Bill No.	Date	Tehsil to which pertain	District	Amount
1	Grant/20001142763	14-09-18	Khaniyadhana	Shivpuri	0.47
2	Grant/20001210107	25-09-18	Khaniyadhana	Shivpuri	1.00
3	Grant/20001198832	25-09-18	Kolaras	Shivpuri	1.38
4	Grant/20001085498	10-09-18	Kolaras	Shivpuri	0.54
5	Grant/20001150126	18-09-18	Kolaras	Shivpuri	0.10
6	Grant/20001215007	28-09-18	Kolaras	Shivpuri	0.28
7	Grant/20001142729	18-09-18	Kolaras	Shivpuri	0.59
8	Grant/20001115307	10-09-18	Kolaras	Shivpuri	0.65
9	Grant/20001218587	28-09-18	Kolaras	Shivpuri	0.84
<b>Total</b>					<b>5.85</b>

(Source: Bills provided by Collector, Shivpuri)

The payment of ₹5.85 crore without sanction of the competent authority were made in violation of the Rule 8 of MPFC appears to be suspicious.

Government accepted (June 2023) the audit observation and replied that investigation is in progress and action against the delinquent officials is being taken.

### 2.1.12 Submission of utilisation certificates (UCs)

#### 2.1.12.1 Submission of utilisation certificates of ₹10 crore without expenditure

In scrutiny of records of Collector, Shivpuri, Audit observed that Relief Commissioner allocated ₹176 crore and ₹25.91 crore as drought relief to Collector, Shivpuri during 2018-19 and 2019-20 respectively. Details of utilisation certificates submitted against these ₹201.91 crore and amount actually disbursed are given in **Table 2.1.8**:

Table 2.1.8: Details of amount shown in UCs submitted and amount actually disbursed							
							(₹ in crore)
Year	Amount allocated under scheme 6422	Amount shown as disbursed in UCs	Amount credited under deposit head 8443 on getting transactions failed	Amount paid from deposit head 8443 through refund bills	Amount lying undisbursed under deposit head 8443	Amount actually disbursed	Amount for which UC submitted without expenditure
1	2	3	4	5	6	7=3-6	8=3-7
2018-19	176.00	176.00	14.25	5.45	8.80	167.20	8.80
2019-20	25.91	14.77	1.25	0.00	1.25	13.52	1.25
<b>Total</b>	<b>201.91</b>	<b>190.77</b>	<b>15.50</b>	<b>5.45</b>	<b>10.05</b>	<b>180.72</b>	<b>10.05</b>

(Source: Bills provided by Collector, Shivpuri)

We noticed that, when there is any mismatch in account number and IFSC, transaction gets failed. Bank deposits the amount of failed transactions under deposit head 8443-101-0120 (Civil Deposit). The amount credited in deposit head can not be treated as actually spent as amount is still lying in Government account. **Table 2.1.8** shows that ₹10.05 crore was lying undisbursed under deposit head 8443. However, Collector Shivpuri included ₹10.05 crore of failed transactions, which was deposited in the above deposit head 8443, in UCs submitted to Relief Commissioner. Thus, UCs of ₹10.05 crore were submitted to Relief Commissioner without ensuring utilisation of the funds.

Government replied (June 2023) that information is being obtained from the Shivpuri district.

#### **2.1.12.2 Diversion of funds and submission of incorrect utilisation certificates to GoI**

Guidelines on constitution and administration of the State Disaster Response Fund (SDRF) provides that the SDRF shall be used only for meeting the expenditure for providing immediate relief to the victims of cyclone, drought, earthquake, fire, flood, tsunami, hailstorm, landslide, avalanche, cloud burst, pest attack and frost & cold wave.

In scrutiny of utilisation certificates in the office of Relief Commissioner, Madhya Pradesh, Audit observed that ₹731.37 crore received under SDRF was spent on relief towards snake bites, drowning/lightning, crop damages caused by wild animals, repairing in irrigation projects, rehabilitation and disaster management during 2018-21, whereas these items are not specified in the guidelines of SDRF. Details are shown in **Table 2.1.9**:



Table 2.1.9: Details of incorrect utilisation certificates submitted to GoI					
(₹ in crore)					
Year	Total expenditure under SDRF	Amount of UCs sent to GoI	Amount spent on heads not specified in guidelines of SDRF	Actual expenditure on items specified in SDRF	Amount of incorrect UCs sent to GoI
1	2	3	4	5=2-4	6=3-5
2018-19	1,430.80	1,350.00	193.39 <sup>20</sup>	1,237.41	112.59
2019-20	2,780.38	2,778.14	181.53 <sup>21</sup>	2,598.85	179.29
Year	Total expenditure under SDRF	Amount of UCs sent to GoI	Amount spent on heads not specified in guidelines of SDRF	Actual expenditure on items specified in SDRF	Amount of incorrect UCs sent to GoI
2020-21	4,147.01	3,833.39	753.11 <sup>22</sup>	3,393.90	439.49
<b>Total</b>	<b>8,358.19</b>	<b>7,961.53</b>	<b>1,128.03</b>	<b>7,230.16</b>	<b>731.37</b>

(Source: information provided by Relief Commissioner)

This resulted in diversion of funds and submission of incorrect utilisation certificates of ₹731.37 crore to GoI.

Government replied (June 2023) that audit did not consider expenditure incurred under scheme 5504 for SDRF whereas financial assistance towards loss of human and animal life due to lightning, drowning, untimely rains is provided under this scheme.

Reply is not acceptable as GoI has not specified these items in the guidelines of SDRF.

### 2.1.13 Diversion of funds of ₹10 lakh

In scrutiny of records of Relief Commissioner, Madhya Pradesh, we observed that Madhya Pradesh witnessed drought in 2017-18 and 133 tehsils of 18 districts were declared drought affected. However, drought relief of ₹9.88 lakh was disbursed in Hoshangabad district during 2020-21 which was not in the list of drought affected districts of 2017-18.

Further scrutiny revealed that Tehsildar, Dolriya sanctioned (March 2021) ₹9.88 lakh to 163 farmers towards crop damages caused by excess rain from the scheme head 2018-excess rain. However, the expenditure was booked under scheme 6422-drought relief resulting in diversion of funds.

Government replied (June 2023) that information is being obtained from Collector, Hoshangabad.

### 2.1.14 Delay in disbursement of relief to beneficiaries

R.B.C. 6 -4 provides for immediate financial assistance to victims of natural calamities.

In test check of records of Collectors and all Tehsildars of eight districts, we found delay from six months to 29 months in disbursement of relief of ₹563.72 crores to 6.91 lakh

<sup>20</sup> 1. Drowning or lightning: ₹121.76 crore, 2. Snake bite: ₹70.84 crore, 3. Crop damages by wild animals: ₹0.79 crore.

<sup>21</sup> 1. Drowning or lightning: ₹181.48 crore, 2. Expenditure on rehabilitation: ₹0.05 crore.

<sup>22</sup> 1. Repairing in irrigation projects: ₹0.04 crore, 2. Expenditure on making disaster management: ₹23.73 crore, 3. Financial assistance under calamities as per RBC 6-4: ₹729.25 crore, 4. Expenditure on rehabilitation: ₹0.09 crore.

farmers affected of drought and pest infestation which defeated the purpose of these schemes. Details are given in **Table 2.1.10**:

<b>Table 2.1.10: Details of delay in disbursement of relief</b>					
<b>District</b>	<b>Nature of calamity</b>	<b>Calamity occurred in the period</b>	<b>Delay in disbursement of relief</b>	<b>No. of farmers to whom relief disbursement was delayed (in lakh)</b>	<b>Amount of relief disbursed (₹ in crore)</b>
Agar-Malwa	Pest infestation	June – August 2020	6 to 17 months	1.12	71.98
Damoh	Drought	June - September 2017	6 to 27 months	0.71	47.19
	Pest Infestation	June - August 2020	6 to 7 months	0.49	16.73
Dewas	Pest Infestation	June - August 2020	6 to 17 months	0.83	77.53
Raisen	Pest Infestation	June - August 2020	6 to 10 months	0.10	6.43
Satna	Drought	June -September 2017	6 to 17 months	0.42	25.28
Sehore	Pest Infestation	June - August 2020	6 to 12 months	0.97	96.10
Shivpuri	Drought	June - September 2017	6 to 29 months	1.14	101.20
Vidisha	Drought	June - September 2017	6 to 21 months	1.13	121.28
<b>Total</b>				<b>6.91</b>	<b>563.72</b>

(Source: Payment order lists provided by Collectors and Tehsildars of respective districts)

Government accepted (June 2023) the audit observation and replied that district Collectors have been instructed to ensure timely disbursement of relief in the future.

### **2.1.15 Violation of delegated power by Tehsildars**

R.B.C. 6-4 conferred financial powers up to ₹0.50 lakh, ₹ four lakh and ₹ five lakh on Tehsildar, SDO and Collector respectively to sanction financial assistance to victims or family of victims under natural calamities.

In test check of payment order lists, we observed that 20 Tehsildars of six<sup>23</sup> districts paid relief worth ₹26 crores towards relief under various natural calamities beyond their financial powers to 3391 persons through 216 bills, however, we did not find sanction of competent authority i.e. SDO in these bills. Details are given in *Appendix 2.1.21*.

Thus, payment of ₹26 crores made by these 20 Tehsildars beyond their financial powers was in violation of delegated powers.

Government replied (June 2023) that Tehsildars had signed the sanction order after getting the sanction of the SDO.

Reply is not acceptable as sanctions of SDOs were not attached with the physical bills and no supporting documents have been provided along with reply.

### **2.1.16 Non-accounting of funds lying under Deposit Head 8443-101-0120**

During the scrutiny of the records of Collectors and Tehsildars in 13 selected districts, we found that the concerned DDOs did not have any information regarding the amount of failed transactions of each scheme that were pending for payment and lying under deposit head 8443-101-0120. Budget and expenditure reports of the DDO generated through IFMIS also shows the failed transactions as actual expenditure and utilisation certificates are also

<sup>23</sup> 1. Agar-Malwa, 2. Mandsaur, 3. Raisen, 4. Seoni, 5. Sheopur, 6. Vidisha.

submitted based on this report as already commented in **Paragraph 2.1.12.1**. Thus, there is no watch on funds lying under deposit head 8443-101-0120 (civil deposit).

Delinquent employees in Chhatarpur, Mandsaur, Shivpuri and Sehore misused the huge funds available under deposit head 8443-101-0120 to make fraudulent payments.

Government accepted (June 2023) the audit observation and informed that instructions have been issued to the DDOs to re-generate bills of failed transaction in three to six days by doing 100 *per cent* reconciliation. Sub Divisional Officer (SDO) and Collector have been directed to review the failed transactions weekly and fortnightly respectively.

#### **2.1.17 Lack of monitoring mechanism for disbursement of relief**

In scrutiny of records of Relief Commissioner, Madhya Pradesh and Collectors of selected 13 districts, we found lack of monitoring mechanism. Neither any committee was constituted nor any system put in place to oversee the disbursement of various reliefs to genuine beneficiaries under natural calamities.

Thus, lack of monitoring mechanism resulted in delay in disbursement of relief and fraudulent payments to unauthorised persons as pointed out in **Paragraph 2.1.8.5**.

Government replied (June 2023) that they have issued instructions to Divisional Commissioners and District Collectors to give special attention to relief cases during inspections. They have been emphasized to review the process followed for sanctioning cases, the time taken for case settlement, and the time taken for disbursement after sanction. If any irregularities are identified during the inspection, responsibility will be fixed and appropriate action will be taken against the individuals involved.

***Recommendation 6: GoMP should ensure robust monitoring mechanism for proper distribution of relief to the beneficiaries.***

#### **2.1.18 Conclusion**

- We observed suspected fraudulent disbursement of ₹23.81 crore in 13 selected districts towards reliefs under natural calamities to unauthorized individuals including officials and their relatives. Fraudulent transactions were made by preparing forged sanction orders, paying reliefs in the accounts of unauthorised persons instead of genuine beneficiaries, using dummy names of beneficiaries in e-payments while these accounts were registered in the names of different person in bank records. The weakness in global budgeting system and IFMIS had enabled the employees to siphon off government funds.
- In clear violation of GoI and GoMP orders to credit the relief directly in the bank accounts of beneficiaries, all the Tehsildars of Khandwa district paid ₹164.31 crore to 105 co-operative societies to disburse relief towards crop damages due to excess rain. In test check of records of these societies, we found irregularities such as payment made without proper identification of beneficiaries, a discrepancy of ₹8.28 crore between the figures of Tehsildars and Co-operative societies and excess payment of ₹4.93 crore.

- In eight districts (Agar-Malwa, Damoh, Dewas, Raisen, Satna, Sehore, Shivpuri, Vidisha), we found delay from six months to 29 months in disbursement of relief amounting to ₹563.72 crore to 6.91 lakh affected persons of drought and pest infestation which defeated the purpose of these schemes.
- We noticed that systemic deficiencies viz. deficiency in global budgeting, loophole in IFMIS and non-submission of essential documents such as loss statement and survey reports with bills, enabled the occurrence of suspected fraudulent payments.

## Revenue Department

### 2.2 Audit of Allotment and Management of Government land

#### 2.2.1 Introduction

Land is an asset of finite magnitude. Therefore, it is important to regulate land use through a policy framework that optimizes public interest and reconciles various competing demands for land. Government land is allotted to government departments, private bodies/individuals, political parties, local bodies, charitable institutions etc. for various purposes either through auction or otherwise. Madhya Pradesh Revenue Book Circulars (RBC) and Madhya Pradesh *Nazul Bhoomi Nirvartan Nirdesh, 2020* (MPNBNN) prescribe various degrees of concession to be given for allotment of various types of land to the potential applicants. Revenue Department, Government of Madhya Pradesh (GoMP) is responsible for allotment and management of government land in the State.

As per data available (31-03-2022) on MP *bhulekh* Portal of Revenue Department, GoMP, area of total government land in MP is 87,10,580 hectare, whereas area of government land covered in audit is 14,28,375 hectare (16.40 per cent).

#### 2.2.2 Organisational set up

Principal Secretary (PS) heads the Revenue Department at Government level. Principal Revenue Commissioner (PRC) is the head of the Department. Commissioner, Land Records (CLR), Madhya Pradesh is responsible to manage the land survey, prepare and maintain the records of Government land, subject to the directions issued by the State Government. In each district, the Collector administers the activities of the Department. Sub-divisional Officers (SDO) are the in-charge of Sub-division. They exercise such powers of Collectors as per the notification issued by the State Government. Superintendents/ Assistant Superintendents, Land Records are posted in the Collectorate for maintenance of revenue records. *Tehsildars/ Additional Tehsildars* are deployed in the *Tehsils* as representatives of the Department.

#### 2.2.3 Audit objectives

Audit on 'Allotment and Management of Government Land' was conducted with a view to ensure that:-

1. allotment of Government land was made as per the departmental code, rules and regulations;
2. utilization status of the allotted land was reviewed to ensure the optimal management of Government land;
3. efficiency and effectiveness of the system for assessment, levy and collection of land revenue was adequate; and
4. an adequate internal control mechanism was in place for optimal management and utilization of government land.

#### 2.2.4 Audit Criteria

Audit criteria were sourced from MP Land Revenue Code (MPLRC) 1959, MP Revenue Book Circulars (RBC), MPLRC (Assessment and Reassessment of Land Revenue) Rules, 2018, MP *Nazul Bhoomi Nirvartan Nirdesh*, 2020 (MPNBNN), MPLRC (Land Survey and Land Records) Rules 2020, MP *Panchayat Raj Avam Gram Swaraj Adhiniyam*, 1993, Indian Stamp (MP Amendment) Act, 2014, General Instructions (*Upbandhs*<sup>24</sup>) issued by Inspector General, Registration (IGR) and Collector's market value guidelines, circulars and notifications issued by the Department/ Government from time to time.

#### 2.2.5 Audit scope and methodology

Audit covered the period from 2019-22. We have examined records relating to allotment and management of government land in the offices of PRC, Bhopal and CLR, Gwalior at department level. We selected eight districts to test check the records of Collectorate and *Tehsils* as detailed below :-

- Four<sup>25</sup> out of eight selected districts are metropolitan cities which were selected for the purpose of better coverage.
- Three<sup>26</sup> districts were selected on the basis of Simple Random Sampling without Replacement (SRSWOR) method. These three selected districts included Singrauli (Industrial district).
- With a view to cover one more industrial district, Dhar was selected by judgmental sampling.

With a view to examine management of *nazul* land, we examined records of top two urban *Tehsils* and one lowermost rural *Tehsil* selected on the basis of area of government land in each sampled district. Audit test checked total 301 land allotment cases<sup>27</sup> and 369 renewal cases<sup>28</sup> pertaining to the period 2019-22 in the selected districts. Details of selected districts, *Tehsils* and villages are given in **Appendix-2.2.1 (A)** and details of site of 76 land allotment cases selected for joint physical inspection are given in **Appendix-2.2.1 (B)**. Photography of inspected sites was also done to obtain the audit evidence.

An Entry Conference was held on 22 July 2022 with Principal Secretary, Revenue and Commissioner, Land Records wherein audit objectives, scope, methodology and audit criteria were discussed. The Exit Conference was held on 07 June 2023 and Government reply received (June 2023) have been incorporated appropriately in this Report.

---

<sup>24</sup> General provisions in the Guidelines.

<sup>25</sup> Bhopal, Gwalior, Indore and Jabalpur.

<sup>26</sup> Dewas, Shahdol, Singrauli.

<sup>27</sup> Bhopal-26, Dewas-05, Dhar-50, Gwalior-53, Indore-34, Jabalpur-54, Shahdol-29, Singrauli-50.

<sup>28</sup> Bhopal-36, Dewas-148, Dhar-05, Gwalior-01, Indore-20, Jabalpur-145, Shahdol-14.

## Audit Findings

### 2.2.6 Loss of revenue due to under-assessment of market value/non-levy of panchayat cess

#### 2.2.6.1 Underassessment of market value by incorrect application of guideline rates

As per paragraph 31 of MPNBNN, in case of land allotment on permanent lease to a charitable institution, premium equal to 25 per cent of the market value of the land and twice the annual lease rent at prescribed rates shall be levied. Paragraph 65 *ibid* provides that concurrence of the Finance Department shall be required to extend the period of permanent lease up to 99 years. Section 59 of MPLRC provides that the assessment of land revenue shall be made with reference to the use of land at such rates as may be prescribed. As per the *Upbandhs* of IGR guidelines, value of any land located at Highway or its by-pass shall be doubled except for those areas/ villages for which rates (road specific) have been separately specified in the guidelines.

Scrutiny of land allotment cases in *Tehsil Huzur* (Rural) of district Bhopal revealed (December 2022) that pursuant to the orders of the Revenue Department, GoMP (December 2020), a land parcel admeasuring 20.234 hectare had been allotted (December 2020) to *Azeem Premji* Foundation, Bengaluru on permanent lease for a period of 99 years for establishment of a private university. As per provisions of RBC and allotment order of GoMP, Collector approved the market value ₹109.26 crore as per Collector guidelines rates of the year 2019-20. However, the lease deed was executed (January 2021) at market value of ₹38.85 crore and the institution paid premium ₹9.71 crore (25 per cent of market value). The reasons for execution of lease deed at less than the approved rates were not found on records.

Audit further noticed that as per lease deed, the land parcel was located at the National Highway by-pass. In this case, road-specific rate of the allotted land was not prescribed in the Collector guidelines, therefore, market value of the land was required to be doubled, whereas Additional *Tehsildar* proposed the market value of the land at normal rate instead of doubling the normal market value, resulting in under-assessment of market value of the land parcel by ₹179.68 crore<sup>29</sup>. Collector also ignored the provision of guidelines.

Moreover, as per Schedule 1-A to the Indian stamp Act, Stamp Duty (SD) payable on a lease deed for a period of 99 years is equal to five per cent of sum of premium and annual lease rent or market value of the land, whichever is greater. As the amount of premium was inaccurately understated in the lease deed, understatement of premium resulted in short levy of SD and consequent short levy of Registration Fee (RF) as shown in the **Table 2.2.1** below:

Loss of Premium	Loss of SD	Loss of RF	Total Loss
44.92	11.48	8.65	65.05

<sup>29</sup> Market value ₹109.26 crore X 2 – ₹38.85 crore = ₹179.67 crore.



Elaborated calculation of total loss is given in **Appendix-2.2.2**.

As mandated under paragraph 65 of MPNBNN, concurrence of the Finance Department in respect of the extension of lease period up to 99 years was also not on records. Allotment of land without the aforesaid requisite concurrence and short levy/short payment of premium, stamp duty and registration fee resulted in irregular allotment of land leading to revenue loss of ₹65.05 crore to the public exchequer.

The Government replied (June 2023) that decision on the allotment of the land was taken by the Council of Ministers.

The decision of Council of Ministers can not go beyond provisions of the Act. Further, the Principal Secretary despite several reminders did not submit Cabinet Note on the issue. Therefore, Audit could not ensure whether the Cabinet Note contains the proper facts in consonance with provisions of the Act.

**Recommendation 1: The Department should recover the objected amount of under-assessed revenue.**

#### 2.2.6.2 Loss of revenue due to non-levy of panchayat cess

Section 74 of MP *Panchayat Raj Avam Gram Swaraj Adhiniyam*, 1993 provides for levy of *panchayat cess* at specified rates (50 paise per one rupee of revenue) in *gram panchayat* area. As per section 2 (m-1) of MPLRC, premium and rent are also included for calculation of *panchayat cess*.

Scrutiny of record in the office of the Collector, Dhar revealed that in one case, 3.750 hectare<sup>30</sup> government land in village *panchayat Indrawal* of *Tehsil Badnawar* was allotted (January 2022) to IHB Limited<sup>31</sup>, Indore for construction of intermediate pumping station for LPG pipeline. Audit further observed that *panchayat cess* was required to be levied on the assessed premium and annual lease rent, as the land parcel was located within *panchayat* area but, no *panchayat cess* was levied and recovered from the applicant. **Table 2.2.2** below illustrates non-levy of *panchayat cess*:-

Table-2.2.2: Non-levy of <i>panchayat cess</i>			
(Amount in ₹)			
Market value	Premium <sup>32</sup>	Lease rent	Cess to be levied (50 per cent of column 2 and 3)
1	2	3	4
1,39,50,000	1,39,50,000	75,000	70,12,500
<b>Recoverable amount = ₹70,12,500</b>			

Thus, non-levy of *panchayat cess* resulted in revenue loss of ₹70.13 lakh to the State Government.

The Government replied (June 2023) that the report received from the concerned district Dhar is under examination.

<sup>30</sup> Khasra No. 129/1.

<sup>31</sup> A joint venture company of three leading Oil and Gas Central Public Sector Undertakings-Indian Oil Corporation Ltd.; Hindustan Petroleum Corporation Ltd.; and Bharat Petroleum Corporation Ltd.

<sup>32</sup> Equal to market value of the land.



The final reply of the Government remained awaited. The deficiency repeated even after pointing out the similar issue earlier in paragraph 5.2.15 of the Audit Report (Revenue Sector) for the year ended 31 March 2015.

**Recommendation 2: Government should ensure compliance of the Act for levy of panchayat cess on premium as well as rent in gram panchayat areas.**

## 2.2.7 Allotment of Government land at zero premium

### 2.2.7.1 Loss of revenue due to allotment of government land to a charitable trust at zero premium and ₹one annual lease rent

As per paragraph 26 of RBC Vol.4 No.2, allotment of government land to charitable institutions or public health institutes shall be made at premium equal to 75 per cent of market value and 50 per cent of normal annual lease rent. According to paragraph 32(2) (b) of MPNBNN, construction work on the allotted land was required to be commenced within one year and completed within three years from the date of allotment.

Scrutiny of records revealed that:-

- Revenue Department allotted (December 2019) 2.231 hectare of land to *Shree Satya Sai Medical & Health Care Trust*, adjacent to Symbiosis University, in village *Bada Bangarda*<sup>33</sup>, Indore at zero premium and ₹one annual lease rent for construction of a hospital for treatment of heart-diseases of children. It would be pertinent to point out that the District Collector, Indore in his proposal forwarded (May 2019) through Divisional Commissioner to Secretary, Revenue Department, assessed and pointed out the premium of ₹5.58 crore<sup>34</sup> and annual lease rent of ₹4.18 lakh to be levied in lieu of market value (₹5.58 crore) of the allotted land as per the applicable provisions.
- Revenue Inspector (RI) in his spot verification report (August 2022) of the aforesaid land stated that the land was unutilized/ vacant and that only a boundary wall surrounding the land had been constructed. Non-commencement of construction work even after two years and nine months indicates that verification of lease conditions had not been done by *Nazul* Officer as required under paragraph 31 of RBC Vol.4 No.1. Joint physical verification with revenue officials by Audit (September 2022) corroborated the contents of the report.

Thus, allotment of land at zero premium and ₹ one annual lease rent was neither in public interest nor in revenue interest, resulting in loss in terms of premium ₹4.19 crore<sup>35</sup> and annual lease rent ₹4.18 lakh (to be levied as per the extant rules) to the public exchequer.

The Government replied (June 2023) that the decision on the allotment of land had been taken by the Council of Ministers.

<sup>33</sup> Survey no. 216, 217, 218, 224, 225, 226.

<sup>34</sup> Market value of 2.231 hectare at the rate of ₹2.50 crore per hectare.

<sup>35</sup> 75 per cent of market value (MV).

The decision of Council of Ministers can not go beyond the provisions of RBC. Further, the Principal Secretary despite several reminders did not submit Cabinet Note on the issue. Therefore, Audit could not ensure whether the Cabinet Note contains the proper facts in consonance with the provisions of RBC.

**2.2.7.2 Loss of revenue due to allotment of land to Airport Authority of India (AAI) at zero premium and ₹one annual lease rent**

As per provisions of RBC Vol.4 No.1, allotment of land to a Central Government undertaking shall be made at the premium equal to market value and annual lease rent 7.5 per cent of market value as per the extant rules.

Audit noticed that pursuant to the orders (July 2018) of Revenue Department, District Collector, Indore allotted 8.291 hectare of land to AAI at premium equal to market value as per guidelines for the year 2018-19 and 7.5 per cent of market value annual lease rent which, as assessed (March 2018) by *Tehsildar*, worked out to be ₹26.64 crore (Premium ₹24.78 crore and annual lease rent ₹1.86 crore).

Further scrutiny revealed that as per revised orders of Revenue Department (October 2018), the land was allotted at zero premium and ₹ one annual lease rent. Possession of the allotted land was handed over to AAI in December 2018.

Allotment of land at zero premium and ₹one annual lease rent in contravention of RBC provisions by the Revenue Department resulted in loss of revenue/ non-realization of revenue amounting to ₹26.64 crore.

The Government replied (June 2023) that the decision on the allotment of land had been taken by the Council of Ministers.

The decision of Council of Ministers can not go beyond the provisions of RBC. Further, the Principal Secretary despite several reminders did not submit Cabinet Note on the issue. Therefore, Audit could not ensure whether the Cabinet Note contains the proper facts in consonance with the provisions of RBC.

**2.2.7.3 Allotment of Government land to Swami Vivekanand Technical Institute at zero premium and ₹one annual lease rent**

*Swami Vivekanand* Technical Institute, Indore applied (April 2002) for a parcel of land for construction of a technical institute building. The Collector forwarded (May 2002) the applicable RBC provisions through Commissioner to Secretary, Revenue Department and proposed that valuation of the allotted land was required to be done as per paragraph 23 and 26 of RBC Vol.4 No.1.

As assessed by the Collector<sup>36</sup>, premium equal to 50 per cent of the market value of the land and annual lease rent at two per cent of the premium was to be levied on the allotment of

---

<sup>36</sup> Guideline rate for the year 2002-03 = ₹2,80,000 per hectare;

Area of the allotted land = 9.246 hectare;

Market value (MV) of the land = ₹25,88,880

Premium = 50 percent of the MV = ₹12,94,440; Annual lease rent = 2 per cent of premium = ₹25,889.

land parcel. Audit noticed that without due consideration to the Collector's proposal, Revenue Department sanctioned (September 2002) the allotment of land parcel measuring an area of total 9.246 hectare involving six survey numbers<sup>37</sup> located in *Datoda* in favour of the Secretary, *Swami Vivekanand Technical Institute, Datoda, Tehsil Dr. Ambedkar Nagar (Mhow)* district Indore at zero premium and ₹one annual lease rent. Possession of the allotted land was handed over to the lessee (October 2002) and lease deed for a period of 30 years in favour of the above institute was executed/ registered (November 2002).

The aforesaid land allotment, in utter disregard of RBC provisions and the Collector's proposal, was not in the interest of revenue. Allotment of the land at zero premium and ₹one annual lease rent resulted in non-realization of premium (₹12.94 lakh) and annual lease rent (₹25,889 per year), leading to loss of revenue to the public exchequer.

Paragraph 18 of MPNBNN contains provisions regarding review of status of utilization of land allotted to Government departments and taking the unutilized land back from the allottee department. However, MPNBNN is silent on whether the said provisions can be invoked for non-government allottees. However, joint physical inspection (September 2022) of the site revealed that 2.300 hectare area of the allotted land was unutilized and was required to be taken back in view of its non-utilization since the year 2002.

The Government replied (June 2023) that decision on the allotment of land was taken by the Council of Ministers and that the Collector Indore has initiated action to take back the unutilized land. Government further stated that Section 182 of MPLRC contains the provision regarding non-government allottees.

The Government did not submit the copy of the decision of the Council of Ministers nor submitted the Cabinet Note despite several reminders to the Principal Secretary. Therefore, Audit can not ascertain propriety of the decision taken.

**Recommendation 3: Government should amend the Section 182 of MPLRC by including the provision regarding review of unutilized allotted land.**

#### **2.2.7.4 Loss of revenue due to allotment of land to MP Warehousing and Logistics Corporation at zero premium and annual lease rent**

As per paragraph 32 of RBC Vol.4 No.1, in case of allotment of land (after 01-04-1994 to 23-09-2020) on temporary lease up to three years, premium equal to 30 *per cent* of market value and annual lease rent at the rate of 7.5 *per cent* of total premium shall be realized. Commissioner was the competent authority to sanction temporary lease for a period more than one year.

As per paragraph 126 of MPNBNN, in case of granting licence by the Collector for temporary camps and storage of any material, licence fee equal to 0.5 *per cent* of market value of land parcel shall be leviable/ recoverable for every month or any part thereof.

<sup>37</sup> Survey no. 2722/5, 2723/3, 2725/2, 2726/2-area 4.836 hectare and 2725/1, 2726/1- area 4.410 hectare.

Scrutiny of 83 land allotment cases<sup>38</sup> in Collectorates of Jabalpur and Shahdol, revealed that in nine cases<sup>39</sup> decided (February 2020 and January 2021) in the Revenue Courts of the above Collectorates, allotment of 68.966 hectare government land had been made to MP Warehousing and Logistics Corporation (MPWLC) for making temporary camps/cylo-bags at zero premium and zero annual lease rent. This was in contravention of the provisions of RBC Vol.4 No. 1 and MPNBNN, resulting in loss of revenue aggregating to ₹174.92 lakh. Details are given in **Appendix-2.2.3**

Joint physical inspection (November 2022) by the Audit team with revenue officials revealed that the allottee had not utilized the land allotted in all the above cases and as such the allotted land was required to be returned to the Revenue Department in view of its non-utilization.

Collectors Jabalpur and Shahdol were responsible for allotment of Government land at zero premium and zero annual lease rent in contravention of provisions of RBC/ MPNBNN whereas retention of Government land by MPWLC despite its non-utilization was attributable to lack of monitoring by *Nazul* Officer as mandated under paragraph 31 of RBC.

The Government replied (June 2023) that the report received from the concerned districts is under examination.

The final reply of the Government remained awaited.

## **2.2.8 Non-levy/ short levy of revenue in lease allotment/ renewal cases**

### **2.2.8.1 Undue benefit to lessee in renewal of lease**

Paragraph 82 of the MPNBNN provides that in case of non-construction after expiry of lease period, renewal of lease along with three years extension for construction can be granted on payment of penalty equal to 10 *per cent* of market value and assessment of annual lease rent as per general provisions of paragraph 81.

Circular issued (May 2018) by Revenue Department provides that in case of non-construction on the allotted land after expiry of lease period, renewal of lease along with three years extension for construction can be granted on payment of penalty equal to 10 *per cent* of market value and annual lease rent as per the land use. Further, in case of default in making payment of compounding fee or in case of non-renewal even after giving reasonable opportunity, the authorized officer is required to expedite the case within six months and that the disposal of the case shall include re-entry upon the allotted land.

Scrutiny of three renewal cases of lease deeds in *Tehsil Huzur* (MP Nagar Circle) of Collectorate Bhopal revealed that lease period of a lease deed<sup>40</sup> expired on 31 March 2019. The lessee<sup>41</sup> applied (July 2019) for the renewal of the lease deed and the case was examined in the light of the aforesaid circular (May 2018) of Revenue Department. Additional

---

<sup>38</sup> *Jabalpur- 54, Shahdol-29.*

<sup>39</sup> *Seven cases-Revenue Court of Shri V.P.Dwedi, ADM(Rural) Jabalpur Collectorate; two cases - Revenue Courts of Lalit Dahima Collector Shahdol and Dr. Satyendra Singh Collector Shahdol. (Six cases-prior to implementation of MPNBNN and three cases after the implementation of MPNBNN).*

<sup>40</sup> *Case no.0032/A-20(1)/2019-20 Shri Rajesh Gupta, SDO.*

<sup>41</sup> *Dainik Jagran Samachar.*

Collector, Bhopal decided (September 2019) to grant renewal of the lease deed subject to the condition of depositing ₹3.38 crore to Government account for which demand notices were served between September 2019 and February 2021, but the lessee did not respond.

The lessee represented to the Collector (July 2021) against the re-assessed amount of revenue to reconsider his case with reference to Paragraph 78 (4) of aforesaid notification dated 24-09-2020. The Collector re-examined the case accordingly and decided the case (February 2022) by granting permission for renewal of lease subject to the condition of depositing ₹2.52 crore under the concerned head. The aforesaid amount was deposited (March 2022) by the lessee.

This was not in order as the above-mentioned paragraph 78 (4) was applicable only to such cases that had been decided on the basis of circulars repealed earlier or repealed *vide* paragraph 148<sup>42</sup> of MPNBNN. As the circular (May 2018), on the basis of which, the renewal had been decided, was neither repealed nor covered under paragraph 78(4), re-assessment of the case in the light of September 2020 notification was erroneous and irregular.

Thus, it is evident that the case was re-opened and re-examined in the context of the subsequent notification with the ulterior motive of extending undue advantage to the lessee by under-assessing the amount of revenue, resulting in loss of ₹0.86 crore to the Government.

The Government replied (June 2023) that the case had been disposed of as per the provisions of MPNBNN.

The reply is not acceptable as the decision of the Collector, Bhopal was in contravention of the provisions contained in circular issued (May 2018) by Revenue department. In the instant case, the lessee did not deposit compounding fee despite serving demand notices. The Collector, instead of re-entering upon the allotted land, re-examined (July 2021) the case after 21 months of serving first demand notice extending undue advantage to the lessee.

#### ***2.2.8.2 Short assessment of premium and annual lease rent and non-levy of interest on unpaid amount***

As per circular issued (March 2014) by the Revenue Department, in all the cases of advance possession given to any undertaking of State Government (Corporation, Board and Development Authority) in anticipation of allotment prior to issue of formal and final orders, premium equal to market value of the land would be levied as per applicable guideline rates, subject to adjustment of amount deposited at the time of advance possession. Annual lease rent shall be levied at five *per cent* of the premium for residential purpose. If the difference amount is payable in favour of Government, ordinary interest at the rate of 15 *per cent* per annum on such arrear amount would be recovered from the allottee.

---

<sup>42</sup> Para 148 of MPNBNN contains details of those circulars, rules and provisions that have been repealed with the issue of notification dated 24-09-2020.

Scrutiny of 29 land allotment cases in the *Nazul* section of Collectorate, Shahdol revealed that in one case<sup>43</sup>, advance possession of land parcel admeasuring 2.023 hectare of government land in village *Sohagpur* was given (May 2019) to Executive Engineer, Madhya Pradesh Housing and Infrastructure Development Board, (MPHIDB) *Sohagpur* for residential purposes. Pursuant to the issue of formal orders (July 2018) of Revenue Department, allotment of land was to be made on payment of premium and annual lease rent assessed on the basis of market value guidelines for the year 2018-19.

Audit further noticed that Revenue Inspector (RI), instead of assessing the premium equal to the market value of the land as per the aforesaid circular (March 2014), applied the rates (premium equal to 60 *per cent* of market value) as per provisions of circular issued in January 1992 which was not applicable in the instant case. Thus, the department erroneously calculated (September 2021) the premium as ₹1.44 crore and consequently also miscalculated annual lease rent as ₹1.79 lakh (as annual lease rent was to be calculated at five *per cent* of the premium). The leviable premium and annual lease rent was payable with effect from the financial year 2018-19.

The lessee had deposited total amount of ₹1.06 crore<sup>44</sup> in March 2016 and amount of ₹43.07<sup>45</sup> lakh in December 2021.

Due to erroneous calculation of premium by applying incorrect rates by RI, non-payment/delayed payment of the arrears of premium and annual lease rent within the prescribed period and non-levy of consequent penal interest on account of such delayed payment, an amount of ₹3.99 crore was recoverable from MP Housing and Infrastructure Development Board as shown in the **Table 2.2.3** below:

<b>Table-2.2.3: Calculation regarding unpaid amount and interest thereon</b>				
(₹in crore)				
<b>Particulars of payment</b>	<b>Payable</b>	<b>Paid</b>	<b>Unpaid</b>	<b>Interest on unpaid amount</b>
1	2	3	4	5
Premium	3.03	1.44	1.59	1.39
Lease rent	0.76	0.05	0.71	0.30
<b>Total</b>	<b>3.79</b>	<b>1.49</b>	<b>2.30</b>	<b>1.69</b>
<b>Total recoverable amount (total of col. 4 and 5)</b>			<b>3.99</b>	

(Detailed calculation shown in *Appendix-2.2.4*)

Thus, short assessment of premium and annual lease rent and non-levy of interest on unpaid amount resulted in loss of revenue of ₹3.99 crore.

The Government accepted the audit observation and replied (June 2023) that demand notice in respect of the objected amount assessed by Audit has been issued (October 2022, May 2023) to MPHIDB.

<sup>43</sup> Case no.24/A-20(1)/2011-12 Revenue Court of Smt. Vandana Vaidya, Collector Shahdol.

<sup>44</sup> Premium- ₹1.01 crore and lease rent- ₹5.04 lakh.

<sup>45</sup> Premium- ₹42.73 lakh and lease rent- ₹0.34 lakh.

### 2.2.8.3 Loss of government revenue due to non-renewal of permanent leases

As per paragraph 78 of MPNBNN, a lessee would apply for renewal of permanent lease on any date between 1<sup>st</sup> April of expiry year and expiry date of lease deed. Paragraph 78 (3) *ibid* provides that the Competent Authority, after due examination, shall initiate *suo moto* action in respect of renewal of such permanent leases. Paragraph 81 (1) *ibid* provides that if the period of a permanent lease expires on or after the date of issue (24-9-2020) of MPNBNN, the competent authority, at the time of renewal, shall re-assess the annual lease rent at two times the prescribed rates as notified in MPLRC (Assessment and Re-assessment of Land Revenue) Rules, 2018.

As per paragraph 81 (2) *ibid*, if the tenure of permanent lease expires before the date of these instructions, the competent authority shall re-assess annual lease rent at six times of the annual lease rent last assessed. In pursuance of Section 108 B of MPLRC, a permanent lease register is required to be maintained by *Nazul* Officers.

Audit noticed that the authorities in selected districts (except Dhar) did not maintain permanent lease register due to which Audit could not ascertain the exact number of cases due for renewal. However, scrutiny of permanent lease cases on the basis of list provided by *Nazul* sections of four out of eight selected districts revealed that 185 cases were due for renewal with the period since expiry of lease ranging from one year to 64 years as shown in **Appendix-2.2.5**.

District-wise loss of revenue due to non-renewal of permanent leases shown in the **Table 2.2.4** below has been calculated in respect of only those cases that were made available to Audit:

Table-2.2.4: Loss of revenue due to non-renewal of permanent leases		
(₹in lakh)		
District	No. of cases due for renewal	Revenue loss involved
Dhar	5	7.06
Dewas	148	4.35
Indore	20	81.95
Shahdol	12	0.50
<b>Total</b>	<b>185</b>	<b>93.86</b>

The *Nazul* Officers in the selected districts did not initiate any *suo moto* action (till January 2023) for renewal of these lease deeds in pursuance of provisions of paragraph 78 (3). Due to non-initiating appropriate action with regard to renewal of lease deeds, revenue aggregating to ₹ 93.86 lakh (as shown in **Appendix-2.2.5**) could not be realized from the lessees.

Similar issue had earlier been pointed out in paragraph 5.2.9 of the Audit Report (Revenue Sector) for the year ended 31 March 2015.

The Government accepted the audit observation and replied (June 2023) that out of total 185 objected cases, renewal process in respect of 11 cases of district Dhar and Shahdol has been completed and action in respect of the remaining 174 cases has been initiated.

**Recommendation 4: Responsibility may be fixed for lapses in maintenance of records of government land and raising of timely demand for government dues.**

#### **2.2.8.4 Non-levy of premium and annual lease rent on land provided to MP State Warehousing Corporation**

As per Paragraph 26 of RBC Vol. 4 No.1, when land is provided to State Warehousing Corporation or Central Warehousing Corporation for construction of warehouse, premium equal to 75 per cent of market value and annual lease rent at ordinary rates @ 7.5 per cent of market value is required to be recovered from the applicant.

Section-74 of MP *Panchayat Raj Avam Gram Swaraj Adhiniyam*, 1993 provides for levy of *panchayat cess* at specified rates (50 paise per one rupee of revenue) in *gram panchayat* area. As per section 2 (m-1) of MPLRC, premium is also included in land revenue. As specified in Sl.No.5 of the Table under paragraph 19 (1) of MPNBNN, in case of land provided to State Warehousing Corporation for construction of warehouse, premium equal to 75 per cent of market value and annual lease rent at twice the prescribed rates notified in MPLRC (Assessment and Re-assessment of Land-Revenue) Rules, 2018 is required to be levied on the lessee. In such cases, State *Nazul Nirvartan Samiti* shall be the competent authority for approval of land allotment.

During scrutiny of 79 cases<sup>46</sup> of land allotment in the office of Collector Shahdol and Singrauli, Audit observed (September and November 2022) that in nine cases, the government land measuring area of 25.620 hectare (located within periphery of *gram panchayats*) were allotted to Food, Civil Supplies and Consumer Protection Department for the use of MP State Warehousing Corporation for construction of Warehouse and CAP Storage<sup>47</sup>. Further scrutiny of records revealed that premium, annual lease rent and *panchayat cess* at applicable rates were not levied in any of these land allotment cases. Non-levy of premium (₹2.57 crore), annual lease rent (₹23.37 lakh) and *panchayat cess* (₹1.40 crore) in contravention of the provisions of RBC/MPNBNN resulted in loss of revenue aggregating to ₹4.20 crore as shown in **Appendix-2.2.6**.

Moreover, joint physical verification of five sites<sup>48</sup> revealed that all of the five sites were sub-letted by the allottee to a private entity M/s GoGreen Warehouse Pvt. Ltd. (HQ-Ahmedabad) without any valid authority from the Revenue Department. Further, no post allotment inspection was done by *Nazul* Officer for verification of conditions of allotment and the use of land by the lessee. The Government replied (June 2023) that the land had been allotted to Food, Civil Supplies and Consumer Protection Department which is a Government department.

The reply is not acceptable as the land was allotted for the use of MP State Warehousing Corporation and rates of premium and annual lease rent as prescribed in RBC/ MPNBNN was required to be recovered.

---

<sup>46</sup> Shahdol-29 cases; Singrauli-50 cases.

<sup>47</sup> Cover and plinth storage- This type of open storage is considered as intermediate storage and serves the purpose of storage of food grains in bags for short period.

<sup>48</sup> 1. Village Chatwai Tehsil Sohagpur, 2. Village Karri Tehsil Gohparu, 3. Village Amlai Tehsil Jaitpur 4. Village Jarukhara Tehsil Jaisnghanagar 5. Village Channodi Tehsil Jaitpur.



**Recommendation 5: The Department should ensure that the land is being used for the purpose for which it has been allotted by monitoring the compliance with the provisions of MPLRC.**

## 2.2.9 Unauthorized possession of Government land

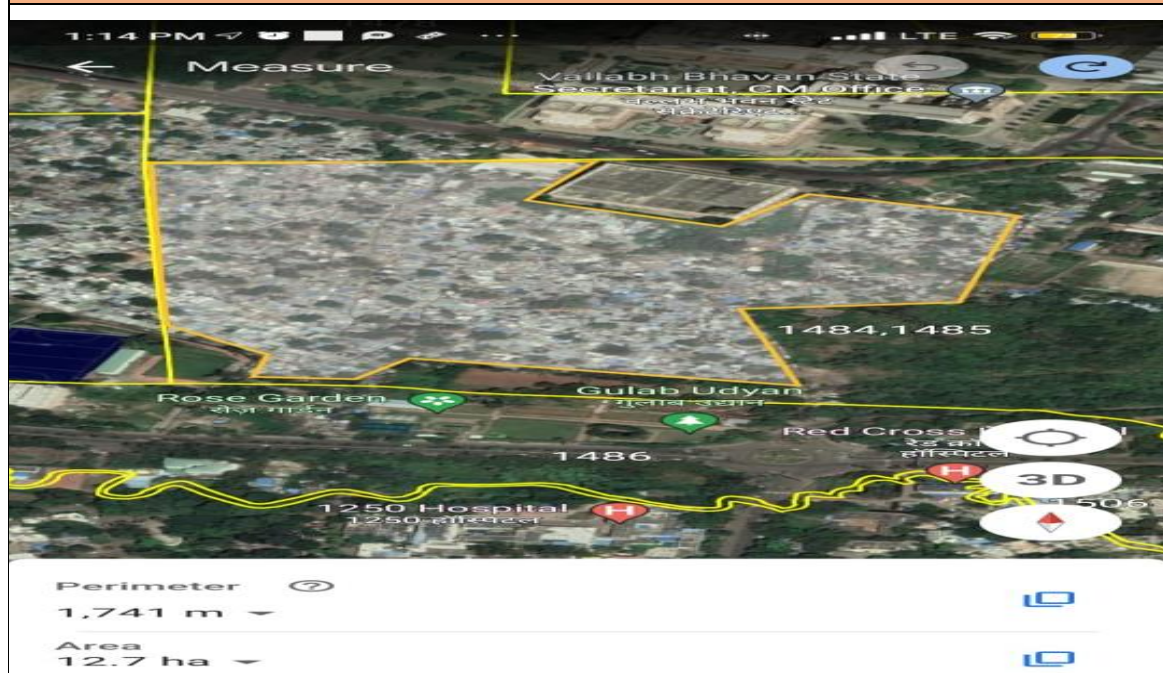
### 2.2.9.1 Non-initiation of action/non-imposition of penalty on unauthorized possession of Government land

Rule 16 (1) of MP Gazette notification (September 2018), every *Patwari*/ Revenue Inspector (RI) shall inspect every survey number/ plot number under his designated area and as per Rule 28 framed under section 104 of MPLRC, he shall maintain an encroachment register containing all the relevant details of every encroached land such as its area, type of encroachment, diagram etc.

As per Section 248 of MPLRC, any person who unauthorizedly takes or remains in possession of any unoccupied land, *abadi*, service land or any other land which has been set apart for any public purpose under section 237 or upon any land which is the property of Government, may be summarily ejected by the orders of *Tehsildar*. Such person shall be liable, at the discretion of *Tehsildar*, to a fine up to ₹one lakh and if such unauthorized occupation or possession continues after the date of first ejection order, further fine of ₹2,000 in urban area and ₹500 in non-urban area would be imposed for each day.

Joint physical verification of encroachments by Audit in the area adjacent to *Vallabh Bhawan* and Collectorate Bhopal and scrutiny of data generated from KML<sup>49</sup> file revealed that 37.69 hectare of government land involving 10 survey numbers in three localities had been encroached by slum dwellers by raising temporary camps and structures.

**Picture 1: Screenshot taken from SAARA app during joint physical verification of encroachment in the area adjacent to Vallabh Bhawan, Bhopal on 23-12-2022**



<sup>49</sup> KML- Keyhole Mark Up Language file supported by Google earth App and SAARA app.

The market value of the encroached land, calculated at prevailing market value guidelines (2022-23) works out to be ₹322.71 crore as shown in the following **Table 2.2.5**:

<b>Table 2.2.5: Market value of the encroached land</b>				
				(₹in crore)
<i>Tehsil/ Locality</i>	<i>Survey No. involved</i>	<i>Encroached Area (in square meter)</i>	<i>Guideline rate per square meter</i>	<i>Market value</i>
<i>Huzur (Urban Circle) Vallabh Bhawan, Bheemnagar, Bhopal</i>	1484, 1485, 1483, 1511, 1479, 1480, 1478	2,64,900	8,800	233.11
<i>Idgah Hills Near Collectorate Bhopal</i>	105, 106, 107	1,12,000	8,000	89.60
<b>Total</b>				<b>322.71</b>

There were neither inspection reports of *Patwari/ RIs* nor encroachment register maintained to work out the date/ period since when the aforesaid government land remained under encroachment. It was evident that reports in respect of encroached area on Government land had neither been furnished by *Patwari/ RIs* nor sought by *Tehsildar* to initiate appropriate action in pursuance of section 248 of MPLRC.

If *patwari/ RI* had maintained and regularly updated encroachment register and *Tehsildar* initiated prompt action in response to their inspection reports, area and period of unauthorized occupation and imposition of penalty thereon could have been worked out.

The Government stated (June 2023) that *Jhuggis* dwellers living in *Bheemnagar* and *Vallabh Nagar*, adjacent to *Vallabh Bhawan*, were granted (1998, 2003 and 2008) temporary lease on the land occupied by them under *Ashraya Yojna* and the land occupied cannot be treated as encroached. Government also stated that inspection is carried out in respect of each *khasra* number once in a year and encroachment register is also maintained. In case, encroachment is noticed, concerned *Patwaris* report the matter to the *Tehsildar*.

The reply is not acceptable as the Government did not furnish supporting evidence such as period of temporary leases, *khasra* number with allotted area, name of allottees, inspection reports of *Patwaris* etc. along with reply for verification by Audit. Government did not reply on the status of encroached land in *Idgah* hills, Bhopal.

#### **2.2.9.2 Non-vacation of encroached government land even after levy of penalty and issue of order/Non-recovery of penalty**

During scrutiny of encroachment cases in 23 *Tehsils* of eight selected districts, out of test-checked 2,371 cases, it was revealed that the concerned *Tehsildars* had issued ejectment orders in 2,364 cases imposing penalty. However, penalty amounting to ₹38.64 lakh imposed in 1,037 cases was not recovered. *Tehsil*-wise details of total test-checked cases, number of cases wherein ejectment order imposing penalty issued, cases without availability of vacation reports, cases in respect of which penalty not recovered have been shown in **Appendix-2.2.7**.

As shown in the **Appendix -2.2.7**, out of total 2,364 cases (wherein ejectment order issued), vacation reports were submitted only in 902 cases to substantiate the removal of unauthorized possessions. Out of 1,462 cases wherein vacation reports had not been

furnished, in 1,460 cases, Government land worth ₹398.23 crore (as calculated in accordance with guidelines 2021-22) was under encroachment and in remaining two cases<sup>50</sup> of *Tehsil Tansen* of district Gwalior, the market value could not be calculated due to non-availability of details of the encroached land. In these cases, despite issue of eviction order, eviction had not been carried out, vacation reports were neither furnished by *Patwaris* nor sought by the *Tehsildars*. As such, persons in unauthorized possession of the land were liable to a further fine of ₹500 in non-urban area and ₹2,000 in urban area for every day for which such unauthorized possession continued after the date of first ejection order. Thus, due to non-initiation of action as per the relevant provisions of Section 248, penalty aggregating to ₹71.68 crore could not be realized from the encroachers.

There was no monitoring mechanism in respect of removal of unauthorized possession and recovery of penalty in existence in *Tehsil* office in order to review the cases of encroachment.

Similar issue had earlier been pointed out in paragraph 5.2.11 of the Audit Report (Revenue Sector) for the year ended 31 March 2015.

Government stated (June 2023) that in Bhopal, out of total 86 cases registered in *Tehsil Huzur*, amount aggregating to ₹44,000 had been recovered in 20 cases. Ejection in all the 12 cases of encroachment on Government land in *Nazul* circle of MP Nagar had been made. Vacation reports had been sought from the *Patwaris*. In all the eight cases of *Bairasiya*, ejection had been made. In *TT Nagar*, ejection had been made in case of encroachment on Government land (survey no.66/2, 66/3, 66/4 village Choonabhatti) made by 18 persons. As the matter is sub judice, action for recovery would be made after disposal of the case by the court. In *Nazul Hirdarnagar*, *Bairagarh* circle, recovery of ₹6,000 in seven cases is pending.

In *Shahdol*, concerned *Tehsildars/ Additional Tehsildars* have been directed to initiate appropriate action.

In *Dewas*, *Tehsildars* have been instructed to take *suo moto* cognizance of encroachment cases and furnish compliance report after taking necessary action.

In *Indore*, an amount of ₹48,000 in 29 encroachment cases of *Tehsil Hatod* and ₹1,08,000 in 44 cases of *Dr. Ambedkar Nagar*, *Mhow* had been recovered.

In response, corrective action was being taken by the department.

## **2.2.10 Optimal management of Government land not ensured due to lack of monitoring**

### **2.2.10.1 Land allotted to Robert Nursing Home Indore not fully utilized**

As per paragraph 32 (2) of MPNBNN, construction work on the land allotted to a charitable institution on permanent lease is required to be commenced within one year and completed within three years from the date of allotment.

<sup>50</sup> Revenue case no. 0009/A-68/2019-20 and 0010/A-68/2019-20

The land {2.92 hectare (7.21 acre)} was allotted (July 1945) to Robert Nursing Home, Residency area, Indore on lease for a period of 10 years at annual lease rent of ₹135. As per the available records, the lease had been renewed from time to time; and is currently valid up to 14 June 2047.

As per report of RI (December 1997), 1.50 hectare (3.71 acre) of the allotted land had been unutilized and was being used for farming. Again, as reported (March 2006) by the RI, 0.8 hectare (two acre) land was being used for farming. Joint physical inspection with *Patwari* on 13-09-2022 by Audit team confirmed the facts mentioned in the report of RI.

Non-utilization of the entire land even after 77 years from the date of allotment indicates that the aforesaid 0.8 hectare (8,093 sqm) land in prime location of the city was in excess of the actual requirement of the lessee and should have been taken back for optimal utilization by allotment to other prospective charitable institution with premium equal to 25 per cent of its market value and annual lease rent equal to two times the prescribed rate as mentioned under MPNBNN.

Audit calculated at the prevailing market value (Collector guideline 2022-23) of 8,093 sqm (unutilized area) @ ₹48,000 per sqm to be ₹38.85 crore. Thus, due to inaction on part of the department, other potential lease applicants requiring the land were deprived of the land for optimum use.

The Government replied (June 2023) that the Management Committee of Robert Nursing Home, Indore approved proposal for construction of nursing college hostel and staff quarters.

The reply is not acceptable as the Government did not provide supporting evidence for verification by Audit. The fact remains that the land could not be fully utilized even after 77 years of allotment.

#### **2.2.10.2 Land transferred to Madhya Pradesh Industries Development Corporation (MPIDC) not taken back in case of non-utilization**

As per paragraph 45 of MPNBNN, the applicant, applying for allotment of land for industrial purpose, shall deposit processing expenses of ₹10,000 in the Government account. Paragraph 44 *ibid* provides that in case of allotment of land on permanent lease to investors, Divisional *Nazul Nirvartan Samiti* shall be the competent authority for allotment of land parcel for more than five hectares but not exceeding 10 hectares with market value up to ₹five crore in case of non-urban area. Paragraph 18 of MPNBNN stipulates periodical review of allotted land to various departments and non-utilised land was required to be taken back from the departments for further allotment.

Out of scrutiny of 54 land allotment cases in Collectorate Jabalpur, revealed the following:-

- In the Revenue Court of ADM<sup>51</sup> (Rural), *Shri Balaji Bio Solutions Fuel* had applied (June 2021) for allotment of 15.00 hectare<sup>52</sup> land in village *Bheeta* (Jabalpur) for

---

<sup>51</sup> Additional District Magistrate.

<sup>52</sup> Khasra No.243/1.

establishment of an ethanol plant (industrial use). Application of the aforesaid applicant was accepted without depositing the prescribed processing fee of ₹10,000 which is non-refundable even in case of non-allotment of land.

- Land was transferred (August 2021) to MPIDC for allotment to *Shri Balaji Bio Solutions Fuel* without approval of State Level *Nazul Nirvartan Samiti*.
- Though the allotment order contained the condition that the land would be returned back in case of non-utilization, the land was neither transferred (December 2022) to *Shri Balaji Bio Solutions Fuel* nor returned back to the Revenue Department.

Thus, the aforesaid allotment, on account of not following the prescribed procedure and non-realization of the requisite fee was irregular in contravention of the provisions of MPNBNN.

Review of requirement of land allotted to MPIDC is required to be made under paragraph 18 of MPNBNN and unutilized land of market value ₹1.06 crore<sup>53</sup> be taken back from the Department.

The Government stated (June 2023) that reply would be furnished to Audit after receipt of complete information from the concerned district.

### **2.2.10.3 Non-monitoring of utilization of government land allotted to State Government departments**

Paragraph 18 of MPNBNN stipulates periodical review of allotted land to various departments and non-utilised land was required to be taken back from the departments for further allotment.

Scrutiny of 301 land allotment cases<sup>54</sup> made available by SLR/ *Nazul* officers of all test checked districts revealed that in two cases of district Gwalior, 45.686 hectare land allotted to two departments<sup>55</sup>, remained unutilized for 12 years. Out of the aforesaid 45.686 hectare, 19.931 hectare land was re-allotted to two other requisitioning departments and remaining 25.755 hectare land remained unutilized. Inspection reports (between March 2019 and June 2021) of revenue officials also confirmed these facts. Department-wise details are shown in **Appendix-2.2.8**.

## **2.2.11 Irregularities in up-dation of revenue records**

### **2.2.11.1 Loss of government land due to discrepancy in revenue records**

MPLRC (Land Survey and Land Records) Rules, 2020, prescribe detailed guidelines on preparation and maintenance of land records by revenue authorities. As per paragraph 23 and 33 *ibid*, final version of land records prepared in land survey is made available to *Patwari*. It is imperative for the concerned *Tehsildar* to track and rectify any discrepancy in map, survey number and area mentioned in land records by verifying with preceding records and physical inspection at actual site.

<sup>53</sup> Market value of the land = Guideline rate for the year 2021-22: ₹7.04 lakh per hectare (for non-irrigated land)\* area = ₹7.04 lakh\*15= ₹105.60 lakh, say ₹1.06 crore.

<sup>54</sup> Jabalpur-54, Indore-34, Dewas-05, Gwalior- 53, Bhopal-26, Shahdol-29, Singrauli-50 and Dhar-50

<sup>55</sup> MP Tourism(5.686 hectare), Information & Technology (40.00 hectare)

During scrutiny of total 460 sampled online *khassras* of 45 villages in 23 selected *Tehsils* of selected districts, Audit observed that:

- In 66 cases of 15 villages<sup>56</sup> of 12 *Tehsils*<sup>57</sup> in seven districts<sup>58</sup>, discrepancy of area was noticed in the manually maintained *khassra* and online current *khassra*. In 23 cases, area of Government land reduced (0.01 hectare to 5.695 hectare), whereas in 43 cases, area of the concerned *khassra* increased (0.002 hectare to 20.264 hectare). Details are shown in **Appendix- 2.2.9**.

Thus, due to laxity on the part of *Patwari* and lack of monitoring by *Tehsildar*, the area was not updated in online *khassra* from the manual *khassra*, which resulted in loss of government land.

- In Jabalpur district, area of government land admeasuring 5.98 hectare<sup>59</sup> having market value ₹56.63 lakh as per 2022-23 guideline rates involving five survey numbers<sup>60</sup> of four villages<sup>61</sup> recorded as *Talab* in *misal*<sup>62</sup> records had been transferred to private persons without any valid authority as shown in the current *khassra*. Despite repeated requests, no legitimate record to verify the veracity of transfer of title to the land was furnished to Audit.

Government accepted the audit observation and stated (June 2023) that in Shahdol necessary instructions have been issued to the concerned Revenue Officers. In Gwalior, all the government survey numbers are being cross-verified with *misal* records and in case of any discrepancy, action would be taken as per rules. In Jabalpur, the concerned *Tehsildar* has been instructed to initiate appropriate action. In Dhar, case under section 115 of MPLRC has been proposed to be registered. In Dewas, a letter has been issued to Sub-Divisional Officer (Revenue) for initiating lawful action in this regard. Information from Bhopal and Singrauli districts are awaited.

**Recommendation 6: The Department should carry out the land survey to rectify the discrepancies in land records.**

### **2.2.11.2 Approval for deviation from *khassra* numbers designated in the allotment order not obtained**

During joint physical verification of total 30 sites of allotment of government land in Shahdol, Singrauli and Dhar districts, Audit observed as follow:

---

<sup>56</sup> Bhanderi, Dehri, Dolahanuman, Fusawali, Gumanpura, Jhigurdah, Jogidhana, Khajuriya, Khaniamba, Nirawali, Lalpur, Loharpur, Mugaliya, Patulkhi, Sonha.

<sup>57</sup> Burhar, Dewas Urban, Gandhwani, Huzur, Jabalpur, Kukshi, Morar, Sardarpur, Singrauli Rural, Singrauli Urban, Sohagpur and Tansen.

<sup>58</sup> Bhopal, Dewas, Dhar, Gwalior, Jabalpur, Shahdol, Singrauli.

<sup>59</sup> Villages Singhaldeep I and 2, survey no.148 and 190, area 2.1 hectare; village Lakhna survey no. 53 and 59, area 1.26 hectare; village Jaitna, survey no. 101, area 2.62 hectare.

<sup>60</sup> Survey no.148, survey no. 190, survey no.53, survey no. 59, survey no.101.

<sup>61</sup> Village Singhaldeep I & II, Village Lakhna, village Jaitna

<sup>62</sup> Misal records are the records prepared during land survey made from time to time, in pursuance of section 64 of MPLRC.



- **Construction of Sub-station:** In one case, District Collector, Shahdol allotted<sup>63</sup> (March 2020) 0.405<sup>64</sup> hectare of government land to Executive Engineer, *MP Poorva Kshetra Vidyut Vitran Company* via MP State Energy Department. However, the Sub Station of 33/11 KV was constructed by the above company on a different *khasra* number 29/1 instead of the *khasra* number 32/1 designated in the allotment order. No records were available regarding the change of *khasra* number in the allotment file.
- **Development of the Resort:** In another case, Collector Shahdol allotted (December 2020) 78.00 hectare of government land to MP Tourism Department (in Village *Sarsi* involving 48 *khasras*<sup>65</sup> and in village *Pahadiya* involving 30 *khasras*<sup>66</sup> for construction of *Sarsi* Island Resort in Maximum Water Level Island of *Bansagar* Dam. Audit observed that allotted land in village *Sarsi*, as mentioned in the allotment order, was submerged in water and the land on which the existing Island Resort was being developed/ under construction by MP State Tourism Development Corporation, involved entirely different 224 *khasras*<sup>67</sup> numbers. No records were available regarding the change in *khasra* number of the allotted land.

Change in *khasra* number without assigning any reason clearly indicates a serious lapse in monitoring of Government land by the revenue authorities.

At the time of handing over possession of the allotted land, its *khasra* numbers should have been verified by revenue officials with those mentioned in the allotment order. If it was not possible to give possession at the designated *khasra* numbers, this fact should have been reported to the higher authorities and appropriate approval should have been obtained for deviation from the designated *khasra* numbers.

Government stated (June 2023) that in Shahdol instructions have been issued to the concerned Sub-Divisional Officers and the matter would be submitted for consideration in the meeting of *Nazul Nirvartan Samiti*.

***Recommendation 7: Department should ensure verification of the designated khasra numbers with those of actual location of land by Revenue Inspector/ Patwari, at the time of handing over possession of the allotted land and deviation, if any, should be got approved at appropriate level.***

<sup>63</sup> vide Revenue case no.0013/A-19(3)/2019-20 order dated 16-03-2020, Revenue Court: *Shri Lalit Dahima, Collector Shahdol.*

<sup>64</sup> *Khasra no.32/1-area 7.345 hectare.*

<sup>65</sup> *Khasra no.1878/1 to 1878/14, 1879/1 to 1879/11, 1901/1 to 1901/3 and 1936/1 to 1936/20;*

<sup>66</sup> *Khasra no.451/1 to 451/14, 452/1 to 452/3, 505/1 to 505/2, 506/1 to 506/2, 507/1 to 507/2, 540/1 to 540/2, 541/1 to 541/2, 542, 543, 544.*

<sup>67</sup> *Khasra no.718 to 728, 731/1 to 731/5, 732/1 to 732/2, 732/2433/1 to 732/2433/5, 733, 736/1 to 736/7, 737, 738/1 to 738/9, 740/1 to 740/2, 741/1 to 741/7, 742 to 746, 1036, 1037/1 to 1037/3, 1050 to 1152 and 1436 to 1497.*

## 2.2.12 Other miscellaneous observations

### 2.2.12.1 Allotment of Government land to MP State Agro Industries Corporation Ltd. (MPSAICL) in contravention of provisions of MPNBNN

As per section 237 of MPLRC, Collector, after securing two *per cent* of total agriculture land of village for *charnoi*<sup>68</sup>, may divert remaining unoccupied land for construction of roads, state highways, national highways, canals, hospitals, colleges and any other public utility project as may be determined by the State Government. There are no provisions for allotment of land to State Government undertakings in MPNBNN.

Scrutiny of land allotment cases in *Nazul* section of Collectorate Gwalior revealed that Managing Director, MP State Agro Industries Corporation Ltd. Gwalior submitted (December 2020) application for allotment of a land parcel (1,048 square meter) to Collector for opening a Fertilizer Sale Centre. RI (*Nazul*) pointed out in his report (date not mentioned) submitted to *Tehsildar* that there are no provisions for allotment of government land to State Government undertakings. Report of RI was endorsed (February 2021) by *Tehsildar Nazul* to Additional Collector.

Even though, no provisions exist for the aforesaid land allotment in MPNBNN, the Collector allotted (June 2021) 1,048 square meter land at premium of ₹83,840<sup>69</sup> (calculated at agricultural rate whereas the land use was commercial) and annual lease rent of ₹2,096. The allotment order issued by the Collector was contradictory. On one hand, it was mentioned in the opening lines of the order that the land parcel was being allotted for opening a Fertilizer Sale Centre, on the other, the second paragraph read that the land parcel is recorded as road in Government records and that the land was being allotted to the institution for enhancing commuting facilities. The land parcel reserved for road was allotted on the condition of changing its *noiyat* (specific nature of land) but no such orders were on records. It would be pertinent to point out that the Collector can change *noiyat* of any land only for any public utility project determined by the State Government subject to securing two *per cent* of total agriculture land of that village for *Charnoi*. There was nothing on records to substantiate that two *per cent* of the land had been secured for *charnoi* and *noiyat* was changed for the sake of any public utility project as required under the provisions of MPLRC.

It was not within the competence of *the Collector* to allot the land to a State Government Undertaking without any provisions in MPNBNN. Calculated at the prevailing guideline (2021-22) rates, allotment of the land valued at ₹12.58 lakh<sup>70</sup> on payment of ₹73,848 (premium and lease rent) by the allottee was irregular and in contravention of the provisions of MPNBNN.

---

<sup>68</sup> *Charnoi* means pasture or common grazing land.

<sup>69</sup> 0.1048 hectare\* ₹8.00 lakh = ₹83,840 (calculated at 100per cent of market value at agriculture rate of ₹8.00 lakh per hectare as per Guideline 2020-21)

<sup>70</sup> 1048\* ₹1200= ₹12.58 lakh (at the rate of ₹1200 per square meter commercial)



Government stated (June 2023) action would be taken as per rules after re-examination of the land allotment case.

### **2.2.12.2 Non-maintenance of district-wise data in respect of availability of nazul land in the office of CLR**

As per paragraph 4 of MPNBNN, CLR shall prepare and maintain the records of *nazul* land in accordance with the instructions issued from time to time.

Audit requested (May 2022) CLR to provide district-wise data in respect of availability of *nazul* land but the consolidated data was not available with CLR. However, CLR informed (May 2022) that the requisite information had been sought from all the districts. In response to information sought by CLR, only 17 districts<sup>71</sup> furnished data in respect of Government land. The requisite information in respect of remaining 35 districts from CLR was awaited (February 2023).

Moreover, scrutiny of data received from the districts revealed that the data maintained by districts were at variance with those uploaded on MP *bhulekh* Portal. Details of variation are shown in **Appendix-2.2.10**. It indicates that there was no system at Department level to cross-verify the veracity of data in respect of Government land.

Non-availability of consolidated data of *nazul* land in the office of CLR, or in the Collectorate of the remaining districts categorically underscores non-compliance of paragraph 4 of MPNBNN and ineffective monitoring at department level.

Government stated (June 2023) that Commissioner, Land Records is being instructed for examination of facts.

### **2.2.12.3 Encroachment of Forest Department on the land of Revenue Department due to lack of monitoring**

Division Level *Nazul Nirvartan Samiti* approved (July 2021) proposal of District Level *Nazul Nirvartan Samiti* for transfer of 185.019 hectare land involving 10 survey numbers<sup>72</sup> in village *Betma Khurd* of district Indore to Micro, Small and Medium Enterprises (MSME) Department for furniture cluster. *Noiyat* of 185.019 hectare recorded as mountain and rock in revenue records was changed and diverted for industrial purposes.

As per *Patwari* report (February 2021), in *Betma Khurd* village, Forest Department had unauthorisedly occupied 60.00 hectare<sup>73</sup> by raising a barbed fencing without furnishing legitimate records of rights in support of this intrusion. According to the possession receipt (07-01-2022), only 46.271 hectare land could be handed over (January 2022) to the General Manager, District Commerce and Industries Centre. But Joint physical inspection (06-09-2022) by the Audit team revealed that except the area of land (22.881 hectare)

<sup>71</sup> Agar-Malwa, Balaghat, Badwani, Bhopal, Burhanpur, Chhindwada, Dindori, Indore, Katni, Khargone, Narsinghpur, Neemuch, Panna, Ratlam, Sheopur, Sidhi, Umariya.

<sup>72</sup> 50/1, 50/14, 135/6, 228/13, 347/2, 388/1/2, 390/1, 395/2, 437/2, 228/1.

<sup>73</sup> Survey no. 388/1/2(30 hectare); 395/2(30.00 hectare).

involved in two survey numbers<sup>74</sup>, the Forest Department had claimed the remaining land (162.138 hectare<sup>75</sup>).

It is evident that this encroachment of Forest Department on the land of the Revenue Department is evidently attributable to lack of regular inspection of the field staff and ineffective monitoring of the Revenue Department.

Government stated (June 2023) that instructions in this regard are being issued to all District Collectors.

#### **2.2.12.4 Undue advantage to the Developer by short levy/ non-realization of stamp duty and registration fee**

Article 6 (d)(i) of Schedule 1-A to the Indian Stamp (MP) Amendment Act, 2014 provides that if an agreement relating to the development of land has the stipulation that after development, such development or part thereof shall be held/sold by the developer, either severally or jointly, stamp duty shall be levied, treating this transaction as conveyance, at the rate of five *per cent* of the market value of the land to be developed.

As per paragraph 115 of MPNBNN, in case of disposal of *nazul* land by auction in *bhoomiswami* rights, earnest money to be deposited shall be two *per cent* of the upset price of the plot.

Scrutiny of records in *Nazul* Section of Collectorate Dewas revealed that a developer agreement among District Collector, Dewas, Chief Executive Officer (CEO), Dewas Development Authority (DDA) and *Samdariya* Builders (Dewas) Ltd. (Developer) executed (May 2022) for construction and development of various government facilities at Dewas under Re-densification Scheme of GoMP, 2016.

DDA, being project management and supervision agency, prepared proposal for Project. The project comprises of Construction and Development of New Collectorate Building at existing Collectorate Campus and Construction and Development of Government Staff Housing at Civil Lines; including building services and site infrastructure at Dewas, together with the disposal of Compensatory Land Parcels (CLP) at landowner's rights as shown in **Appendix-2.2.11**.

As per the Agreement, GoMP intends to develop the Project with private sector participation under project management and supervision of DDA, where the selected developer will carry out construction and development of site infrastructure. In return, the selected developer will be provided with land owner's rights on the CLPs to design, construct, develop, operate, maintain and manage the development works and assets thereon and to earn considerations from the disposal of the built up residential/ commercial units therein.

The above-mentioned landowner's rights will be provided to the selected developer on payment of premium quoted by the selected developer. The premium is proposed to be paid by the selected developer partly in kind in the form of construction, development, handing over and transfer of completed site infrastructure and partly in monetary terms (referred to

---

<sup>74</sup> Survey no. 50/1-11.347 hectare and 50/14-11.534 hectare

<sup>75</sup> 185.019 hectare – 22.881 hectare=162.138 hectare.

as Monetary Payment of Premium) as per the prescribed payment schedule-D of the Agreement.

The total cost of site infrastructure while being considered as Kind Payment of Premium shall be evaluated at the rates at par with the SOR of MP Public Works Department effective from 01-12-2020.

Audit noticed that DDA invited (January 2022) bids under a single stage competitive bidding process and the bid submitted (February 2022) by the preferred bidder with a quote of premium of ₹71 crore was the highest price bid offered and accordingly preferred bidder was adjudged to have submitted the highest price bid of premium. Further scrutiny of record revealed following irregularities:

- **Short levy of Stamp duty and Registration fee on the Developer Agreement**

As per agreement, the land shall be held and sold by the developer and the same duty as a conveyance (five *per cent*) on the market value of the land parcel proposed to be developed and sold as CLP was required to be levied. Further as per Article-1 of the Registration Act, 1908, registration fee shall be calculated at the rate of 0.8 *per cent* of the amount on which the stamp duty is chargeable.

Audit observed that agreement was executed on the stamp papers worth ₹1,000 only, resulting in short levy of stamp duty<sup>76</sup> (₹2.35 crore) and registration fee (₹37.60 lakh).

- **Short-deposit of EMD and irregular refund thereof to the Developer**

As per paragraph 115(6) of MPNBNN, Earnest Money Deposit (EMD) ₹94.00 lakh<sup>77</sup> equal to two *per cent* of upset price was required to be deposited by the bidder for participation in the auction of the land parcel. Paragraph 117 *ibid* provides that EMD of all the bidders except the highest bidder shall be refunded to their bank accounts.

Audit noticed that in contravention of the aforesaid provision, it was explicitly mentioned in the agreement (para 9.5.2) that EMD of the preferred bidder would be returned within 30 days of signing of development agreement. Moreover, only an amount of ₹24.00 lakh was taken as EMD, resulting in short deposit of ₹70.00 lakh and EMD (₹24.00 lakh) was also irregularly refunded (June 2022) to the preferred bidder after execution of the Developer Agreement.

- **Undue relaxation to the Developer in depositing the premium of the land**

Paragraph 117(5) of MPNBNN provides that if the successful bidder does not deposit the requisite amount of premium under the Revenue Head “0029-Land Revenue” within the prescribed period (30 days) plus extended period (up to 60 days), if any, permitted by the Collector at the request of the selected bidder, the bid shall stand automatically cancelled and the earnest money deposited by the bidder shall be forfeited.

<sup>76</sup> *Leviabale stamp duty- ₹47 crore (MV)\*5 per cent = ₹2.35 crore; Registration fee- ₹47.00 crore (MV)\*0.8 per cent = ₹37.60 lakh.*

<sup>77</sup> *EMD – two per cent of upset price ( ₹47.00 crore)= ₹94.00 lakh.*

Audit observed that as per stipulations given in the agreement, landowner's rights on compensatory land parcels are to be provided to the selected developer on payment of premium (₹71.00 crore). The premium is proposed to be paid by the selected developer partly in kind (₹37.22 crore) and partly in monetary terms (₹33.78 crore).

Moreover, as a pre-condition to signing the agreement, the Developer deposited (May 2022) only five *per cent* of the Premium (₹3.55 crore) as the first installment of monetary payment of premium into bank account of DDA. He was required to pay the balance Monetary Payments of Premium in 10 quarterly installments under the aforesaid Head from the appointed date whereas lump sum payment of the whole amount (₹33.78 crore) was required to be made within 30 days as per paragraph 117 of MPNBNN.

Thus, it was evident that conditions of the agreement were in contravention of the provisions of MPNBNN and not in the interest of State Government and as such tantamount to extending undue advantage to the selected bidder. Neither the Collector nor the Deputy Collector ensured that the terms and conditions were in the interest of Government or consistent with the provisions of MPNBNN.

Audit further observed that DDA had not deposited under "0029-Land Revenue" Head (October 2022) even the first installment (₹3.55 crore) received from the developer and the amount had been kept in the bank account of DDA.

- **Bank Guarantee deposited by the Developer not valid up to the prescribed period**

As per para 13(a) of Re-densification Policy, 2016, Bank Guarantee was required to be valid up to November 2029 (five years after anticipated date of completion-November 2024). The aforesaid provision also provides that it is the duty of Supervision Agency to rectify any defect or deficiency in construction work during the defect liability period.

According to the agreement, defect liability period was of five years from the date of completion of construction work and handing it over to the Supervision Agency. Validity period of bank Guarantee should essentially coincide with defect liability period so that expenditure incurred on rectification of any defect in construction work after completion, can be recouped from the bank guarantee. But Audit observed that the bank guarantee deposited by the Developer was valid only up to May 2025. As the period of bank guarantee was four years less than the prescribed period. It is evident that Supervision Agency (DDA) did not ensure compliance of the above provision, thus compromising with interest of State Government.

Government replied (June 2023) that in Dewas, letter to CEO of DDA has been issued for settlement of audit objection and realization of short-assessed revenue.

#### ***2.2.12.5 Lack of effective and efficient disposal of allotment applications***

As per the information provided by the PRC in response to an audit enquiry (January 2023), the Department has not prescribed in departmental rules/ regulations and guidelines, any maximum period for disposal of applications received for allotment of Government land.

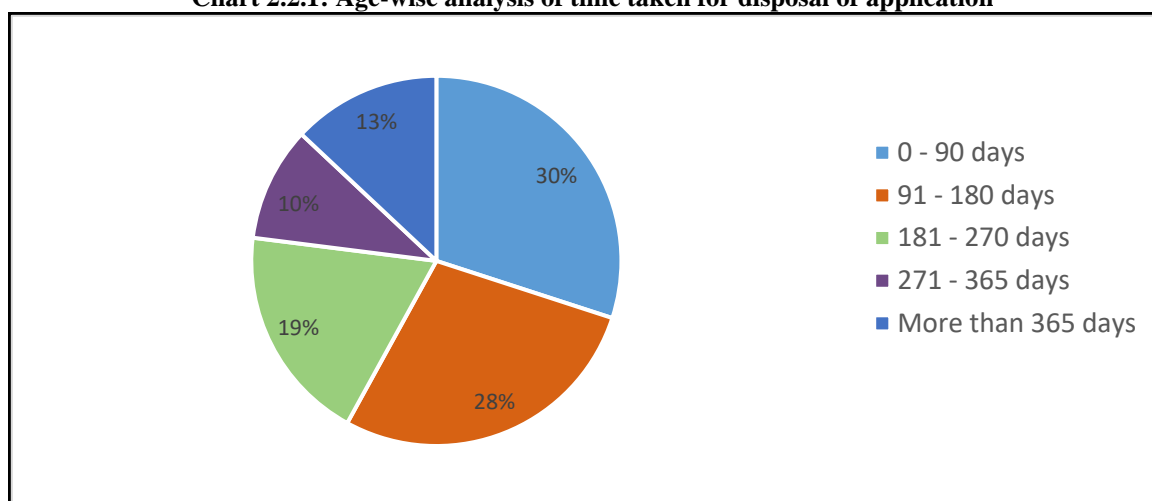
Audit observed that 29.93 *per cent* of land allotment applications were disposed within 90 days whereas 13.27 *per cent* of cases took time more than one year for disposal. The

following table and chart depict age-wise analysis of disposal of applications within different time intervals:

Table 2.2.6: Details of disposal of applications within different time intervals						
District	No. of applications disposed					Total
	0- 90 days	91-180 days	181-270 days	271-365 days	More than 365 days	
Shahdol	11	5	6	3	4	29
Singrauli	20	22	3	4	1	50
Dhar	15	15	14	3	3	50
Gwalior	15	13	14	5	5	52
Bhopal	2	5	10	5	4	26
Indore	5	7	3	4	15	34
Dewas	2	0	1	0	1	4
Jabalpur	18	14	6	5	6	49
<b>Total</b>	<b>88</b>	<b>81</b>	<b>57</b>	<b>29</b>	<b>39</b>	<b>294</b>

The following chart depicts age-wise analysis of time taken for disposal of application:

Chart 2.2.1: Age-wise analysis of time taken for disposal of application



In the absence of guidelines regarding timeline for disposal of land allotment cases, there was inordinate delay in finalization of cases.

Government in its reply stated (June 2023) that prescribing a timeline would not be a practical solution as the process involves seeking reports from many departments. Also, the land allotment is done on the basis of need and availability of land.

The Reply is not acceptable as in absence of any timeline there were inordinate delay in disposal of allotment cases and no reasons for inordinate delay were found on record.

**Recommendation 8: Government should prescribe a timeline for disposal of applications from their receipt to allotment of government land and reasons for delay in disposal of application should also be recorded.**

#### 2.2.12.6 Non-production of records

Section 18 (1) (b) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 provides that the CAG shall in connection with the performance of his duties under this Act, have authority to require that any accounts, books, papers and other

documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may appoint for his inspection.

During audit on Allotment and Management of Government Land in Collectorate Gwalior, the following records were not produced to Audit despite repeated requests to Collector and Superintendent, Land Records and intimation to the PS, Revenue (March 2023) and PRC (February 2023), with request to issue necessary instructions to the concerned revenue officers: 1. Permanent lease register, 2. Permanent lease cases due for renewal, 3. Cases of exchange of Government land with private land, 4. List and case files of allotment of Government land to private persons, trusts and institutions.

Other records such as Note sheet/ Cabinet note available at the Government level with respect to allotment of Government land at zero premium sought (March, April, May and June 2023) from PS, Revenue are also awaited.

Government stated (June 2023) that Collector Gwalior had been directed to furnish records to Audit.

### **2.2.13 Internal control mechanism**

Internal control is an important mechanism to ensure that the departmental operations are carried out in accordance with the applicable laws, regulations and approved procedures in an economical, efficient, and effective manner, subordinate offices are maintaining various records, registers/account books properly and accurately, and adequate safeguards are being taken against non/short collection or evasion of revenue.

#### ***2.2.13.1 Non-establishment of Internal Audit Wing and suggestions/ feedback not sought from the subordinate districts***

The internal audit wing of a Department is a vital component of its internal control mechanism. Audit observed that Internal Audit Wing specifically engaged for Audit of the Department to ensure implementation of Act and rules of land revenue was not in existence at PRC. Owing to the absence of a dedicated Internal Audit Wing for the Department, the persistent irregularities, as discussed in preceding paragraphs, did not come to notice of the Department. Suggestions/ feedback from subordinate districts with respect to allotment and management of land is required to be sought with a view to address the constraints and practical difficulties encountered by Revenue Authorities. On being sought information regarding requisite suggestions/ feedback, Deputy Commissioner, Revenue stated that no such suggestions/ feedback had been sought from the subordinate districts in any case.

#### ***2.2.13.2 Departmental inspections neither conducted nor periodical meetings convened for review of management of government land***

Paragraph 34 of RBC-II-1 provides that the Commissioner of the division should inspect revenue offices of each Collectorate and *Tehsil* in one and three years respectively while the Collector should inspect each *Tehsil* (Revenue Court) of his district every year.

Scrutiny of records of test checked Collectorates and *Tehsils* revealed that neither Commissioner nor District Collector carried out departmental inspections in selected districts/ *Tehsils* as per the prescribed provisions during the audit period. In response to an audit enquiry (January 2023) related to preparation of roster for periodical inspections of subordinate units, no specific reply was furnished by the department.

Responding to an audit enquiry regarding periodical meetings for management of government land, Deputy Commissioner, Revenue, PRC Office stated (January 2023) that in pursuance of paragraph 8 of MPNBNN, committees<sup>78</sup> for disposal of government land, exist at district, division and state level and that no such committee has been formed at department level. The department was silent on the issue of conducting periodical meetings with respect to management of government land. However, it would be pertinent to point out that the aforesaid committees are intended for purpose of land allotment only and not for overall management of government land.

If the PRC/ CLR had monitored the districts through periodical meetings, variance in data maintained by the districts with that uploaded on the portal could have been avoided. The Department highly lacks an integrated approach for addressing the concerns related to encroachment and unauthorized possession, unutilized land and loss of revenue due to under-assessment and non-observance of applicable rules. Non-conducting periodical meetings with regard to management of Government land at the apex level adversely impacted monitoring at department level.

If Collectors/ Commissioners had made periodical inspections in selected *Tehsils*/ districts, procedural lapses as well as other irregularities involving substantial loss of revenue as discussed in the preceding paragraphs could have been averted.

Government replied (June 2023) that the Commissioner/Collector regularly inspected subordinate Revenue Courts at prescribed time period.

The reply of the Government is contrary to the information furnished by test checked Collectorates and *Tehsils*. As neither Commissioner nor District Collector had made departmental inspections as per the prescribed provisions.

***Recommendation 9: Government should setup Internal Audit Wing to improve the internal control system in Revenue Department and should also ensure periodical inspections of Revenue offices/Tehsils by Divisional Commissioners/Collectors.***

### ***2.2.13.3 Non-maintenance of requisite records resulted in weakening of Internal Control Mechanism***

- **Non-maintenance of Encroachment Register**

Paragraph 16 (1) of MPLRC (Assessment & Re-assessment of Land Revenue) Rules, 2018 framed under section 59 and 60 of the Code (effective from 28-09-2018) provides that *Patwari* or RI shall, once a year, inspect every survey number and every plot number under their designated revenue territory.

---

<sup>78</sup> *District Nazul Nirvartan Samiti, Division Nazul Nirvartan Samiti and State Nazul Nirvartan Samiti.*

In pursuance of Rule 28 framed under section 104 of MPLRC, *Patwari* is required to maintain an encroachment register in respect of the encroached land, showing details of the land, encroached area and map. Clause 3 of Rule 9 *ibid* stipulates that it shall be the duty of *Patwari* to report to *Tehsildar* in writing, encroachment on government land and thoroughfare.

Audit observed that *Patwaris/ RIs* had not maintained various records such as encroachment register in any of the selected *Tehsils* and inspection reports in respect of their visit to sites/ land parcels, which were required to be maintained under the provisions of MPLRC, RBC and departmental circulars.

Instead of initiating *suo moto* action by visiting the land and intimating their status to *Tehsildar/ SDO*, *Patwaris* had submitted their report in respect of encroachment only on such land parcels of which complaints had been filed to *Tehsildar*. As discussed in preceding **paragraph 2.2.9.2**, non-maintenance of the above-mentioned records resulted in weakening of internal control system.

- **Non-maintenance of permanent lease register**

In pursuance of section 108(b) of MPLRC, a register containing the total number of permanent lease holders, date of allotment, period of lease, amount of annual rent to be collected and due date of renewal is required to be maintained by the *Nazul* Officer.

Audit observed (September 2022) that *Nazul* Officers of any of the selected districts except Dhar had not maintained permanent lease register. Due to non-maintenance of basic records of lease allotment cases, Audit could not ascertain the exact number of leases sanctioned in the past, which were due for renewal and amount of rent recoverable thereon. On repeated requests, an *ad hoc* list was provided to Audit that did not contain the aforesaid details of land allotment cases. There was neither any consolidated information in the *nazul* section nor any monitoring mechanism existing to review the current status of cases of land allotment.

Similar issue had earlier been pointed out in paragraph 5.2.9 of the Audit Report (Revenue Sector) for the year ended 31 March 2015.

Government stated (June 2023) that in Bhopal and Jabalpur, the encroachment register and lease register are maintained by all the *Patwaris*. In Gwalior, all the revenue officers have been instructed to prepare encroachment registers and up-date the existing lease register. No reply was furnished in respect of districts Dewas, Dhar, Indore, Shahdol and Singrauli.

The reply is not acceptable as encroachment register was not found to be maintained in any of the selected *Tehsils* and lease register was not found to be maintained in any of the selected districts, except Dhar.

***Recommendation 10: The Department should ensure regular inspection by Patwaris/RIs by seeking their inspection reports in respect of encroachment and land use, maintain complete record of permanent leases of Government lands so that timely renewal and raising of demand for government dues can be effectively monitored. Department should***



*also fix the responsibility against erring officials for lapses in maintenance of records of Government land.*

#### **2.2.14 Conclusion**

As discussed in the preceding paragraphs, audit on Allotment and Management of Government Land revealed underassessment of market value by incorrect application of guideline rates, loss of revenue due to non-levy of *panchayat cess*, allotment of Government land at zero premium, undue benefit to lessee in renewal of lease resulting in short-assessment and consequent loss of revenue, short-assessment of premium and annual lease rent and non-levy of interest on unpaid amount, loss of government revenue due to non-renewal of permanent leases, non-levy of premium and annual lease rent on allotment of land, non-initiation of action/non-imposition of penalty on unauthorized possession of Government land, non-vacation of encroached government land even after levy of penalty and issue of ejection order/non-recovery of penalty for continuance of unauthorized possession of Government land.

Non-monitoring of utilization of government land allotted to departments of GoMP, mismatch in area of previous *khasra* and current online *khasra*, deviation from *khasra* numbers designated in the allotment order without approval, allotment of Government land in contravention of provisions of MPNBNN, non-maintenance of district-wise data in respect of availability of *nazul* land in the office of CLR, encroachment of Forest Department on the land of Revenue Department, undue advantage to the Developer by short levy/ non-realization of stamp duty and registration fee, lack of effective and efficient administration of allotment applications and non-establishment of Internal Audit Wing were also observed during Audit.

Departmental authorities did not conduct departmental inspections, nor did they convene periodical meetings for review of management of government land. Non-maintenance of requisite records resulted in weakening of Internal Control Mechanism.

## Labour Department

### 2.3 Audit of Implementation of Mukhya Mantri Jan Kalyan (Sambal) Yojna

#### 2.3.1 Introduction

Labour Department, Government of Madhya Pradesh (GoMP) implemented (April 2018) *Mukhya Mantri Jan Kalyan (Sambal) Yojna* for providing social security and promoting interests of the unorganized workers<sup>79</sup> of the State. The targeted beneficiaries of the Sambal Yojna are unorganized workers aged between 18 and 60 years. Under Sambal Yojna, Labour Department, GoMP provides assistance under four categories as detailed in **Table-2.3.1**.

Sl. No.	Name of the assistance	Assistance per beneficiary (in ₹)
1.	Funeral Assistance	5,000
2.	Ex-gratia Assistance (in case of normal death)	2,00,000
	Ex-gratia Assistance (in case of accidental death)	4,00,000
	Ex-gratia Assistance (in case of permanent disability)	2,00,000
	Ex-gratia Assistance (in case of partial permanent disability)	1,00,000
3.	<i>Unnat Vyavsay Hetu Upkaran Anudaan Yojna</i> <sup>80</sup>	10 per cent of loan amount or 5,000 whichever is less
4.	Free Coaching Scheme for entrance exam/competitive exams for professional courses <sup>81</sup>	As per similar scheme run by Backward Classes and Minorities Welfare Department, GoMP

(Source: Sambal Yojna guidelines)

During 2018-22, the Labour Department sanctioned ex-gratia assistance of ₹3,697.46 crore to 1,68,342 beneficiaries and funeral assistance of ₹108.67 crore to 2,17,385 beneficiaries.

#### 2.3.2 Organizational Set-up

For implementation of Sambal Yojna, the roles and responsibilities of authorities at different levels are detailed in **Table-2.3.2**:

<sup>79</sup> Workers engaged in any employment, self-employment or non-permanent nature of works and are not entitled for benefits of social security like Provident fund, Gratuity etc. and should not be in government service/a taxpayer and should not have agriculture land more than one hectare, shall be treated as unorganized workers.

<sup>80</sup> Assistance was to be provided for purchase of equipment relating to work of the worker. This Scheme remained inoperative since inception (May 2018).

<sup>81</sup> Labour Department, GoMP issued instruction (dated 14.05.2018) which provides that free coaching scheme for entrance exam/competitive exams for professional courses would be implemented through Backward Classes and Minorities Welfare Department. Later on, the Labour Department, GoMP issued order (dated 29.05.2018) that Labour Department would implement 'Free Coaching Scheme for entrance exam/competitive exams for professional courses'. This scheme remained inoperative since inception (May 2018).

<b>Table-2.3.2: Roles and responsibilities of authorities</b>	
<b>Authorities</b>	<b>Functions and responsibilities</b>
<b>State level</b>	
Principal Secretary (PS), Labour Department, GoMP	Administrative head of the Labour Department
Labour Commissioner (LC), Madhya Pradesh	Planning, budget preparation and monitoring of Sambal Yojna
Secretary, MP Urban and Rural Unorganized Workers Welfare Board (Board)	Co-ordination with the Government in policy formulation and rendering guidance/solution to the problems faced at District level.
<b>District level</b>	
District Collector or officer nominated by District Collector	Act as appellate authority in case a person aggrieved by the decision of designated officer in respect of registration and sanction of benefit.
Assistant Labour Commissioner (ALC)/ District Labour Officer (DLO)	ALCs/DLOs are Nodal Officers for co-ordination with district administration and have also to ensure compliance with instructions of the Department at district level.
Commissioner, <i>Nagar Nigam</i> (NN)/ Chief Municipal Officer (CMO), <i>Nagar Palika/ Parishad</i> Chief Executive Officer (CEO) <i>Janpad Panchayat</i> (JP)	Act as Designated Officers for Registration and sanction of benefit.
<b>Ward/ Zone and Village level</b>	
Ward Officer / Secretary, <i>Gram Panchayat</i> (GP)	Forward application for registration as unorganized worker/application for claim to Designated Officers. Further, Ward Officer/Secretary provides funeral assistance.

(Source: Information provided by MP unorganized Workers Welfare Board and Sambal Yojna Guidelines)

### 2.3.3 Audit Objectives

Audit was conducted to assess whether all eligible beneficiaries were registered, benefits of the Scheme were given to the eligible beneficiaries and adequate internal control existed to ensure effective implementation of the Scheme.

### 2.3.4 Audit Criteria

The audit criteria was sourced from the followings:

- *Mukhya Mantri Jan Kalyan (Sambal) Yojna*, 2018 guidelines;
- The Madhya Pradesh Unorganized Workers Welfare Act, 2003 (Act 2003) and Rules 2005 made thereunder;
- Relevant orders, circulars and Gazette notifications issued by the State Government and the Welfare Boards from time to time.

### 2.3.5 Scope and Methodology

The audit scrutinized records relating to implementation<sup>82</sup> of Sambal Yojna by Labour Department for the period 2018-19 to 2021-22 in offices of the Principal Secretary, Labour Department, GoMP, the Labour Commissioner, Madhya Pradesh and the Madhya Pradesh Urban and Rural Unorganized Workers Welfare Board, Bhopal. Further, we audited records relating to Sambal Yojna in 10 districts<sup>83</sup> (one district from each division of the State) selected using Random Sampling and considering the suggestion of Principal Secretary, Labour Department during Entry Conference (September 2022). We also sampled 10 JPs (one from each selected district), 10 *Nagar Nigam/Palika* (one from each selected district), 10 GPs (one from each selected JP) and 10 Wards (one from each selected *Nagar Nigam/Palika*). The details of selected districts, JPs, *Nagar Nigam/Palika* and GPs/Wards are given in *Appendix-2.3.1*.

Further, we conducted joint beneficiary survey of 258 registered workers/beneficiaries in selected GPs/Wards to ascertain genuineness of registered workers and payment of assistance to eligible beneficiaries. Moreover, we also analysed National Informatics Centre (NIC) data of Sambal Yojna. The findings of data analysis are also included in the report.

We conducted (September 2022) Entry Conference with Principal Secretary, Labour Department to explain the objectives, scope and methodology of the audit. Further, Exit Conference was conducted (June 2023) with Principal Secretary, Labour Department. Government furnished (June 2023 and March 2024) para-wise replies which have been suitably incorporated in the Report.

## Audit findings

### 2.3.6 Planning

#### 2.3.6.1 Deficiencies in registration of unorganized workers

Rule 23 of Madhya Pradesh Unorganized Workers Welfare Rules, 2005 provides that an application for registration as an unorganized worker should be accompanied with proof of age and proof of status of unorganized worker.

However, Labour Department, GoMP issued (March and May 2018) directions for registration of unorganized workers through a state-wide campaign. The directions provided for registration of unorganized workers by obtaining self-declaration (regarding age and status as an unorganized worker) from the applicant. The Department registered 2.18 crore applicants as unorganized workers without obtaining documents for verifying their age and eligibility for registration as unorganized worker. For the registration of workers, the *Samagra* Portal database was made the basis where the information of all the families of the

---

<sup>82</sup> Labour Department, GoMP was to implement four schemes under Sambal Yojna. However, the department could implement two schemes viz. Funeral Assistance Scheme and Ex-gratia Assistance Scheme during 2018-22.

<sup>83</sup> At district level, audit examined the records of Districts Labour Offices, Collectorate (Appellate Authority) and Zila Panchayat.

village/ward was already available. Audit scrutiny of registration related records and portal data revealed the followings:

- Labour Department instructed (June 2019) for verification<sup>84</sup> of eligibility of registered unorganized worker and to weed out the ineligible registered unorganized worker. The Department thus weeded out 67.48<sup>85</sup> lakh (31 *per cent*) ineligible applicants out of 2.18 crore applicants who had land more than 2.5 acre, were in government service, were taxpayer and for some other reasons. We further noticed that during physical verification, 14.34 lakh out of 67.48 lakh unorganized workers were declared ineligible without indicating specific reasons<sup>86</sup> for their ineligibility, indicating thereby that the physical verification was deficient to that extent. Registration of applicants without verifying eligibility resulted in registration of ineligible applicants and further irregular disbursement of assistance of ₹1.14 crore as discussed in **Paragraphs 2.3.7.8 and 2.3.7.9**.
- Labour Commissioner, Madhya Pradesh instructed (August 2019) district level labour offices to carry out sample checking of unorganized workers declared ineligible during physical verification. We noticed that in five<sup>87</sup> audited districts, officials of labour department conducted sample checking of 339 workers who were declared ineligible during physical verification without indicating specific reasons for their ineligibility. We noticed that 107 (32 *per cent*) out of 339 unorganized workers were found eligible during checking. In remaining five districts<sup>88</sup>, officials of labour department did not check ineligible cases.
- We noticed that in audited districts, 1,320 registered unorganized workers who were declared ineligible during physical verification appealed before the appellate authority. We noticed that based on verification reports of the concerned designated officers, Appellate Authority had reinstated the registration of 1,085 (82 *per cent*) unorganized workers and declared eligible. This indicated that the physical verification was deficient and eligible workers were declared ineligible in physical verification. Details are in **Appendix-2.3.2**.
- We noticed that Secretary, GP, Barai (JP, Ghatigaon), Gwalior and Ward Officer of Ward no. 60, *Nagar Nigam*, Gwalior conducted physical verification of registered unorganized workers between September 2019 and December 2019 and declared 1999<sup>89</sup> registered unorganized workers ineligible on the ground that the original application was not available. Audit found (October 2022) original applications of these unorganized workers at GP and Ward office. Thus, due to carelessness of the

<sup>84</sup> *Ward in-charge in Urban areas and Secretary, Gram Panchayat in rural areas were nodal officer for physical verification.*

<sup>85</sup> *As per National Informatics Centre data.*

<sup>86</sup> *Original application not found (3.46 lakh), other reasons (10.49 lakh) and not in existence (0.39 lakh).*

<sup>87</sup> *Bhind, Dewas, Gwalior, Hoshangabad and Satna.*

<sup>88</sup> *Bhopal, Chhatarpur, Indore, Jabalpur and Umaria.*

<sup>89</sup> *403 registered workers of GP, Barai (JP, Ghatigaon), Gwalior and 1,596 registered workers of Ward 60 (Nagar Nigam) Gwalior.*

Ward Officer/Secretary in conducting physical verification, the applicants were deprived of the intended benefits.

- Department instructed (August 2020) to complete physical verification of pending cases between 1<sup>st</sup> September 2020 and 20<sup>th</sup> September 2020. Scrutiny of Sambal Portal data of selected 20 JPs/*Nagar Nigam/Palika* revealed that physical verification of 1,00,938 unorganized workers of 18<sup>90</sup> audited JPs/*Nagar Nigam/Palika* were not carried out till December 2022. Details are in **Appendix-2.3.3**. We also noticed that in two cases<sup>91</sup> (*Nagar Nigam, Gwalior* and *Nagar Palika, Bhind*) benefit of ex-gratia assistance was not given on the ground that physical verification of concerned beneficiaries was not done. Thus, due to delay in physical verification the applicants were deprived of the Scheme benefits.

Evidently, the Department registered unorganized workers without carrying out due verification resulting in registration of ineligible persons. Thus, data of unorganized workers was not created properly.

Government replied (June 2023) that sample physical verification of registered unorganized workers was done. On non-production of relevant records or non-availability of the labours, who were migratory, verifying authorities recorded the information accordingly. The workers were given opportunity for registration in May 2022 under Sambal 2.0. Further, Government intimated (March 2024) that due to change in status of employment/agricultural land, the eligibility of the worker at the time of registration and physical verification may change. Presently, in place of physical verification, investigating officer has been appointed to verify the eligibility of the worker after checking the agricultural land etc. before registration. Aadhaar KYC and Aadhaar based payment are also started to identify the actual worker and ensure payment in bank account of genuine successor of the deceased worker. Moreover, the Portal has been modified and now the pending cases are shown to designated officer, district collector and at state level for proper monitoring.

The reply is not acceptable as the Department should have registered the unorganized workers only after due verification to rule out possibility of registration of ineligible persons as unorganized worker. Further, the Department failed in monitoring the physical verification of registered workers resulted in exclusion of eligible registered unorganized workers.

***Recommendation 1: The Department should fix responsibility of officials for erroneous physical verifications and complete the physical verifications in remaining cases immediately. The Department should design a scientific system of physical verification and monitor regularly.***

### **2.3.6.2 Non-registration of workers**

Labour Department, GoMP issued order (May 2018) for ensuring continuous registration of unorganized workers. Further, Labour Department, GoMP issued (October 2018, May 2020 and June 2021) orders for registration of *Pujari/Sevadar*, workers engaged in collection of

---

<sup>90</sup> *Nagar Nigam, Bhopal and JP, Phanda (Gramin), Bhopal did not provide information.*

<sup>91</sup> *Shramik IDs 169250398 and 200133711.*

*Tendupatta* and *Pravasi Shramik* as unorganized workers subject to fulfilment of eligibility criteria.

We noticed that Chief Executive Officers of audited JPs and Commissioner/Chief Municipal Officers of audited *Nagar Nigam/Palika* did not register any unorganized worker during January 2019 to March 2022 as registration facility was not available on Sambal Portal. Thus, in spite of the Departmental orders (October 2018, May 2020 and June 2021) for registration of *Pujari/sevadar*, workers engaged in collection of *Tendupatta* and *Pravasi Shramik*, no registration was done. We further noticed that in audited 12<sup>92</sup> JPs/*Nagar Nigam/Nagar Palika*, information of 4,856 *Pravasi Shramik* who were eligible for registration as unorganized workers were available on Sambal Portal, but the Chief Executive Officers of audited JPs and Commissioner/Chief Municipal Officers of audited *Nagar Nigam/Palika* could not register these workers as registration facility was not available on the Portal. Thus, though the Labour Department issued order for registration of *Pujari/sevadar*, workers engaged in collection of *Tendupatta* and *Pravasi Shramik*, however, failed to monitor availability of registration facility on Sambal portal.

Government replied (June 2023) that *Pujari/sevadar*, *Tendupatta* and *Pravasi Shramik* were registered on Portal as per instructions for registration issued from time to time. The registration was closed due to closure of Portal for updation/maintenance work. GoI also started e-Shram Portal for registration of *Pravasi Shramik*. Government further intimated (March 2024) that registration of workers was not done as Unique Identification Authority of India (UIDAI) had not provided permission for Aadhaar based KYC. Government relaxed condition of e-KYC in June 2021 for registration of *Tendupatta* workers and thereafter 73,166 *Tendupatta* workers were registered. *Pujari/sevadars* were not provided separate class, therefore, it is not possible to provide number of registrations. Further, 2.18 lakh *Pravasi Shramiks* were also registered and the State Government has set up separate *Pravasi Shramik Aayog* for ensuring registration and other benefits to *Pravasi Shramiks*.

The reply is not acceptable as no registration was done on Portal during January 2019 to March 2022. In reply, the Department did not mention the period during which *Tendupatta* and *Pravasi Shramiks* were registered. It appears that the Department started registration of *Pujari/sevadar*, workers engaged in collection of *Tendupatta* and *Pravasi Shramiks* after being pointed out by Audit.

***Recommendation 2: The Department should fix responsibility for closure/non-availability of registration facility on Sambal portal and ensure continuous registration of eligible beneficiaries.***

### ***2.3.6.3 Non-implementation of Upkaran Anudaan and Free coaching schemes***

Under Sambal Yojna, Labour Department, GoMP was to implement four schemes viz. funeral assistance, ex-gratia payment assistance, *Unnat Vyavsay hetu Upkaran Anudaan*

<sup>92</sup> JP, Gohad, Bhand (927), JP, Phanda, Bhopal (199), Nagar Nigam Bhopal (13), JP, Chhatarpur (1182), Nagar Palika, Chhatarpur (43), Nagar Nigam, Dewas (28), Nagar Nigam Gwalior (577), Nagar Palika Hoshangabad (3), Nagar Nigam, Jabalpur (1042), Nagar Nigam, Satna (33), JP, Manpur, Umaria (802) and Nagar Palika, Umaria (07).

*Yojna* and Free Coaching Scheme for entrance exam/competitive exams of professional courses for providing assistance to the unorganized workers.

We noticed that the Department neither issued any order/circular nor made budget provision for implementation of *Unnat Vyavsay hetu Upkaran Anudaan Yojna* and Free Coaching Scheme for entrance exam/competitive exams of professional courses leading to non-operation of these schemes since inception. Further, we did not find records indicating reasons for non-implementation of these two schemes. Thus, the Labour Commissioner failed in ensuring implementation of these schemes resulting in deprivation of the beneficiaries of the benefits of the Schemes.

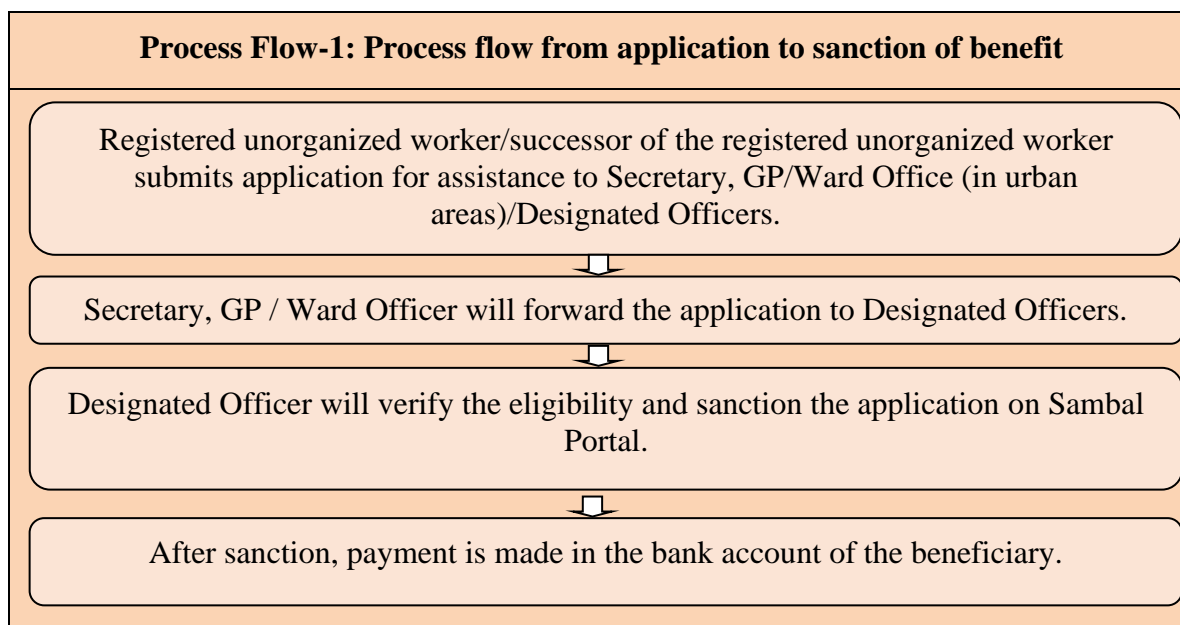
Government replied (June 2023 and March 2024) that as per State Government letter dated 14.05.2018, Free Coaching Scheme was to be implemented by Backward Classes and Minorities Welfare Department, GoMP. As Free Coaching Scheme was not to be implemented by the Labour Department and no application was received under *Unnat Vyavsay hetu Upkaran Anudaan Yojna*, therefore, budget provision was not made.

The reply is misleading as the Labour Department, GoMP issued order (dated 29.05.2018) which provided that Labour Department would implement 'Free Coaching Scheme for entrance exam/competitive exams for professional courses'. Further, the Department failed in taking cognizance of non-receipt of application under *Unnat Vyavsay hetu Upkaran Anudaan Yojna* and taking corrective action.

**Recommendation 3: Government should fix responsibility of responsible officers who did not bother to even budget provision for the Scheme.**

### 2.3.7 Scheme implementation

Scheme guidelines of Sambal Yojna stipulates that in case of disability/ death of a registered unorganized worker, the Labour Department will provide ex-gratia assistance to the registered unorganized worker/successor of the deceased registered unorganized worker. The process flow from application to sanction of benefit is given in **Process Flow-1**:





We scrutinized payments made under ex-gratia assistance in audited JPs/*Nagar Nigam/Palika* and also analysed NIC data. Audit findings are detailed below:

**2.3.7.1 Suspected fraudulent deposit of scheme funds in bank accounts of the official and relatives of the official, ₹2.47 crore**

Scheme guidelines of Sambal Yojna stipulates that assistance will be deposited in bank account of the beneficiary.

(i) Scrutiny of payment data of Sambal Yojna collected from Panchayat and Rural Development Department (PRDD) revealed multiple payments of ex-gratia assistance in six bank accounts of unauthorized persons. Further scrutiny revealed that CEO, JP, Rajpur and Sendhwa fraudulently generated e-Payment Orders (EPOs) for drawal of ex-gratia assistance under Sambal Yojna by including name and bank accounts of relatives of an Assistant Grade-2 (Puspendra Yadav) and other unrelated persons and ₹77.97 lakh drawn through these EPOs were deposited in bank accounts of relatives through 23 transactions as detailed in Table-2.3.3.

Table 2.3.3: Details of suspected fraudulent deposit of ex-gratia assistance					
Sl. No.	Amount deposited in bank account of	Relationship with the official (Assistant Grade-2)	Amount (₹ in lakh)	No. of transactions	Period of transaction
<b>JP, Rajpur, Barwani</b>					
1	Ramratan	Grand-father	4.00	01	26.02.2019
<b>JP, Sendhwa, Barwani</b>					
2	Ramratan	Grand-father	15.97	05	03.03.2020 to 28.09.2020
3	Ranjita Bai	Wife	22.00	06	11.08.2020 to 04.11.2020
4	Rajkuwar Bai	Mother	16.00	05	11.08.2020 to 28.09.2020
5	Pavan Tulsiram	Other	10.00	03	24.08.2020 to 04.11.2020
6	Priya Chhagan	Other	6.00	02	23.08.2020 & 28.09.2020
7	Sapna Bai	Other	4.00	01	23.08.2020
<b>Total</b>			<b>77.97</b>	<b>23</b>	

(Source: Sambal Yojna payment data of PRDD and records of respective JPs)

Further scrutiny revealed that Puspendra Yadav, Assistant Grade-2 was posted as Accountant in JP, Rajpur, Barwani (till 9<sup>th</sup> January 2020) and further from January 2020 at JP, Sendhwa, Barwani. We noticed that EPOs were generated with the digital signatures of the CEOs of these JPs and the Puspendra Yadav, Accountant. CEOs of these JPs did not submit records except EPO, therefore, we could not ascertain whose payments were diverted or whether any beneficiary deprived or not.

(ii) Scrutiny of Panchayat Darpan Portal data of PRDD further revealed that CEO, Rajpur and Sendhwa drew ₹1.69 crore from other schemes i.e. *Janpad Panchayat Nidhi, Gram Panchayat Bhawan Sandharan, Nirvachan Sambandhi Rashi, Rashtriya*

**Parivar Sahayta, Madhyanh Bhojan, Basti Vikas Yojna (Tribal Affairs Department) and interest earned in bank account and deposited the amounts in bank accounts of the official (Puspendra Yadav), relatives of the official and four other persons as detailed in Table-2.3.4.**

<b>Table 2.3.4: Details of suspected fraudulent drawal from other schemes</b>						
<b>Sl. No.</b>	<b>Name of the Scheme</b>	<b>Amount deposited in bank account of</b>	<b>Relationship with the official</b>	<b>Amount (₹ in lakh)</b>	<b>No. of transactions</b>	<b>Period of transaction</b>
<b>JP, Rajpur, Barwani</b>						
1	<i>Janpad Panchayat Nidhi, Gram Panchayat Bhawan Sandharan, Nirvachan Sambandhi Rashi, Rashtriya Parivar Sahayta and Basti Vikas Yojna (Tribal Affairs Department)</i>	Ramratan	Grand-father	32.22	06	10.12.2018 to 12.02.2020
2	<i>Madhyanh Bhojan (Prathmik)</i>	Pushpendra Yadav	Self	4.00	01	31.07.2019
<b>JP, Sendhwa, Barwani</b>						
3	<i>Janpad Panchayat Nidhi</i>	Ranjita Bai	Wife	34.00	10	24.05.2021 to 24.09.2022
4	<i>Janpad Panchayat Nidhi and Basti Vikas Yojna</i>	Ramratan	Grand-father	8.00	02	12.02.2020 & 16.11.2020
5	<i>Janpad Panchayat Nidhi</i>	Rajkuwar Bai	Mother	24.00	08	08.05.2021 to 05.11.2022
6	<i>Janpad Panchayat Nidhi</i>	Priya Chhagan	Other (unknown)	22.00	10	08.05.2021 to 05.11.2022
7	<i>Janpad Panchayat Nidhi</i>	Pavan Tulsiram	Other (unknown)	20.00	08	20.06.2021 to 30.11.2022
8	<i>Janpad Panchayat Nidhi</i>	Shiva Ashok	Other (unknown)	16.16	06	21.11.2020 to 29.09.2022
9	<i>Janpad Panchayat Nidhi</i>	Sapna Bai	Other (unknown)	6.00	02	11.03.2022 to 07.11.2022
10	Bank Interest	Pushpendra Yadav	Self	2.45	11	19.03.2020 to 29.11.2022
<b>Total</b>				<b>168.83</b>	<b>64</b>	

(Source: Payment data of PRDD and records of respective JPs)

We noticed that funds were transferred from bank account of Pavan Tulsiram to the bank account of Puspendra Yadav, Accountant. Further, audit could not verify the identity of Priya Chhagan, Shiva Ashok and Sapna Bai as we did not find records in JP office to verify rationale of ₹54.16 lakh deposited in the bank account of Priya Chhagan, Shiva Ashok and Sapna Bai.

Thus, CEOs of JP, Rajpur and Sendhwa in collusion with Puspendra Yadav, Accountant committed suspected fraudulent drawal of scheme funds of ₹2.47 crore and deposited in bank accounts of unauthorized persons.

Government replied (June 2023 and March 2024) that an inquiry committee was constituted (June 2023) in chairmanship of District Treasury Officer. The inquiry

report of which is awaited. Before this, the Collector and Labour Officer, Barwani issued (April and May 2023) letters to CEO, JP, Rajpur and Sendhwa, however, the report has not been received from the concerned.

**Recommendation 4: The Department should investigate and fix responsibility of the officials for irregularities.**

### 2.3.7.2 Ineligible/inadmissible payments, ₹1.57 crore

As per scheme guidelines of Sambal Yojna, in case of death of registered unorganized worker, the assistance was to be provided to the family members of the deceased unorganized worker.

#### (a) Payment of ex-gratia assistance to persons who were not family members of the deceased workers

Scrutiny of Sambal Portal data, payment data and further verification of name of person received payment of ex-gratia from Samagra Portal revealed that CEOs of seven JPs disbursed ex-gratia assistance of ₹14 lakh to seven persons who were not family members of the deceased workers as per Samagra details. Details are given in **Appendix-2.3.4**.

#### (b) Sanction of ex-gratia assistance in ineligible cases

Labour Department issued instructions (October 2019) that in cases of death/disability due to natural disaster, earthquake, flood, biting of snake/other poisonous animal and death due to fire in house, drowned in river etc., the benefit of ex-gratia is being provided by Revenue Department. In these cases, the Department disallowed ex-gratia assistance under Sambal Yojna.

Scrutiny of records revealed that in two cases (Shramik Id 131168264 and 107154044), CMO, Nagar Palika, Hoshangabad and CEO, JP, Sihora, Jabalpur irregularly sanctioned and disbursed ex-gratia assistance of ₹6 lakh to successors of two workers whose death was due to drowning in river and snake bite respectively. These two beneficiaries had received (November 2019 and September 2020) payment of ex-gratia assistance (₹8 lakh) from Revenue Department also. As per the scheme guidelines and instructions of Labour Department (October 2019) these beneficiaries were not entitled for payment of ex-gratia assistance under Sambal Yojna.

Similarly, in four<sup>93</sup> cases, death of registered unorganized workers were due to drowning in well, fire in house and snake bite. The Designated Officers<sup>94</sup> irregularly sanctioned and disbursed ex-gratia assistance amounting to ₹16 lakh under Sambal Yojna to the successors of these workers while as per scheme guidelines in these cases ex-gratia assistance was to be paid by Revenue Department. No information was available in respect of payments from the Revenue Department.

<sup>93</sup> Shramik IDs of deceased worker (1) 123901664 (2) 177094317 (3) 161187336 and (4) 119404927.

<sup>94</sup> CEOs of JP, Chhatarpur, Ghatigaon (Gwalior), Manpur (Umaria) and Commissioner, Nagar Nigam, Gwalior

Payment of ex-gratia assistance in these six cases was contrary to the instructions issued by the department and resulted in irregular payment of assistance under the scheme.

**(c) Payment of ex-gratia from two schemes**

Cross verification of ex-gratia payment data with the data of Building and other Construction Workers Welfare Board (BOCW) revealed that in 19 cases, the designated officers irregularly sanctioned ex-gratia assistance and funeral assistance of ₹89.21 lakh under both the schemes (₹46.25 lakh in Sambal Yojna and ₹42.96 lakh in BOCW Scheme) to the successor of unorganized worker. Further, scrutiny of these 19 cases revealed the followings:

- In 11 cases, ex-gratia assistance and funeral assistance of ₹26.48 lakh paid from BOCW scheme were deposited in bank accounts of persons who were not the family members of the deceased unorganized workers. In six out of 11 cases, date of death of the same deceased unorganized worker was different in BOCW and Sambal Yojna which indicates fraudulent payments by manipulating the dates of death.
- In one case, Commissioner, *Nagar Nigam*, Jabalpur paid ex-gratia assistance and funeral assistance amounting to ₹4.06 lakh both from BOCW Scheme and Sambal Yojna against the guidelines.
- In seven cases, Designated Officer disbursed ex-gratia assistance amounting to ₹32.57 lakh under both the schemes (₹14.42 lakh from BOCW scheme and ₹18.15 lakh from Sambal Yojna). In two out of seven cases, date of death of same deceased unorganized worker was different in death certificates attached for claim under BOCW Scheme and Sambal Scheme indicating fraudulent payments.

The details are given in **Appendix-2.3.5**.

Thus, designated officers (Commissioner, *Nagar Nigam*, Jabalpur, Morena and Indore, CMO, *Nagar Palika*, Hoshangabad and CEO, JP, Kailaras, Morena and Rampur Baghelan, Satna) did not verify the cases at the time of sanctioning benefits which resulted in irregular double payments of ex-gratia assistance both under BOCW Scheme and Sambal Yojna.

**(d) Payment of *Rashtriya Parivar Sahayta* to Sambal beneficiaries**

Scheme guidelines of Sambal Yojna provides that similar benefit of two schemes of Government will not be provided for the death/disability of registered unorganized workers. Further, Social Justice and Disabled Welfare Department, GoMP clarified (September 2020) that benefit of *Rashtriya Parivar Sahayta Yojna* should be provided in cases where beneficiary did not have Sambal Card (registered in Sambal scheme). Scrutiny of records and data of Sambal Yojna and *Rastriya Parivar Sahayata Yojna* in selected JPs and *Nagar Nigam/ Palika* revealed that in 363 cases, designated officers rendered benefit of ex-gratia assistance amounting to ₹7.86 crore under Sambal Yojna. We further noticed that these beneficiaries were also paid ₹72.60 lakh from *Rashtriya Parivar Sahayta Yojna* in case of death of same registered unorganized workers. Sanction of assistance under *Rashtriya Parivar Sahayta Yojna* to the beneficiaries of Sambal Yojna was irregular. Details are given in **Appendix-2.3.6**. Thus, the same authority sanctioning both the benefits under two different schemes failed to verify the cases at the time of sanctioning of benefits.

**(e) Irregular claim**

Guidelines of Sambal Yojna (May 2018) stipulates that workers who are registered under Sambal Yojna shall be treated as beneficiary.

Scrutiny of records of JP, Ghatigaon, Gwalior revealed that in one case, CEO, JP, Ghatigaon sanctioned benefit of ₹2.05 lakh of funeral and ex-gratia assistance for the person<sup>95</sup> who was not registered as unorganized worker. Audit noticed that for raising claim, document of another similar named<sup>96</sup> registered unorganized worker was enclosed in claim application. This indicates that assistance was provided without verifying the details of deceased beneficiary.

Government replied (June 2023) that Principal Secretary, Labour Department issued (June 2023) demi official letters to concerned Collectors for taking action against the concerned and to furnish report. Indore, Narmadapuram, Gwalior, Barwani and Dewas furnished interim action taken reports. Further, Government intimated (March 2024) that information was being collected from concerned *Nagar Nigams/Palikas/JPs*.

The reply is not acceptable as in interim reports, Indore, Narmadapuram, Gwalior, Barwani and Dewas districts furnished status of letters issued to designated officers only. The action taken reports had no mention of action taken against the officials responsible for ineligible/inadmissible payments and recovery thereof.

***Recommendation 5: The Department should set up an enquiry and take action against the officials responsible for payment from multiple schemes. Further, the GoMP should also interlink all databases to weed out payments to the same beneficiary drawing from different schemes.***

**2.3.7.3 Sanction of ex-gratia assistance to ineligible persons aged above 60 years, ₹1.04 crore**

Guidelines of *Sambal Yojna* (May 2018) stipulates that no benefit will be provided if age of registered worker exceeds 60 years on the date of death/disability. Further, Social Justice Department, GoMP circular (April 2013) regarding Indira Gandhi National Old age Pension Scheme (IGNOPS) states that age of beneficiary of IGNOPS must be 60 years or above.

Scrutiny of sanctioned cases of ex-gratia assistance in audited districts and cross verification of cases with data of IGNOPS revealed that 2,132 persons were getting benefit of IGNOPS by manipulating the date of birth, were also registered as unorganized workers under Sambal Yojna. This indicates that portal has no check to exclude persons aged above 60 years. We noticed in selected ULBs/PRI that designated officers irregularly sanctioned and disbursed ex-gratia assistance of ₹20 lakh to 10 persons who were beneficiaries of IGNOPS and were aged above 60 years at the time of their death. The details are given in ***Appendix-2.3.7***.

In addition to above, scrutiny of Sambal Portal data revealed that in 27 out of 52 districts, designated officers irregularly sanctioned and disbursed ex-gratia assistance of ₹84 lakh to

<sup>95</sup> Ramhet Adivasi (Samgra ID 163727084) died on 15.01.2020 and was not registered as an unorganized worker.

<sup>96</sup> Ramhet (Samagra ID 175263140).

41 persons who were aged above 60 years on the date of their death. Details are in **Appendix-2.3.8**.

Thus, Designated Officers disbursed ex-gratia assistance of ₹1.04 crore to 51 ineligible persons aged above 60 years at the time of their death under the Sambal Scheme.

Government replied (June 2023) that Principal Secretary, Labour Department issued (June 2023) demi official letters to concerned Collectors for taking action against the concerned and to furnish report. Indore, Narmadapuram, Gwalior, Barwani and Dewas furnished interim action taken reports. Further, Government intimated (March 2024) that in four cases, as per Aadhaar/Voter Card, the age of deceased workers were less than 60 years and in remaining cases information was being collected from concerned districts.

The reply is not acceptable as in interim reports, Indore, Narmadapuram, Gwalior, Barwani and Dewas districts furnished status of letters issued to designated officers. The action taken reports had no mention of action taken against the officials responsible for irregular payment of assistance and recovery thereof. Further, as per MP Urban and Rural Unorganized Workers Welfare Board clarification (December 2018 and June 2022), date of birth of the registered worker would be the date of birth mentioned in Samagra ID. Therefore, date of birth as per Aadhaar/Voter Card is not acceptable.

#### **2.3.7.4 Excess payment of ex-gratia assistance, ₹1.72 crore**

Guidelines of Sambal Yojna (May 2018) states that in case of accidental death, First Information Report (FIR) of police must be attached with application for claim of ex-gratia assistance. Further scheme guidelines provides that in case of accidental death, ex-gratia assistance at the rate of ₹4 lakh and in case of normal death, ex-gratia assistance at the rate of ₹2 lakh was to be provided to the successor of registered unorganized worker. MP Urban and Rural Unorganized Workers Welfare Board clarified (January 2020) that if copy of FIR is not available with the claim application, the case should be registered as normal death.

Scrutiny of records of 14 JPs and *Nagar Nigam/Palika* of seven selected districts revealed that in 86 cases, the copy of FIR was not available with the claim application. The Designated Officer still registered the cases as accidental death and sanctioned ex-gratia assistance at the rate of ₹4 lakh per case and disbursed ₹3.44 crore to the beneficiaries. However, as per scheme guidelines, benefit of ex-gratia assistance was payable at the rate of ₹2 lakh per case, considering the cases as normal death. This resulted in excess payment of ₹1.72 crore as detailed in **Appendix-2.3.9**.

Government replied (June 2023) that Principal Secretary, Labour Department issued (June 2023) demi official letters to concern Collectors for taking action against the concerned and to furnish report. Indore, Narmadapuram, Gwalior, Barwani and Dewas furnished interim action taken reports. Further, Government intimated (March 2024) that information is being collected from concerned districts.

The reply is not acceptable as in interim reports, Indore, Narmadapuram, Gwalior, Badwani and Dewas districts furnished status of letters issued to designated officers. The action taken reports had no mention of action taken against the officials responsible for excess payments and recovery thereof.

### 2.3.7.5 *Less payment of ex-gratia assistance, ₹2 lakh*

Scrutiny of records of JP, Gohad, Bhind revealed that in one case (Shramik Id 149360961), Secretary, *Gram Panchayat*, Khaneta (JP, Gohad) erroneously registered the case as normal death in place of accidental death. CEO, JP, Gohad requested (December 2019) to the Secretary, MP Urban and Rural Unorganized Workers Welfare Board for making change in type of death (normal death to accidental death) on Portal. MP Urban and Rural Unorganized Workers Welfare Board neither changed the type of death on portal nor CEO, JP, Gohad made any further correspondence in this regard. We noticed that CEO, JP Gohad sanctioned (January 2021) and disbursed ex-gratia assistance of ₹ two lakh to the successor of the deceased unorganized worker resulting in less payment of ex-gratia assistance by ₹ two lakh.

Government replied (June 2023 and March 2024) that report was being collected from Bhind district.

### 2.3.7.6 *Double payment of ex-gratia assistance, ₹14 lakh*

As per scheme guidelines of Sambal Yojna, in case of disability, the registered worker and in case of death, the family member of the deceased worker will be entitled for ex-gratia assistance.

Scrutiny revealed that CEO, JP, Gohad (Bhind), Rajpur (Barwani) and Commissioner, *Nagar Nigam*, Bhopal paid ex-gratia assistance amounting to ₹14<sup>97</sup> lakh in five cases twice as detailed in *Appendix-2.3.10*. This indicates negligence of CEO, JP, Gohad (Bhind) and Rajpur (Barwani), and Commissioner, *Nagar Nigam*, Bhopal while processing the payments.

Government replied (June 2023) that report was being collected from concerned districts. Further, Principal Secretary, Labour Department issued (June 2023) demi official letters to concern Collectors for taking action against the concerned and to furnish report. Further, Government intimated (March 2024) that information was being collected from concerned districts.

### 2.3.7.7 *Beneficiary survey*

Audit conducted beneficiary survey of 258 beneficiaries/registered workers. We noticed that in two cases the Designated Officers irregularly sanctioned the ex-gratia assistance as detailed in **Table-2.3.5:**

<sup>97</sup> In one case (Shramik ID 131016445), CEO, JP Rajpur (Barwani) recovered amount of ₹ 2.62 lakh.

<b>Sl. No.</b>	<b>Beneficiary survey conducted in</b>	<b>Details of registered worker</b>	<b>Audit remarks</b>
1.	Ward 60, <i>Nagar Nigam</i> , Gwalior	Spouse of deceased registered worker (Shramik Id 137691317) received benefit of ex-gratia assistance amounting to ₹2.00 lakh	Spouse (husband) of deceased unorganized worker is Sub-engineer in Public Works Department of GoMP, therefore was not entitled for assistance.
2.	Ward 10, <i>Nagar Palika</i> , Bhind	Successor of deceased registered worker (Shramik Id 185475687) sanctioned ex-gratia assistance of ₹2.00 lakh.	The death of the registered worker was due to suicide and therefore, successor of the deceased worker was not entitled for ex-gratia assistance under Sambal Yojna.

(Source: Information collected during Physical verification by audit)

Thus, Commissioner, *Nagar Nigam*, Gwalior and Chief Municipality Officer, *Nagar Palika*, Bhind sanctioned assistance in these two cases which were not admissible.

Government replied (June 2023 and March 2024) that reports were being collected from concerned districts/ULBs.

### **2.3.7.8 Irregular sanction of assistance to ineligible persons under the Scheme, ₹60 lakh**

Labour Department, GoMP order (July 2018) stipulates that if husband or wife having land more than 2.5 acre/one hectare, they will not be eligible to be registered as unorganized worker. GoMP order (June 2019) stipulates that physical verification of registered unorganized workers would be carried out to eliminate ineligible registered unorganized workers. Further, Labour Department prescribed (March 2018) 36 categories of unorganized workers who were to be registered as unorganized worker.

Scrutiny of records of four JPs revealed that in eight<sup>98</sup> cases, designated officers of concerned JPs sanctioned benefit of ex-gratia assistance of ₹16 lakh to the successor of registered deceased workers. We noticed that in all these cases registered deceased workers had more than one hectare of land and were not eligible for registration as unorganized workers under Sambal Yojna. Further scrutiny of Sambal Portal data revealed that three<sup>99</sup> persons registered as unorganized workers were found ineligible during physical verification (between July and October 2019) by Secretary, GP on ground that they had more than the prescribed limit of land. Audit noticed that designated officers sanctioned (between March 2019 and March 2020) ex-gratia assistance of ₹8 lakh to these three ineligible persons. We further noticed that in two cases the Designated Officer ignored the Secretary's observation and sanctioned assistance of ₹4 lakh and in remaining one case the physical verification was conducted (September 2019) after sanction (March 2019) of assistance.

<sup>98</sup> JP, Gohad, Bhind (Shramik ID 137921566), JP, Chhatarpur (Shramik ID 146458647), JP, Manpur, Umaria (Shramik IDs 127150006, 120007379, 135624266, 179553496 and 145117204) and JP, Ghatigaon, Gwalior (Shramik ID 119015130).

<sup>99</sup> JP, Lanjhi, Balaghat (Shramik ID 182752269, ₹ 2 lakh), JP, Betul (Shramik ID 118078568, ₹ 2 lakh) and JP, Sondwa, Alirajpur (Shramik ID 137377708, ₹ 4 lakh).



Further scrutiny of records revealed that CMO, *Nagar Palika*, Bhind and CEO, JP, Gohad (Bhind), Sohagpur (Hoshangabad) and Chhatarpur sanctioned ex-gratia assistance in 16<sup>100</sup> cases amounting to ₹32 lakh. We noticed that registered deceased workers against whom these claims were made were registered as *Grahni* (Housewife). *Grahni* (Housewife) did not fall under any of the 36 employment categories of unorganized workers.

Further, during beneficiary survey we noticed that in two<sup>101</sup> cases, successor of deceased unorganized workers who received benefit of ex-gratia assistance of ₹4 lakh stated that deceased were housewives and were not employed anywhere.

Thus, the designated officers failed in verifying the eligibility of applicants before registration as unorganized worker and even at the time of sanctioning benefit leading to inadmissible payments of ₹60 lakh.

Government replied (June 2023 and March 2024) that information/reports were being collected from concerned districts/ULBs/PRIIs.

Final reply remained awaited.

***Recommendation 6: The Department should take action against the officials responsible for verification of the claim application apart from recovering the irregularly disbursed amounts.***

#### ***2.3.7.9 Non-recovery of assistance paid to persons registered after their death, ₹4 lakh***

Sambal Yojna Guidelines and Departmental instructions (March 2018 and May 2018) provides that only registered unorganized worker will be the beneficiary of the Scheme. The departmental instructions further provided that in case a registered person found ineligible during verification or submitted false information, the registration of such person will be cancelled. Further, in case such ineligible person gets the benefit, the benefit rendered thereto will be recovered. Designated Officers shall furnish the information of recoverable amount to the concerned *Tehsildar* who will recover amount by issuing Revenue Recovery Certificate (RRC). Apart from this, other lawful penal action shall be initiated against the concerned person and worker will not be eligible for registration in future.

Scrutiny revealed that the Designated Officers of 10 districts irregularly registered (April-June 2018) 37 persons after their death and sanctioned (June-July 2018) ex-gratia assistance of ₹90 lakh to the successors of these persons as detailed in ***Appendix-2.3.11***. Out of ₹90 lakh sanctioned to 37 persons, Designated Officers disbursed ₹66 lakh in 28 cases and in remaining nine cases, payment was not disbursed. We noticed that MP Urban and Rural Unorganized Workers Welfare Board made correspondence (October 2018 and November 2018) with the District Collectors of concerned districts for recovery of benefit given in these cases and to initiate disciplinary action against the responsible officials for

<sup>100</sup> *Nagar Palika, Bhind (Shramik ID 300830824), JP, Gohad, Bhind (Shramik IDs 189843613 and 150363524), JP, Sohagpur, Hoshangabad (Shramik IDs 139345795, 111752542, 102753733, 187723820, 110361299 and 141084069), and JP, Chhatarpur (Shramik IDs 125979023, 128283828, 118211246, 121922709, 155853376, 117788424 and 117575410).*

<sup>101</sup> *Shramik IDs 304285368 and 169556831.*

such a serious irregularity. As of December 2022, Designated Officers recovered ₹12 lakh in five cases and in remaining 23 cases, ₹54 lakh was pending for recovery as of January 2023.

Government replied (June 2023 and March 2024) that in Dewas district, the amount was recovered in both cases. Further, letters had been written to concerned district collectors for conducting inquiry and if found guilty made recovery.

The reply is not convincing as the Department has not taken timely and effective action.

***Recommendation 7: The Department should fix responsibility for irregular registration of dead persons and recover the amount immediately.***

#### ***2.3.7.10 Payment of ex-gratia assistance to wrong successors, ₹40 lakh***

Guidelines of Sambal Yojna (May 2018) state that benefit of ex-gratia assistance will be provided to the son and daughter (if spouse is not available) of deceased unorganized workers. Assistance is payable to parents (if spouse/son/daughter is not available) and to brothers and sisters (if spouse, children and parents are not available).

Scrutiny of records revealed that in 18<sup>102</sup> cases, designated officers paid ex-gratia assistance of ₹40 lakh to persons who were not the eligible successors of the unorganized worker as discussed below:

- In 14 cases, benefit was provided to son/daughter whereas spouse was available to receive the benefit.
- In four cases, benefit was provided to parents whereas wife/son/daughter of the deceased worker was available to receive the benefit. Details are given in ***Appendix-2.3.12.***

Thus, designated officers disbursed ex-gratia assistance of ₹40 lakh to ineligible successors in contravention of the provisions of the guidelines.

Government replied (June 2023 and March 2024) that letters had been written to concerned district collectors for conducting inquiry. Final reply remained awaited.

#### ***2.3.7.11 Irregular acceptance of application***

Labour Department extended (June 2021) the existing time limit of 90 days to 180 days for submission of claim application for ex-gratia assistance in cases where death of the worker was not registered on portal within seven days. In case of receipt of application after 180 days, the District Collector or Additional Collector nominated by District Collector will relax the time limit by written order after enquiry and the designated officer has to upload such order on portal before generating EPO.

Scrutiny of records of *Nagar Nigam*, Gwalior revealed that in four<sup>103</sup> cases applications were received after stipulated time limit of 180 days. Commissioner, *Nagar Nigam*, Gwalior

---

<sup>102</sup> Two cases of *Nagar Palika*, *Bhind*, three cases of *JP*, *Gohad*, two cases of *Nagar Nigam*, *Gwalior*, five cases of *JP Chhatarpur*, one case of *Nagar Nigam*, *Jabalpur*, four cases of *JP*, *Manpur*, *Umaria* and one case of *Nagar Palika*, *Umaria*.

<sup>103</sup> *Shramik* IDs 116948025, 122629352, 187520489 and 192979692.

sanctioned ex-gratia assistance of ₹8 lakh in four cases without obtaining the order of District Collector/ Additional Collector for relaxation of time limit.

We further noticed that in one case (Shramik Id 193063155), the designated officer forwarded the case to District Collector or Additional Collector nominated by District Collector for relaxation of time limit through Assistant Labour Commissioner, Gwalior (Nodal Officer), but the Nodal officer returned the case with comment that if portal already accept the case, there is no need to appeal and therefore, designated officer rendered the benefit of ex-gratia assistance of ₹2 lakh.

Thus, the Designated Officer/Nodal Officer did not comply with the directions of Labour Department and irregularly sanctioned ex-gratia assistance amounting to ₹10.00 lakh in five cases.

Government replied (June 2023 and March 2024) that letter had been written to district collector for collecting information from *Nagar Nigam*, Gwalior. Information is awaited.

### **2.3.7.12 Non-payment of funeral assistance**

(a) Scheme guidelines of Sambal Yojna provides (May 2018) that in case of death of the registered worker or his family member, the authorised official of *Nagar Nigam/Palika* or Secretary, GP will immediately pay funeral assistance of ₹5,000 in cash to the registered worker (in case of death of family member of the registered unorganized worker) or to the successor of the registered worker (in case of death of registered unorganized worker). Thereafter, the authorised official of *Nagar Nigam/Palika* or Secretary will upload *Panchnama* on Sambal Portal and the Labour Department will recoup the amount in the bank account of the designated officer. There was no need of application for rendering benefit of funeral assistance. Further, Labour Department, GoMP appointed (May 2021) officers of Division/ District Labour Offices as Nodal Officers and instructed that Nodal Officer will ensure payment of funeral assistance within one day to the successor of deceased person.

Scrutiny of data available on Sambal portal of 20 JPs and *Nagar Nigam/Palika* of selected 10 districts revealed that in 4,398 (36 per cent) out of 12,141 cases, authorised officials of *Nagar Nigam/Palika* or Secretary, GPs did not pay funeral assistance of ₹2.20 crore to the registered unorganized worker/successor of deceased workers during 2018-22. Details are in **Appendix-2.3.13**.

Further, we noticed in *Nagar Palika*, Bhind and Hoshangabad that in 151 cases, authorised officers did not pay funeral assistance instead they generated sanction order on Sambal Portal in the name of beneficiary presuming that the amount would be credited to the beneficiary. However, as guidelines provided the amounts were credited in bank accounts of designated officers i.e. CMO, *Nagar Palika*, Bhind and Hoshangabad. Thus, due to the negligence of authorised officers the beneficiaries were deprived of immediate assistance.

(b) Further, we noticed from the investigation reports of JP, Ghatigaon that Secretary, GP, Raipur Kalan, Rehat and Sirsa (JP, Ghatigaon) did not pay funeral assistance of ₹15,000/-

(₹5,000/- in each case) to the successors of three deceased unorganized workers<sup>104</sup> although they fraudulently submitted *Panchnama* to CEO, JP, Ghatigaon for recoupment.

Thus, the very purpose of providing immediate assistance to the family of the registered worker was not fulfilled in these cases.

Government replied (June 2023 and March 2024) that letters had been written to district Collectors of concerned districts for conducting inquiry and taking action against the erring officials. No further reply furnished.

### ***2.3.7.13 Non-sanction of assistance due to irregular physical verification***

Labour Department, GoMP instructed (June 2019) all designated officers to conduct physical verification of registered unorganized workers to eliminate ineligible registered unorganized workers.

Scrutiny of Sambal Portal data revealed that during physical verification 3.46 lakh registered unorganized workers in the State were declared ineligible on the ground that 'original application was not available'.

We noticed that CEO, JP, Ghatigaon did not sanction ex-gratia assistance of ₹5 lakh in three<sup>105</sup> cases as registered unorganized worker was declared ineligible on the ground 'original application is not available'. We further noticed that Secretary, GPs enclosed the original application with the claim application. Thus, negligence of the designated officer in physical verification of the unorganized workers resulted in deprivation of the beneficiaries from intended benefits. Further, original applications were enclosed with the claim applications, therefore, the CEO, JP should have taken action to verify the genuineness of the applicants and released the assistance.

Government replied (June 2023 and March 2024) that letter had been written to District Collector for conducting inquiry and taking action against the erring officials. Further information is awaited.

Final reply remained awaited.

### ***2.3.7.14 Irregular denial of ex-gratia assistance***

Scrutiny of records revealed that in seven<sup>106</sup> cases, Designated Officers denied benefit of ex-gratia assistance of ₹14 lakh to the successors of deceased unorganized workers on grounds that family member were in Government services, land was more than one hectare in joint account of family, registration certificate, ration card not provided, name of successor (wife) was not in voter list and record of marriage not found. Audit, however, noticed that as per scheme guidelines, given reasons were not valid reasons for denial of benefit and enclosed documents were sufficient to render the benefit.

---

<sup>104</sup> *Shramik IDs of deceased workers were 191366354, 166447129 and 116602188.*

<sup>105</sup> *Shramik IDs 303307908 (one case of disability and one case of normal death) and 126938156 (one case of death).*

<sup>106</sup> *JP, Gohad, Bind (Shramik ID 152086025), JP, Sohagpur, Hoshangabad (Shramik IDs 119339930, 300792867 and 149784262), Nagar Palika, Hoshangabad (Shramik ID 144697785), and JP, Ghatigaon, Gwalior (Shramik IDs 150730111 and 194319095).*

Government replied (June 2023 and March 2024) that letters had been written to District Collectors for conducting inquiry and taking action against the erring officials. Information is awaited.

Final reply remained awaited.

### **2.3.7.15 Denial of benefit without approval of competent authority**

Scheme guidelines of Sambal Yojna provides (May 2018) that designated officer will sanction /reject the benefit after examination of claim application and sanction /rejection order will be issued through portal and intimation of the same will be made to applicant.

Scrutiny of records of GP, Shobhapur under JP, Sohagpur, Hoshangabad revealed that in one<sup>107</sup> case, Secretary, GP, Shobhapur did not forward the claim application to CEO, JP, Sohagpur, Hoshangabad (Designated officer) on the ground that deceased's father had 2.54 acre land. The action of the Secretary was not appropriate as the claim application should have been examined by the designated officer. Similarly, we noticed in *Nagar Palika*, Hoshangabad that in five<sup>108</sup> cases, responsible official did not submit the cases to designated officer (CMO, *Nagar Palika*, Hoshangabad) on the ground that deceased unorganized worker was declared ineligible on portal during physical verification. The applicants were also not intimated for denial of benefit. We noticed that designated officer forwarded similar cases to appellate authority for rectification. Non-submission of cases to the designated officer, non-intimation to applicant and even not forwarding the case to appellate authority deprived the beneficiary from being heard.

Government replied (June 2023 and March 2024) that letter had been written to district Collector for conducting inquiry and taking action against the erring officials. Final reply remained awaited.

***Recommendation 8: The Department should fix responsibility for non-payment of funeral assistance. Further, the Department should review the cases of non-disbursement of assistance to eligible beneficiaries.***

### **2.3.7.16 Non-payment of assistance despite sanction**

Labour Department, GoMP directed (August 2020) that if any discrepancy about the beneficiary was noticed on portal during the sanction of benefit or after sanction of benefit, which prohibit to render the benefit to beneficiary, designated officer, after verifying the facts and necessary inspection, will forward the case to appellate authority for rectification of discrepancies.

Scrutiny of records of *Nagar Palika*, Hoshangabad revealed that in seven<sup>109</sup> cases designated officer sanctioned the benefit of ex-gratia assistance of ₹14 lakh. However, later on kept the cases pending on ground that these deceased unorganized workers were declared ineligible

<sup>107</sup> Shramik ID 114365498.

<sup>108</sup> Shramik IDs 168983635, 125093404, 192138614, 300258673 and 130796855.

<sup>109</sup> Shramik IDs 111302548, 191130589, 167983693, 148614800, 106623609, 173050372 and 113892439.

during physical verification. The designated officer neither forwarded the cases to appellate authority nor intimated the applicants for rectification of discrepancies.

Government replied (June 2023 and March 2024) that letters had been written to District Collectors for conducting inquiry and taking action against the erring officials. Information is awaited.

Final reply remained awaited.

### 2.3.8 Financial Management and Control

Labour Department, GoMP implemented Sambal Yojna from 1<sup>st</sup> April 2018. During 1<sup>st</sup> April 2018 to 5<sup>th</sup> December 2019, the Labour Department provided fund directly from treasury to the bank accounts of PRIs and ULBs. Thereafter, the designated officers sanction cases on Sambal Portal and Labour Department makes payment of sanctioned cases through Direct Benefit Transfer (DBT).

Budget allotment and expenditure under Sambal Yojna (Scheme Code-2365) during 2018-19 to 2021-22 is given in **Table-2.3.6**:

Period	Allotment	Expenditure (in per cent)
2018-19	799.99	774.95 (96.87)
2019-20	641.61	551.59 (85.97)
2020-21	736.00	736.00 (100)
2021-22	1325.00	1325.00 (100)
<b>Total</b>	<b>3502.6</b>	<b>3387.54 (96.71)</b>

(Source: Data collected from O/o the Labour Commissioner, Madhya Pradesh and Finance Accounts of relevant years)

It may be seen from the above table that the department reported utilization of 100 *per cent* allotted sum except during 2018-19 and 2019-20. Scrutiny of cash book and vouchers of Labour Commissioner, Madhya Pradesh revealed that Labour Commissioner drew amounts from treasury and deposited in a bank account with Labour Commissioner. We noticed that substantial fund of ₹9.82 crore, ₹40.55 crore, ₹0.52 crore and ₹372.73 crore were lying in the bank account of Labour Commissioner (Sambal Yojna) at the end of March 2019, 2020, 2021 and 2022 respectively. Further, we noticed that ₹6.26 crore was lying idle with the audited ULBs/PRIs as discussed in succeeding **Paragraph 2.3.8.3**.

Government replied (June 2023 and March 2024) that payment under Sambal Yojna was a continuous process and the budget amount was fully utilized.

The reply is misleading as the reply is silent on huge funds lying in bank account of Labour Commissioner at the fag end of March during 2019-22.

**Recommendation 9: The GoMP should initiate action against the officials for submitting fake certificate of utilization.**

### **2.3.8.1 Irregular deposit in bank account**

Rule 6 of Madhya Pradesh Finance Code (Volume-I) envisages that unless otherwise expressly authorised by any law or rule or order having the force of law, money may not be drawn from the Consolidated Fund and Public Account for investment or deposit elsewhere without the consent of the Finance Department.

Scrutiny of records of office of the Principal Secretary, Labour Department revealed that Finance Department provided (July 2018) consent to open a bank account for keeping funds of funeral assistance. Accordingly, the Labour Department opened a bank account at Punjab National Bank, Indore in August 2018. We noticed that Commissioner, Labour Department withdrew ex-gratia assistance fund amounting to ₹2,077 crore and deposited in this bank account during 2018-22. The balance in this bank account as on 31<sup>st</sup> March 2022 was ₹372.73 crore. Deposit of ex-gratia assistance amounts in this bank account was irregular as the Finance Department accorded permission only to keep amounts of funeral assistance in the bank account.

Thus, the Department violated the accounting principles by irregularly depositing huge fund of ₹2,077 crore in a bank account. Irregular deposit of government fund into bank account led to temporary misappropriation of government fund.

Government replied (June 2023 and March 2024) that the Department raised (March 2022) demand of ₹375 crore for possible single click. On 16<sup>th</sup> May 2022, payment was made to 25,982 beneficiaries through single click. As the single click was not done, the amount remained in nodal bank account.

The reply is not acceptable as the reply is silent on irregular deposit of ex-gratia assistance fund in nodal bank account while the Finance Department had given consent only to deposit funeral assistance amount in the nodal bank account. Further, in case the fund was not transferred to beneficiaries in due time, this should have been refunded to government account.

***Recommendation 10: GoMP should immediately direct the Department to remit back ex-gratia amount in government account.***

### **2.3.8.2 Non-deposit of interest in Government Account**

Finance Department, GoMP directed (May 2011) that Drawing and Disbursing Officer (DDO) would deposit the interest earned on deposits in bank accounts in Government account head "0049-Interest Receipt" in the cases where no permission were granted to use the earned interest amount in scheme.

Scrutiny of records of office of Labour Commission, Madhya Pradesh revealed that Labour Commissioner operated bank account and kept funds of funeral assistance and ex-gratia assistance therein. We noticed that during 2018-22, interest amounting to ₹3.86 crore was earned on the deposits in the bank account which was not remitted to the Government accounts. Thus, Labour Commissioner did not comply with the directions of Finance Department.

Government replied (June 2023) that interest earned on funds deposited in saving bank account was utilized for payment of assistances under the Scheme. Government further replied (March 2024) that process to deposit interest amount in the government receipt head was in progress.

The reply is not acceptable as interest earned was to be remitted into the government account as per instructions (May 2011) of Finance Department, GoMP. Further, the Department did not furnish copy of order for utilization of interest amount for payment of assistance.

### **2.3.8.3 Blockage of fund with the local bodies**

Labour Department, GoMP provided fund in the single bank account of PRIs (Zila Panchayats and JPs) for disbursement of benefit of ex-gratia assistance and purchase of computer and printing of smart card and brochure prior the start<sup>110</sup> of rendering of benefit through direct benefit transfer.

Scrutiny of records in selected districts revealed that Zila Panchayat (ZP), JPs and *Nagar Nigam/Palika* did not refund the idle amount of ₹6.26 crore of Sambal Yojna to Labour Commissioner, Madhya Pradesh as detailed in **Appendix-2.3.14**. We noticed that Labour Department issued (September 2018) circular to all CEO, ZP to refund the fund lying with them. However, none of the audited nine Zila Panchayats (except ZP, Satna) refunded the idle funds. We also noticed that Labour Department did not make any further correspondence with ULBs/PRI for refund of the idle funds.

Further, we noticed that the Labour Department did not maintain records to ascertain how much fund was utilized by the ULBs/PRI and how much fund was lying idle with them indicating thereby that the financial management of the Department was deficient.

Government replied (June 2023 and March 2024) that the Department directed (October 2019) all Collectors, CEOs, ZP, *Nagar Nigam, Nagar Palika, JP* to send utilization certificate.

The reply is generic and does not appear to be timely and effective as even after pointed out by Audit, the Department could not ensure deposit of amount in government head.

***Recommendation 11: The Department should take action to expedite the action of recovery of funds lying idle with ULBs/PRI and to deposit the interest amount in government account immediately.***

## **2.3.9 Monitoring**

### **2.3.9.1 Delay in sanction and disbursement of assistance**

Scheme guidelines of Sambal Yojna (May 2018) provides that application for ex-gratia assistance will be mandatorily disposed off within 15 days of its receipt.

---

<sup>110</sup> Direct Benefit Transfer (DBT) was started from 6 December 2019.



On scrutiny of NIC data and data of pooled bank account of Sambal Yojna revealed that in 1,07,076 (64 per cent) out of 1,68,342 cases of ex-gratia assistance, the designated officers sanctioned benefit with delay of one to 1,272 days as detailed in **Table-2.3.7**.

Table-2.3.7: Delay in sanction of benefit		
Sl. No.	Delay at designated office level in sanction of claim	
	No. of cases	Delay (in days)
1.	93,602	1 to 180
2.	9,669	181 to 365
3.	3,805	366 to 1272

(Source: NIC data and Bank data provided by the Labour Department)

Further analysis of sanction and payment data of ex-gratia assistance revealed that in 60,674 cases amounting ₹1349.92 crore, Labour Department disbursed the payment with delay of two to 1,013 days as detailed in **Table-2.3.8**.

Table-2.3.8: Delay in payment after sanction of benefit			
Sl. No.	Delay at Department level in final payment		
	No. of cases	Delay (in days)	Amount (₹ in crore)
1.	31,512	2 to 180	699.08
2.	19,495	181 to 365	431.72
3.	9,667	366 to 1013	219.12

(Source: NIC data and Bank data provided by the Labour Department)

Further scrutiny of records of selected JPs and *Nagar Nigam/Palika* revealed that in 7,417 (61 per cent) out of 12,141 cases, the designated officers sanctioned ex-gratia assistance with delay of one to 1,130 days. Further, in 4,101 cases (34 per cent), the Labour Department disbursed ex-gratia assistance with delay of eight to 996 days.

We further noticed that in three offices, 31<sup>111</sup> cases which were received in or before March 2022 were still pending for sanction either without any reason (in 24 cases) or due to delay in physical verification. It was also noticed that in 512 cases where designated officers accorded sanction in or before March 2022, payments were still pending as payments were to be made through DBT by Labour Department.

Audit also made the detailed scrutiny of 10 cases from each selected designated office for ascertaining the reasons of delay. Scrutiny of these selected cases revealed that designated officers made delay without any reason or delay was due to irregular declaration of unorganized workers as ineligible and after appeal these workers were declared eligible by appellate authority or delay in physical verification.

Scrutiny of records of MP Urban and Rural Unorganized Workers Welfare Board also revealed that in 2,993 cases, Secretary, MP Unorganized (Urban/Rural) Workers Welfare Board rendered benefit of ex-gratia assistance through queue jump as successor of these deceased unorganized workers made a complaint on CM helpline. Thus, for disposal of CM

<sup>111</sup> *Nagar Palika, Bhind (6), JP, Kannod, Dewas (1) and Nagar Nigam, Jabalpur (24).*

helpline complaint, payments were made by violating the priority<sup>112</sup> order of making payment and beneficiaries who did not make complaint got benefit of ex-gratia assistance with delay.

Government replied (June 2023 and March 2024) that before sanctioning assistance, the beneficiary and successor was to be physically verified. In many instances, sanction and payment of assistance was delayed due to absence of concerned person and non-submission of relevant records. In Sambal 2.0 Yojna, the whole process is online including verification. The Scheme has been included in Lok Seva Guarantee Act to provide service within timeline. Further, queue jump of cases of CM Helpline had been done after verifying the problems of the beneficiaries and timeline. Further, state level monitoring is also being done through MIS for quick disposal of the cases.

The reply is not acceptable as the Department did not furnish details of cases which were delayed due to absence of concerned person and non-submission of relevant records.

***Recommendation 12: The Department should fix responsibility for delay in sanction and disbursement of assistance.***

#### ***2.3.9.2 Non monitoring by Nodal Officers***

Labour Department, GoMP appointed (May 2021) officers of Division/ District Labour Offices as Nodal Officers for making coordination with district administration, ZP, JP and ULBs and for ensuring implementation of direction issued by the Labour Department. Nodal Officers were to ensure that designated officers disposed claim applications in timely manner and funeral assistance was being paid within one day.

Scrutiny of records of Nodal offices of selected 10 districts revealed that nine out of 10 (except Bhand) Nodal offices did not issue any instruction to designated offices to monitor the timely settlement of cases. In Bhand district, the nodal officer prescribed a monthly return, however, we did not find copies of such monthly return in records of DLO, Bhand indicating thereby that there was no monitoring of ALC/DLOs in audited districts.

It may be noted that Labour Department appointed (May 2021) Nodal Officers for district level monitoring and coordination after lapse of three years since inception of scheme (March 2018). The Nodal Officers (ALC/DLO), however, were not provided any login access on Sambal Portal to review the progress and timely sanction of assistance to the beneficiaries. Due to non-monitoring, beneficiaries could not be provided funeral assistance and benefit of ex-gratia assistance timely.

Government replied (June 2023 and March 2024) that for timely implementation of the Scheme, the Labour Officers who were appointed as nodal officers, conducted meetings/video conferencing with Commissioner, Nagar Nigam/CEO, JP. However, the designated officers are not under direct control of officers of Labour Department, therefore,

---

<sup>112</sup> Labour Department order (May 2021) states that payment of ex-gratia assistance will be in the priority order of date of death of unorganized worker.

they are not bind to comply the directions. In this regard, through Collector and CEO, ZP instructions were issued. Though, the designated officers did not show interest in compliance of these directions, these instances appeared. The nodal officers are putting sufficient efforts. Further, District Collectors have been instructed to review the Scheme and disposal of pending cases.

The reply is not acceptable as the Department could not defend itself only by saying that the designated officers are not under direct control of the departmental officers. The Department should liaise with Panchayat and Rural Development Department and Urban Administration and Development Department to control the designated officers.

***Recommendation 13: The Department should fix responsibility of district level officials for lack of effective monitoring of the Scheme.***

### ***2.3.9.3 Erroneous clarification of Nodal Officer/decision of Appellate Authority***

Labour Department in its circular of defining eligibility of unorganized worker (July 2018) stated if unorganized worker or his/her spouse have land more than 2.5 acre (one hectare), both will not be considered as unorganized worker.

- Scrutiny of records of JP, Sohagpur, Hoshangabad revealed that in 20 cases, the CEO denied the ex-gratia assistance of ₹44 lakh to the successors of deceased unorganized workers on the ground that family member of deceased unorganized worker had land more than one hectare or land in the joint name of deceased unorganized worker was more than one hectare. We noticed that ALC, Hoshangabad clarified (September 2020) that if family of the deceased unorganized worker had land more than one hectare, the worker would not be eligible for assistance. However, as per scheme guidelines, unorganized worker or his/her spouse should not have land more than one hectare. Scrutiny of documents enclosed with applications revealed that in all 20 cases land in the name of deceased unorganized worker was either nil or share of land was below one hectare. Thus, the CEO, JP, Sohagpur irregularly denied the assistance.
- Scrutiny of records of appeal cases at appellate authority, Hoshangabad revealed that in 10 cases, appellate authority rejected the appeal and denied the benefit on the ground that family member of deceased unorganized worker had land more than one hectare or land in the joint name of deceased unorganized worker was more than one hectare. Scrutiny of records revealed than in all 10 cases land in the name of deceased unorganized worker was either nil or share of land was below one hectare. We further noticed that in one case appellate authority rejected the appeal and denied the benefit on the ground that father of deceased unorganized worker was a Government servant and now he is a pensioner. Thus, due to misinterpretation of eligibility criteria by appellate authority, 11 beneficiaries were deprived of the benefit of ex-gratia assistance of ₹22 lakh under the scheme.

Details are given in ***Appendices 2.3.15 (A) and 2.3.15 (B)***.

Government replied (June 2023 and March 2024) that action had been taken against the erring official. The reply is not acceptable as the reply is silent on corrective action taken in cases pointed out by the Audit.

#### **2.3.9.4 Absence of checks and validations in Sambal Portal**

The Sambal portal lacked checks and validations as discussed below:

- Sambal Portal should have checks and validations to accept registration of applicants aged between 18 years and 60 years. We noticed the Portal accepted registration of an applicant aged more than 60 years on the date of registration.
- Similarly, Sambal Portal should have checks and validations to raise an alert in case, the deceased registered worker aged more than 60 years.
- Sambal Portal should not accept application wherein date of death is before the date of registration as unorganized worker to stop irregular payments.

Government replied (June 2023 and March 2024) that Sambal 2.0 Portal had been started from May 2022 and all discrepancies had been rectified in Sambal 2.0.

***Recommendation 14: The Department should include checks and validations in the Portal to rule out irregular payments of assistance to persons aged above 60 years.***

#### **2.3.10 Conclusion**

The Labour Department implemented *Mukhya Mantri Jan Kalyan (Sambal) Yojna* for providing social security and promoting interests of the unorganized workers of the State. The Department adopted deficient process for registering workers as during physical verification 67.48 lakh (31 per cent) registered workers were declared ineligible. Further, the physical verification process was also deficient as 14.34 lakh workers were declared ineligible during physical verification without indicating specific reasons for their ineligibility. We noticed that ineligible workers were found eligible during re-verification and by Appellate Authority.

Further, we noticed suspected fraudulent drawal and deposit of Scheme funds in bank accounts of an official and relatives of the official amounting to ₹2.47 crore, irregular payment of ex-gratia assistance not admissible under the Scheme amounting to ₹1.57 crore and irregular payment of ex-gratia assistance to persons aged more than 60 years amounting to ₹1.04 crore. We also noticed instances of excess payment of assistance ₹1.72 crore, double payment of ₹14 lakh and irregular sanction of assistance to ineligible persons amounting to ₹60 lakh. We further noticed that persons were registered after their death and disbursed ex-gratia assistance amounting to ₹66 lakh. Further, authorised offices did not pay funeral assistance in 4,398 cases.

The financial management was deficient as the Department did not monitor utilisation of idle funds of ₹6.26 crore allotted to ULBs/PRI and did not even deposit interest amount of ₹3.86 crore in the Government account.

We noticed delay of up to three and half years in sanction of financial assistance in 1,07,076 cases (64 *per cent*). The Department appointed district labour officers as nodal officers for monitoring of the scheme at district level, however, we noticed that no monitoring was done by the district labour officers of the audited districts. The Sambal Portal lacked checks and validations resulting in irregular sanction and disbursement of assistance to persons aged more than 60 years.



**Gwalior**  
**The : 12 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 No. 1.6.1, Page No. 5)

## Department-wise break-up of outstanding Inspection Reports and Paragraphs

Sl. No.	Name of Department	Number of IRs/Paragraphs pending as of 31 March 2023	
		IRs	Paragraphs
1.	Panchayat and Rural Development Department	1,620	6,489
2.	Jail Department	98	199
3.	Law and Legal Affairs Department	266	531
4.	Home Department	337	909
5.	Women and Child Development Department	998	2,998
6.	Tribal Welfare Department	721	2,143
7.	Denotified Nomadic and Semi Nomadic Department	6	18
8.	Backward Classes and Minority Welfare Department	123	492
9.	Scheduled Caste Development Department	207	897
10.	Ayush Department	228	695
11.	Social Justice & Disabled Persons Welfare	331	1,084
12.	Bhopal Gas Tragedy and Rehabilitation Department	21	66
13.	Rehabilitation Department	12	28
14.	Public Health and Family Welfare Department	1,006	5,094
15.	Medical Education Department	207	1,036
16.	Higher Education Department	809	3,400
17.	School Education Department	2,361	8,351
18.	Labour Department	191	464
19.	Sports and Youth Welfare Department	122	423
20.	Technical Education and Skill Development Department	396	1,307
21.	Animal Husbandry and Dairying Department	99	496
22.	Co-Operation Department	84	873
23.	Farmer Welfare and Agriculture Development Department	196	1,194
24.	Fisherman Welfare and Fisheries Development Department	21	62
25.	Food, Civil Supplies and Consumer Protection Department	135	357

Sl. No.	Name of Department	Number of IRs/Paragraphs pending as of 31 March 2023	
		IRs	Paragraphs
26	Horticulture and Food Processing Department	43	331
27	Narmada Valley Development Department	72	239
28	Cottage and Rural Industries Department	27	248
29	Water Resources Department	282	1,739
30	General Administration Department	132	352
31	Parliamentary Affairs (State Legislature) Department	8	15
32	Public Relation Department	28	89
33	Revenue Department	2,652	9,127
<b>Total</b>		<b>13,839</b>	<b>51,746</b>

## Appendix-1.2

(Reference: Paragraph No. 1.6.3, Page No. 6)

## Department-wise break-up of outstanding Paragraphs for Explanatory Notes

Sl. No.	Year of the Audit Report	Name of Department	ENs pending as of 31.03.2023	Date of presentation in the State Legislature	Due date for receipt of Departmental replies
1.	2016-17 (Revenue Sector)	Revenue Department	03	09.01.2019	09.04.2019
2.	2017-18 (G&SSA)	Public Health and Family Welfare Department	03	21.09.2020	21.12.2020
		Revenue Department	01		
3.	2017-18 (Revenue Sector)	Revenue Department	02	21.09.2020	21.12.2020
4.	2017-18 (Economic Sector)	Water Resource Department	01	21.09.2020	21.12.2020
5.	2018-19 (G&SSA)	Sports and Youth Welfare Department	01	21.12.2021	21.03.2022
		Home Department	02		
		Tribal Affairs Department	01		
6.	2018-19 (Revenue Sector)	Revenue Department	03	21.12.2021	21.03.2022
7.	2018-19 (Economic Sector)	Water Resource Department	01	21.12.2021	21.03.2022
		Animal Husbandry and Dairying Department	01		
		Farmers Welfare and Agriculture Development Department	01		
<b>Total</b>			<b>20</b>		

**Appendix 1.3**  
**(Reference: Paragraph No. 1.6.4, Page No. 6)**  
**Action Taken Notes (ATNs) on PAC recommendations to be received from Government of Madhya Pradesh**  
**as on 31 March 2023**

Sl. No.	Name of Department	XIV <sup>th</sup> Legislative Assembly 2013-2018		XV <sup>th</sup> Legislative Assembly 2018-till now		Total	
		No. of ATNs	Paragraph included in ATNs	No. of ATNs	Paragraph included in ATNs	No. of ATNs	Paragraph included in ATNs
1	Panchayat and Rural Development Department	03	04	01	02	04	06
2	Narmada Valley Development Department	01	04	01	01	02	05
3	Animal Husbandry and Dairying Department	01	01	-	-	01	01
4	Scheduled Caste and Scheduled Tribes Welfare Department	01	01	-	-	01	01
5	Revenue Department	07	26	-	-	07	26
6	Tribal Welfare Department	01	01	-	-	01	01
7	Home Department	01	02	-	-	01	02
8	Farmer Welfare and Agriculture Development Department	02	02	-	-	02	02

Sl. No.	Name of Department	XIV <sup>th</sup> Legislative Assembly 2013-2018		XV <sup>th</sup> Legislative Assembly 2018-till now		Total	
		No. of ATNs	Paragraph included in ATNs	No. of ATNs	Paragraph included in ATNs	No. of ATNs	Paragraph included in ATNs
9	Public Health and Family Welfare Department	02	06	01	02	03	08
10	Labour Department	01	01	-	-	01	01
11	Water Resource Department	01	03	-	-	01	03
12	Social Justice Department	01	01	-	-	01	01
13	Co-Operative Department	01	01	-	-	01	01
14	Women and Child Development Department	-	-	02	02	02	02
		<b>TOTAL</b>				<b>28</b>	<b>60</b>

**Appendix-2.1.1**  
**(Reference: Paragraph No. 2.1.6, Page No. 15)**  
**Details of scheme wise expenditure**

Sl No.	Period	District	Scheme 5504	Scheme 7249	Scheme 2018	Scheme 6422	Total
(₹in crore)							
1	2018-22	Agar-Malwa	6.77	143.22	206.69	0.00	356.68
2	2018-22	Chatarpur	19.21	0.01	60.34	84.48	164.05
3	2018-22	Damoh	16.13	56.83	89.01	81.49	243.47
4	2018-22	Dewas	24.76	296.00	133.60	0.00	454.36
5	2018-22	Khandwa	18.54	0.02	180.92	0.00	199.48
6	2018-22	Mandsaur	18.52	0.03	362.66	0.00	381.20
7	2018-22	Raisen	14.07	78.34	85.74	0.00	178.15
8	2018-22	Satna	22.05	0.02	16.50	47.32	85.90
9	2018-22	Sehore	13.96	240.49	161.82	0.00	416.27
10	2018-22	Seoni	25.39	7.92	68.47	0.00	101.78
11	2018-22	Sheopur	3.84	0.02	172.37	8.44	184.67
12	2018-22	Shivpuri	14.07	0.03	40.85	190.77	245.72
13	2018-22	Vidisha	19.52	370.75	81.47	208.32	680.05
<b>Total</b>			<b>216.83</b>	<b>1,193.68</b>	<b>1,660.44</b>	<b>620.82</b>	<b>3,691.78</b>

(Source: Information provided by Relief Commissioner, Madhya Pradesh)

## Appendix-2.1.2 (A)

(Reference: Paragraph No. 2.1.8.5, Page No. 21)

## Details of suspected fraudulent disbursement of financial assistance in Seoni district

Sl. No.	Name of unauthorised person mentioned in forged sanction order	Account No. in which amount paid	IFSC Code	Names of persons to whom payment actually made as per Bank records	Number of transactions made in account	Total amount fraudulently credited in this account (₹in lakh)
1	Ramesh	32074932189	SBIN0010825	Shreshth Awadhiya	30	120.00
2	Dwarkabai	2227576357	CBIN0281101	Lalit Saryam	29	116.00
3	Ramkumar	3680264092	CBIN0281101	Ajay Yadav	19	76.00
4	Vishnu	32074932677	SBIN0010825	Vishesh Awadhiya	19	76.00
5	Harendra	35839726100	SBIN0000478	Mr Sumit Rajak	19	76.00
6	Deepak	31791364692	SBIN0002850	Deepak	17	68.00
7	Kamlabai	32892112473	SBIN0012187	Nitin Sehose	14	56.00
8	Vikas	40914873639	SBIN0000390	Radheshyam	13	52.00
9	Deviprasad	32924550232	SBIN0010825	Mrs Rukmani Awadhiya	11	44.00
10	Harshit	3860006046	CBIN0282041	Prashant Awadhiya	10	40.00
11	Shubham	40928419442	SBIN0000478	Sanjay Kumar Rai	10	40.00
12	Harish	20229701688	MAHB0000644	Atal Singh Fattu Lal Rai	9	36.00
13	Janki	25006469095	MAHB0000689	Radheshyam	8	32.00
14	Sukhchain	5156926050	CBIN0281049	Vishesh Awadhiya	6	24.00
15	Haridas	32535815623	SBIN0002840	Akshansh Chouhan	6	24.00
16	Pradeep	200541030059672	BKID0NAMRGB	Shivam Agrawal	5	20.00
17	Lochan	922010030888887	UTIB0001035	Saroj	5	20.00
18	Bhivram	3525279075	CBIN0281049	Nikhil Kahar	4	16.00
19	Santkumar	3669349530	CBIN0281101	Paras Dubey	4	16.00
20	Manish	32064376290	SBIN0010825	Manish Bandewar	4	16.00
21	Vikas	20068231577	MAHB0000421	Banti	3	12.00
22	Asha	31855310260	SBIN0010825	Chitra Singh	3	12.00
23	Dayasankar	32074930192	SBIN0010825	Anuj Kumar Baghel	3	12.00
24	Lamu and Sumar	2292467169	CBIN0281780	Lamu Lal Soaklu	2	8.00
25	Ishwardas	20322718121	SBIN0010825	Shreyas Tiwari	2	8.00
26	Shantibai	60148347903	MAHB0000644	Prabhulal	2	8.00
27	Kusum	200501030037731	BKID0NAMRGB	Anil Kumar	2	8.00
28	Lochan	2251063628	CBIN0281987	Deendayal Sahu	1	4.00
29	Mohit	2993337632	CBIN0281101	Mohit Singh Baghel	1	4.00
30	Suraj	3157056588	CBIN0281987	Ankit Sahu	1	4.00
31	Dwarkabai	3215757921	CBIN0281987	Deepak Banjara	1	4.00
32	Durgabai	3714986386	CBIN0281101	Durgabai Chandel	1	4.00
33	Ramkumar	3768311648	CBIN0281987	Prince Sahu	1	4.00
34	Faiza	5127175846	CBIN0282359	Faiza Mohammad Aziz Sheikh	1	4.00
35	Krishnabai	5262935836	CBIN0282672	Krishna Bai	1	4.00
36	Deepak	20068305982	MAHB0000421	Gagan dilip vishwakarma	1	4.00
37	Suresh	20229746596	MAHB0000644	Suresh	1	4.00
38	Hemraj	20231812013	MAHB0001058	Gorelal Hemraj	1	4.00
39	Kailash	32995889725	SBIN0003179	Sujeet Singh Vishen	1	4.00
40	Sujeet	37786707329	SBIN0012187	Anil Sanodiya	1	4.00
41	Harendra	40257242610	SBIN0012187	Mrs Pritee	1	4.00
42	Harendra	60130560716	MAHB0001058	Harendra	1	4.00
43	Mahesh	60175536873	MAHB0000689	Mahesh	1	4.00
44	Tejanlal	60199177280	MAHB0000689	Tejan Lal	1	4.00
45	Jaggu	60231970285	MAHB0000644	Jaggu	1	4.00
46	Harobjai	60248961330	MAHB0000689	Haroj Bai	1	4.00
47	Lalita	60333128506	MAHB0000689	Lalita Bai	1	4.00

Sl. No.	Name of unauthorised person mentioned in forged sanction order	Account No. in which amount paid	IFSC Code	Names of persons to whom payment actually made as per Bank records	Number of transactions made in account	Total amount fraudulently credited in this account (₹in lakh)
48	Suraj	100167422827	INDB0000861	Saroj	1	4.00
49	Sampatiya	32250110005699	UCBA0003225	Nitin Kumar Sihose	1	4.00
50	Durgesh	200091030086166	BKID0NAMRGB	Durgesh	1	4.00
51	Bishtobai	200091030090323	BKID0NAMRGB	Khodshyam Bishtobai	1	4.00
52	Gajanand	200091030126930	BKID0NAMRGB	Gajanand	1	4.00
53	Sumran	200091030133228	BKID0NAMRGB	Sumran	1	4.00
54	Deviprasad	200521030048942	BKID0NAMRGB	Deviprasad	1	4.00
55	Prahlad	200541010000183	BKID0NAMRGB	Sudheer Agrawal	1	4.00
56	Patiram	200541030021402	BKID0NAMRGB	Patiram	1	4.00
57	Harilal	806410110000800	BKID0NAMRGB	Harilal	1	4.00
58	Jivanlal	806411010004072	BKID0NAMRGB	Jivanlal	1	4.00
59	Sukvarobai	806510110000257	BKID0NAMRGB	Sukvarobai	1	4.00
<b>Total</b>					<b>291</b>	<b>1,164.00</b>

(Source: Payment order lists and bills/sanctions provided by Tehsildar, Keolari)



## Appendix-2.1.2 (B)

(Reference: Paragraph No. 2.1.8.5, Page No. 21)

## Details of suspected fraudulent payment from wages head in Seoni district

Sl. No.	Name of employee mentioned in e-payment in whose name amount had been drawn	Account No.	IFSC Code	Name found in Bank to whom payment actually made	Date of Payment	Amount Paid in ₹	Bill Ref No.	Head of Account
1	Dwarkabai	2227576357	CBIN0281101	Lalit Saryam	31-03-20	12,000	20005943617	2053-00-094-9999-0441-00000000-12
					31-03-20	12,000	20005943666	2053-00-094-9999-0441-00000000-12
					01-05-20	12,000	20006131166	2053-00-094-9999-0441-00000000-12
					01-05-20	12,000	20006144017	2053-00-094-9999-0441-00000000-12
					05-08-20	4,000	20006779488	2053-00-094-9999-0441-00000000-12
					05-08-20	4,000	20006778466	2053-00-094-9999-0441-00000000-12
					05-08-20	4,000	20006779088	2053-00-094-9999-0441-00000000-12
2	Ramkumar	3680264092	CBIN0281101	Ajay Yadav	31-03-20	12,000	20005943617	2053-00-094-9999-0441-00000000-12
					31-03-20	12,000	20005943666	2053-00-094-9999-0441-00000000-12
					01-05-20	12,000	20006131166	2053-00-094-9999-0441-00000000-12
					01-05-20	12,000	20006144017	2053-00-094-9999-0441-00000000-12
					05-08-20	4,000	20006779488	2053-00-094-9999-0441-00000000-12
					05-08-20	4,000	20006778466	2053-00-094-9999-0441-00000000-12
					05-08-20	4,000	20006779088	2053-00-094-9999-0441-00000000-12
3	Ramesh	32074932189	SBIN0010825	Shreshth Awadhiya	31-03-20	8,000	20005943666	2053-00-094-9999-0441-00000000-12
					31-03-20	8,000	20005943617	2053-00-094-9999-0441-00000000-12
					01-05-20	8,000	20006131166	2053-00-094-9999-0441-00000000-12
					01-05-20	8,000	20006144017	2053-00-094-9999-0441-00000000-12
4	Vishnu	32074932677	SBIN0010825	Vishesh Awadhiya	31-03-20	8,000	20005943617	2053-00-094-9999-0441-00000000-12
					31-03-20	8,000	20005943666	2053-00-094-9999-0441-00000000-12
					01-05-20	8,000	20006131166	2053-00-094-9999-0441-00000000-12
					01-05-20	8,000	20006144017	2053-00-094-9999-0441-00000000-12
<b>Total</b>						<b>1,84,000</b>		

(Source: Payment order lists provided by Tehsildar, Keolari)

**Appendix-2.1.2 (C)**

**(Reference: Paragraph No. 2.1.8.5, Page No. 21)**

**Details of suspected fraudulent payment for hailstorm, flood/excess rain in Seoni district**

Sl. No.	Name of beneficiary mentioned to whom payment made as per e-payment	Account No.	IFSC Code	Name found in Bank to whom payment actually made	Date of Payment	Amount Paid in ₹	Bill Ref No.	Scheme
1	Dwarkabai	2227576357	CBIN0281101	Lalit Saryam	28-01-21	53,000	20008333883	Refund
					03-03-21	52,734	20008676373	Refund
					24-03-21	70,000	20008864200	Hailstorm
					24-03-21	48,000	20008867055	Hailstorm
					08-06-21	29,172	20009530949	Refund
					30-06-21	89,564	20009695009	Refund
					17-09-21	53,982	200010336098	Refund
					17-02-22	5,000	200011673949	Excess rain
					26-03-22	18,450	200012093776	Refund
					25-04-22	20,900	200012358110	Excess rain
					25-04-22	1,20,000	200012369997	Excess rain
					25-04-22	1,20,000	200012359653	Excess rain
					01-07-22	1,20,000	200012902099	Excess rain
2	Ram kumar	3680264092	CBIN0281101	Ajay Yadav	03-03-21	1,650	20008676373	Refund
					24-03-21	1,650	20008917558	Excess rain
					24-03-21	47,115	20008864200	Hailstorm
					24-03-21	48,000	20008867055	Hailstorm
					08-06-21	19,734	20009530949	Refund
					30-06-21	1,650	20009695009	Refund
					17-09-21	59,101	200010336098	Refund
					18-10-21	21,633	200010591255	Refund
					17-02-22	5,000	200011673949	Excess rain
					25-04-22	77,080	200012358110	Excess rain
					25-04-22	1,18,146	200012369997	Excess rain
25-04-22	1,20,000	200012359653	Excess rain					
<b>Total</b>						<b>13,21,561</b>		

(Source: Payment order lists provided by Tehsildar, Keolari)

**Appendix-2.1.3 (A)**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 22)**  
**Details of suspected fraudulent payments made in Baroda and Sheopur tehsils of**  
**Sheopur district- mismatch in beneficiaries names**

Sl. No.	Name of beneficiary in whose name payment has been drawn	Account No.	Name found in bank to whom payment actually made	Tehsil	No. of fraudulent transactions made in this account	Total amount fraudulently credited in this account (₹in lakh)
1	Rajendra Singh Makdavda khurd	1563104000062550	Lomesh Gorchhiya	Baroda	4	1.77
2	Nathuroji	6132000100093708	Lomesh Laxminarayan	Baroda	13	3.15
3	Santrashreepura	754302010001880	Lomesh SO Laxmi Narayan	Baroda	8	2.59
4	Jagmohan makdavda khurd	35884656965	Gobardhani	Baroda	14	3.30
5	Dasa bavdichapa	6132001700247692	Gobardhani	Baroda	6	1.52
6	Kaduma kdavda khurd	37888358257	Meenu Gorchhiya DO Laxminarayan	Baroda	14	3.21
7	Kailashroji	34793684187	Ram Avtar Suman	Baroda	24	6.77
8	Mukeshroji	907510110001304	RamAvtar Suman	Baroda	21	4.70
9	Mangilalroji	4116101000032	RamAvtar Suman	Baroda	19	4.74
10	Mathuroji	183000491820	Ram Avtar Suman SO Hariprasad Suman	Baroda	18	4.77
11	Dasa bavdichapa	754302010003275	Farheen Naz Qureshi	Baroda	15	3.86
12	Ramkunwarroji	683502020367	Hariprasad Suman SO Gopal Suman	Baroda	14	3.71
13	Sukhveerroji	907518210013416	Akash	Baroda	13	1.97
14	Gujri bavdichapa	35596351541	Farheen Naz Qureshi	Baroda	12	3.09
15	Balluroji	33680406910	Lekhraj Suman	Baroda	11	1.73
16	Arjun bamorijat	754302010003430	Pavan Suman	Baroda	11	3.56
17	Radhe shyam radep	20281130381	Dhanjeet Meena	Baroda	10	1.00
18	Ramjilal karvadiya	35159430160	Ramroop Suman	Baroda	10	2.56
19	Kamaliroji	36129944415	Bharoshi Bai	Baroda	10	1.91
20	Hansrajroji	38217220486	Kalawati Suman	Baroda	10	1.83
21	Kailasi bhilvadiya	6132001700245630	Akash Adiwasi	Baroda	10	2.05
22	Golubordadev	6132001700245667	Rajvir	Baroda	10	2.56
23	Girraj halganwada khurd	3701885270	Pramod Suman	Baroda	9	2.00
24	Omprakash indrapura	32703301093	Shyamsundar Jatav	Baroda	9	0.59
25	Dulichandroji	33680406716	Miss Suresha Mali	Baroda	9	1.50
26	Gulab lalitpura	38226792714	Alaka Sharma	Baroda	9	0.83
27	Kanchan bordadev	39175690552	Hasina Adiwasi	Baroda	9	2.01
28	Bajranga nayagaolakha	183002358297	Ramroop Suman SO Bherulal	Baroda	9	2.89
29	Kadu halganwada khurd	4116101003639	Satish SO Dharma	Baroda	9	2.54

Sl. No.	Name of beneficiary in whose name payment has been drawn	Account No.	Name found in bank to whom payment actually made	Tehsil	No. of fraudulent transactions made in this account	Total amount fraudulently credited in this account (₹in lakh)
30	Jagdish ramkumar filojpura	907510110004001	Arti Ramesh Chandra Goyal	Baroda	9	4.12
31	Mosmi makdavadkhurd	1563104000031860	Laxmi Bai	Baroda	9	2.77
32	Jyoti bordadev	31295584259	Krishna Jaga	Baroda	8	2.29
33	Ramhet Govardhan Filojpura	31999532096	Mrs Paras Gupta	Baroda	8	3.90
34	Siyaram makdavadkhurd	36205429022	Mahavir Adiwasi	Baroda	8	1.24
35	Kishana halganwadakhurd	3956107037	Shishupal Banshi Adiwasi	Baroda	7	1.40
36	Lekhraj kalmunda	39752307686	Mr Pavan Suman	Baroda	7	2.59
37	Prakash radeep	63042185143	Ramashankar Meena	Baroda	7	1.45
38	Prakash bordadev	683502009988	Harinarayan Suman SO Gopal Suman	Baroda	7	2.30
39	Omprakash bordadev	683502016293	Kalyani Bai Mali WO Hari Narayan Suman	Baroda	7	2.71
40	Badrilal makdavadkhurd	754302010004432	Akash Adiwasi	Baroda	7	2.01
41	Mosami makdavadkhurd	754302120003016	Shikha	Baroda	7	1.44
42	Dinesh basond	907510110011122	Kiran Sharma	Baroda	7	1.63
43	Vishnu kudayatha	907510110013291	Shyam Sunder Jatav SO Babulal	Baroda	7	0.87
44	Ramshree makdavadkhurd	3943364318	Bajrangi Shyamlal Adiwasi	Baroda	6	1.24
45	Kanya baikalu kheldi	20307232708	Mrs Anushuya Nagar	Baroda	6	1.34
46	Lallu halganwadakhurd	32143358772	Rajaram Adiwasi	Baroda	6	1.32
47	Seetaram dharampura	33361104233	Surajmal	Baroda	6	1.50
48	Ramveerroji	35922126290	Mrs Kanti Bai Suman	Baroda	6	1.20
49	Ghanshyam bordadev	36617612850	Harinarayan Suman	Baroda	6	1.86
50	Ajay kudaytha	39522033547	Pavan Kushwaha	Baroda	6	1.38
51	Rambandi ratodan	63053171114	Mrs Savandi	Baroda	6	1.24
52	Ramcharan kaloni	183004810506	Rajtilak Suman SO Mahavir Suman	Baroda	6	1.60
53	Brajmohan kaloni	183004957800	Shobha Suman DO Mahaveer Suman	Baroda	6	1.82
54	Kunti bordadev	4116101003922	Vijay Singh Jaga	Baroda	6	1.77
55	Shyam kalmunda	10820110087213	Santosh	Baroda	6	1.60
56	Ramswaroop radhapura	11673210000607	Shyamsundar	Baroda	6	0.63
57	Modubanadi	754302010001577	Bharti Gorchiya DO Mewai	Baroda	6	1.86
58	Ghisi kalmunda	907518210014606	Varsha WO Santosh	Baroda	6	1.82
59	Mangla nayagaolakha	31821253856	Lovekush Suman	Baroda	5	1.36
60	Ramswarup bordadev	31892796526	Lokesh Suman	Baroda	5	1.73

Sl. No.	Name of beneficiary in whose name payment has been drawn	Account No.	Name found in bank to whom payment actually made	Tehsil	No. of fraudulent transactions made in this account	Total amount fraudulently credited in this account (₹in lakh)
61	Moti bordadev	32263883704	Ms Vidya Bai	Baroda	5	1.60
62	Brajmohan badreepachipura	32356250562	Lakhan Singh Meena	Sheopur	5	1.01
63	Ramswaroop karvadiya	32445467507	Seeta	Baroda	5	0.92
64	Mansharoji	32710625010	Radheshyam Suman	Baroda	5	1.36
65	Jaymal halganwadakhurd	33760433194	Vishnu Suman	Baroda	5	1.09
66	Kanti bala jat filojpura	34514828337	Mr Kalil Khan	Baroda	5	1.91
67	Dhodi maharajpura	35363177602	Devishankar Ngof Vishaka	Baroda	5	1.12
68	Vidhya biaward 15	38673471542	Rajkumar Sen	Baroda	5	0.89
69	Shera halganwada khurd & ramcharan kunu sahar krapura	40511626790	Rammukut Adiwasi	Baroda	5	1.24
70	Girraj halganwada khurd	63018146873	Banwari Suman	Baroda	5	1.38
71	Ramkishan lalitpura	63046428048	Ramkishan Suman	Baroda	5	1.50
72	Bhimrajbordadev	907510110003367	Ashok Kumar SO Bramohan Jaga	Baroda	5	1.89
73	Rakesh mekhdahedi	907510110015828	Kashiram Meena	Baroda	5	4.47
74	Kapuri halganwadakhurd	907518210026087	Urmila Bai	Baroda	5	1.01
75	Dhanu halganwadakhurd	907518210032162	Salma Adivasi	Baroda	5	0.87
76	Mahaveer halganwadakhurd	1563104000004428	Banwari Suman	Baroda	5	1.32
77	Jana baibehdavid	20412415782	Nagendra Singh Ray	Baroda	4	1.19
78	Harishankar parasarma filojpura & salim son bundu ward 22 sheopur	20412416809	Mr Shafik	Baroda	4	1.49
79	Gopi nayagaolakha	31325383427	Purushottam Sharma	Baroda	4	1.56
80	Dhannalalbordadev	31797997776	Miss Jashoda	Baroda	4	1.36
81	Sarvan halganwadakhurd	32755234079	Roop Singh Adiwasi	Baroda	4	1.06
82	Modu ishwariya filojpura & kailashi beerbal meena kacharmuli	35108329615	Mrs Rukhsar Khanam	Baroda	4	1.65
83	Shitaram harbks jaini	35425559025	Ramlakhan Meena	Sheopur	4	1.00
84	Rajendrabilwadiya	37945843794	Rahul Saneriya	Baroda	4	1.16
85	Kamlee latur filojpura	38194984080	Mrs Sahina Bano	Baroda	4	1.86
86	Malkhan maharajpura & ramlakhan dhudiya ladpura	40314083462	Rajani Vaishnav	Baroda & Sheopur	4	1.08
87	Digamber bhilwadiya	63030669319	Jagdeesh Nath	Baroda	4	0.91
88	Sonyanayagaolakha	683502000259	Purshottam Sharma SO Shambhudayal	Baroda	4	1.54
89	Girdhari shankar bhilwadiya & trilokbhilwadiya	906910110001435	Mulayam Singh Chouhan	Baroda	4	1.30

Sl. No.	Name of beneficiary in whose name payment has been drawn	Account No.	Name found in bank to whom payment actually made	Tehsil	No. of fraudulent transactions made in this account	Total amount fraudulently credited in this account (₹in lakh)
90	Ramswarop badodiyabindi	907510110006540	Dharmendra jatav So Devi ram Jatav	Baroda	4	1.03
91	Ranveerbanadi	907510110008813	Ramdev So Dullichand Adivasi	Baroda	4	0.83
92	Girjam akdavda khurd	907510110012027	Ganesh Sen So Ramgopal Sen	Baroda	4	0.82
93	Narayan halganwada khurd & nathibai babu singh gurjar kashipur	907518210007691	Soni Bai	Baroda & Sheopur	4	0.72
94	Narottam makdavadkhurd	907518210029362	Guddi Bai Meena	Baroda	4	1.10
95	Raghuveer kudayatha	907518210039879	Dhanraj Adiwasi so Prahklad Adiwasi	Baroda	4	1.11
96	Meghraj halganvadakhurd	907518210040973	Vijay Singh Gorachhiya	Baroda	4	0.67
97	Kalyan soram mali jaini	32193371272	Chiranjai Suman	Sheopur	3	1.05
98	Nandkishore mekhdahedi	33761350499	Mahaveer Prajapati	Baroda	3	0.84
99	Gurupratap dilbag singh filojpura	34495899464	Shakilakhan Khan	Baroda	3	1.20
100	Morpak kana makrod	34702217357	Mansharam Mahor	Sheopur	3	1.04
101	Mansharam manaran meena kacharmuli & moharpal sarvanya chandrapura	35423067068	Tejya Gyarsa	Sheopur	3	1.17
102	Bachent singh mangal bagadua badrilal baldev dhakad filojpura	35423067104	Pana Dhannalal	Sheopur & Baroda	3	0.98
103	Kelash bidakhedli	36691011383	Ganesh Tiwari	Baroda	3	1.05
104	Kundan shyamaram semlda & kunti maharajpura	38663568207	Sandeep Singh Rathod	Sheopur & Baroda	3	1.03
105	Govind pandola	10820100008046	Om Prakash	Baroda	3	1.11
106	Mukesh maharajpura & Ramkishan ramnarayad keer makrod	10820110088609	Asha Jangid	Baroda & Sheopur	3	0.89
107	Samad kha sultan mewada kachar	907510110001601	Shabana Pathan Wo Dilshad khan pathan	Sheopur	3	0.78
108	Dhanna gyarsa filojpura & govind janardhan sharma kacharmuli	907510110003282	Amreen Khan Wo Mohammad Iktyar khan	Baroda & Sheopur	3	1.18
109	Morpak nathua adiwashi dheroli	907518210003955	Tarun Tomar	Sheopur	3	0.81
110	Manful karnyakhedli	921010037518667	Manish Dhakar	Baroda	3	0.92
111	Dharam singh malkhan jaini	10702966472	Dhara Singh Meena	Sheopur	2	1.20
112	Ramnarayan soram chandrapura	34715901138	Rijwana Bano	Baroda	2	0.96
113	Dhanni amara filojpura	34983083395	Saddam O	Baroda	2	0.95
114	Jugraj harnarayan gothra & ramjilal maharajpura	35060471742	Ashok meena	Sheopur & Baroda	2	0.91
115	Radha surajmal chandrapura	35076335882	Mohit Gaur	Baroda	2	0.97

Sl. No.	Name of beneficiary in whose name payment has been drawn	Account No.	Name found in bank to whom payment actually made	Tehsil	No. of fraudulent transactions made in this account	Total amount fraudulently credited in this account (₹in lakh)
116	Kishangopal gappu filojpura & sunita pavan vaishya kacharmuli	35315523414	Shahrukh Ansari	Baroda & Sheopur	2	0.92
117	Janrel singh chingaar singh filojpura	35442683358	Rukmaal O	Baroda	2	0.95
118	Bajrang narayan chandrapura & ramjee kanniram meena kacharmuli	35442683461	Jooga O	Baroda & Sheopur	2	0.90
119	Badrilal baldev dhakad filojpura	35486756532	Kamlabeva Maddu	Baroda	2	0.90
120	Shankarlal sukhdev dhakad filojpura	35486756611	Vishnudev Nandkishor	Baroda	2	0.92
121	Prakash prahlad chandrapura	35551881071	Pawan Gaur	Baroda	2	0.97
122	Ramavtaar ghanshyam chandrapura	36190479393	Anno	Baroda	2	0.95
123	Malkhan moti jaini	37313751563	Dhara Singh Meena	Sheopur	2	1.16
124	Shyam girraj filojpura	38032045794	Afsana bano	Baroda	2	0.98
125	Prabhulal hardev filojpura	38641040691	Shanu Bano	Baroda	2	0.98
126	Harvansh singh foja singh kacharmuli & narottam gopilal filojpura	39340175678	Farheen	Sheopur & Baroda	2	0.92
127	Parsya bala kacharmuli & ramkishan prahlad chandrapura	39700938929	Manabar Bai	Sheopur & Baroda	2	0.93
128	Gurubai lalitpura	40454772369	Ramroop	Baroda	2	1.08
129	Dinesh meena care of ram mukesh	144801500799	Sugriv Meena	Sheopur	2	0.34
130	Sahab singh karnel singh filojpura	144801501589	Raish Khan	Baroda	2	0.82
131	Ganesh shankar shamra filojpura	144801503226	Ramesh Chandra goyal	Baroda	2	0.97
132	Bhanvarlal maharajpura & munesh rahakishan bagdiya	754302010003474	Jageshwer Singh	Baroda & Sheopur	2	0.65
133	Munna chhitarichchnakhedli	754302010004087	Himanshu sharma	Sheopur	2	1.15
134	Loduram jagannath meena jaini & urmila rajora	907510110000005	Barma Bai Wo Dara Singh Meena	Sheopur & Baroda	2	0.62
135	Babulal gopal chandrapura	907510110001562	Barish khan so Islam khan	Baroda	2	0.97
136	Shyoram barkheda	907510110010835	Kishangopal So Deviram	Baroda	2	0.42
137	Prakash prahlad chandrapura & sisupal hajari kacharmuli	921010037519691	Imran Khan	Baroda & Sheopur	2	0.90
138	Asha indragaj filojpura	921020019197090	Barish Khan	Baroda	2	0.93
139	Rasbihari babulal chandrapura	34223174744	Imran Khan	Baroda	1	0.47
<b>Total</b>					<b>804</b>	<b>221.56</b>

(Source: Information furnished by respective Tehsildars and Banks)

**Appendix-2.1.3 (B)**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 22)**  
**Details of other suspected fraudulent payments in Baroda and Karahal tehsils of Sheopur district**

Sl. No.	Name of unauthorised person whose account fraudulently credited instead of genuine beneficiaries	Account No.	Tehsil	No. of beneficiaries whose relief amount fraudulently credited in this account	Total amount fraudulently credited in this account (₹in lakh)
1	Khadak singh guribaj singh & lalit bhola bagadua	50400100005429	Baroda	9	4.33
2	Gopal bamorijat & kanhiyyalal narayanpura	53052341367	Baroda	16	4.07
3	Prabhulal hardev filojpura	50400100005430	Baroda	8	3.84
4	Banvari ward 15	32906081995	Baroda	16	3.47
5	Vijaya nayagaolakha	63050656918	Baroda	18	2.84
6	Kamla bavdichapa	50408100010985	Baroda	16	2.53
7	Ramrekkha bavdichapa	50408100010981	Baroda	13	2.29
8	Manoj nayagaolakha	202781030082717	Baroda	13	2.27
9	Vimlesh kumari baghel	30986933634	Karahal	5	2.20
10	Indersingh halganvada khurd	50400100006203	Baroda	9	2.13
11	Morpall bavdichapa	6132001700247708	Baroda	7	2.11
12	Dasanayagaolakha	32994892412	Baroda	17	2.11
13	Dhiraj lalitpura	32122619210	Baroda	8	2.09
14	Kailasi bhilvadiya	6132001700245630	Baroda	10	2.05
15	Lalit kumar jangid	20306926162	Karahal	5	1.94
16	Shyamavaran	32615903178	Karahal	5	1.92
17	Manish chauhan	20429815497	Karahal	5	1.86
18	Manisha bavdichapa	50408100010978	Baroda	10	1.78
19	Lakhan bavdichapa	50408100011100	Baroda	10	1.78
20	Manjeet singh avtar singh	50200038290251	Baroda	4	1.76
21	Gurumit singh bordadev	6132001700250881	Baroda	5	1.70
22	Vishnu basond	38439573960	Baroda	9	1.69
23	Gujrinayagaolakha	907518210028713	Baroda	14	1.65
24	Jagjeetshreepura	520331003366541	Baroda	7	1.64
25	Morpall nayagaolakha	63030169598	Baroda	16	1.61
26	Yogesh kundaytha	20410485296	Baroda	8	1.55
27	Dinesh jatav so mangilal jatav	683501020710	Karahal	6	1.52
28	Praveen kumar baghel	32357494789	Karahal	3	1.50



Sl. No.	Name of unauthorised person whose account fraudulently credited instead of genuine beneficiaries	Account No.	Tehsil	No. of beneficiaries whose relief amount fraudulently credited in this account	Total amount fraudulently credited in this account (₹in lakh)
29	Praveen kumar baghel so rajkumar	183002384737	Karahal	3	1.49
30	Kapil goswami nayagoav	32065704460	Baroda	6	1.47
31	Rahul singh tomar	40521629450	Karahal	3	1.46
32	Jitendra lalitpura	63048581683	Baroda	12	1.44
33	Dinesh jatav so mangilal jatav	63037940080	Karahal	4	1.43
34	Kailash so ramnarayan jangid	183000023306	Karahal	3	1.42
35	Chaynabordadev	6132001700249520	Baroda	6	1.42
36	Asha jangid wo kailash	32048999973	Karahal	3	1.41
37	Satendra singh tomar	10703005360	Karahal	3	1.39
38	Manoj ojha	33981456789	Karahal	3	1.35
39	Kasturibordadev	6132001700249539	Baroda	6	1.34
40	Hariramrijha	50408100011312	Baroda	9	1.33
41	Shambhudayal lalitpura	63013816051	Baroda	12	1.32
42	Mansingh pandoli	907510110012307	Baroda	7	1.29
43	Laxmi chouhan	907518210035895	Karahal	4	1.28
44	Rahul singh tomar	907518210003975	Karahal	3	1.27
45	Gudiya bavdichapa	50408100010987	Baroda	12	1.27
46	Rama nayagaolakha	6132001700249627	Baroda	5	1.26
47	Ramsiya nayagaolakha	6132001700249636	Baroda	5	1.25
48	Ramsiya halganwadakhurd	6132001700003663	Baroda	4	1.25
49	Jyotibordadev	20154163292	Baroda	7	1.25
50	Mrs ambhika	20217201385	Karahal	4	1.22
51	Santyashreepura	183003609944	Baroda	5	1.22
52	Mukeshbavdichapa	6132001700247717	Baroda	5	1.22
53	Ramavtarh alganwadakhurd	4116108001425	Baroda	4	1.21
54	Rahul singh tomar	921010025725398	Karahal	3	1.20
55	Girraj singh tomar	35390154466	Karahal	3	1.13
56	Pradeep kumar baghel	31813913495	Karahal	2	1.00
57	Miss suman jatav dinesh	34076640633	Karahal	4	0.99
58	Moharpal so chintu	35286919370	Karahal	5	0.98
59	Miss suabai jatav mangilal	35135311877	Karahal	3	0.97
60	Tarun tomar	907518210003955	Karahal	3	0.96
61	Leela gurjar amar singh	35385363681	Karahal	4	0.94

Sl. No.	Name of unauthorised person whose account fraudulently credited instead of genuine beneficiaries	Account No.	Tehsil	No. of beneficiaries whose relief amount fraudulently credited in this account	Total amount fraudulently credited in this account (₹in lakh)
62	Santoshee	38137897446	Karahal	2	0.93
63	Raj dhar singh	30266976780	Karahal	2	0.91
64	Suresh jagannath chandrapura	50408100004706	Baroda	2	0.91
65	Satendra singh tomar	916010072723044	Karahal	2	0.85
66	Lalita adiwasi	39003881453	Karahal	2	0.82
67	Mahesh so mangilal jatav	183000573394	Karahal	3	0.80
68	Miss malti jatav mahesh	34289953304	Karahal	4	0.78
69	Vijay singh	34209200332	Karahal	2	0.77
70	Vipin jatav ramesh	36368645355	Karahal	3	0.76
71	Sanjay mangal	53038269013	Karahal	2	0.74
72	Mangilal jatav	35135311822	Karahal	2	0.61
73	Atbal so dhaniram tiktoli	906710110000095	Karahal	2	0.60
74	Suvaran jatav	34501706605	Karahal	3	0.47
75	Balwant umariya	63034079144	Karahal	1	0.43
76	Radha jatav	32925137030	Karahal	2	0.38
77	Mohan so chirongi moravan	36368645605	Karahal	1	0.31
<b>Total</b>				<b>472</b>	<b>114.73</b>

(Source: Payment order lists, physical bills and sanction orders furnished by respective Tehsildars)

## Appendix-2.1.4

(Reference: Paragraph No. 2.1.8.5, Page No. 22)

## Details of suspected fraudulent payments made in tehsils of Sehore district

Sl. No.	Name of beneficiary in whose name payment was sanctioned	Account No.	Name found in bank to whom payment actually made	DDO	No. of transactions fraudulently made in this account	Total amount fraudulently credited in this account (₹in lakh)
1	Rakesh & mohansingh ghasiram	325302010095358	Pramod Chourasiya	Collector & Tehsildar Ichchawar	77	29.33
2	Ramsingh rajju	32229812621	Pramod Chourasiya SO Prahlad	Collector & Tehsildar Ichchawar	32	7.49
3	Krishan bai dhulsingh & sarda bai	39700297043	Preeti Chourasiya	Tehsildar Ichchawar & Collector	18	10.50
4	Dharam	996910110004399	Dharam Singh SO Athaniya Employee	Tahsildar, Rehti	30	3.48
5	Nirmila bai	907810110001631	Dharam Singh SO Athaniya	Collector & Tahsildar, Rehti	28	2.86
6	Suman bai	996910110007856	Athaniya SO Par Singh	Collector & Tahsildar, Rehti	21	2.00
7	Shorbh bai & mukesh	902410110000671	Athaniya SO Par Singh	Tahsildar, Rehti	11	1.04
8	Veemla bai	32152649125	Jetan Barela WO Dharam Singh	Tahsildar, Rehti	11	1.22
9	Geeta bai & ser singh	907816710000003	Jetan WO Dharam Singh	Tahsildar, Rehti	17	1.21
10	Laxmi bai & sorabh bai	902410510004165	Jhuna Bai WO Athaniya	Collector & Tahsildar, Rehti	14	1.45
11	Premnarayan & ramesh & shivcaran dariyav	325302010105941	Sushil Kumar Raikwar	Tehsildar Ichchawar & Collector	40	15.64
12	Samikhan	996910110000924	Abhishek Sharma SO Dinesh	Tahsildar, Rehti	38	3.10
13	Kuldeepsingh sardar singh gulati	996910110005930	Shekh Irfan SO Shekh Shafique	Tahsildar, Rehti	26	2.58
14	Meera bai & rajli bai	907810110000926	Neha DO Aadaniya	Collector & Tahsildar, Rehti	23	1.77
15	Sharvan	997900010002562 2	Anil Rajput	Tahsildar, Rehti	18	1.31
16	Ramvilas	954118210003048	Anil Rajput	Tahsildar, Rehti	17	1.15
17	Sundar	996910110004770	Rakesh Vishwakarma	Tahsildar, Rehti	17	1.30
18	Devchand	30249665958	Abhishek Sharma SO Dinesh	Tahsildar, Rehti	14	0.91
19	Madhusudan & kanhiya	33827747017	Vijendra Vyas	Tahsildar, Rehti	13	1.29
20	Dhulusingh & deepak	901010110004080	Vijendra Vyas SO Hari Prasad	Tahsildar, Rehti	13	0.96
21	Vishranti	918010111540805	Shekh Irfan SO Shekh Shafique	Tahsildar, Rehti	13	1.72
22	Farhan	32786586773	Shivam Kumar	Tahsildar, Rehti	10	0.54

Sl. No.	Name of beneficiary in whose name payment was sanctioned	Account No.	Name found in bank to whom payment actually made	DDO	No. of transactions fraudulently made in this account	Total amount fraudulently credited in this account (₹in lakh)
23	Narayan	38546937983	Sepoy Man Mohan Jaiswal	Collector	10	0.60
24	Ganga bai	901510110018025	Narendra Rathore	Collector & Tehsildar Rehti	10	1.33
25	Devendra shyamal	902410410000102	Dharmendra Yadav SO Bharna	Tahsildar, Rehti	10	0.75
26	Krishn kumar	996910110014867	Santosh Kumar SO Lakhan Lal	Tahsildar, Rehti	10	1.08
27	Shobha ram & sher singh	996910110006224	Sushma Bai WO Anar Singh	Tahsildar, Rehti	9	0.65
28	Sarita	1068104000029096	Anil Kumar Nagar	Tahsildar, Rehti	9	2.71
29	Naryana & guddu	20218567496	Gourav Gupta	Collector & Tehsildar Ichchawar	8	2.14
30	Shekh munabbar	32124878422	Deepak Yadav	Tahsildar, Rehti	8	1.27
31	karn singh	996910110003790	Narayan Prasad Uikey employee	Tahsildar, Rehti	8	1.39
32	Farook khan & shahnabajkhan	1326670399	Sanjay Kumar	Tahsildar, Rehti	7	0.80
33	Bherusingh & sobalsingh	20323542461	Sobhal Singh	Collector & Tehsildar Ashta	7	1.69
34	Ramsingh	31769008959	Mrs Pratibha Tiwari	Tehsildar Ashta	7	0.76
35	Khalil dupadiya	35746106330	Anil Mewada	Tehsildar Ashta	6	0.67
36	Vaishali	902410110002806	Anil Yadav SO Madhusudan Yadav	Tahsildar, Rehti	7	0.85
37	Parasram	902410110010556	Deepak Yadav SO Ramraj Yadav	Tahsildar, Rehti	7	1.17
38	Bhagwan singh & sheela bai	903210110005244	Gita Parmar	Tahsildar, Rehti	7	0.84
39	Ananyasingh jwahrsingh anupmsingh jwahr singh	907610110000343	Sandeep Yadav SO Mohan Yadav	Tahsildar, Rehti	7	1.13
40	Rajkumar	53000846630	Satveer Singh Yadav	Tahsildar, Rehti	6	0.81
41	Ramiyabai	902410510004191	Hayad Khan SO Kalloo Khan	Tahsildar, Rehti	6	0.78
42	Bano bai	907810110000228	Mukesh Kumar SO Santosh	Tahsildar, Rehti	6	0.57
43	Reasambai	907810110000267	Rambabu Patel SO Harnam Singh	Tahsildar, Rehti	6	0.92
44	Vimalsingh	9979000100047208	Pooja Rajput	Tahsildar, Rehti	5	0.53
45	Raisingh	20155700450	Mukesh Kumar Rajak	Tahsildar, Rehti	4	1.15
<b>Total</b>					<b>671</b>	<b>117.44</b>

(Source: Information furnished by respective DDOs and Banks)

**Appendix-2.1.5 (A)**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 22)**  
**Details of suspected fraudulent payments in Shivpuri district**

Sl. No.	Name of unauthorised person to whom payment fraudulently made instead of genuine beneficiaries	Account No. of unauthorised person	Tehsil	No. of beneficiaries whose relief amount fraudulently credited in this account	Total amount fraudulently credited in this account (₹in lakh)
1	Dileep singh	3350038841	Kolaras	5	0.88
2	Mamta bai	3350038013	Kolaras	13	2.24
3	Pradeep kumar jatav	63006072222	Kolaras	10	1.30
4	Ajay savita	53035113568	Khaniyadhana	4	0.85
5	Ajay savita	80002394279	Khaniyadhana	7	3.49
6	Abhay savita	4781101001753	Khaniyadhana	5	2.31
7	Abhay savita	50180013840686	Khaniyadhana	6	3.61
8	Laxmi savita	53035127559	Khaniyadhana	2	0.81
9	Kalla urf shyam	63002391414	Khaniyadhana	9	2.19
10	Ajeetramkusmi	35133866151	Pichhore	6	1.66
11	Anju kusmi	35841337664	Pichhore	6	2.11
12	Ganga kusmi	37160879902	Pichhore	9	2.23
13	Balram manka	32072636579	Pichhore	10	2.24
14	Babulal (Pinky Chouhan in bank)	33000612168	Pichhore	3	0.65
15	Manikant jain	672063037552	Pohari	3	1.08
16	Santosh (Sangeeta Jain in bank)	8025230993	Pohari	5	4.97
17	Sanjay (Sangeeta Jain in bank)	20463936985	Pohari	3	2.90
18	Yashpal (Yash Jain in bank)	20308583620	Pohari	4	3.29
19	Navalsingh	53036238225	Pohari	10	2.49
20	Nilam xalxo	33428272668	Pichhore	16	4.72
21	Rakesh jatav	20220429100	Khaniyadhana	9	3.64
22	Sanjay	172110034877	Kolaras	16	3.37
23	Sitaram	1431783244	Kolaras	15	3.30
24	Kalabati jatav	8025813307	Khaniyadhana	7	3.28
25	Rajesh	33940754103	Kolaras	15	3.28
26	Ramniwas	33326263296	Khaniyadhana	7	3.09
27	Ramnivas	172001963477	Khaniyadhana	5	2.90
28	Mansingh	80002780990	Khaniyadhana	8	2.86
29	Pragilal ahirwar	32999778599	Pichhore	10	2.86
30	Shubham	888010110012149	Kolaras	12	2.85
31	Govind singh	8025813613	Khaniyadhana	7	2.79
32	Rajni	80027435016	Khaniyadhana	8	2.66
33	Shyamlal	80020789877	Khaniyadhana	7	2.63
34	Balkishan	10743847265	Kolaras	15	2.61
35	Arvind	1431759685	Kolaras	14	2.58
36	Arbind ahirwaar	33551049080	Khaniyadhana	7	2.52
37	Shubham kumar	242001000004762	Kolaras	11	2.44
38	Richa bai	917010070317268	Kolaras	12	2.44
39	Neelesh kumar	888110110009049	Kolaras	11	2.40
40	Ramcharan biskarma	80012248046	Khaniyadhana	7	2.37
41	Kamalkant	63042809560	Pohari	6	2.30
42	Rachna bai	32390260545	Kolaras	13	2.27
43	Rajesh	34558648239	Pichhore	8	2.23
44	Richa bai	888110110001235	Kolaras	13	2.20
45	Priyanka bai	34283367236	Kolaras	13	2.20

Sl. No.	Name of unauthorised person to whom payment fraudulently made instead of genuine beneficiaries	Account No. of unauthorised person	Tehsil	No. of beneficiaries whose relief amount fraudulently credited in this account	Total amount fraudulently credited in this account (₹in lakh)
46	Rakesh lodhi	20290179879	Kolaras	14	2.19
47	Manju	33849310004	Pichhore	6	2.19
48	Atarsingh	888110110000235	Kolaras	12	2.18
49	Ahshan	4921000034510	Khaniyadhana	4	2.16
50	Purusottam	31418045030	Kolaras	12	2.14
51	Rajkumar	888110110007175	Kolaras	7	2.14
52	Raghvendra singh	916010029306564	Kolaras	7	2.14
53	Neelesh	5977108000034	Kolaras	9	2.13
54	Upai dhakar	63034166775	Kolaras	8	2.05
55	Abhilasha	906510410000185	Khaniyadhana	4	2.04
56	Balram yadav	80012654681	Khaniyadhana	7	2.04
57	Shishupal lodhi	32107167247	Khaniyadhana	6	1.95
58	Balbeer singh thakur	8025803387	Khaniyadhana	7	1.94
59	Jyoti	80028929648	Khaniyadhana	5	1.94
60	Nilesh bai	32908090099	Kolaras	11	1.94
61	Dinesh	31786775869	Kolaras	7	1.93
62	Dinua	31569307344	Kolaras	9	1.88
63	Rajababu	80028210863	Khaniyadhana	5	1.87
64	Anil kumar	36315315168	Kolaras	12	1.85
65	Mehrban	172001963466	Khaniyadhana	5	1.85
66	Amit kumar	53037143750	Kolaras	7	1.85
67	Sadhana bai komalbai	945210110014168	Kolaras	8	1.83
68	Ramswaroop	33168381503	Kolaras	9	1.82
69	Ramkumar	32333564610	Khaniyadhana	7	1.82
70	Sevraj pal	8025803489	Khaniyadhana	5	1.78
71	Parasram lodhi	80011502559	Khaniyadhana	6	1.78
72	Gayatri guptaa	31713108132	Kolaras	8	1.76
73	Surendra (Manoj Sahu in bank)	80030160609	Khaniyadhana	4	1.74
74	Suresh	32518271079	Khaniyadhana	3	1.74
75	Brijmohan	31902390198	Kolaras	7	1.72
76	Tulsiram	172002289063	Khaniyadhana	5	1.72
77	Kalawati	172002289007	Khaniyadhana	5	1.72
78	Haricharan	63002319787	Kolaras	5	1.71
79	Raghubeer	34413506685	Pohari	8	1.70
80	Suneel	8028574771	Khaniyadhana	4	1.59
81	Shail Verma	50150081046337	Kolaras	6	1.59
82	Majo	2567000100101728	Khaniyadhana	4	1.56
83	Parag	3389003597	Kolaras	5	1.55
84	Archana	613202010006582	Kolaras	7	1.55
85	Bachan lal S/o Manaram Dhakad	53029555673	Kolaras	7	1.55
86	Gajendra	31014417576	Kolaras	6	1.53
87	Dilip singh	31494306547	Kolaras	6	1.53
88	Ragraj	8025846275	Khaniyadhana	6	1.50
89	Sonua soma	30209039686	Kolaras	8	1.48
90	Malkhan adiwasi	34754527572	Khaniyadhana	6	1.47
91	Rakesh	2567000100102745	Khaniyadhana	4	1.46
92	Siyaram lodhi	80002437317	Khaniyadhana	5	1.45
93	Meena bai	888110310000712	Kolaras	7	1.44
94	Mohar singh yadav	8025839176	Khaniyadhana	4	1.43
95	Ravindra	53021014041	Pichhore	7	1.42

Sl. No.	Name of unauthorised person to whom payment fraudulently made instead of genuine beneficiaries	Account No. of unauthorised person	Tehsil	No. of beneficiaries whose relief amount fraudulently credited in this account	Total amount fraudulently credited in this account (₹in lakh)
96	Rambati ahirwar	8025813862	Khaniyadhana	7	1.41
97	Vishvnath	10547318223	Kolaras	5	1.40
98	Kalpna gohari	63051903005	Kolaras	6	1.39
99	Harishankar sharma	32633962111	Khaniyadhana	4	1.39
100	Sneha	3483729032	Kolaras	4	1.38
101	Rinku raghuvasni	3305700518	Kolaras	8	1.38
102	Abhishek	34312218491	Pichhore	4	1.37
103	Aprna	888110510000691	Kolaras	4	1.37
104	Rajni	32666280200	Khaniyadhana	4	1.37
105	Hajari	888110110007160	Kolaras	5	1.35
106	Babita	945110110014678	Kolaras	9	1.35
107	Kanika	38529321933	Kolaras	4	1.35
108	Nibba	80012329377	Khaniyadhana	5	1.35
109	Ratiram	33690838155	Khaniyadhana	5	1.34
110	Hakki	80023903034	Pohari	6	1.33
111	Rampyari lodhi	172000471306	Khaniyadhana	5	1.33
112	Randheera	33461631153	Pichhore	6	1.32
113	Amarchand	34681578303	Pohari	5	1.32
114	Mehroon bano	3162121006549	Khaniyadhana	3	1.31
115	Aadesh	32092586088	Khaniyadhana	4	1.30
116	Atarsingh	34658542079	Pohari	6	1.30
117	Dharmendra	80030447377	Khaniyadhana	3	1.29
118	Bejnath	34419418477	Pohari	6	1.28
119	Sitaram	672057018388	Khaniyadhana	4	1.27
120	Sanjay kumar	31046773692	Kolaras	4	1.26
121	Vishwnath	28301515153	Kolaras	4	1.23
122	Rekha devi	16810100092567	Kolaras	6	1.21
123	Pragati singh	4760101000203	Kolaras	4	1.21
124	Ashrafi	888110110014522	Kolaras	3	1.21
125	Vineet singh	63042974953	Kolaras	5	1.21
126	Dauja (Nandlal Dhakad in Bank)	34500408928	Pohari	6	1.18
127	Dinesh (Geeta Devi in bank)	53021050567	Pichhore	4	1.17
128	Silwanti	172001987295	Pichhore	4	1.16
129	Laxmi bai	906510110009574	Khaniyadhana	5	1.16
130	Rameshar	3162191036668	Kolaras	4	1.16
131	Guniya	80002753740	Khaniyadhana	6	1.13
132	Rameshwar pachawala	917010042486253	Kolaras	5	1.11
133	Rajesh	63011006693	Khaniyadhana	2	1.10
134	Badri (Pragilal Ahirwar in Bank)	34688023206	Pichhore	6	1.03
135	Bhupat aadiwasi	8025812961	Khaniyadhana	6	1.02
136	Laxmi bai	31029300831	Khaniyadhana	5	1.00
137	Aarti	31888627087	Khaniyadhana	4	0.96
138	Sorav	32699663613	Pichhore	4	0.95
139	Sanjiv	919010028862864	Kolaras	3	0.88
140	Avatar	63035306815	Pohari	8	0.87
141	Jashoda	919010028862709	Kolaras	3	0.86
142	Rashmi gupta	172000493681	Pichhore	3	0.86
143	Rajkumari	919010028862819	Kolaras	3	0.84
144	Rewaram	919010028862848	Kolaras	3	0.83
145	Sonali	945110110008424	Kolaras	4	0.83



Sl. No.	Name of unauthorised person to whom payment fraudulently made instead of genuine beneficiaries	Account No. of unauthorised person	Tehsil	No. of beneficiaries whose relief amount fraudulently credited in this account	Total amount fraudulently credited in this account (₹in lakh)
146	Dipak	919010028862712	Kolaras	3	0.82
147	Babita bai	2964001500031005	Kolaras	4	0.82
148	Ramkishan	919010028862615	Kolaras	3	0.82
149	Geeta bai	919010028862411	Kolaras	3	0.81
150	Rakesh	8025812790	Khaniyadhana	2	0.81
151	Ramniwas	919010028862466	Kolaras	3	0.80
152	Golu singh	919010028862660	Kolaras	3	0.80
153	Malkhaan	34500408587	Pohari	5	0.79
154	Ramratan	919010028862372	Kolaras	3	0.79
155	Mahendra yadav	32436612536	Khaniyadhana	3	0.78
156	Kedari	919010028862440	Kolaras	3	0.78
157	Munesh	919010028862644	Kolaras	3	0.77
158	Suresh (Mr president JMM SHG Wachron, in bank)	53021034997	Pichhore	3	0.72
159	Babulal	80002494490	Khaniyadhana	5	0.72
160	Lalaram	37088179662	Pichhore	5	0.67
161	Akhancha	34312218605	Pichhore	2	0.66
162	Devendra	63001213975	Kolaras	3	0.65
163	Tej prakash	34497795305	Pichhore	4	0.61
164	Shishupal	32045908092	Pohari	6	0.57
<b>Total</b>				<b>1030</b>	<b>277.30</b>

(Source: Payment order lists and bills furnished by Collector, Shivpuri)



**Appendix-2.1.5 (B)**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 23)**  
**Details of suspected fraudulent draws from salary and other heads**  
**in Pohari tehsil of Shivpuri district**

Sl. No.	Name of employee/ person in whose name payment drawn/ sanctioned	Account No.	IFSC Code	Name found in bank to whom payment actually made	Date of Payment	Amount Paid in ₹	Bill Reference No.	Head of Account
1	Manikant Jain	672063037552	CBIN0MP DCBI	Manikant Jain	26-04-21	1,324	FVC Bill/ 20009226844	2053-00-094-9999-0619-00000000-22
2	Manikant Jain	672063037552	CBIN0MP DCBI	Manikant Jain	17-06-21	17,000	FVC Bill/ 20009588346	2053-00-094-9999-0619-00000000-22
3	Manikant Jain	672063037552	CBIN0MP DCBI	Manikant Jain	19-02-21	4,600	FVC Bill/ 20008578943	2053-00-094-9999-0619-00000000-22
4	Manikant Jain	672063037552	CBIN0MP DCBI	Manikant Jain	04-02-21	13,549	FVC Bill/ 20008461092	2053-00-094-9999-0619-00000000-22
5	Manikant jain	672063037552	CBIN0MP DCBI	Manikant Jain	23-06-20	15,000	FVC Bill/ 20006478215	2053-00-094-9999-0619-00000000-22
6	Manikant jain	672063037552	CBIN0MP DCBI	Manikant Jain	19-02-21	19,000	FVC Bill/ 20008579019	2053-00-094-9999-0619-00000000-22
7	Manikant jain	672063037552	CBIN0MP DCBI	Manikant Jain	28-02-20	3,000	FVC Bill/ 20005729795	2053-00-094-9999-0619-00000000-22
8	Manikant jain	672063037552	CBIN0MP DCBI	Manikant Jain	28-02-20	2,000	FVC Bill/ 20005730635	2053-00-094-9999-0619-00000000-33
9	Manikant jain	672063037552	CBIN0MP DCBI	Manikant Jain	28-02-20	1,750	FVC Bill/ 20005730465	2053-00-094-9999-0619-00000000-22
10	Manikant jain	672063037552	CBIN0MP DCBI	Manikant Jain	11-02-19	27,483	Arrear Before 2006/ 20002368193	2029-00-102-9999-2503-00000000-11
11	Safik Mohmmad	672063037552	CBIN0MP DCBI	Manikant Jain	23-06-20	26,606	Pay Bill/ 20006477363	2053-00-094-9999-0619-00000000-11
12	Sunita ravat	672063037552	CBIN0MP DCBI	Manikant Jain	30-06-20	27,603	Pay Bill/ 20006532063	2029-00-103-9999-1472-00000000-11
13	Manikant jain	672063037552	CBIN0MP DCBI	Manikant Jain	03-08-19	20,000	Pay Bill/ Arrear/ 20003772913	2029-00-103-9999-1472-00000000-11
14	Manikant jain	672063037552	CBIN0MP DCBI	Manikant Jain	12-07-19	20,000	Pay Bill/ Arrear/ 20003636729	2029-00-103-9999-1472-00000000-11
15	Kailashnarayan baroudi	672063037552	CBIN0MP DCBI	Manikant Jain	21-11-19	59,716	Pay Bill/ 20004801768	2053-00-094-9999-0619-00000000-11
16	Pavan kumar sharma	8025230933	SBIN0RR MBGB	Mrs Sangita Jain	25-11-21	28,703	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
17	Santosh	8025230933	SBIN0RR MBGB	Mrs Sangita Jain	08-02-22	19,875	FVC Bill/ 200011609502	2053-00-094-9999-0619-00000000-22
18	Santosh	8025230933	SBIN0RR MBGB	Mrs Sangita Jain	08-02-22	19,500	FVC Bill/ 200011609638	2053-00-094-9999-0619-00000000-22
19	Kaptan singh yadav	8025230993	SBIN0RR MBGB	Mrs Sangita Jain	28-01-22	28,548	Pay Bill/ 200011469523	2029-00-103-9999-1472-00000000-11
20	Deepak gupta	8025230993	SBIN0RR MBGB	Mrs Sangita Jain	25-11-21	28,703	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
21	Jyoti rathor	8025230993	SBIN0RR MBGB	Mrs Sangita Jain	25-11-21	28,703	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
22	Anil kumar Swarnkar	8025230993	SBIN0RR MBGB	Mrs Sangita Jain	25-11-21	28,703	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
23	Asha dhakar	8025230993	SBIN0RR MBGB	Mrs Sangita Jain	25-11-21	24,408	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
24	Dinesh swarnkar	8025230993	SBIN0RR MBGB	Mrs Sangita Jain	25-11-21	28,703	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
25	Ambet singh Jatav	8025230993	SBIN0RR MBGB	Mrs Sangita Jain	25-11-21	28,678	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11

Sl. No.	Name of employee/ person in whose name payment drawn/ sanctioned	Account No.	IFSC Code	Name found in bank to whom payment actually made	Date of Payment	Amount Paid in ₹	Bill Reference No.	Head of Account
26	Santosh	8025230993	SBINORR MBGB	Mrs Sangita Jain	11-02-19	77,020	Arrear Before 2006/ 20002368134	2053-00-094-9999-0619-00000000-11
27	Devendra singh Gaund	8025230993	SBINORR MBGB	Mrs Sangita Jain	05-07-21	21,202	Pay Bill/ 20009765357	2029-00-103-9999-1472-00000000-11
28	Devendra singh Gaund	8025230993	SBINORR MBGB	Mrs Sangita Jain	17-06-21	7,067	Pay Bill/ 20009584827	2029-00-103-9999-1472-00000000-11
29	Devendra singh Gaund	8025230993	SBINORR MBGB	Mrs Sangita Jain	05-07-21	14,832	Pay Bill/ 20009765337	2029-00-103-9999-1472-00000000-11
30	Santosh	8025230993	SBINORR MBGB	Mrs Sangita Jain	17-06-21	18,000	FVC Bill/ 20009588374	2053-00-094-9999-0619-00000000-22
31	Santosh	8025230993	SBINORR MBGB	Mrs Sangita Jain	09-04-20	75,000	Grant/ 20006020943	2245-80-800-9999-5504-00000000-51
32	Santosh	8025230993	SBINORR MBGB	Mrs Sangita Jain	19-02-21	7,000	FVC Bill/ 20008579170	2053-00-094-9999-0619-00000000-22
33	Santosh sharma	20463936985	SBIN00300 86	Mrs Sangita Jain	25-11-21	28,703	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
34	Pooja sharma	20463936985	SBIN00300 87	Mrs Sangita Jain	25-11-21	28,678	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
35	Smi laxmi Sharma	20463936985	SBIN00300 88	Mrs Sangita Jain	25-11-21	32,018	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
36	Vikram ravat	20463936985	SBIN00300 89	Mrs Sangita Jain	25-11-21	28,703	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
37	Sunita rawat	20463936985	SBIN00300 90	Mrs Sangita Jain	25-11-21	38,948	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
38	Ravi kumar Verma	20463936985	SBIN00300 91	Mrs Sangita Jain	25-11-21	28,703	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
39	Sandeep varma	20463936985	SBIN00300 92	Mrs Sangita Jain	25-11-21	28,703	Pay Bill/ 200010903530	2029-00-103-9999-1472-00000000-11
40	Rakesh yadav	20463936985	SBIN00300 93	Mrs Sangita Jain	11-02-19	102,496	Arrear Before 2006/ 20002369587	2029-00-103-9999-1472-00000000-11
41	Rakesh yadav	20463936985	SBIN00300 94	Mrs Sangita Jain	11-02-19	77,020	Arrear Before 2006/ 20002368134	2053-00-094-9999-0619-00000000-11
42	Rakesh yadav	20463936985	SBIN00300 95	Mrs Sangita Jain	26-11-19	100,000	Grant/2000484159 9	2245-80-800-9999-6097-00000000-44
43	Yogendra Sharma	20308583620	SBIN00300 86	Yash Kumar Jain	03-11-21	22,482	Pay Bill/ 200010798109	2029-00-103-9999-1472-00000000-11
44	Abhishek Mishra	20308583620	SBIN00300 87	Yash Kumar Jain	01-11-21	16,398	Pay Bill/ 200010718332	2029-00-103-9999-1472-00000000-11
45	Rajesh kumar Dhakad	20308583620	SBIN00300 88	Yash Kumar Jain	28-01-22	28,703	Pay Bill/ 200011469531	2029-00-103-9999-1472-00000000-11
46	Ashok kumar Mishra	20308583620	SBIN00300 89	Yash Kumar Jain	01-11-21	32,908	Pay Bill/ 200010718288	2029-00-103-9999-1472-00000000-11
47	Vivakanand sharma	20308583620	SBIN00300 90	Yash Kumar Jain	01-11-21	20,332	Pay Bill/ 200010718398	2029-00-103-9999-1472-00000000-11
48	Bahgat singh	20308583620	SBIN00300 91	Yash Kumar Jain	11-02-19	77,020	Arrear Before 2006/ 20002368134	2053-00-094-9999-0619-00000000-11
49	Pushpita Sharma	20308583620	SBIN00300 92	Yash Kumar Jain	05-07-21	15,241	Pay Bill/ 20009765372	2029-00-103-9999-1472-00000000-11
50	Pushpita sharma	20308583620	SBIN00300 93	Yash Kumar Jain	17-06-21	15,241	Pay Bill/ 20009584840	2029-00-103-9999-1472-00000000-11
51	Ramswarloop adiwasi	20308583620	SBIN00300 94	Yash Kumar Jain	29-04-20	132,591	Pay Bill/ 20006112869	2053-00-094-9999-0619-00000000-11
52	Ramswarloop adiwasi	20308583620	SBIN00300 95	Yash Kumar Jain	28-04-20	25,800	Pay Bill/ 20006112504	2053-00-094-9999-0619-00000000-11

Sl. No.	Name of employee/ person in whose name payment drawn/ sanctioned	Account No.	IFSC Code	Name found in bank to whom payment actually made	Date of Payment	Amount Paid in ₹	Bill Reference No.	Head of Account
53	Bahgat singh	20308583620	SBIN0030096	Yash Kumar Jain	17-06-21	17,000	FVC Bill/ 20009588473	2053-00-094-9999-0619-00000000-22
54	Bahgat singh	20308583620	SBIN0030097	Yash Kumar Jain	17-06-21	18,000	FVC Bill/ 20009588299	2053-00-094-9999-0619-00000000-22
55	Bahgat singh	20308583620	SBIN0030098	Yash Kumar Jain	09-04-20	75,000	Grant/ 20006020943	2245-80-800-9999-5504-00000000-51
56	Bahgat singh	20308583620	SBIN0030099	Yash Kumar Jain	19-02-21	16,000	FVC Bill/ 20008579125	2053-00-094-9999-0619-00000000-22
57	Bahgat singh	20308583620	SBIN0030100	Yash Kumar Jain	22-05-19	18,485	FVC Bill/ 20003208955	2053-00-094-9999-0619-00000000-22
58	Bahgat singh	20308583620	SBIN0030101	Yash Kumar Jain	26-11-19	90,000	Grant/ 20004841599	2245-80-800-9999-6097-00000000-44
59	Bahgat singh	20308583620	SBIN0030102	Yash Kumar Jain	28-02-20	12,820	FVC Bill/ 20005729977	2053-00-094-9999-0619-00000000-22
60	Bahgat singh	20308583620	SBIN0030103	Yash Kumar Jain	28-02-20	11,150	FVC Bill/ 20005730260	2053-00-094-9999-0619-00000000-22
61	Ramkumar	917010074182077	UTIB0001022	Harsh Kumar Jain	25-03-22	19,950	FVC Bill/ 200012011699	2053-00-094-9999-0619-00000000-22
62	Ramkumar	917010074182077	UTIB0001023	Harsh Kumar Jain	28-01-22	19,925	FVC Bill/ 200011488069	2053-00-094-9999-0619-00000000-22
63	Ramkumar	917010074182077	UTIB0001024	Harsh Kumar Jain	16-11-21	10,000	FVC Bill/ 200010844368	2053-00-094-9999-0619-00000000-22
64	Ramkumar	917010074182077	UTIB0001025	Harsh Kumar Jain	28-01-22	19,850	FVC Bill/ 200011487789	2053-00-094-9999-0619-00000000-22
65	Mala dubye	917010074182077	UTIB0001026	Harsh Kumar Jain	28-01-22	28,199	Pay Bill/ 200011469517	2029-00-103-9999-1472-00000000-11
66	Gajan lal Batham	917010074182077	UTIB0001027	Harsh Kumar Jain	17-12-21	26,135	Pay Bill/ 200011129212	2053-00-094-9999-0619-00000000-11
67	Jagdish prasad Shrivastava	917010074182077	UTIB0001028	Harsh Kumar Jain	17-12-21	46,492	Pay Bill/ 200011129177	2029-00-103-9999-1472-00000000-11
68	Ranu kushwah	917010074182077	UTIB0001029	Harsh Kumar Jain	13-01-22	32,411	Pay Bill/ 200011384066	2029-00-103-9999-1472-00000000-11
69	Amit gupta	917010074182077	UTIB0001030	Harsh Kumar Jain	17-12-21	27,024	Pay Bill/ 200011129195	2029-00-103-9999-1472-00000000-11
70	Rajendra Prasad ojha	917010074182077	UTIB0001031	Harsh Kumar Jain	28-01-22	20,348	Pay Bill/ 200011469510	2029-00-103-9999-1472-00000000-11
71	Sunita	1431797916	CBIN0280780	Computer Pro Mrs Sunita	11-02-19	154,000	Arrear Before 2006/ 20002369587	2029-00-103-9999-1472-00000000-11
<b>Total</b>						<b>22,86,753</b>		

(Source: Information furnished by Tehsildar, Pohari)

**Appendix-2.1.6****(Reference: Paragraph No. 2.1.8.5, Page No. 23)****Details of suspected fraudulent disbursement of relief in Dewas district**

Sl. No.	Name of beneficiary to whom relief sanctioned as per e-payment	Account No.	Name found in bank to whom payment actually made	DDO	No. of transactions fraudulently made in this account	Total amount fraudulently credited in the account (₹ in lakh)
1	Ajay ganpat	63046327822	Ajay Choudhary	Collector	13	3.05
2	Kiran choudhary	892610110001326	Ajay Choudhary	Collector	22	4.99
3	Ajay Choudhary & shantilal so salagram	892610110004990	Ajay Choudhary	Collector & Tehsildar Khurd	17	3.78
4	Ajay ganpat	520101201851357	Ajay Choudhary SO Ganpat	Collector	12	2.85
5	Ganpat choudhary	154000442530	Ganpat	Collector & Tehsildar Khurd	17	3.04
6	Ganapat choudhary	892618210003157	Ganpat Choudhary	Collector	13	3.01
7	Ganpat umrav singh	11210110000063	Ganpat Singh	Collector	15	3.26
8	Saroj vijay choudhary	892618210003030	Saroj Vijay Choudhary	Collector	13	2.94
9	Sauraman bae ganapat	892618210003165	Sauraman bai s/o ganpat choudhary	Collector	14	2.94
10	Vijay choudhary	31852475475	Vijay Ganpat	Collector	12	2.90
11	Vijay ganpat	892610110003278	Vijay SO Ganpat	Collector	13	3.05
12	Lakdibai harbakas	13310100005057	Ladkibai DO Harbai WO Mahendra Mandloi	Collector & Tehsildar Khategaon	20	2.45
13	Laadki mandloi & Ladkibai harbakas	654118021376	Ladkibai Gurjar WO Mahendra Mandloi	Collector & Tehsildar Khategaon	10	1.74
14	Shubham mandloi	891410510001088	Shubham Mandloi	Tehsildar Khategaon	17	1.89
15	Rahul mandloi & ramesh radheshayam	892310110000914	Rahul Mandloi SO Mahendra Mandloi	Collector & Tehsildar Khategaon	16	2.10
16	Mahendra radheshayam	13310100005004	Mahendra Singh	Collector & Tehsildar Khategaon	15	1.17
17	Suresh narmda prasad	154005913801	Rahul Mandloi SO Mahendra Mandloi	Tehsildar Khategaon	12	1.91
18	Rambai radheshyam & rambai nathu	654118003606	Ramabai Mandloi WO Radheshyam	Collector & Tehsildar Khategaon	11	1.61
19	Rahul so mahendra	13310100004241	Rahul SO Mahendra	Tehsildar Khategaon	8	1.04
20	Rajendra mondloi & rajendra radhehsyam	892310110001828	Rajendra Singh Radheshyam Mandloi	Collector & Tehsildar Khategaon	10	1.36
21	Sulochna shivram	154004541264	Sulochna Bai WO Rajendra mandloi	Tehsildar Khategaon	9	1.21

Sl. No.	Name of beneficiary to whom relief sanctioned as per e-payment	Account No.	Name found in bank to whom payment actually made	DDO	No. of transactions fraudulently made in this account	Total amount fraudulently credited in the account (₹ in lakh)
22	Juglaya govind	53031515035	Mahendra Singh Mandloi	Tehsildar Khategaon	8	0.71
23	Ramnivash	53031503629	Mr Dinesh Kumar Sisodiya	Collector Tehsildar Khategaon	11	1.33
24	Chensingh & ajudhya bai	891410510000708	Vishal Sisidiya so dinesh sisodiya	Collector & Tehsildar Khategaon	14	2.27
25	Kamal & pankajrewaram	35378266440	Mrs Rekhabei Sisodiya	Collector Tehsildar Khategaon	12	0.86
26	Rahul lalsingh	919010064625478	Rahul Karma	Collector	4	1.36
27	Preeti	5680101002721	Priti Karma WO Rahul Karma	Collector & Tehsildar Kannoud	11	3.50
28	Deepika	208000100218420	Deepika Thakur DO Lal Singh Karma	Collector	4	1.29
29	Tarabai lalsingh	53031530018	Tarabai Karma	Collector	4	1.50
30	Amit kushwah & anil mohan	891410110002005	Amit Kushwaha	Collector & Tehsildar Khategaon	4	0.84
31	Baalraam deva & silabai ramcand	5680101000527	Amit Kushwaha	Collector & Tehsildar Khategaon	12	1.97
32	Nandkishor sharma	53031542183	NandKishor Sharma	Collector	3	1.01
33	Raatanlaal hajri	5680101002943	Nandkishor Sharma SO Jagdish Prasad Sharma	Collector	6	1.38
34	Mahesh babulal	5680101002945	Siddhi DO Nandkishor Sharma	Collector	6	1.36
35	Bhagirath dashrat & hemraj hansraj	13510110001703	Ramchandra Saini	Collector & Tehsildar Khategaon	20	1.70
36	Ratansingh hiralal & nabu bai khusal	891410110005611	Ramchandra Soni SO Manohar	Collector	15	2.71
37	Taranjat	891210510001787	Vaishnav Sharma	Tehsildar Satvas	14	1.71
38	Sitaram shreeram & kamabai ajay	892310110005128	Saraswatibai w/o late canda	Collector & Tehsildar Khategaon	14	1.61
39	Ajaysingh shankra, yogesh & baithlibai baishla	38791279477	Mr Yogesh Chouhan	Collector, Tehsildar Bagli & Tehsildar Kannoud	13	2.76
40	Hariram baldev	891210110008991	Chotelal so Natthulal piplopedia	Tehsildar Satvas	13	0.94

Sl. No.	Name of beneficiary to whom relief sanctioned as per e-payment	Account No.	Name found in bank to whom payment actually made	DDO	No. of transactions fraudulently made in this account	Total amount fraudulently credited in the account (₹in lakh)
41	Dines	20238112434	Mr Rakesh Jonwal	Tehsildar Satvas	13	0.75
42	Pevan hariprasaad	63019761717	Mr Kapil Beniwal SO Moduram	Collector Tehsildar Khategaon	12	2.49
43	Shivnarayan laxminarayan & ramotar mayaram	13510110001438	Durga WO Ramvilas	Collector & Tehsildar Khategaon	12	2.02
44	Ramnarayan & balmukund rajendra so babulal	892310310000001	Kuldeep Gurjar	Collector & Tehsildar Khategaon	12	1.83
45	Rambharosh bhera	33213921222	Miss Deepika Bhaskar DO Mahesh Bhaskar	Collector & Tehsildar Khurd	12	1.40
46	Shisupalsingh	20254492797	Mr Deependra Solanki	Tehsildar Satvas	12	1.25
47	Nabulal	413102010012523	Nitin Vishkarma	Tehsildar Satvas	11	1.51
48	Ganpatrav aanandrav & premnarayan babulal	31553866355	Miss Arti DO Mahesh Bhasker	Collector & Tehsildar Khurd	11	1.36
49	Karn pita ganpat, santoshi bai & suresh maniram	20341015249	Mr Karan Ganpati Uikey	Collector & Tehsildar Khategaon	11	1.01
50	Dhannibai & karan	20238112105	Mr Punam Chnad	Tehsildar Satvas	11	0.72
51	Rohit prakash & ramotar ramnivash	34072350357	Mr Ajay Panwar	Collector Tehsildar Khategaon	11	0.59
52	Tapankumar manalkranti	63004105230	Mr Shiv Ram Kanhyalal	Tehsildar Khategaon	11	0.57
53	Vishnu gurjar & gocind	13310400004385	Vishnu Gurjar	Collector & Tehsildar Khategaon	10	2.23
54	Koshlya bai wo harinaraya & ladkunvarbai	1512092842	Nandini Bagwan	Collector & Tehsildar Khurd	10	1.70
55	Sonu chander	63000915770	PYARSINGH SOLANKI	Tehsildar Satvas	8	0.49
56	Krishna veba tulsiram	33959693488	Miss Muskan Sharma	Collector	6	1.11
57	Arman maldar, arman & govindprasad harisankar	34006046800	Ramkrishna Saini SO Manohar Saini	Collector & Tehsildar Khategaon	5	1.68
58	Kantabai harishankar	53031503471	DILIPSINGH YADAV	Tehsildar Khategaon	5	0.70
59	Narayandas	654106017975	Prithviraj SO Suryadaman	Collector	4	1.40
60	Chhoti bai	654116035620	Rameshwar Solanki	Tehsildar Satvas	4	1.32
61	Ravindra singh so rupsingh	3254956486	Dharmendra Singh	Collector	1	16.90
<b>Total</b>					<b>669</b>	<b>126.13</b>

(Source: Information furnished by respective DDOs and banks)

**Appendix-2.1.7**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 24)**  
**Details of suspected fraudulent payments in Chhatarpur district through refund,  
drought and excess rain related bills**

Sl. No.	Name of beneficiary in whose name e-payment made	Account No.	Name found in bank to whom payment actually made	No. of transactions fraudulently made in the account	Total amount fraudulently credited in the account (₹ in lakh)
1	Ganshi bai & om narayan	2612215612	Bundelkhand Vikas Nidhi Limited	10	4.74
2	Mukesh rammilan	3249294803	Vaibhav Khare	38	6.00
3	Mahesh mohanlal	20254462467	Vaibhav Khare	37	5.76
4	Shukda varva	20304285051	Rohit Prabhakar	15	1.47
5	Nattu rajjupal	20306095919	Leela Ahirwar	14	0.97
6	Jaysingh chhatheedin lodhi	20355970408	Rajendra Rajpoot	10	0.55
7	Ramotar budhuwa pal	30350236320	Ajay Kumar Nahar	29	3.43
8	Ramdevi wo arvindra Kushwaha	30371079349	Manoj Kumar Kushwaha	9	0.71
9	Shambhu desha	32778781752	Miss Babita Ahirwar	13	2.99
10	Kura	33613649376	Natthu Ahirwar	10	0.66
11	Rambahori rajola rajesh umri	80004644060	Meera Tiwari	9	0.54
12	Baluwa midwa	80006903953	Chandra Prakash Tiwari	10	0.95
13	Ramkoo do ghasita	80013384826	Manoj Kumar Kushwaha & Abhilasha	23	1.81
14	Ahamad kujada	58510100004519	Ravishankar Rawat	8	1.02
15	Shivnandan so bhavanideen	64820100001944	Koushlendra Verma	9	1.39
16	Kallu raghunath	594502010001192	Leela Ahirwar DO Bhagwan	14	0.91
17	Sachin	594502010018583	Sachin Rawat so Ravishankar Rawat	7	0.96
18	Anand	594502010023078	Hirdash Rawat so Ramkumar Rawat	8	1.22
19	Kaluwa	594502010024123	Yash Rawat	7	1.39
20	Durja prajapati	1424001500004137	Narendra Kumar Verma	34	4.49
<b>Total</b>				<b>314</b>	<b>41.96</b>

(Source: Information furnished by Collector, Chhatarpur and Tehsildar, Gaurihar)



**Appendix-2.1.8**

(Reference: Paragraph No. 2.1.8.5, Page No. 24)

**Details of suspected fraudulent payments in Khalwa tehsil of Khandwa district**

Sl. No.	Name of beneficiary in whose name amount drawn	Account No.	IFSC	Name found in bank to whom payment actually made	Date of payment	Amount paid in ₹	Bill reference No.
1	Natu jhapu	11255020989	SBIN0001472	Bhagwan Singh	02-01-20	48,124	Grant/20005209921
					02-01-20	49,574	Grant/20005163538
					22-12-20	27,500	Grant/20007995366
2	Shivlal bhuta	27410410013 929	BKID0NAMR GB	Bhagwan Singh	31-12-20	48,101	Grant/20008098833
					23-12-20	27,500	Grant/20008005531
					31-12-20	48,101	Grant/20008098178
					31-12-20	48,101	Grant/20008098103
					01-01-21	48,101	Grant/20008100645
					01-01-21	48,101	Grant/20008102074
					31-03-21	48,101	Grant/20009058713
					28-05-21	48,100	Grant/20009457839
3	Babulal shivram	36893642014	SBIN0004517	Narendra Singh	02-01-20	47,854	Grant/20005174989
					20-11-19	5,000	MPTC 66/20004797987
					27-12-19	49,854	Grant/20005105200
					20-08-20	13,200	MPTC 66/20006941782
					30-12-20	47,101	Grant/20008073830
					01-01-21	48,101	Grant/20008102262
					01-01-21	48,101	Grant/20008102586
					02-01-21	27,500	Grant/20008142838
					01-01-21	48,101	Grant/20008102779
					25-03-21	27,500	Grant/20008927807
					31-03-21	47,101	Grant/20009046246
					31-03-21	48,101	Grant/20009046114
					31-03-21	48,101	Grant/20009054786
4	Hariom lakhanlal	95251041000 0408	BKID0009525	Narendra Singh	22-12-20	39,200	Grant/20007996745
					28-12-20	44,100	Grant/20008041125
					25-03-21	39,200	Grant/20008928258
					25-03-21	44,100	Grant/20008925132
<b>Total</b>						<b>11,61,619</b>	

(Source: Payment order lists generated through IFMIS and KYCs received from banks)



**Appendix-2.1.9 (A)**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 24)**  
**Details of suspected fraudulent payments in Malhargarh and Sitamau tehsils of**  
**Mandsaur district - mismatch in beneficiaries names**

Sl. No.	Name of beneficairy to whom relief sanctioned	Account No.	Name found in bank to whom payment actually made	No. of transactions fraudulently made in the account	Total amount fraudulently credited in the account (in lakh)
<b>Malhargarh Tehsil</b>					
1	Surajbai bapusinh	20395244266	Deepak Vyas	26	2.56
2	Kamalkumar Bapulal	31902581922	Dilip Sharma	22	2.43
3	Radhabai Magilal	35208645491	Bina Vyas	24	2.68
4	Khumansih Nathusih	50150008903	Chandra	22	2.06
5	Lilaabai Beva Covaerlal	50157482379	Jitendra Vyas	19	3.11
6	Ramchand kachru	50248124171	Prahlad	16	1.86
7	Jamna barth Shankarlal	63050510707	Narendra Singh Jat	19	1.82
8	Pratap Singh LalSingh	162001912904	Gopal Jat	23	1.24
9	Ramesh Chand bherulal kulmi	162002135367	Lalita Devi Vyas	23	1.68
10	Mohanlal sitaram	162006174540	Ratanbai Gayari	15	1.57
11	Nawalsih Bhavarsih	5561101000517	Jitendra Vyas	7	1.90
12	Ramkishan pita hariashchandra	5561101002192	Dilip Kumar Sharma	23	1.62
13	Ramkishan karulal	5561101002209	Balram Sharma	20	1.71
<b>Sitamau Tehsil</b>					
14	Shrimant Shyam Bharti	162001962354	Govind Mod	8	1.40
15	Karulal father Ramlal	162006165376	Balmukund SO ramchandra	7	1.41
16	Bapu singh	162010600494	Hari Singh Gurjar	7	2.16
<b>Total</b>				<b>281</b>	<b>31.21</b>

(Source: Information furnished by respective Tehsildars and Banks)

**Appendix-2.1.9 (B)**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 24)**  
**Details of suspected fraudulent payments of relief in Malhargarh Tehsil of Mandsaur district to unauthorised persons**

Sl. No.	Name of unauthorised person to whom relief fraudulently paid instead of genuine beneficiaries	Account No.	No. of beneficiaries whose relief amount fraudulently credited in the account	Total amount fraudulently credited in the account (₹in lakh)
1	Rajendra kavaralal	32551718084	18	1.57
2	Abhishekh bhanwaarlal	33785984870	15	1.64
3	Balram krishna	35217808718	35	3.67
4	Azad kuvar laxamansingh	59161205780	17	1.40
5	Gopal pyarchand	63051502173	26	2.41
6	Prem Bai Durgashankar	5561101000124	30	2.25
7	Devi Lal pita hariram	5561101002168	24	1.31
8	Kalua sih bherua sih	203471010003196	19	2.15
9	Viram Singh Harisingh	203471010005197	17	1.93
10	Maya Madanlal	203471030037311	27	3.07
<b>Total</b>			<b>228</b>	<b>21.40</b>

(Source: Payment order lists and bills provided by Tehsildar Malhargarh)

**Appendix-2.1.9 (C)**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 24)**  
**Suspected fraudulent drawal from refund bills in Sitamau tehsil of Mandsaur district**

Sl. No.	Name of unauthorised persons in whose name forged refund bill prepared	Account No.	IFSC Code	Full name of unauthorised person found in bank records	Date of Payment	Amount Paid in ₹	Refund Bill reference number	Remark
1	Radheshyam	913310310000627	BKID0009133	Radheshyam nakum	21-05-21	63,784	20009405265	He is an employee who made fraudulent drawal through forged refund bills and credited in his and three relatives accounts. In failed transaction reports, no amount found to be failed neither in his name nor his three relatives.
					07-05-21	50,000	20009348043	
					22-06-21	64,192	20009637989	
					16-07-21	64,192	20009859882	
					27-10-21	27,336	200010644068	
					22-10-21	10,080	200010609099	
					29-01-21	100,000	20008354635	
					23-02-21	50,000	20008605680	
					18-02-21	30,000	20008569000	
17-03-21	48,600	20008831272						
2	Vishal	3692573302	CBIN0281819	Vishal	07-05-21	25,000	20009348043	Relative of Radheshyam Nakum
					21-05-21	18,720	20009405265	
					22-06-21	44,064	20009637989	
					16-07-21	44,064	20009859882	
					22-10-21	86,496	200010609099	
					27-10-21	69,538	200010644068	
					29-01-21	20,000	20008354635	
					23-02-21	25,000	20008605680	
					18-02-21	20,000	20008569000	
					25-03-21	5,000	8932455	
					17-03-21	27,810	20008831272	
11-12-20	30,000	20007932618						
3	Kamlabai	913310110000643	BKID0009133	Kamla Bai	21-05-21	63,784	20009405265	Relative of Radheshyam Nakum
					07-05-21	37,000	20009348043	
					22-06-21	47,736	20009637989	
					16-07-21	47,736	20009859882	
					27-10-21	65,688	200010644068	
					22-10-21	64,192	200010609099	
					29-01-21	95,000	20008354635	
					23-02-21	35,000	20008605680	
					25-03-21	2,100	8932455	
11-12-20	25,000	20007932618						
4	Ajay Radhe	32534576671	SBIN0030061	Ajay Kumar	07-05-21	3,200	20009348043	Relative of Radheshyam Nakum
					21-05-21	14,080	20009405265	
					22-06-21	35,360	20009637989	
					16-07-21	35,360	20009859882	
					22-10-21	16,800	200010609099	
					27-10-21	16,000	200010644068	
					29-01-21	95,000	20008354635	
					23-02-21	20,000	20008605680	
11-12-20	45,000	20007932618						
<b>Total</b>						<b>16,87,912</b>		

(Source: Payment Order Lists and Failed Transaction Reports furnished by Tehsildar, Sitamau)

**Appendix-2.1.10 (A)**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 25)**  
**Suspected fraudulent payment of relief in Raisen district - mismatch in beneficiaries names**

Sl. No.	Name of beneficiary to whom relief sanctioned as per e-payments	Account No.	Name found in bank to whom payment actually made	Tehsil to which pertained	No. of transactions fraudulently made in the account	Total amount fraudulently credited in the account (₹in lakh)
1	Baaboolaal	3174594232	Anurag Rajput	Begumganj	9	3.22
2	Baaboosi Sheelaabaace	3239696163	Natthu Singh Dangi	Begumganj	5	1.16
3	Chandan So fool singh	3717497520	Ruchi Rajput	Sultanpur	8	1.71
4	Ramsewak So Laxman	3717499877	Krishna Singh	Sultanpur	10	2.29
5	Jagdeesh So Ramdayal	3743710775	Amitesh Singh Rajpoot	Sultanpur	8	2.80
6	Bhavar	3749892690	Ram Rani	Begumganj	5	1.21
7	Preetam shivalaal aa param	20189412680	Prashant Raj	Begumganj	15	1.30
8	Suresh Ho Komal Bai	20312908011	Sanjay Singh Chouhan	Sultanpur	8	1.41
9	Kuldeep	30954360341	Kuldeep Sharma	Begumganj	14	1.75
10	Bhaagavatee baace	31623511509	Shobha Bai Kanas	Begumganj	37	9.95
11	Rakesh So Harishankar	32558670520	Ramesh Kumar Sharma	Sultanpur	5	1.89
12	Kundan So Bhavani	34996119851	Shubham Sharma	Sultanpur	5	2.27
13	Dayaashankar jagannaath jaa	35379757391	Mrs Kamlesh Athiya	Begumganj	5	1.26
14	Gayaa prasaad	36180552469	Manoj Srishti	Begumganj	12	2.39
15	Roopasingh	36613439649	Master Nikhil Kanash	Begumganj	8	3.82
16	Munnaa maakhan	165000753927	Chain Singh	Begumganj	5	1.32
17	Babulal So Baliram	4773101001100	Sachin Kumar Mujalda	Sultanpur	10	1.33
18	Maadho prasaad raamanaath	201251030000483	Radheshyam SO ramnath	Begumganj	6	1.80
19	Thaansingh	201461030037427	Kuldeep Sharma So Govind Sharma	Begumganj	14	2.30
20	Abhaya jasavant	900610110007147	Roop Singh	Begumganj	12	3.68
21	Shribai patni Nanhebbai yadav	942210510000575	Rishiraj Rajpoot	Begumganj	7	1.27
22	Prahalaad	942210510000710	Shivanka Rajpoot SO Roopsingh	Begumganj	6	1.27
<b>Total</b>					<b>214</b>	<b>51.40</b>

(Source: Information furnished by respective Tehsildars and Banks)

**Appendix-2.1.10 (B)**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 25)**  
**Suspected fraudulent payments of relief in Raisen district to unauthorised persons**

Sl. No.	Name of unauthorised person to whom relief paid instead of genuine beneficiaries	Account No.	Tehsil	No. of beneficiaries whose relief amount fraudulently credited in the account	Total amount fraudulently credited in this account (₹in lakh)
1	Savitaa baaee	3190260242	Begumganj	5	1.21
2	Brajmohan, krashnpal & santosh	27810049190	Udaipura	6	1.42
3	Raaghavendrasi pita trilokasi	32529798239	Begumganj	3	0.54
4	Passottam	33752494771	Begumganj	4	1.05
5	Jairam	35519156279	Begumganj	10	3.40
6	Munnial so gorelal	37873979859	Gairatganj	3	0.07
7	Raam baabu	165000259654	Begumganj	4	0.80
8	Suneetaa baaee	282501002474	Begumganj	2	0.65
9	Gajaraaj	665003005317	Begumganj	4	0.95
10	Darayaabasih, raajaraanee & rajkumar	50100087126832	Begumganj	6	4.97
11	Sunita and Vijay	50100106430181	Begumganj	7	4.60
12	Jashrath bharse	50100106430372	Begumganj	6	4.34
13	Aajendra & abhay	50100305566409	Begumganj	8	3.64
14	Kunjana sinh	201251010000968	Begumganj	2	0.61
15	Chenasinh arjan sinh yaadav	201251010001982	Begumganj	11	1.28
16	Beerendra sih	201251010003200	Begumganj	4	0.40
17	Panchamasi	201251030130104	Begumganj	3	0.91
18	Poorana sih	201461010001676	Begumganj	7	1.55
<b>Total</b>				<b>95</b>	<b>32.39</b>

(Source: Payment order lists and bills provided by respective Tehsildars)

**Appendix-2.1.11 (A)**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 25)**  
**Suspected fraudulent payments in Damoh district - mismatch in beneficiaries names**

Sl. No.	Name of beneficairy to whom relief sanctioned	Account No.	Name found in Bank to whom payment actually made	DDO	No. of transactions fraudulently made in this account	Total amount fraudulently credited in this account (₹in lakh)
1	Kadori	37834461700	Premlata Patel	Collector	5	2.03
2	Bolaram	50296261520	Ram Shankar SO Ram Chandra Tripathi	Collector	11	1.96
3	Ramnath	30933211008224	Akash Mishra SO Rakesh Mishra	Collector	7	1.39
4	Ashok	8015055310	Latori Lakhera	Collector	7	1.19
5	Bhagwandas patel	390802010004388	Kishorilal SO Motilal Patel	Collector	3	1.17
6	Vikram	594602010022124	Janakrani Kurmi wo Ramesh	Collector	14	0.98
7	Kamal	10408951777	Wahabuddin Rayeen	Collector	7	0.96
8	Kundan	3519153458	Samina WO Shekh Riyaj Khan	Collector	3	0.87
9	Shyam	594702010011344	Madhukant Upadhyay	Collector	8	0.71
10	Gopal	3166268027	Anjana WO Latori Lakhera	Collector	8	0.61
11	Punnu	594602010017531	Ramesh Prasad Kurmi	Collector	11	0.47
12	Pyarelal	35606149637	Mu Ashik	Collector	1	0.30
<b>Total</b>					<b>85</b>	<b>12.64</b>

(Source: Information furnished by Collector, Damoh and Banks)

**Appendix-2.1.11 (B)**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 25)**  
**Suspected fraudulent payments in Damoh district to unauthorised persons**

Sl. No.	Name of unauthorised person to whom relief was paid instead off genuine beneficiaries	Account No.	DDO	No. of beneficiaries whose relief amount fraudulently credited in the account	Total amount fraudulently credited in the account (₹in lakh)
1	Latori lakhera	2101689604	Collector	13	2.20
2	Anjani	20469146562	Tehsildar Patera	19	1.27
3	Rajnikant	30362075039	Tehsildar Patera	19	1.34
4	Rajesh kumar shukla	31069373790	Collector	2	0.32
5	Madhuri	31304449203	Tehsildar Patharia	4	0.83
6	Madhav sirothiya	32148732188	Collector	1	0.30
7	Pavan	32736315973	Tehsildar Patera	19	1.35
8	Parvati	33090664290	Tehsildar Patera	17	1.24
9	Bharat	33436694704	Tehsildar Patera	20	1.78
10	RAJ (Ram Singh Thakur in Bank)	75801503218	Collector	4	1.29
11	Kanchedi imarat	179000044522	Collector & Tehsildar Damoh	13	3.31
12	Ramshankar so ramchand	179000124088	Collector	2	0.43
13	Kadoree	679168005430	Collector	2	0.37
14	Shyam	594702010011344	Collector	1	0.19
15	Mahant, munni & rajesh	990001500002255	Collector & Tehsildar Patharia	16	2.09
<b>Total</b>				<b>152</b>	<b>18.31</b>

(Source: Payment order lists and bills provided by respective DDOs)

**Appendix-2.1.12**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 25)**  
**Details of suspected fraudulent payments in Satna district**

Sl. No.	Name of unauthorised person to whom relief was paid instead of genuine beneficiaries	Account No.	No. of beneficiaries whose relief amount fraudulently credited in the account	Total amount fraudulently credited in the account (₹in lakh)
1	Horil Prasad	8075020001	9	1.21
2	Horil Prasad	59061740946	7	1.06
3	Horil Prasad	10115810285	9	1.13
4	Kaushalya WO Horil Prasad	8075020012	7	1.16
5	Kaushalya WO Horil Prasad	59060536678	6	1.10
6	Rajesh Kumar Charmkar	30370901533	7	0.41
7	Ram Sakochi Gautam	31833616909	4	1.65
8	Priya Bharti	33190894470	8	1.30
9	Ramsufal Saket	33412972497	6	1.24
10	Satya Narayan Pandey SO Tejpal	355602010404284	4	0.85
11	Manwati Saket	636902010014889	5	0.69
12	Satendra Prajapati	636902010015507	6	1.19
<b>Total</b>			<b>78</b>	<b>12.99</b>

(Source: Payment order lists and bills provided by Collector, Satna)



**Appendix-2.1.13 (A)**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 26)**  
**Suspected fraudulent payments in Agar-Malwa district - mismatch in beneficiaries names**

Sl. No.	Name of beneficiary to whom relief sanctioned	Account No.	Name found in Bank to whom payment actually made	DDO	No. of transactions fraudulently made in the account	Total amount fraudulently credited in the account (₹in lakh)
1	Bhagvansingh so indarsingh & ghisi bai wo ramsingh	956710110010296	Mukesh Chouhan SO Madanlal	Collector & Tehsildar Nalkheda	26	4.58
2	Mangu so bhagga, devisingh so ganpat & mohan so ramlal	956710110012042	Kesar wo Mukesh	Collector & Tehsildar Nalkheda	22	2.75
3	Parvatsingh unkarsingh, motilal shivsingh, udaysingh	955618210025308	Labh kunwar parihar wo tofan	Collector, Tehsildar Agar & Tehsildar Barod	16	1.25
4	Raysingh so mangu	37172892783	Shailendra Shivnarayan	Collector & Tehsildar Nalkheda	15	3.30
5	Narayan so rama & kishan so pura	956710110007520	Madanlal Chouhan	Collector	14	1.88
6	Lalsingh amarsingh & kmlabai husband hiralal	956810110002186	Nirbhay Singh SO Ramlal	Collector & Tehsildar Susner	14	1.36
7	Simarn so motlab	39508578782	Miss Sonu Soni	Collector & Tehsildar Nalkheda	13	1.50
8	Durgalal so ghisulal	39508593631	Miss Pavitra Bai	Collector & Tehsildar Nalkheda	13	2.01
9	Kailash chandra sharma & rajesh so radhakishan	5625101000957	Phul Singh	Collector & Tehsildar Nalkheda	11	1.48
<b>Total</b>					<b>144</b>	<b>20.11</b>

(Source: Information furnished by respective DDOs and Banks)

**Appendix-2.1.13 (B)**

**(Reference: Paragraph No. 2.1.8.5, Page No. 26)**

**Suspected fraudulent payments of relief in Agar-Malwa district to unauthorised persons**

Sl. No.	Name of unauthorised person to whom relief paid	Account No.	DDO	No. of beneficiaries whose relief amount fraudulently credited in the account	Total amount fraudulently credited in the account (₹in lakh)
1	Modsingh so sitaram & ramesh so prabhu	14110400008351	Tehsildar Nalkheda & Collector	9	1.84
2	Ladsingh so sitaraman	171001111612	Collector & Tehsildar Nalkheda	12	1.01
3	Ramnarayange	63003299768	Collector & Tehsildar Nalkheda	9	0.98
4	Sajanbai fatji	171000336523	Collector	7	0.50
5	Hiralal narayansingh	171000451376	Tehsildar Nalkheda	1	0.30
6	Gopal singh dulesingh	956118210003983	Collector	2	0.29
7	Rameshlal mana bagari	955618210008025	Collector	5	0.14
8	Ramesh gurjar	956710110012429	Collector	2	0.13
<b>Total</b>				<b>47</b>	<b>5.19</b>

(Source: Payment order lists and bills provided by respective DDOs)

**Appendix-2.1.14**  
**(Reference: Paragraph No. 2.1.8.5, Page No. 26)**  
**Details of suspected fraudulent payments in Vidisha district**

Sl. No.	Name of beneficiary to whom relief was sanctioned	Account No	Name found in bank to whom amount actually paid	DDO	No. of transactions fraudulently made in the account	Total amount fraudulently credited in the account (₹ in lakh)
1	Gulab singh so gourelal	53035963037	Jai Narayan Sahu	Collector	12	0.60
2	Mahendre kumar so govindpresad sharma	34349263723	Raj Kumar Jatav	Collector	7	1.31
3	Basora sodu so alma	53039550672	Mitthu Singh Solanki	Collector	7	0.56
4	Mahesh jayram so gulabsingh mala	31730595676	Arvind Kumar Ahirwar	Collector	5	0.77
5	Takhat singh so chandan singh ullakheda & ramraj singh so ramcharan dhaturiya	33332700727	Tej Singh Kori	Collector	5	0.77
6	Shobharam putra guam singh ambar	34066543110	Anil Kumar Panthi	Collector	5	0.75
7	Yamin noor so habibnoor	900310101000188	Jai Narayan Sahu	Collector	10	1.18
8	Kalabai do meharbaan singh	373402010992741	Sunita Sahu WO Jai Narayan Sahu	Collector	9	0.64
9	Nirmalaakumaaree patnipurooshottaman	30650312631	Aditya Sharma	Collector & Tehsildar Kurwai	12	2.90
10	Bhagvaan singh praan singh	34640840007	Sonu sen Avadhinarayan	Collector	16	2.28
11	Ashokkumar so kriparam mungwara	31870463682	Rahul Dixit	Collector	6	1.94
12	Rakesh govardhan & ramesh	31988799905	Sonu Babu Sen	Collector	12	1.67
13	Talat wo aarif ali khujarhar	31101722852	Preeti Rajput	Tehsildar Gulabganj	10	1.67
14	Devi singh so babulal mungwara	646010100001755	Jitendra Pandey	Tehsildar Gulabganj	9	1.61
15	Gorav putra veerendrakuma	53048857615	Virendra Kumar Sharma	Collector	4	1.54
16	Khilan singh so babulal mahuakheda	20436498591	Mrs Rita Jain	Tehsildar Gulabganj	19	1.46
17	Narsinghdas ramvilas	903510110008196	Manish Sen SO Hukum Singh	Tehsildar Gulabganj	9	1.45
18	Summa so imrat singh karaiya	30597542393	Mahesh Ahirwar	Tehsildar Gulabganj	6	1.39
19	Amarsingh so ured singh & yash so rk	31912591236	Miss Monika Namdev	Collector	6	1.26
20	Rajamal putra mishrelal	31497241257	Lila Bai Panthi	Tehsildar Kurwai	4	1.25
21	Krishna murari putra skharaam	31706366077	Sunil Moghe	Tehsildar Kurwai	8	1.24
22	Pomprakash so munshilal mungwara	53031883021	Dinesh Kumar Dixit	Tehsildar Gulabganj	8	1.24

Sl. No.	Name of beneficiary to whom relief was sanctioned	Account No	Name found in bank to whom amount actually paid	DDO	No. of transactions fraudulently made in the account	Total amount fraudulently credited in the account (₹in lakh)
23	Rajaram so nirbhaya singh	906610110000787	Manish Prajapati SO Dhanraj	Tehsildar Gulabganj	6	1.22
24	Aayashaa baano patnee turaabakhaam	6195101000654	Babita Panthi	Tehsildar Kurwai	6	1.21
25	Hukumchand so shrilal & kalyan so mangaliya	34542426789	Jeevanlal Jatav	Collector	7	1.21
26	Chhatrapal so balwant singh mahuakheda	32720076938	Manish Prajapati	Tehsildar Gulabganj	8	1.20
27	Jankibai do doja	3117000100084977	Jai Narayan SO Moolchand	Collector	11	1.18
28	Kamalkumar sagarmal analkumar so mulla	995710110006847	Preeti Jatav SO Chunni Lal	Collector	7	1.15
29	Chainsingh & maan singh so dhanji	31930727460	Lalita Bai	Collector	4	1.10
30	Vinaayakara govindaraav	6195101003443	Padmaakar moghe	Collector	5	1.09
31	Bannekhaam putra alleekhaam	35168975580	Savir Kha	Collector	7	1.08
32	Khumnsingh so laljiram etc	4048001500018036	Lakhan Singh Jatav	Collector	7	0.93
33	Shaanti baaee putree jasaraam	6195101002534	Rajmal Sharma	Collector	4	0.90
34	Pooraniya dhanna putragan mardan	33599771862	Durga Bai	Collector	4	0.85
35	Praagasiha raghuveerasih prahalaad	53029671043	Maharaj S. Thakur	Collector	4	0.83
36	Rughnathsingh so harlal	4048001500006778	Pradeep Kumar Jatav	Collector	5	0.83
37	Roop singh malm singh	32572026655	Mr Shanmiya	Collector	5	0.69
38	Jaanaakee vaaee veva paramaanand	1818446085	Gajendra Singh	Collector	5	0.61
39	Fol bai feran singh aadi	35200859090	Mrs Asha Sen	Collector	5	0.55
40	Mallo baaii bewa umkaar singh	31943025445	Bhoopender Singh	Collector	5	0.54
41	Esmohan so shrinivasan etc	63056179755	Pradeep Kumar Jatav	Collector	4	0.50
<b>Total</b>					<b>298</b>	<b>47.15</b>

(Source: Information furnished by respective DDOs and Banks)

**Appendix-2.1.15**  
**(Reference: Paragraph No. 2.1.8.6, Page No. 27)**  
**Details of irregular disbursement of drought relief in Shivpuri district**

Sl. No.	Name of person to whom multiple transactions made	Account No.	Tehsil	No. of transactions made in the account	Total amount irregularly credited in the account (₹in lakh)
1	Ramswarup	8021663749	Bairad	5	1.35
2	Damodar	8021664889	Bairad	5	0.94
3	Ravindra singh	8023156465	Karera & Narvar	4	1.14
4	Mahendra	8025800091	Khaniyadhana	3	0.79
5	Ramjilal	20251703155	Bairad	4	1.32
6	Rampal	20308806218	Khaniyadhana	3	1.29
7	Sameena	20448534682	Khaniyadhana	2	1.09
8	Arvind kumar	30631617558	Khaniyadhana	3	0.86
9	Mamta sahu	31154992656	Khaniyadhana	3	0.74
10	Sandeep	31725686438	Badarwas	5	1.23
11	Adiram	31798076639	Khaniyadhana	4	1.39
12	Mahesh kumar pal	31866322615	Karera & Narvar	8	1.44
13	Rekha	32385952205	Pichhore	4	0.98
14	Sanjay lodhi	33039106420	Khaniyadhana	3	1.20
15	Shivkumar	33451381894	Bairad & Pichhore	5	1.73
16	Parwat & symvati	34089991802	Pichhore	11	2.48
17	Aman	34668446498	Khaniyadhana	2	1.05
18	Naresh	35928522833	Bairad	6	1.32
19	Deepak	37069429630	Bairad	5	0.70
20	Arvindra	37457429617	Khaniyadhana	4	1.18
21	Jayprakash gupta	53026748771	Karera & Narvar	4	1.14
22	Jagannath	53035099052	Khaniyadhana	4	0.88
23	Jaykumar jain	53035109313	Khaniyadhana	7	1.74
24	Kalyan khangar	63001272487	Karera	5	0.94
25	Kelash narayan	63025984442	Bairad	5	1.08
26	Shivnarayan	63027094694	Bairad	5	1.73
27	Rakesh	63028079288	Pohari	6	1.28
28	Khalak singh	63040340010	Pichhore	6	1.74
29	Rameswarsingh	63050145585	Bairad	5	1.22
30	Chandabajnathalavadi	80001230119	Badarwas	5	1.21
31	Menda	80005766246	Bairad	5	1.21
32	Juli	80012162713	Khaniyadhana	3	1.20
33	Bhuri	80015611021	Khaniyadhana	3	1.15
34	Rahul	80019499150	Khaniyadhana	2	0.75
35	Salikram	80026724745	Khaniyadhana	3	0.85
36	Vidhya	80034471077	Khaniyadhana	4	1.24
37	Shiv kumar	172000432980	Pichhore	6	1.08
38	Arvind	172002289052	Pichhore	4	1.45
39	Deepak	2567000100067860	Khaniyadhana	3	1.32
40	Rajendra kumar	2567000100073840	Khaniyadhana	6	0.82
41	Ravindra	2567001700104640	Khaniyadhana	3	1.39
<b>Total</b>				<b>183</b>	<b>49.64</b>

(Source: Payment order lists furnished by respective Tehsildars)

**Appendix-2.1.16****(Reference: Paragraph No. 2.1.8.6, Page No. 27)****Details of irregular disbursement through multiple transactions in Dewas district**

Sl. No.	Name of person to whom multiple payments had been made	Account No.	DDO	No. of transactions made in the account	Total amount irregularly credited in the account (₹in lakh)
1	Balram ramashankar	50100009461827	Collector & Tehsildar Khategaon	19	2.25
2	Ramotar gabu	654117004179	Tehsildar Tehsildar Satvas	17	1.72
3	Hariram ramchandra & ramsingh kisan	13510400003264	Collector & Tehsildar Khategaon	17	1.56
4	Rameswar chhogalal & sunil	38550100007731	Collector & Tehsildar Khategaon	17	1.83
5	Resham	654117003095	Tehsildar Tehsildar Satvas	16	1.36
6	Pappi ramesh	63053285203	Collector & Tehsildar Kannoud	15	4.63
7	Arvind	154000751241	Tehsildar Tehsildar Satvas	14	1.88
8	Shubham	891210310000026	Tehsildar Tehsildar Satvas	14	1.12
9	Balram dhannlal & chandu bai dilip singh	31879397802	Tehsildar Khategaon & Collector	12	2.83
10	Rekha bai & sukhrum	38558100009894	Tehsildar Khategaon & Collector	12	1.59
11	Ramchandra manohar & shivgiri dhangiri	31499583844	Collector & Tehsildar Khategaon	10	1.51
12	Mera	63052937523	Collector & Tehsildar Kannoud	10	3.21
13	Rameswar hajari	654105042131	Collector & Tehsildar Khategaon	10	3.34
14	Hasnabai kamalsingh	13510110000465	Collector & Tehsildar Khategaon	8	2.03
15	Mukesh sahu	63023127490	Collector & Tehsildar Kannoud	7	2.07
16	Gopal babu ramu	10056888553	Collector	6	1.13
17	Rahul	50100233205111	Collector	4	1.40
<b>Total</b>				<b>208</b>	<b>35.46</b>

(Source: Payment order lists furnished by respective DDOs)

**Appendix-2.1.17**  
**(Reference: Paragraph No. 2.1.8.6, Page No. 27)**  
**Details of irregular disbursement in Bagli tehsil of Dewas district**

Sl. No.	Name of the person	Account No.	IFSC Code	Date of Payment	Amount Paid in ₹	Bill Ref No.	Scheme head
1	Tejpal singh Mehrban singh	154000399808	CBIN0MPDCAJ	27-04-21	30,000	20009221666	Hailstorm
2	Manoharlal Hari singh	891710110002290	BKID0008917	20-07-21	30,000	20009782564	Hailstorm
3	Sweta ramlal	20143638511	FINO0001446	27-09-21	75,000	200010330723	Hailstorm
4	Sevanti bai Chenshing	12411010003170	BKID0NAMRGB	21-10-21	400,000	200010604639	Hailstorm
5	Dhansingh Budka	12411010002979	BKID0NAMRGB	02-11-21	400,000	200010765487	Hailstorm
6	Sardar Bhuvanshingh	124110410001985	BKID0NAMRGB	02-11-21	55,000	200010765728	Hailstorm
7	Annasingh	37709341829	SBIN0030165	17-11-21	40,000	200010837816	Hailstorm
8	Hukum singh Bhagvat singh	154002253959	CBIN0MPDCAJ	21-03-22	25,000	200011986868	Hailstorm
9	Ramshing gulab	44538100008235	BARB0BAGLIX	31-01-22	25,000	200011527185	Hailstorm
<b>Total</b>					<b>10,80,000</b>		

(Source: Records furnished by Tehsildar, Bagli)

**Appendix-2.1.18**  
**(Reference: Paragraph No. 2.1.8.6, Page No. 27)**  
**Details of irregular disbursement of drought relief in Vidisha district**

Sl. No.	Name of person to whom multiple payments had been made	Account No.	DDO	No. of transactions made in the account	Total amount irregularly credited in the account (₹in lakh)
1	Santosh wo arvind	675020004624	Collector	18	2.55
2	Rajendra singh	1818430438	Collector	11	2.39
3	Ashok paliwal so dalchand	175000952180	Collector	10	1.14
4	Aasabai wo sunil ahirwar	34252924251	Collector	9	1.56
5	Deepika wo arvinda singh	175000349205	Collector	9	1.62
6	Udya singh so tofan singh	373402010010737	Collector	8	0.79
7	Rajveer	3117000100225980	Collector	5	0.86
8	Bhairo singh so komal singh	3154035594	Collector	7	0.76
9	Komal so himmat	20203720474	Collector	7	0.72
10	Sanskar chouksey	33159181082	Collector	7	0.98
11	Fida mo	53033162438	Collector	7	0.76
12	Idreesh kha	175000741351	Collector	7	2.13
13	Rajes singh	175000824216	Collector	7	1.31
14	Than Singh Gurjar	175001508201	Collector	7	1.35
15	Foolbai	175004525304	Collector	7	1.09
16	Shantosh sharama	675020008754	Collector	7	0.75
17	Jung singh so jaswant singh	675024012407	Collector	7	0.91
18	Chandrakisan putr chatar singh	21461930000806	Collector	7	0.99
19	Raajendrasih putra raghuveerasih	2004131010007320	Collector	7	0.78
20	Vijay so mathuralal	20445209203	Collector	6	1.02
21	Khalil so ajeej	31039672015	Collector	6	0.90
22	Krisnpal singh so prem singh & Paravat singh	32854629789	Collector	6	1.03
23	Gulam ahamad	34387663374	Collector	6	1.33
24	Sanjay ramgopal	53032419012	Collector	6	1.09
25	Abdul salam so mokahn	53033161514	Collector	6	1.18
26	Savir khan sardar khan	53033169976	Collector	6	1.39
27	Irfan ali so roshan ali	53035941207	Collector	6	1.22
28	Khaleel khan abdul sattar khan	63045219783	Collector	6	1.05
29	Kalyansingh so datarsingh	63055108912	Collector	6	0.73
30	Jayanaaraayan	175000365668	Collector	6	0.79
31	Vaseem khaam putra kaasim khaam	175000631484	Collector	6	0.84
32	Failiram khema	175000721083	Collector	6	0.79
33	Rup singh so ajab singh	175000812563	Collector	6	0.76
34	Dheerajsingh so umkar singh	175001364868	Collector	6	0.75
35	Hate singh	675006006120	Collector	6	1.77
36	Harinarayan so mohar singh	675015034498	Collector	6	0.75
37	Jalamsingh so dhirajsingh	675101018887	Collector	6	1.25
38	Dheeraj singh meena	174500101003009	Collector	6	0.78
39	Karan singh son barjor singh	684002010001616	Collector	6	0.75
40	Kamar singh	2004171010005920	Collector	6	0.92
41	Aman singh so niranjan singh	2307778354	Collector	5	1.26
42	Netaraam urph tulaseeraam putra Saalakaraam	11563395858	Collector	5	0.87
43	Makhan singh so khuman singh	31175561557	Collector	5	0.78
44	Gaffar khan so alladeen khan	31749343027	Collector	5	0.81
45	Braj mohan	32185710829	Collector	5	0.83
46	Gani khan abdul sattar kahn	32887168570	Collector	5	0.82
47	Jaymandal so bahardar singh	36754584537	Collector	5	0.93



Sl. No.	Name of person to whom multiple payments had been made	Account No.	DDO	No. of transactions made in the account	Total amount irregularly credited in the account (₹in lakh)
48	Kamod singh so dheeraj singh & sonu So kamod singh	53033163612	Collector	5	0.94
49	Mahendrapal singh	63005750289	Collector	5	2.17
50	Charan sing so khemchand	63032116103	Collector	5	0.91
51	Jaswant singh son babulal	63036501837	Collector	5	1.12
52	Suneel so banshilal ahirwar	63038999293	Collector	5	1.29
53	Girjaprasad so gyaprasad	63044726828	Collector	5	0.72
54	Gulabbai brahmand & hamir so Narayan	151000389246	Collector	5	0.79
55	Mahesh kumar so hetsingh	175000272296	Collector	5	1.17
56	Tejendar so gurucharan singh Barrighat	175000703971	Collector	5	0.79
57	Samandar singh so narayan singh	175000740288	Collector	5	0.83
58	Choute lal rajput	175000746406	Collector	5	0.94
59	Rajesh bhargava	175000796457	Collector	5	0.93
60	Moaariph khaam putra ayyoob khaam	175000807494	Collector	5	1.07
61	Bhanu so fulsingh	175000852969	Collector	5	0.77
62	Umar mohd khan	175000870499	Collector	5	1.21
63	Brajbhansingh thakur	175000961842	Collector	5	0.87
64	Barelal amar singh	175001019196	Collector	5	0.92
65	Anwaar khan	175001420803	Collector	5	0.95
66	Laxmi bai	175001456444	Collector	5	0.89
67	Mojaphar alee putra nabaab saravar Alee	175001595874	Collector	5	0.85
68	Indrjeet so bundel singh	175001713764	Collector	5	0.88
69	Lakhan singh	675015021886	Collector	5	1.17
70	Govrdhan so kundanlal	675024008831	Collector	5	0.91
71	Deepak raghuwansee	373402010994098	Collector	5	0.93
72	Roopa wo dhannalal	680001500024853	Collector	5	0.88
73	Ajayaraav putr neelakantharaav & Lakshmeekaant raav putranaaraayan raav	2004171310005570	Collector	5	1.70
74	Rajendr sing bghel & varun pratap so Rajendra singh	2671000100012960	Collector	5	2.12
75	Sajjad hussain	3117000100010990	Collector	5	0.83
76	Brandavan	1954503296	Collector	4	1.07
77	Mashaanraam putra valeeraam	3261170484	Collector	4	1.07
78	Kalyan so bhaiya lal	3599769335	Collector	4	0.80
79	Krishna bai	3681372041	Collector	4	0.80
80	Indar singh rajpoot	20336320996	Collector	4	0.82
81	Devendra raghuwanshi	30630444505	Collector	4	1.54
82	Fejulkhak so mo ikbaal khan	31215754148	Collector	4	0.80
83	Uma devi aadi wo jagdish prasad Shrivastav simarhar	31447748243	Collector	4	0.97
84	Yasvant so shivprakash	31610711841	Collector	4	0.78
85	Jagdish hajarilal	31716293878	Collector	4	0.75
86	Amol singh so mangal & ramkumar so amol singh	31883069647	Collector	4	1.07
87	Malkhan singh pal	32128918270	Collector	4	0.91
88	Rajesh akhlesh son gajraj singh rampyari beva gajraj singh	32797592864	Collector	4	1.38
89	Bhogiram so pancham	32924297733	Collector	4	0.90
90	Ahmeduddin	33876974857	Collector	4	0.84

Sl. No.	Name of person to whom multiple payments had been made	Account No.	DDO	No. of transactions made in the account	Total amount irregularly credited in the account (₹in lakh)
91	Rishabh kumar so ratan chand jain	34672374071	Collector	4	0.75
92	Omprakash so balaprasad	53032397993	Collector	4	0.71
93	Ganeshi baai	53033168780	Collector	4	0.98
94	Brijendrakumaar	53037489813	Collector	4	0.73
95	Saheed baig	53037725433	Collector	4	0.73
96	mohmmadin khan so yakoob khan	53039523558	Collector	4	1.34
97	Raghuwir so ratanlaal	53039540574	Collector	4	1.14
98	Ishaakakhaam asaphaak khaam	53048853892	Collector	4	1.11
99	Umar khan	63009666064	Collector	4	1.32
100	Dinesh so krishnanand	100100005560	Collector	4	0.93
101	chndresh urf shudheer tiwari	175000131254	Collector	4	1.01
102	Daleep singh so chunnilal	175000268382	Collector	4	0.70
103	jayperkash singh	175000269329	Collector	4	0.70
104	Rajkumar shukl	175000278538	Collector	4	0.72
105	Sanjay so ramabatar singh mama Ranjeet singh so harisingh	175000280525	Collector	4	0.82
106	Hareebaee veva batoola khaan Gyaanamabee	175000291195	Collector	4	0.71
107	Gajendra singh dangi	175000316304	Collector	4	0.97
108	Bhoorekhaan putr munsheekhaan	175000318006	Collector	4	1.06
109	Sam man singh bagel	175000343995	Collector	4	0.87
110	Tilakasih pudeveesihadaagee nigraam Mada	175000350844	Collector	4	0.80
111	Harikesh	175000365828	Collector	4	1.07
112	Saleem khaam putra ahamad noor Khaam	175000385834	Collector	4	0.81
113	Khilan singh	175000395808	Collector	4	0.76
114	Arsad beg so haneef beg	175000415113	Collector	4	1.86
115	Kalyaan singh so mobat singh	175000424966	Collector	4	2.32
116	Amit	175000450077	Collector	4	0.83
117	Ajharroodin khan	175000659228	Collector	4	0.80
118	Kishan singh so mohan lal	175000661838	Collector	4	0.90
119	Ramkrishan so gajraj	175000867192	Collector	4	0.71
120	Man singh so nathu	175000959708	Collector	4	1.12
121	Keshav singh s o narayan singh	175001023157	Collector	4	1.13
122	Indrbhaan singh	175001078684	Collector	4	0.76
123	Imam	175001278436	Collector	4	2.00
124	Vikram	175001459739	Collector	4	0.95
125	Krishnamuraaree mogheputra Sakhaaraam moghe	175001513970	Collector	4	0.95
126	Yadram	175001547412	Collector	4	0.73
127	Radheshyam yadav	175001652926	Collector	4	0.77
128	Sharif khan riyaj khan	175005198613	Collector	4	0.70
129	Atik khan so naamdarkhan	175006006635	Collector	4	0.75
130	Asalaam khan so a hameed khan	675006013569	Collector	4	0.83
131	Kamal singh so lal singh rajpoot	675007010613	Collector	4	0.82
132	Puransingh so vishnuprasad	675013005594	Collector	4	0.93
133	Gopal urf ramgopal	675016002385	Collector	4	0.74
134	Mandir shree devalakshmee	12890100002115	Collector	4	0.81
135	Mo Isahak khan so achche khan	21461530001057	Collector	4	1.22
136	Veer singh so dayaraam aatasemar	38920100004570	Collector	4	0.92
137	Bhanupratap raghuवंशी	38920100005215	Collector	4	1.04
138	Khalid so ishak	50100075296486	Collector	4	0.99

Sl. No.	Name of person to whom multiple payments had been made	Account No.	DDO	No. of transactions made in the account	Total amount irregularly credited in the account (₹in lakh)
139	Aleem khan so battu khan	50100205485483	Collector	4	0.82
140	Shailendra singh	373402010999038	Collector	4	0.89
141	Chandrabhan so pooran	520291016687421	Collector	4	0.72
142	Parvatsingh rajpoot	680000100139570	Collector	4	1.55
143	Pavankumar so sitaram	680000100208700	Collector	4	1.29
144	Veer singh	906610110007280	Collector	4	0.70
145	Bhagwan singh	2004171030051450	Collector	4	0.79
146	Ajayaraav putr & raahul putr madanaraav	2004171310009050	Collector	4	1.15
147	Shanti bai wo chagan lal	675007001552	Collector	3	1.40
148	Pushpendrasih putra saaligaraam	50200020266100	Collector	3	1.35
149	Pappoo raamoo aravind	175000880781	Collector	4	0.71
<b>Total</b>				<b>749</b>	<b>152.57</b>

(Source: Payment order lists furnished by DDO)

**Appendix-2.1.19**  
**(Reference: Paragraph No. 2.1.10, Page No. 29)**  
**Details of crediting ₹164.31 crore in the accounts of societies**  
**in Khandwa district**

Sl. No.	Name of co-operative society	Account No. of society	IFSC	Amount credited (₹in lakh)
1	Seva sahkari samiti sulgaon	659014038223	CBIN0MPDCAR	893.20
2	Seva sahkari samiti bangarda	659008000046	CBIN0MPDCAR	812.09
3	Seva sahkari samiti boradi	659010026038	CBIN0MPDCAR	666.56
4	Seva sahkari samiti mohana	659010030044	CBIN0MPDCAR	555.65
5	Seva sahkari samiti bhogawa	659014038303	CBIN0MPDCAR	549.37
6	Seva sahkari samiti richhfal	659009000034	CBIN0MPDCAR	522.67
7	Seva sahkari samiti punasa	659009000023	CBIN0MPDCAR	519.39
8	Seva sahkari samiti khutlakala	659010026027	CBIN0MPDCAR	518.77
9	Seva sahkari samiti mundi	659008000104	CBIN0MPDCAR	513.62
10	Seva sahkari samiti daulatpura	659009000045	CBIN0MPDCAR	496.80
11	Seva sahkari samiti chichali	659008000080	CBIN0MPDCAR	432.55
12	Seva sahkari samiti jamkota	659008000126	CBIN0MPDCAR	424.20
13	Seva sahkari samiti bhagwanpura	659008000091	CBIN0MPDCAR	398.48
14	Seva sahkari samiti goul	659014038245	CBIN0MPDCAR	397.32
15	Seva sahkari samiti dhamangaon	659009000012	CBIN0MPDCAR	383.55
16	Seva sahkari samiti phifrad	659010026129	CBIN0MPDCAR	357.40
17	Seva sahkari samiti palsud	659008000013	CBIN0MPDCAR	343.14
18	Seva sahkari samiti saktapur	659009000056	CBIN0MPDCAR	317.68
19	Seva sahkari samiti jalkuwa	659008000024	CBIN0MPDCAR	315.95
20	Seva sahkari samiti atootkhas	659010026152	CBIN0MPDCAR	314.17
21	Seva sahkari samiti somgaon	659008000035	CBIN0MPDCAR	254.54
22	Aadim jati seva sah samiti padaliya	659020059324	CBIN0MPDCAR	229.91
23	Seva sahkari samiti guyda	659008000079	CBIN0MPDCAR	225.09
24	Aadim jati seva sah samiti khalwa	659016000401	CBIN0MPDCAR	205.14
25	Seva sahkari samiti beed	659008000068	CBIN0MPDCAR	187.19
26	Aadim jati seva sah samiti khedi	659019010315	CBIN0MPDCAR	181.99
27	Aadim jati seva sah samiti aashapur	659018000170	CBIN0MPDCAR	179.96
28	Aadim jati seva sah samiti kharkala	659019010291	CBIN0MPDCAR	177.82
29	Aadim jati seva sah samiti dhavadi	659020059346	CBIN0MPDCAR	169.87
30	Seva sahakari samiti sadiyapani	659018000261	CBIN0MPDCAR	146.83
31	Seva sahkari samiti badkeshwar	659009000067	CBIN0MPDCAR	145.70
32	Seva sahkari samiti borisaray	659018000136	CBIN0MPDCAR	144.43
33	Seva sahakri samiri gambhir	659017029770	CBIN0MPDCAR	136.10
34	Jila sahakari kendriya bank maryadit sahejala	659011000031	CBIN0MPDCAR	133.47
35	Aadim jati seva sah samiti sukavi	659019010337	CBIN0MPDCAR	127.46
36	Jila sahakari kendriya bank maryadit bhamgarh	659004017805	CBIN0MPDCAR	124.30
37	Seva sahakari samiti killod	659017029816	CBIN0MPDCAR	115.99
38	Jila sahakari kendriya bank maryadit sihada	659011000020	CBIN0MPDCAR	115.54
39	Seva sahakari samiti somgaon	659017029861	CBIN0MPDCAR	115.17
40	Seva sahakari samiti chhanera	659018000272	CBIN0MPDCAR	111.50
41	Seva sahkari samiti ghoghalgaon	659014038278	CBIN0MPDCAR	101.60

Sl. No.	Name of co-operative society	Account No. of society	IFSC	Amount credited (₹in lakh)
42	Jila sahakari kendriya bank maryadit kalmukhi	659010029845	CBIN0MPDCAR	100.70
43	Seva sahkari samiti bothiya khurd	659018000169	CBIN0MPDCAR	95.46
44	Seva sahakari samiti barud	659018000147	CBIN0MPDCAR	89.16
45	Aadim jati seva sah samiti kalaamkhurd	659016000036	CBIN0MPDCAR	88.27
46	Jila sahakari kendriya bank maryadit badgaogurjar	659004017816	CBIN0MPDCAR	87.25
47	Aadim jati seva sah samiti devalikala	659019010304	CBIN0MPDCAR	86.97
48	Seva sahakari samiti billod	659017029792	CBIN0MPDCAR	85.49
49	Aadim jati seva sah samiti roshani	659020059335	CBIN0MPDCAR	84.26
50	Jila sahakari kendriya bank maryadit ahamadpurkhaigao	659004017758	CBIN0MPDCAR	83.52
51	Seva shakaari samiti purni	659008000115	CBIN0MPDCAR	82.83
52	Jila sahakari kendriya bank maryadit bhagvanpura	659007000014	CBIN0MPDCAR	81.79
53	Jila sahakari kendriya bank maryadit attar	659010029709	CBIN0MPDCAR	78.56
54	Jila sahakari kendriya bank maryadit kehlari	659011000053	CBIN0MPDCAR	76.13
55	Seva sahkari samiti maryadit mandy shakha khandwa	659004017736	CBIN0MPDCAR	73.11
56	Jila sahakari kendriya bank maryadit jawar	659011000019	CBIN0MPDCAR	72.81
57	Aadim jati seva sah samiti gulaimal	659016000423	CBIN0MPDCAR	72.17
58	Seva sahakari samiti rewapur	659018000318	CBIN0MPDCAR	68.97
59	Jila sahakari kendriya bank maryadit barud	659006000151	CBIN0MPDCAR	67.41
60	Jila sahakari kendriya bank maryadit jaswadi	659004017792	CBIN0MPDCAR	67.10
61	Jila sahakari kendriya bank maryadit khidgao	659007000058	CBIN0MPDCAR	61.15
62	Seva sahkari samiti piplani	659017029872	CBIN0MPDCAR	59.30
63	Aadim jati seva sah samiti kotha	659016000025	CBIN0MPDCAR	57.52
64	Jila sahakari kendriya bank maryadit rameshwer	659004017747	CBIN0MPDCAR	54.12
65	Jila sahakari kendriya bank maryadit rangaon	659011000064	CBIN0MPDCAR	52.14
66	Jila sahakari kendriya bank maryadit chhaigaomakhan	659006000173	CBIN0MPDCAR	51.10
67	Seva sahkari samiti maryadit aarud tehsil pandhana	659005000027	CBIN0MPDCAR	49.09
68	Jila sahakari kendriya bank maryadit piplod	659012006429	CBIN0MPDCAR	48.58
69	Jila sahakari kendriya bank maryadit dhangaon	659006000162	CBIN0MPDCAR	47.95
70	Jila sahakari kendriya bank maryadit rampura	659007000047	CBIN0MPDCAR	47.30
71	Jila sahakari kendriya bank maryadit kohdad	659013002649	CBIN0MPDCAR	47.21
72	Jila sahakari kendriya bank maryadit padlia	659007000069	CBIN0MPDCAR	46.52
73	Seva sahakari samiti imalani	159000211379	CBIN0MPDCAR	45.65
74	Seva sahakari samiti dagadkhedi	659018000158	CBIN0MPDCAR	45.14
75	Jila sahakari kendriya bank maryadit gudikheda	659012003767	CBIN0MPDCAR	44.76
76	Jila sahakari kendriya bank maryadit dugwada	659010046827	CBIN0MPDCAR	44.40
77	Jila sahakari kendriya bank maryadit sirra	659004017770	CBIN0MPDCAR	44.24
78	Jila sahakari kendriya bank maryadit temikala	659004017769	CBIN0MPDCAR	43.85
79	Jila sahkari kendriya maryadit samiti pokharkala	659006000139	CBIN0MPDCAR	43.67
80	Jila sahakari kendriya bank maryadit harswada	659006000140	CBIN0MPDCAR	43.46
81	Jila sahakari kendriya bank maryadit kumtha	659012006236	CBIN0MPDCAR	42.63
82	Aadim jati seva sah samiti kalaamkhud	659016000412	CBIN0MPDCAR	40.11
83	Seva sahkari samiti maryadit ghatakhedhi	659005000016	CBIN0MPDCAR	39.86

Sl. No.	Name of co-operative society	Account No. of society	IFSC	Amount credited (₹in lakh)
84	Seva sahkari samiti maryadit pandhana tehsil pandhana	659005000049	CBIN0MPDCAR	39.36
85	Jila sahakari kendriya bank maryaditbadgaomali	659004017781	CBIN0MPDCAR	39.19
86	Jila sahakari kendriya bank maryadit rajgarh	659012005890	CBIN0MPDCAR	39.07
87	Jila sahakari kendriya bank maryadit chamati	659006000128	CBIN0MPDCAR	38.89
88	Seva sahkari samiti maryadit rustampur tehsil pandhana	659013002650	CBIN0MPDCAR	36.25
89	Seva sahkari samiti borkheda	659008000057	CBIN0MPDCAR	36.18
90	Seva sahkari samiti maryadit deewal tehsil pandhana	659005000038	CBIN0MPDCAR	35.90
91	Jila sahakari kendriya bank maryadit hirapura	659012003756	CBIN0MPDCAR	35.40
92	Seva sahkari samiti maryadit borgaon bujurg	659013002638	CBIN0MPDCAR	34.02
93	Seva sahkari samiti maryadit saiyadpur tehsil pandhana	659005000050	CBIN0MPDCAR	33.80
94	Jila sahakari kendriya bank maryaditbalwada	659007000036	CBIN0MPDCAR	33.36
95	Jila sahakari kendriya bank maryadit andhwa	659007000070	CBIN0MPDCAR	33.14
96	Jila sahakari kendriya bank maryadit bamanda	659012003778	CBIN0MPDCAR	32.82
97	Seva sahkari mandla	659011000042	CBIN0MPDCAR	32.11
98	Aadim jati seva sah samiti sedhwal	659016000503	CBIN0MPDCAR	31.91
99	Jila sahakari kendriya bank maryadit nahalda	659004017827	CBIN0MPDCAR	29.98
100	Jila sahakari kendriya bank maryadit singot	659007000025	CBIN0MPDCAR	28.62
101	Jila sahakari kendriya bank maryadit chichgohan	659010046838	CBIN0MPDCAR	26.78
102	Aadim jati seva sah samiti kloth	659016000615	CBIN0MPDCAR	25.65
103	Seva sahakari samiti khudiya	659017029805	CBIN0MPDCAR	22.11
104	Sahakai samiti aawlya kharwa	659006000117	CBIN0MPDCAR	19.13
105	Seva sahakari samiti malud	659017029781	CBIN0MPDCAR	16.83
106	Seva sahkari samiti maryadit chheigaon makhan tehsil khandwa	659006000173	CBIN0MPDCAR	14.98
107	Aadim jati sev sah samiti dhawadi	659016011572	CBIN0MPDCAR	11.26
<b>Total</b>				<b>16,430.61</b>

(Source: Payment order lists and reconciliation reports submitted by respective Tehsildars)



**Appendix-2.1.20**  
**(Reference: Paragraph No. 2.1.10.2, Page No. 30)**  
**Details of discrepancy of ₹8.28 crore between the figures of Tehsildars and**  
**co-operative societies**

Sl. No.	Registration No. of society	Name of co-operative society	Account No. of society	Total Payments made by Tehsildars in 2019-21 (₹in lakh)	Total amount received by societies in 2019-21 as per information furnished to Audit (₹in lakh)	Difference between amount paid by Tehsildars and information furnished by societies (₹in lakh)
1	78	Seva sahkari samiti atookhas	659010026152	314.17	117.49	196.68
2	327	Seva sahkari samiti bangarda	659008000046	812.09	632.89	179.20
3	646	Seva sahkari samiti somgaon	659008000035	254.54	115.17	139.38
4	241	Seva sahkari samiti jalkuwa	659008000024	315.95	219.76	96.19
5	172	Jila sahakari kendriya bank maryadit sahejala	659011000031	133.47	93.74	39.73
6	200	Seva sahakari samiri gambhir	659017029770	136.10	98.80	37.30
7	234	Seva sahakari samiti billod	659017029792	85.49	57.13	28.36
8	674	Aadim jati seva sah samiti kharkala	659019010291	177.82	152.65	25.17
9	64	Jila sahkari kendriya maryadit samiti pokharkala	659006000139	63.50	63.35	0.15
10	614	Seva sahkari samiti piplani	659017029872	59.30	45.71	13.60
11	744	Seva sahakari samiti killod	659017029816	115.99	102.57	13.42
12	581	Seva sahkari samiti bothiya khurd	659018000169	95.46	86.63	8.83
13	1551	Jila sahakari kendriya bank maryadit kehlari	659011000053	76.13	67.45	8.68
14	715	Seva sahakari samiti khudiya	659017029805	22.11	14.60	7.51
15	431	Seva sahakari samiti barud	659018000147	89.16	82.60	6.55
16	477	Jila sahakari kendriya bank maryadit kalmukhi	659010029845	100.70	94.33	6.37
17	490	Seva sahkari samiti bhogawa	659014038303	549.37	543.11	6.26
18	228	Seva sahakari samiti malud	659017029781	16.83	13.29	3.54
19	546	Jila sahakari kendriya bank maryadit sihada	659011000020	115.54	112.50	3.04
20	820	Seva sahkari samiti daulatpura	659009000045	496.80	495.30	1.50
21	499	Jila sahakari kendriya bank maryadit piplod	659012006429	48.58	47.67	0.91
22	418	Sahakai samiti aawlya kharwa	659006000117	19.13	18.30	0.83
23	233	Seva sahkari samiti palsud	659008000013	343.14	342.53	0.60
24	701	Seva sahakari samiti dagadkhedi	659018000158	45.14	44.56	0.59
25	425	Jila sahakari kendriya bank maryadit jawar	659011000019	72.81	72.27	0.54
26	550	Seva sahkari samiti maryadit deewal tehsil pandhana	659005000038	35.90	35.43	0.46
27	773	Seva sahkari samiti goul	659014038245	397.32	397.03	0.29
28	443	Seva sahkari samiti maryadit aarud tehsil pandhana	659005000027	49.09	48.81	0.29

Sl. No.	Registration No. of society	Name of co-operative society	Account No. of society	Total Payments made by Tehsildars in 2019-21 (₹in lakh)	Total amount received by societies in 2019-21 as per information furnished to Audit (₹in lakh)	Difference between amount paid by Tehsildars and information furnished by societies (₹in lakh)
29	1552	Jila sahakari kendriya bank maryadit rangaon	659011000064	52.14	51.89	0.25
30	413	Seva sahakari samiti chhanera	659018000272	111.50	111.28	0.22
31	440	Seva sahkari samiti maryadit ghatakhedi	659005000016	39.86	39.66	0.21
32	417	Jila sahakari kendriya bank maryadit singot	659007000025	28.62	28.43	0.19
33	710	Seva sahkari samiti maryadit saiyadpur tehsil pandhana	659005000050	33.80	33.62	0.18
34	1550	Jila sahakari kendriya bank maryadit nahalda	659004017827	29.98	29.83	0.15
35	682	Seva sahkari samiti maryadit pandhana tehsil pandhana	659005000049	39.36	39.21	0.15
36	799	Jila sahakari kendriya bank maryaditbadgaomali	659004017781	39.19	39.08	0.11
37	829	Jila sahakari kendriya bank maryadit hirapura	659012003756	35.40	35.31	0.10
38	642	Jila sahakari kendriya bank maryadit andhwa	659007000070	33.14	33.04	0.09
39	397	Seva sahkari samiti borkheda	659008000057	36.18	36.10	0.08
40	782	Seva sahakari samiti imalani	159000211379	45.65	45.57	0.07
41	620	Jila sahakari kendriya bank maryadit bhamgarh	659004017805	124.30	124.27	0.03
<b>Total</b>				<b>5,690.75</b>	<b>4,862.96</b>	<b>827.80</b>

(Source: Information furnished by respective Tehsildars and Societies)



**Appendix-2.1.21**  
**(Reference: Paragraph No. 2.1.15, Page No. 34)**  
**Details of payments made by Tehsildars beyond their financial powers**

Sl. No.	District	Tehsildar	Bill Ref No.	No. of accounts in bill where amount disbursed beyond ₹50,000	Sum of Amount Paid beyond ₹50,000 (₹in lakh)
1	Agar-Malwa	Agar	20006296207	1	0.59
			20006727058	11	8.30
			20007391097	2	1.36
			20009018274	1	0.79
			20009023396	1	0.59
			20009042130	1	0.83
			20006095142	4	3.16
			20006297202	3	2.07
			20006471505	4	2.57
			20007146235	3	2.05
			20007345635	1	0.52
		Barod	20004916450	1	0.51
			20004916553	1	0.52
			20004918993	2	1.10
			20004919677	2	1.36
			20005580551	22	14.10
			20005581752	8	5.29
			20005583350	13	7.35
			20005583797	4	2.50
			20005584488	9	7.43
			20005585443	11	7.82
			20005585738	15	9.36
		Nalkheda	20005586401	10	6.30
			20005972907	5	3.35
			20006657177	6	4.05
			20002568983	129	111.68
			20002583955	99	93.60
			20002583962	32	29.73
			20002596115	112	106.92
			20002598580	18	16.10
			20002599163	79	68.77
			20002601008	69	67.52
			20002601037	11	9.65
		20002622100	15	11.50	
		20002688041	16	12.67	
		20002696407	87	68.65	
		20002697909	31	27.91	
		20002699714	13	10.58	
		20002933980	28	23.55	
		20004764169	28	17.51	
		20004764232	11	7.23	
		20004923712	4	2.76	
		20004925191	18	11.71	
20004925225	26	17.29			
20005427267	9	7.09			

Sl. No.	District	Tehsildar	Bill Ref No.	No. of accounts in bill where amount disbursed beyond ₹50,000	Sum of Amount Paid beyond ₹50,000 (₹in lakh)
			20005439316	3	2.35
			20005473284	8	5.27
			20005597615	4	3.06
			20005597725	2	2.02
			20005598205	1	0.59
			20005599387	2	1.19
			20005626338	7	5.25
		Susner	20005421227	36	25.15
			20005425489	155	104.94
			20005430821	44	30.49
			20005513903	173	120.56
			20005580531	131	93.92
			20005583506	224	152.44
			20005610016	73	53.60
			20005616078	53	38.41
			20005637214	27	19.51
			20005654860	1	0.71
			20005671876	11	7.34
			20006677215	20	14.62
			20007211196	11	9.37
20008998083	1	1.19			
20008998200	1	0.53			
2	Mandsaur	Malhargarh	20004489119	5	3.20
			20004489676	1	0.51
			20004495856	3	1.88
			20004503490	10	6.81
			20004505025	12	8.14
			20004506890	6	4.58
			20004507969	5	3.08
			20004522334	29	21.72
			20004524696	1	0.72
			20004524928	8	5.46
			20004525125	4	2.34
			20004526410	17	11.45
			20004528404	5	3.04
			20004528818	2	1.37
			20004529199	11	6.97
			20004530039	2	1.31
			20004530060	14	10.76
			20004530120	6	4.26
			20004530161	4	2.84
			20004530545	4	3.54
20004531038	4	2.13			
20004531145	3	1.81			
20004531426	11	8.27			
20004531473	26	17.68			
20004531531	5	3.60			
20004531801	2	1.04			
20004531872	4	2.66			

Sl. No.	District	Tehsildar	Bill Ref No.	No. of accounts in bill where amount disbursed beyond ₹50,000	Sum of Amount Paid beyond ₹50,000 (₹in lakh)
			20004531932	13	8.30
			20004533839	7	4.62
			20004543347	3	2.10
			20004763560	12	8.17
			20004763929	8	5.97
			20004764005	5	4.26
			20004764153	26	18.94
			20004764165	3	1.73
			20004764241	2	1.77
			20004764268	2	1.40
			20004764280	18	12.27
			20004764304	2	1.09
			20004764349	5	4.19
			20004764367	1	0.65
			20004764411	2	1.34
			20004764425	2	1.39
			20004764457	12	7.61
			20004764461	5	3.38
			20004764490	2	1.64
			20004764510	4	2.55
3	Raisen	Begumganj	20006042990	3	1.63
			20006043012	8	6.17
			20006043087	18	12.56
			20006044369	6	3.63
			20006049664	14	10.33
			20006049790	5	2.94
			20006050274	6	5.48
			20006051445	4	2.63
			20006051847	5	3.56
			20006052349	3	1.75
			20006056661	2	1.54
			20006058203	4	2.86
			20006465542	10	7.68
			20006468091	7	5.80
			20008430302	2	1.37
			20008942412	1	0.66
			20008942721	3	1.55
		Gauharganj	20008903102	1	0.53
			20008937285	4	2.30
			20008963666	2	1.07
		Raisen	20007207969	3	1.95
			20007972291	2	1.15
			200011671331	23	17.24
			200011672343	11	6.77
		Sultanpur	20003487286	50	41.15
			20007977894	1	0.75
			20008901647	2	1.43
			20008906819	1	0.62
		Udaipura	20004211540	1	0.59

Sl. No.	District	Tehsildar	Bill Ref No.	No. of accounts in bill where amount disbursed beyond ₹50,000	Sum of Amount Paid beyond ₹50,000 (₹in lakh)
			20008971628	3	2.37
4	Seoni	Chhapara	20008875825	40	33.34
			20008876173	27	19.67
5	Sheopur	Baroda	200010129803	1	0.60
6	Vidisha	Basoda	20008899347	1	0.65
		Gulabganj	20006468378	63	45.66
			20006469706	129	122.27
			20006469877	56	47.12
			20006470084	38	32.09
			20006470215	6	3.62
			20006471793	8	6.42
			20006488433	61	48.70
			20006503325	15	12.82
			20006518415	1	1.32
			20006526378	14	10.74
			20006526788	3	2.41
			20006528002	4	4.81
			20006529068	2	1.40
			20006529623	3	2.11
			20006530037	1	1.15
			20006532521	69	48.83
			20006532724	7	6.28
			20006889928	1	0.59
			20006889948	9	8.14
			20007090746	3	2.04
			20008918672	1	0.79
			20008918828	1	0.72
			20008919443	1	0.56
			20008919708	1	0.74
			20008952935	3	2.33
			20008970103	3	1.60
			20008998302	2	1.25
		Kurwai	20004999114	1	0.82
			20008893371	1	0.60
			20008894487	1	0.52
			20008898967	1	0.59
			20008899235	3	1.83
			20008904740	2	1.06
			20008914173	1	0.54
			20008914852	2	1.43
			20008918664	1	0.55
			20008919353	1	0.55
			20008937167	2	1.05
			20008937512	2	1.17
			20008938889	3	1.72
			20008940105	3	1.75
			20008942362	7	4.49
			20008951641	5	3.18
			20008958849	5	3.41

Sl. No.	District	Tehsildar	Bill Ref No.	No. of accounts in bill where amount disbursed beyond ₹50,000	Sum of Amount Paid beyond ₹50,000 (₹in lakh)
		Lateri	20006099345	2	1.75
			20006100494	2	3.85
			20008905455	1	0.57
			20008905776	3	2.53
			20008941611	1	0.60
			20008994418	1	0.57
			20009032214	2	1.41
			200011662729	16	14.56
			200011669437	93	76.35
			200011669939	80	63.49
			200011679952	2	1.10
			200011684351	4	2.74
			200011684353	2	1.18
			200011760339	3	1.89
			Nateran	20008895585	2
		20009529733		1	1.20
		Shamshabad	20008919074	1	0.74
		Vidisha	200074195	43	28.88
			20008915958	1	0.63
			20008995097	1	0.50
			20009022922	2	1.23
			20009131471	3	2.21
			20009136737	2	1.23
		Vidisha City	20008997049	1	0.54
<b>Total</b>				<b>3,391</b>	<b>2,600.67</b>
(Source: Information furnished by respective Tehsildars)					

**Appendix 2.2.1 (A)**  
**(Reference: Paragraph No. 2.2.5, Page No. 38)**  
**List of selected Districts, Tehsils and Villages**

(Area in hectare)

Sl. No.	District	Area of Government Land	Name of Selected Tehsil	Rural/Urban	Area of Government Land	Name of Selected Villages
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Dhar	302256.6537	Gandhwani	Rural	38417.29	Chunpaya and Dolahanuman
2			Kukshi	Urban	47322.81	Dehri and Khaniamba
3			Sardarpur	Urban	48105.32	Gumanpura and Labariya
4	Shahdol	266822.3928	Burhar	Rural	11188.615	Kho and Sonha
5			Gohparu	Urban	21953.915	Bhaga and Dudhariya
6			Sohagpur	Urban	11130.2721	Lalpur and Navalpur
7	Singrauli	144079.4905	Deosar	Urban	17350.5	Khandoli and Majhigawan
8			Singrauli Rural	Rural	9245.398	Patulkhi and Vihara
9			Singrauli Urban	Urban	19647.8	Medholi and Jhigurdah
10	Bhopal	95567.9826	Huzur	Urban	44480.78	Bhopal and Mugaliya
11			Bairasia	Urban	43126.56	Hinotisadak and Gunga
12	Gwalior	210542.1361	Dabra	Urban	20247.17	Serohi and Itayal
13			Tansen	Urban	19415.25	Fusawali and Nirawali
14			Morar	Rural	7970.129	Bhandari and Loharpur
15	Indore	74397.3361	Juni Indore	Urban	3861.167	Limbodi, Nipaniya
16			Dr. Ambedakar Nagar	Urban	32430.83	Matlabpura, Silotiya
17			Hatod	Rural	4799.045	Mawlahedi, Murkheda
18	Dewas	197312.6515	Dewas Urban	Urban	4576.592	Khajuriya, Mukundkhedi
19			Hatpiplya	Urban	12188.94	Borkheda, Shivpurmundla
20			Tonkkhurd	Rural	10617.71	Murukhedi, Saunsar
21	Jabalpur	137397.3041	Jabalpur	Urban	24731.63	Jogidhana, Ghunsaur
22			Ranjhi	Urban	8195.234	Dumna
23			Panagar	Rural	9730.498	Singhaldeep, Lakhna
<b>Total Area</b>		<b>1428375.9474</b>			<b>470733.4551</b>	

**Appendix 2.2.1 (B)**  
**(Reference: Paragraph No. 2.2.5, Page No. 38)**  
**List of sites selected for joint physical inspection.**

Sl. No.	Name of District	Khasara Number	Land allotted to	Purpose	Area of land (in hectare)	Date of joint physical verification
1	Bhopal	146 and 178	Micro Small and Medium Enterprises	Establishment of Industrial Park	32.955	21-12-2022
2	Bhopal	94, 101, 102, 103, 105, 106, 107, 108, 109, 110, 111, 258, 259, 263, 264 and 265	Industrial Policy and Investment Promotion	Establishment of Industrial Park	26.59	06-12-2022
3	Bhopal	40 and 51	<i>Ajim Premji</i> Foundation	Construction of Private University	20.234	21-12-2022
4	Bhopal	14/1/1/1	Tribal Department	Construction of Hostel for ST (Girls)	13.354	21-12-2022
5	Bhopal	367, 368, 369, 381, 382	Industrial Policy and Investment Promotion	Establishment of Industrial Park	7.00	21-12-2022
6	Bhopal	119	Urban Local Body	Construction of PM <i>Awas yojna</i>	1.285	22-12-2022
7	Bhopal	114	Urban Local Body	Construction of PM <i>Awas yojna</i>	1.141	22-12-2022
8	Bhopal	136/42	Sports and Youth Welfare Department	Establishment of water sports academy	0.809	22-12-2022
9	Bhopal	161	Home (Police) Department	Construction of administrative building	0.287	22-12-2022
10	Bhopal	170	Home (Police) Department	Construction of police station	0.119	22-12-2022
11	Gwalior	20, 24, 25, 26, 28, 29, 30, 56, 57, 58, 59, 60, 61, 62, 63 and 64	Defence Research Development Establishment	Construction of Critical facility	56.685	07-11-2022
12	Gwalior	1176, 1178, 1179, 1180 and 1181	Higher Education	Construction of new university	16	20-10-2022
13	Gwalior	388/1, 390, 395 and 397	Horticulture Department	Establishment of new Government Flower Garden	12.866	19-01-2023
14	Gwalior	109, 110 and 111	Madhya Pradesh social justice Department	Construction of sports stadium for physically disabled	7.902	19-01-2023
15	Gwalior	109, 110, 111, 112, 113/1, 116/1, 118/1, 119, 120/1, 172/1,	Madhya Pradesh Griha Nirman and <i>AdhosanrachnaMandal</i>	Re-densification of new town ship <i>Thatipur</i>	7.086	18-01-2023

Sl. No.	Name of District	Khasara Number	Land allotted to	Purpose	Area of land (in hectare)	Date of joint physical verification
		173, 174, 175/1, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188 and 189				
16	Gwalior	682	Revenue Department	Construction of <i>tehsil bhawan</i>	1.18	23-01-2023
17	Gwalior	89	Home (Police) Department	Traffic awareness and training center	0.846	18-01-2023
18	Gwalior	77	Public Health & Family Welfare Department	Construction of primary health center	0.805	20-01-2023
19	Gwalior	1346	Home (Police) Department	Constriction of police station at Dabra	0.17	21-01-2023
20	Gwalior	361	Micro Small and Medium Enterprises	Establishment of garment park	0.15	19-01-2023
21	Indore	50/1, 50/14, 135/6, 228/13, 347/2, 388/1/2, 390/1, 395/2, 437/2, 228/1	Micro Small and Medium Enterprises	for Furniture cluster	185.02	06-09-2022
22	Indore	313/1/1	Judiciary Department	Construction of residential building	6.364	30-01-2023
23	Indore	487	Urban Local Body	<i>Pradhanmantri Awas Yojna</i>	4.892	31-01-2023
24	Indore	16	Urban Local Body	<i>Pradhanmantri Awas Yojna</i>	3.788	31-01-2023
25	Indore	994/1, 997/2, 1001/1	Urban Local Body	<i>Pradhanmantri Awas Yojna</i>	2.907	30-01-2023
26	Indore	313/1	Urban Local Body	<i>Pradhanmantri Awas Yojna</i>	1.5	30-01-2023
27	Indore	226	<i>Panchayat</i> & Rural Development Department	For the construction of Export pack house potato processing plant	1	30-01-2023
28	Indore	1061	Urban Local Body	<i>Pradhanmantri Awas Yojna</i>	0.7	30-01-2023
29	Indore	203	Public Health & Family Welfare Department	Construction of New Health centre <i>Gujarkheda</i>	0.092	01-02-2023
30	Indore	87/1/1	Public Health & Family Welfare Department	Construction of New Health centre <i>Ghosikheda</i>	0.092	01-02-2023
31	Dewas	618	Home (Police) Department	For construction of Traffic Police Station <i>Golghar</i>	0.014	18-01-2023



Sl. No.	Name of District	Khasara Number	Land allotted to	Purpose	Area of land (in hectare)	Date of joint physical verification
32	Dewas	897	Judiciary Department	For construction of Residential quarters for Judges and official of court	2	18-01-2023
33	Dewas	968	Judiciary Department	For construction of Family court Building	0.15	18-01-2023
34	Dewas	339	Dewas Development Authority	For construction of Residential Buildings	0.38	12-10-2022
35	Dewas	272/2, 273, 274, 275/2, 581/1, 581/3	Urban Local Body	For construction of Residential Buildings	4.023	12-10-2022
36	Jabalpur	6/1, 6/17	Judiciary Department	For construction of residential buildings for judicial officers and officials	22.7	17-11-2022
37	Jabalpur	176,179,180	Transport Department	For construction of driving training school	6.14	23-10-2022
38	Jabalpur	243/1	Industrial Policy and Investment Promotion	Balaji Bio solution fuels LLP Bhopal	15	17-11-2022
39	Jabalpur	461	MP warehousing and logistics corporation	For storage of wheat and construction of cylo-bags	20	17-11-2022
40	Jabalpur	94,119	MP warehousing and logistics corporation	For storage of wheat and construction of cylo-bags	9.97	22-11-2022
41	Jabalpur	78	MP warehousing and logistics corporation	For construction of temporary camp and cylo-bags	7.8	22-11-2022
42	Jabalpur	107	Tribal Department	For construction of community Hall and temple	0.1	22-11-2022
43	Jabalpur	809/2	Tribal Department	For construction of Hostel	0.4	23-11-2022
44	Jabalpur	541	Tribal Department	For construction of Hostel	0.404	23-11-2022
45	Jabalpur	11,10/2	Madhya Pradesh Griha Nirman and AdhosanrachnaMandal	For construction of Residential and commercial complex	0.269	24-11-2022
46	Jabalpur	23	Public Health & Family Welfare Department	For construction of <i>Ayurved</i> Hospital	0.05	24-11-2022
47	Shahdol	219	Micro Small and Medium Enterprises	Development of Industrial Centre	15.00	18-12-2022
	Shahdol	718 to 726, 728, 731/1 to 731/5, 732/1,	MP Toursim Department	Construction of resort	34.714	17-12-2022

Sl. No.	Name of District	Khasara Number	Land allotted to	Purpose	Area of land (in hectare)	Date of joint physical verification
48		732/2, 433/1 to 433/5, 733, 736/1 to 736/7, 737, 738/1 to 738/9, 739/1 to 739/8, 740/1, 740/2, 741/1 to 741/2, 742 to 745, 1036, 1037/1 to 1037/3, 1050 to 1152, 1436 to 1497				
		451/1 to 451/14, 452/1 to 452/3, 505/1 to 505/2, 506/1 to 506/2, 507/1 to 507/2, 540/1 to 540/2, 541/1 to 541/2, 542, 543		Construction of resort (Work not Started)	45.00	
49	Shahdol	1247/1	Food and Civil Supply Department	Construction of Open Cap	2.023	13-12-2022
50	Shahdol	113	Bharat Gas Resources Limited Mumbai	Gas Pipeline	0.360	14-12-2022
51	Shahdol	9, 12, 13, 14	Tourism Department	Food Craft Institute	2.591	14-12-2022
52	Shahdol	29/1	MP Energy Department	Construction of 33/11 KV Sub Station	0.405	13-12-2022
53	Shahdol	317/1, 318	Food and Civil Supply Department	Construction of Open Cap	4.046	13-12-2022
54	Shahdol	925/1, 56/1/1	Food and Civil Supply Department	Construction of Open Cap	2.023	13-12-2022
55	Shahdol	242/2 and 243	Madhya Pradesh Housing and Infrastructure Development Board	Construction of residential Colonies	5.000	08-10-2022
56	Shahdol	173, 174, 175 and 184	Food and Civil Supply Department	Construction of Open Cap	3.840	10-10-2022
57	Singrauli	1231/2	Tribal Department	Construction of Hostel	0.405	24-11-2022
58	Singrauli	646/1, 647, 649 and 653	Higher Education Department	Govt. College Mada	4	23-11-2022
59	Singrauli	513	Animal Husbandry Department	Veterinary Hospital	0.1	23-11-2022
60	Singrauli	700/1/1	Cooperative Department	Procurement centre	0.4	23-11-2022

Sl. No.	Name of District	Khasara Number	Land allotted to	Purpose	Area of land (in hectare)	Date of joint physical verification
61	Singrauli	1260/1, 1261, 1262	Higher Education Department	Aadarsh College	3.1	14-11-2022
62	Singrauli	755	Urban Administration Department	Construction of Trenching Ground	08	14-11-2022
63	Singrauli	333/1, 334, 338/2, 338/1	Medical Education Department.	Medical College	10	12-11-2022
64	Singrauli	1604/1, 1605/1, 1606/1	Food and Civil Supply Department	Construction of Open Cap	2	02-12-2022
65	Singrauli	678, 694, 695/1, 697, 698, 699	Tribal Department	Hostel building	0.301	02-12-2022
66	Singrauli	561/1	Animal Husbandry Department	Veterinary Hospital	0.05	30-11-2022
67	Dhar	291/1	Public Health & Family Welfare Department	Sub Health Centre	0.06	27-01-2023
68	Dhar	369/1	Home (Police) Department	Police Station Building	0.547	25-01-2023
69	Dhar	86/1/1/1	Toursim Department	Tourism Activities	50	25-01-2023
70	Dhar	94	School Education Department	School Building, Kitchen Shed, PanchaytOffice	0.4	18-01-2023
71	Dhar	23, 26, 32, 81, 33, 34, 37, 80 and 27	Forest Department	Afforestation	23	07-01-2023
72	Dhar	116	Industrial Policy and Investment Promotion	New Industrial centre	81.534	04-01-2023
73	Dhar	38/1, 69/1, 61, 92/1, 205/1, 205/45, 217/1, 217/2, 226/1, 229/1, 261/1, 268, 284/1, 289/1, 295, 412/1, 445, 520, 558/1, and 563/1	Industrial Policy and Investment Promotion	New Industrial centre	632.501	04-01-2023
74	Dhar	4, 3/4, 3/3,20	Forest Department	Afforestation	35	03-01-2023
75	Dhar	68, 70	Urban Administration Department	Sewerage Line	0.175	03-01-2023
76	Dhar	614	Public Health & Family Welfare Department	Sub Health Centre	0.059	03-01-2023

**Appendix 2.2.2**  
**(Reference: Paragraph No.2.2.6.1, Page No. 40)**  
**Under assessment of market value by incorrect application of guideline rates**

(₹in lakh)

Particulars	As worked out by Audit	As calculated by the Revenue Department/ Paid by the lessee	
Market value of the allotted land	10926.36 X 2 (the land parcel is located at National Highway by- pass)	10926.36 (by <i>Tehsildar</i> )	
Market value (MV) for the lease deed	21852.72	3884.93 (as per lease deed)	
Particulars of revenue to be paid	Payable	Actually paid by the lessee	Short paid by the lessee
Premium (25% of MV in case of charitable institution)	5463.18	971.23	4491.95
SD to be levied on lease deed for 99 years (Five percent of sum of premium and average annual lease rent or market value of property, whichever is greater)	SD 21852.72 (MV) X 5% = 1092.63 <i>Panchayatupkar</i> (10% of principal duty) = ₹109.26 Total SD=₹1201.89	53.86	1148.03
Registration fee	Three fourths of SD = ₹901.42	36.72	864.7
		<b>Total loss to the Government on account of short levy/short payment of premium, SD and RF</b>	<b>₹6504.68</b>

## Appendix 2.2.3

(Reference: Paragraph No. 2.2.7.4, Page No. 44)

Loss of Revenue due to allotment of land to MPWLC at zero premium and annual lease rent

(₹ in lakh)

Sl. No.	Case No.	Department to whom allotted	Area of the allotted land (in hectare)	Date of order	Year of the Guideline rate	Guideline rate per hectare (irrigated)	Khasra No. Village, Patwari Halka No.	Market Value of Land (Col 4 * Col 7 * 1.5)	Premium Col 9*0.30	Annual lease rent (Col 10*7.5%)/License Fee (Col 9 *0.005*No of Months)	Total (Premium+Annual Lease Rent or License Fee)	Period of lease
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	52/v-19(3)/2019-20	District Manager, MP Warehousing & Logistics, Jabalpur	2.93	18-02-2020	2019-20	4.64	Bagrai, PH No. 72, RI Circle Chargawan, Khasra No. 279/1(4.00 Hectare) Tehsil Shahpura, Distt. Jabalpur	20.39	6.12	0.46	6.58	3 years
2	53	District Manager, MP Warehousing & Logistics, Jabalpur	4.4	19-02-2020	2019-20	10.96	Village Darshni, PH No. 66, Circle Ponda, Tehsil Majhoul, Khasra No 119(4.40 Hectare)	72.34	21.70	1.63	23.33	3 years
3	54	District Manager, MP Warehousing & Logistics, Jabalpur	20	22-02-2020	2019-20	4.80	MoujaSaliwada, PH No. 58, RI Circle Bargi, Khasra No. 461(Area 65.30 Hectare, Tehsil Jabalpur	144.00	43.20	3.24	46.44	3 years
4	55	District Manager, MP Warehousing & Logistics Corporation, Jabalpur	15	24-02-2020	2019-20	3.64	MoujaBandarkola, PH No. 34, RI Circle Majhgawan, Tehsil Sihora, Khasra No.	81.90	24.57	1.84	26.41	3 years

Sl. No.	Case No.	Department to whom allotted	Area of the allotted land (in hectare)	Date of order	Year of the Guideline rate	Guideline rate per hectare (irrigated)	Khasra No. Village, Patwari Halka No.	Market Value of Land (Col 4 * Col 7 *1.5)	Premium Col 9*0.30	Annual lease rent (Col 10*7.5%)/License Fee (Col 9 *0.005*No of Months)	Total (Premium+Annual Lease Rent or License Fee)	Period of lease
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
5	56/v-19(3)/2019-20	District Manager, MP Warehousing & Logistics Corporation, Jabalpur	8.09	26-02-2020	2019-20	5.52	18(Area 45.62 Hectare Khasra No. 515, Village <b>Kasahi</b> PH No. 51 (23.07 Hectare), RI Circle Panagar, Tehsil Panagar	66.99	20.10	1.51	21.60	3 years
6	0011/A-19(3)/2019-20	MP Govt Food and Civil Supplies Department, Shahdol	2.023	20-02-2020	2019-20	21.35	Patwari Halka no. 64 Khasra No.2929, 2930, 2938	64.79	6.48	0.49	6.97	3 months (up to 1 year rate of premium is 10% of market value)
7	0057/A-19(3)/2020-21	Regional Manager, MP Warehousing & Logistics Corporation, BurharShahdol	2.023	04-01-2021	2020-21	21.35	Patwari Halka no. 64 Khasra No.2929, 2930, 2938	64.79	0.00	0.97	0.97	3 months
8	13/v-19(3)/2020-21	District Manager, MP Warehousing & Logistics Corporation, Jabalpur	7.8	02-01-2021	2020-21	10.96	Mauja <b>Darshni</b> , RI Circle Pounda, Tehsil Majhoul, Khasra No.18 PH No.66	128.23	00.00	23.08	23.08	Till further orders

Sl. No.	Case No.	Department to whom allotted	Area of the allotted land (in hectare)	Date of order	Year of the Guideline rate	Guideline rate per hectare (irrigated)	Khasra No. Village, Patwari Halka No.	Market Value of Land (Col 4 * Col 7 *1.5)	Premium Col 9*0.30	Annual lease rent (Col 10*7.5%)/License Fee (Col 9 *0.005*No of Months)	Total (Premium+Annual Lease Rent or License Fee)	Period of lease
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
9	15/v-19(3)/2020-21	District Manager, MP Warehousing & Logistics Corporation, Jabalpur	6.7	02-01-2021	2020-21	10.80	Mauja Gangai, PH No.75, Khasra No. 493, 497/1Tehsil Shahpura	108.54	00.00	19.54	19.54	Till further orders
<b>Total</b>			<b>68.966</b>							<b>Total</b>	<b>174.92</b>	

## Appendix 2.2.4

(Reference: Paragraph No.2.2.8.2, Page No. 46)

## Short assessment of premium and annual lease rent and non-levy of interest on unpaid amount

Sl No.	Case No.	Village	Tehsil	District	Total Land Allotted		Guideline rate		Market Value		Total Market Value	Premium @ 100 % of Market Value	Annual lease Rent@ 5 % of Premium
					(in Hectare)	in sqm	Rate for Residential Plot per square mtr	Rate of Irrigated Agricultural land per hectare	upto 500sqm (Rate of Plot-Residential)	More than 500 sqm(Agri Max Rate)*1.5			
1	2	3	4	5	6	7	8	9	10( 500sqm*8)	11 (1.973 hectare *9)*1.5	12 (10+11)	13	14
1	24/A-20(1)/2011-12	Sohagpur	Sohagpur	Shahdol	2.023	20230	8000	8900000	4000000	26339550	30339550	30339550	1516977.5

( ₹in lakh)

	Calculation Sheet of Interest on Premium till 2022-23					Calculation Sheet of Interest on Lease Rent till 2022-23						
	2018-19	2019-20	2020-21	2021-22	2022-23	Total	2018-19	2019-20	2020-21	2021-22	2022-23	Total
Total Payable Premium	303.40	202.53	202.53	202.53	159.80	-	15.17	15.17	15.17	15.17	15.17	75.85
Paid Premium	100.87	0.00	0.00	42.73	0.00	-	5.04	0.00	0.00	0.34	0.00	5.38
Total Premium unpaid (Payable -Paid) Balance at the end of year will be the opening balance i.e payable for next year	202.53	202.53	202.53	159.80	159.80	159.80	10.13	15.17	15.17	14.83	15.17	70.46



Calculation Sheet of Interest on Premium till 2022-23						Calculation Sheet of Interest on Lease Rent till 2022-23						
	2018-19	2019-20	2020-21	2021-22	2022-23	Total	2018-19	2019-20	2020-21	2021-22	2022-23	Total
Premium considered for interest calculation (Unpaid premium at the end of each year)	202.53	202.53	202.53	159.80	159.80	-						
Interest on Premium @ 15 %	30.38	30.38	30.38	23.97	23.97	139.08	10.13	25.30	40.47	55.29	70.46	0.00
							1.52	3.79	6.07	8.29	10.57	30.25
<b>Total amount to be paid: ₹399.59 Lakh</b>												

**Appendix-2.2.5**  
**(Reference: Paragraph No. 2.2.8.3, Page No. 47)**  
**Loss of Government revenue due to non-renewal of permanent lease**

Sl.No.	Name of lessee	District	Lease expired on	Due Date of Renewal	Last Lease Rent	Lease Rent Calculated as per Para 81(2) of MPNBNN				Total Lease Rent		
						Upto 2020-21		Year 2021-22				
						No. of years	Lease Rent =6 times the last lease rent fixed	Lease Rent	Area in Sqm		Two Times the Rate prevailing on the date of renewal	Lease Rent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) (6 times* Col. 6)	(9) (7*8)	(10)	(11)	(12) (10 *11)	(13) (9+12)
1	Shri Ajay Vijay Gupta	Shahdol	31-03-2016	01-04-2016	28.2	5	169.2	846	238.5	3	715.5	1561.5
2	MannulalChoudhary		31-03-2005	01-04-2005	9.55	16	57.3	916.8	111	3	333	1249.8
3	Roshan Khan		31-03-2007	01-04-2007	43.35	14	260.1	3641.4	180.1	3	540.3	4181.7
4	Rukmani Verma		31-03-2011	01-04-2011	56.8	10	340.8	3408	93	3	279	3687
5	Om Prakash Chaudhary		31-03-2005	01-04-2005	11.95	16	71.7	1147.2	139.4	3	418.2	1565.4
6	Phulmati Tiwari		31-03-2006	01-04-2006	36.6	15	219.6	3294	560	3	1680	4974
7	Rajbhan Singh		31-03-2006	01-04-2006	44	15	264	3960	501.7	3	1505.1	5465.1
8	Ram Milan		31-03-2005	01-04-2005	11.65	16	69.9	1118.4	135.5	3	406.5	1524.9
9	Santosh		31-03-2005	01-04-2005	20	16	120	1920	229	3	687	2607
10	Santosh		31-03-2005	01-04-2005	7.65	16	45.9	734.4	90	3	270	1004.4
11	Chairman Dist. PatrakarSangh		31-03-2014	01-04-2014	464.2	7	2785.2	19496.4	204.5	6	1227	20723.4
12	Vimla Devi		31-03-2018	01-04-2018	47	3	282	846	116	3	348	1194
	<b>Total 12 cases</b>											<b>49738.2</b>

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) (6 times* Col. 6)	(9) (7*8)	(10)	(11)	(12) (10 *11)	(13) (9+12)
1	Chairman Low Salary Govt./Semi Govt. Employee Union	Dhar	31-03-2019	01-04-2019	1855 9	2	111353	222705	45523	3	136569	359274
2	Govt. Employee officer Housing Board Society		31-03-2019	01-04-2019	1249 3	2	74958	149916	38688	3	116064	265980
3	Chairman District Cooperative Land Development Bank		31-03-2020	01-04-2020	2840 6	1	17043.6	17043.6	696.77	3	2090.31	19133.91
4	Kesarimal Jain Chairtrman Hindustan SevaSangh		31-03-2022	01-04-2022	1726	0	0	0	40900	1.5	61350	61350
5	MuttawaliWakfMasjid Kajjipura Dhar		31-03-2013	01-04-2013	18.5	8	111	888	66.33	3	198.99	1086.99
	<b>Total 05 cases</b>											<b>7068249</b>
1	Shri Saimi Vidya Niketan Indore	Indore	31-03-2014	01-04-2014	970	7	5820	40740	660	4	2640	43380
2	Employees State Insurance Corporation Indore		31-03-2004	01-04-2004	1473. 3	17	8839.74	150275.5 8	15985.1	6	95910.5	246186.06
3	Octroi Naka Dewas road Indore		31-03-1999	01-04-1999	53	22	318	6996	557.41	8	4459.28	11455.28
4	Women Employees House Construction Co-operative Society		31-03-2014	01-04-2014	6952. 2	7	41712.9	291990.3	21529.3	4	86117.1	378107.38
5	Shri Ramesh S/o TikaramChhatribagh		31-03-2006	01-04-2006	48.5	15	291	4365	46.45	4	185.8	4550.8
6	M.B. Khalsa Education Society		31-03-2002	01-04-2002	1510. 7	19	9063.96	172215.2 4	8255.58	4	33022.3	205237.56
7	Revenue Third grade Employee house Construction Co-operative Society		31-03-1998	01-04-1998	1533. 6	23	9201.6	211636.8	17846.6	4	71386.3	283023.12
8	Maheshwari Higher Secondary School Chhatribagh		31-03-2000	01-04-2000	5.6	21	33.6	705.6	613.16	4	2452.64	3158.24
9	The president, Multan Cooperative Society		31-03-2012	01-04-2012	3887 7	9	233264	2099374. 2	52609.1	4	210436.4	2309810.6
10	Bhagwan Bahubali Digambar Jain Samaj Gaumatgiri Indore		31-03-2013	01-04-2013	5311	8	31866	254928	214929	6	1289571	1544499

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) (6 times* Col. 6)	(9) (7*8)	(10)	(11)	(12) (10 *11)	(13) (9+12)
11	Madhya Pradesh State Co-operative Union Limited Bhopal (Fort Maidan Indore)	Indore	31-03-2018	01-04-2018	3691 8	3	221508	664524	22217.2 9	6	133303.74	797827.74
12	Karsdev House Construction Co-operative Society		31-03-2013	01-04-2013	9612	8	57672	461376	22581.4	4	90325.6	551701.56
13	ITI Employee House Construction Co-operative Society Indore		31-03-2015	01-04-2015	2352. 5	6	14114.9	84689.28	8093.71	4	32374.8	117064.12
14	Gandhi Homeless Slum House Construction Co-operative Society Indore		31-03-2005	01-04-2005	4934	16	29604	473664	85914.8	4	343659	817323.04
15	President, Dadhich Brahmin Samaj Indore		31-03-2010	01-04-2010	993.1 2	11	5958.72	65545.92	384.43	6	2306.58	67852.5
16	Shri Niranjan Kumar – PoonamchandSoniChatribagh Indore		31-03-2018	01-04-2018	412	3	2472	7416	55.74	4	222.96	7638.96
17	BhagwandasVadhumul Thakur JhulelalAkhandJyotiPiaudJhulelal Temple Indore		31-03-2010	01-04-2010	86	11	516	5676	266.35	6	1598.1	7274.1
18	Sadhu Vaswani. Cooperative Society Sadhu Vaswani Nagar Indore		31-03-2006	01-04-2006	318.7 5	15	1912.5	28687.5	394.83	6	2368.98	31056.48
19	Indian Canadian Press Britenian mission Indore		31-03-1957	01-04-1957	154.1 1	64	924.66	59178.24	28206.5 9	4	112826.36	172004.6
20	Indore Revenue 4th Class Employees Co-operative Society Dussehra Maidan Indore		31-03-2016	01-04-2016	1176 1	5	70567.2	352836	40468.6	6	242811	595647.36
	<b>Total 20 cases</b>											<b>8194798.5</b>

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) (6 times* Col. 6)	(9) (7*8)	(10)	(11)	(12) (10 *11)	(13) (9+12)
1	Devkinandan, Durgaprasad S/o Bhurulal and Pantnaryan, GangaprasadKapimitmadabamLak shminarayana	Dewas	31-03-2010	01-04-2010	126	11	756	8316	252	3	756	9072
2	Ghansiram S/o Raghunath		31-03-2009	01-04-2009	25.2	12	151.2	1814.4	132.50	3	397.5	2211.9
3	kurwankhan khan S/o Yashmin Khan Ganimatbai W/o Yashmin Khan		31-03-2009	01-04-2009	9.3	12	55.8	669.6	49	3	147	816.6
4	Nemichandra S/o Hajarilal		31-03-2011	01-04-2011	19	10	114	1140	38	3	114	1254
5	Ghulam Muhammad S/o Sheikh Chandr Bhai		31-03-2008	01-04-2008	10.3	13	61.8	803.4	47.7	3	143.1	946.5
6	AnantaNarayana S/o Lakshminarayana		31-03-2011	01-04-2011	89.5	10	537	5370	179	3	537	5907
7	Abdel Rahman S/o Ghulam Nabi Qureshi		31-03-2008	01-04-2008	14.5	13	87	1131	76.50	3	229.5	1360.5
8	Ishmailbhai S/o Kasam Bhai		31-03-2009	01-04-2009	20.75	12	124.5	1494	109	3	327	1821
9	Manjoor Husain S/o Sheikh Chandesh		31-03-2009	01-04-2009	5.95	12	35.7	428.4	31.25	3	93.75	522.15
10	Abdul Rehman S/o Mohammad Khan		31-03-2008	01-04-2008	10.1	13	60.6	787.8	53.3	3	159.9	947.7
11	Chaturbhuj S/o Nagjiram		31-03-2011	01-04-2011	24	10	144	1440	48	3	144	1584
12	Yashinkhan S/o Amirkhan		31-03-2011	01-04-2011	36	10	216	2160	189.5	3	568.5	2728.5
13	ShyamSundar S/o Moolchand		31-03-2010	01-04-2010	39.25	11	235.5	2590.5	78.5	3	235.5	2826
14	Radheshyam S/o Lakshminarayan, Babulal S/o Nanuram		31-03-2008	01-04-2008	9.6	13	57.6	748.8	50.45	3	151.35	900.15
15	ShekhBarkat S/o Shekh Nizam		31-03-2011	01-04-2011	10.75	10	64.5	645	56.5	3	169.5	814.5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	8(6) times* Col. 6)	(9) (7*8)	(10)	(11)	(12) (10 *11)	(13) (9+12)
16	Anandibai's husband Ramnarayan and JagdishChanda S/o Ramnarayan	Dewas	31-03-2011	01-04-2011	118.2 5	10	709.5	7095	236.5	3	709.5	7804.5
17	Karimkhan S/o Amirbhai		31-03-2012	01-04-2012	14.25	9	85.5	769.5	75	3	225	994.5
18	MirzaAjabkhan S/o Manubeg		31-03-2011	01-04-2011	24.25	10	145.5	1455	127.50	3	382.5	1837.5
19	Abdulrahman S/o Sheikhnatha Bhai		31-03-2011	01-04-2011	43.7	10	262.2	2622	230	3	690	3312
20	Savitribai, RameshChandra S/o Kashnarao Joshi		31-03-2010	01-04-2010	151.4	11	908.4	9992.4	302.8	3	908.4	10900.8
21	MajurHushen S/o Chandakhan		31-03-2009	01-04-2009	20.65	12	123.9	1486.8	90.6	3	271.8	1758.6
22	Nasirkhan S/o Sekhkaallu khan		31-03-2011	01-04-2011	52.85	10	317.1	3171	278	3	834	4005
23	Habibmur, Rahmat Ali		31-03-2012	01-04-2012	49.4	9	296.4	2667.6	260.5	3	781.5	3449.1
24	NoorJahabai W/o Haji Shekh Mohammad		31-03-2010	01-04-2010	5.6	11	33.6	369.6	29.5	3	88.5	458.1
25	Bhagirath, Gendlal S/o Gopalji		31-03-2008	01-04-2008	13.3	13	79.8	1037.4	70	3	210	1247.4
26	Sabir Hussain S/o Ahmed Hussain		31-03-2011	01-04-2011	12.45	10	74.7	747	66	3	198	945
27	Indarmal S/o Giriraj		31-03-2010	01-04-2010	54.9	11	329.4	3623.4	95.5	3	286.5	3909.9
28	Mustakhsekh S/o Najeershekh,		31-03-2011	01-04-2011	6.6	10	39.6	396	32	3	96	492
29	Sattarkhan S/o Indu Khan		31-03-2011	01-04-2011	7.8	10	46.8	468	41.5	3	124.5	592.5
30	Abdul Rahman S/o Gulab Singh		31-03-2011	01-04-2011	13.7	10	82.2	822	70	3	210	1032
31	Hasobai, Banobai husband Nazirkhan		31-03-2009	01-04-2009	12.2	12	73.2	878.4	64.5	3	193.5	1071.9
32	Lakshminarayana S/o Hajjarilal		31-03-2008	01-04-2008	13.75	13	82.5	1072.5	72.3	3	216.9	1289.4

(1)	(2)	(3)	(4)	(5)	(6)	(7)	8(6 times* Col. 6)	(9=7*8)	(10)	(11)	(12) (10 *11)	(13) (9+12)
33	Gafoorkhan S/o Madekhan	Dewas	31-03-2010	01-04-2010	9.9	11	59.4	653.4	52	3	156	809.4
34	Kamaladevi Wife Himmat Singh		31-03-2011	01-04-2011	107.5	10	645	6450	215	3	645	7095
35	Om Prakash S/o Puran Singh		31-03-2011	01-04-2011	114	10	684	6840	228	3	684	7524
36	Serajbi W/o Tawaraka Ali		31-03-2008	01-04-2008	12.35	13	74.1	963.3	65	3	195	1158.3
37	Abdulgani S/o Sheikhchand		31-03-2010	01-04-2010	11	11	66	726	58	3	174	900
38	Mangilal S/o Bherulal	31-03-2011	01-04-2011	29	10	174	1740	58	3	174	1914	
39	Kurwan Khan S/o yasinKhanGanimat B W/o yasinKhan	31-03-2009	01-04-2009	21.5	12	129	1548	113	3	339	1887	
40	Abdul Rahman S/o Abdul Hakim, Abdul Qadir S/o Sheikh Ahmed	31-03-2009	01-04-2009	30.15	12	180.9	2170.8	158.75	3	476.25	2647.05	
41	Ghansiram S/o Raghunath	31-03-2009	01-04-2009	5.7	12	34.2	410.4	30	3	90	500.4	
42	Siraje Ahmad, Sheikh Rufikahamd S/o BasirAhamdShekh,	31-03-2011	01-04-2011	74.6	10	447.6	4476	392.5	3	1177.5	5653.5	
43	Mohammed Ayatullah S/o MullaAllabeli	31-03-2011	01-04-2011	24.7	10	148.2	1482	130	3	390	1872	
44	AbdulRahman, Abdul Hussain S/o Haji Sheikh Mohammed	31-03-2011	01-04-2011	7.8	10	46.8	468	41.5	3	124.5	592.5	
45	Batulbai Wife Nazir Ahmed	31-03-2009	01-04-2009	4.2	12	25.2	302.4	22	3	66	368.4	
46	Janunabai wife Omkartal	31-03-2009	01-04-2009	14.8	12	88.8	1065.6	51	3	153	1218.6	
47	Parvamibai Wife Chironjilal	31-03-2009	01-04-2009	78.45	12	470.7	5648.4	334.5	3	1003.5	6651.9	
48	ArifHussain S/o Habib Nawab	31-03-2009	01-04-2009	10.75	12	64.5	774	56.5	3	169.5	943.5	
49	Sundarbai Wife Seveknath	31-03-2008	01-04-2008	11.5	13	69	897	48	3	144	1041	
50	Jammalal, Dharamchand S/o Bherulal, Sajjanbai wife Bhairulal	31-03-2010	01-04-2010	36.35	11	218.1	2399.1	63.5	3	190.5	2589.6	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	8(6) times* Col. 6)	(9=7*8)	(10)	(11)	(12) (10 *11)	(13) (9+12)
51	Mohanlal S/o Heeralal	Dewas	31-03-2010	01-04-2010	39	11	234	2574	72	3	216	2790
52	Gulabbai Wife Mohanlal		31-03-2010	01-04-2010	32.65	11	195.9	2154.9	48.5	3	145.5	2300.4
53	Bhagavatnath S/o NarayananNath		31-03-2010	01-04-2010	12.85	11	77.1	848.1	20.7	3	62.1	910.2
54	Barkat Ali, AjgarAli S/o Abbas Ali		31-03-2009	01-04-2009	18.8	12	112.8	1353.6	159	3	477	1830.6
55	MotilalBabulal S/o Nagjiram		31-03-2009	01-04-2009	41.5	12	249	2988	195.5	3	586.5	3574.5
56	Shivnarayan, Badrinarayan, Rangopal, Laxminarayan, Pannalal, Babulal S/o Motilal		31-03-2008	01-04-2008	248.8 5	13	1493.1	19410.3	405	3	1215	20625.3
57	Narayanya S/o Blavant Singh	31-03-2008	01-04-2008	22.2	13	133.2	1731.6	44.45	3	133.35	1864.95	
58	Fatimabai Wife Khajukha	31-03-2008	01-04-2008	19.95	13	119.7	1556.1	105	3	315	1871.1	
59	Ashok/ Satyanarayana S/o Kishanlal	31-03-2011	01-04-2011	148.2	10	889.2	8892	288	3	864	9756	
60	Jagannath S/o Girdharilal	31-03-2008	01-04-2008	58	13	348	4524	116	3	348	4872	
61	Basantbai Wife Hiralal	31-03-2009	01-04-2009	23.95	12	143.7	1724.4	27	3	81	1805.4	
62	Sampatibai W/o Chhogalal	31-03-2009	01-04-2009	36.65	12	219.9	2638.8	141.5	3	424.5	3063.3	
63	AnantNarayana S/o Makhantal, Rampyari W/o Makhantal	31-03-2009	01-04-2009	42.25	12	253.5	3042	62.15	3	186.45	3228.45	
64	Makhantal S/o Hotchand	31-03-2009	01-04-2009	93.75	12	562.5	6750	143	3	429	7179	
65	Ganeshibai Wife Babulal	31-03-2010	01-04-2010	51.8	11	310.8	3418.8	93.3	3	279.9	3698.7	
66	ManoharLal S/o Khadak Singh	31-03-2010	01-04-2010	29.5	11	177	1947	59	3	177	2124	
67	Satish S/o BasantlalKanungo	31-03-2008	01-04-2008	90.75	13	544.5	7078.5	181.5	3	544.5	7623	
68	ShamimBai W/o Nasruddin	31-03-2009	01-04-2009	45.25	12	271.5	3258	156	3	468	3726	



(1)	(2)	(3)	(4)	(5)	(6)	(7)	8/6 times* Col. 6)	(9=7*8)	(10)	(11)	(12=10 *11)	(13=9+12)
69	Abdul Gaffar, Abdul Rajak S/o Moti Khan	Dewas	31-03-2010	01-04-2010	9.5	11	57	627	59	3	177	804
70	Idukhan, Mumsi Khan S/o Noorkhan		31-03-2009	01-04-2009	13.7	12	82.2	986.4	72	3	216	1202.4
71	Wasirkhan, Tawakkakhan S/o Nanhekhan		31-03-2009	01-04-2009	12.3	12	73.8	885.6	64.5	3	193.5	1079.1
72	Rasulkhan S/o Gheesha Ali		31-03-2008	01-04-2008	15.5	13	93	1209	81.5	3	244.5	1453.5
73	Abdul Ghaffar S/o Nasrulla Khan		31-03-2010	01-04-2010	9.5	11	57	627	50	3	150	777
74	Hasibai wife Abdulrahman		31-03-2009	01-04-2009	26.8	12	160.8	1929.6	141	3	423	2352.6
75	Babukhan S/o Hasankhan,		31-03-2009	01-04-2009	34.2	12	205.2	2462.4	180	3	540	3002.4
76	Wazir Mohammad S/o Nazir Mohammad		31-03-2008	01-04-2008	25.8	13	154.8	2012.4	135	3	405	2417.4
77	karimbag S/o buddhubeg		31-03-2009	01-04-2009	10.45	12	62.7	752.4	55.5	3	166.5	918.9
78	Jabariyair S/o KareemAhmad		31-03-2009	01-04-2009	13	12	78	936	68.5	3	205.5	1141.5
79	Bardhman's S/o Kanhaiyalal		31-03-2009	01-04-2009	18.55	12	111.3	1335.6	78	3	234	1569.6
80	VijayPrakash, Nandkishore S/o Moolchand		31-03-2009	01-04-2009	50.15	12	300.9	3610.8	173	3	519	4129.8
81	Mohammed, Babukhan S/o Bhurekhan		31-03-2009	01-04-2009	18.5	12	111	1332	97.5	3	292.5	1624.5
82	Batulbat Wife Nazir Ahmed		31-03-2009	01-04-2009	8.95	12	53.7	644.4	47	3	141	785.4
83	Ratanlal S/o Heeralal	31-03-2012	01-04-2012	47	9	282	2538	89.5	3	268.5	2806.5	
84	Raisabat wife Rahmat Ali	31-03-2011	01-04-2011	13.1	10	78.6	786	70	3	210	996	
85	Raisabat wife Rahmat Ali	31-03-2009	01-04-2009	10.35	12	62.1	745.2	54.5	3	163.5	908.7	
86	Nanhekhan, Chhotekhan S/o Hasankhan	31-03-2009	01-04-2009	26.6	12	159.6	1915.2	140	3	420	2335.2	
87	Badruddin S/o Rasoolkhan	31-03-2010	01-04-2010	11.2	11	67.2	739.2	59	3	177	916.2	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	8(6) times* Col. 6)	(9=7*8)	(10)	(11)	(12=10 *11)	(13=9+12)
88	suwalal S/o govindaram	Dewas	31-03-2012	01-04-2012	66.65	9	399.9	3599.1	120.5	3	361.5	3960.6
89	Sampoorna Singh S/o Mathura Singh		31-03-2012	01-04-2012	85.1	9	510.6	4595.4	100.14	3	300.42	4895.82
90	Smt. Sheela Devi Wife ShankarraoDhobje		31-03-2012	01-04-2012	19.65	9	117.9	1061.1	39.23	3	117.69	1178.79
91	Kanhaiyalal S/o Bhagwandas, Kamalmai S/o Tekandas		31-03-2012	01-04-2012	76.3	9	457.8	4120.2	132.63	3	397.89	4518.09
92	Mohanlal S/o Baldeoprashad		31-03-2008	01-04-2008	66.3	13	397.8	5171.4	132.62	3	397.86	5569.26
93	Ram Ratan S/o Peeraji		31-03-2011	01-04-2011	12.2	10	73.2	732	71.65	3	214.95	946.95
94	Govardhanlal S/o Babulal		31-03-2011	01-04-2011	35.75	10	214.5	2145	71.5	3	214.5	2359.5
95	shakoorali S/o Sardarali		31-03-2012	01-04-2012	52.5	9	315	2835	101	3	303	3138
96	Indumati wife Balwant Singh		31-03-2011	01-04-2011	36.5	10	219	2190	73.5	3	220.5	2410.5
97	Gangabai Wife Bherulal		31-03-2011	01-04-2011	39.75	10	238.5	2385	79.5	3	238.5	2623.5
98	Babu S/o Ramaji		31-03-2011	01-04-2011	96.5	10	579	5790	193	3	579	6369
99	Ramaji S/o Dulichand		31-03-2011	01-04-2011	67	10	402	4020	134	3	402	4422
100	Sundabai Wife Gandalal		31-03-2007	01-04-2007	55.4	14	332.4	4653.6	110.82	3	332.46	4986.06
101	Badriprasad S/o Narayan Singh		31-03-2010	01-04-2010	35.85	11	215.1	2366.1	71.6	3	214.8	2580.9
102	Parasram, Chhotelal S/o Nawarilal		31-03-2011	01-04-2011	237.1	10	1422.6	14226	132	3	396	14622
103	kasam S/o manubhai		31-03-2011	01-04-2011	46.55	10	279.3	2793	84	3	252	3045
104	Ramratan S/o Cheemaji		31-03-2010	01-04-2010	5.1	11	30.6	336.6	95	3	285	621.6

(1)	(2)	(3)	(4)	(5)	(6)	(7)	8(6) times* Col. 6)	(9=7*8)	(10)	(11)	(12=10 *11)	(13=9+12)
105	Rehmat Bai Wife Ahmed Khan	Dewas	31-03-2011	01-04-2011	9.9	10	59.4	594	184	3	552	1146
106	Bhagwan Singh, Amar Singh, Shriram S/o Laxman Singh, Saraswatibai wife Laxman Singh		31-03-2010	01-04-2010	3.2	11	19.2	211.2	75	3	225	436.2
107	MathuraPrasad S/o Rajchandra		31-03-2007	01-04-2007	11.4	14	68.4	957.6	176	3	528	1485.6
108	Lakshmbai Wife Raghunath Rao		31-03-2010	01-04-2010	9.65	11	57.9	636.9	179.25	3	537.75	1174.65
109	Ramchandra S/o Narayan Singh		31-03-2011	01-04-2011	114	10	684	6840	228	3	684	7524
110	Laxminarayan, Munnalal S/o Dharilal, Lalitabai wife Dharilal		31-03-2011	01-04-2011	10.2	10	61.2	612	60	3	180	792
111	Babulal, Chainsingh S/o madhuji		31-03-2011	01-04-2011	113.7 5	10	682.5	6825	227.5	3	682.5	7507.5
112	Damodar S/o Dewaji		31-03-2009	01-04-2009	145.5	12	873	10476	291	3	873	11349
113	Ramchandr, Ramkishan S/o Balmukund		31-03-2009	01-04-2009	62.9	12	377.4	4528.8	119	3	357	4885.8
114	Narnadabai Wife Ganpat Singh		31-03-2011	01-04-2011	206	10	1236	12360	328	3	984	13344
115	Shivshankar S/o Hemraj		31-03-2009	01-04-2009	219.3	12	1315.8	15789.6	258	3	774	16563.6
116	Babulal S/o Narayan Singh		31-03-2010	01-04-2010	76	11	456	5016	152	3	456	5472
117	Ambaram, Madan S/o Dhulji	31-03-2007	01-04-2007	7.3	14	43.8	613.2	137.5	3	412.5	1025.7	
118	Bherulal S/o Dhasiram	31-03-2008	01-04-2008	21.1	13	126.6	1645.8	32.75	3	98.25	1744.05	
119	Dayaram S/o Ghansiram	31-03-2008	01-04-2008	23.7	13	142.2	1848.6	37.05	3	111.15	1959.75	
120	Ghansiram S/o Chaturbhuj	31-03-2008	01-04-2008	15.85	13	95.1	1236.3	31.65	3	94.95	1331.25	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	8(6) times* Col. 6)	(9=7*8)	(10)	(11)	(12=10 *11)	(13=9+12)
121	Nandram S/o Ghansiram	Dewas	31-03-2008	01-04-2008	26.7	13	160.2	2082.6	31.41	3	94.23	2176.83
122	Abdul Majid S/o Yasin Khan		31-03-2007	01-04-2007	5.3	14	31.8	445.2	91.75	3	275.25	720.45
123	Rajaram S/o Nathuji		31-03-2007	01-04-2007	4.15	14	24.9	348.6	77	3	231	579.6
124	Bhagirath S/o Mohanlal		31-03-2011	01-04-2011	16.6	10	99.6	996	87.5	3	262.5	1258.5
125	Rahmatbai S/o Ibrahim		31-03-2011	01-04-2011	3.9	10	23.4	234	81	3	243	477
126	Chhatarsingh S/o Ramprasad		31-03-2011	01-04-2011	17.2	10	103.2	1032	90.5	3	271.5	1303.5
127	Ramchander S/o Gariblal and Rambair W/o Sundarlal		31-03-2010	01-04-2010	6.35	11	38.1	419.1	117	3	351	770.1
128	Mohammad AnwarKhan S/o AkbarKhan		31-03-2009	01-04-2009	39.5	12	237	2844	79	3	237	3081
129	Tikamchandra S/o Khubchandra and Kaveribai Wife Khubchandra		31-03-2010	01-04-2010	19.75	11	118.5	1303.5	370.75	3	1112.25	2415.75
130	Bhanwarsingh S/o Umraosingh		31-03-2011	01-04-2011	14.9	10	89.4	894	78.5	3	235.5	1129.5
131	Goribai Wife Bhagwan Singh, Durga Singh S/o Bhagwan Singh		31-03-2010	01-04-2010	35	11	210	2310	70	3	210	2520
132	Sampatbai Wife Motilal		31-03-2011	01-04-2011	15.4	10	92.4	924	285.75	3	857.25	1781.25
133	Bajirao S/o Rajaram		31-03-2010	01-04-2010	4.3	11	25.8	283.8	79.9	3	239.7	523.5
134	Dattatreya S/o Shankarrao	31-03-2008	01-04-2008	9.45	13	56.7	737.1	175.2	3	525.6	1262.7	
135	Devital S/o Ghansiram	31-03-2011	01-04-2011	24.7	10	148.2	1482	130	3	390	1872	
136	Savitribai, Javitribai D/o Kanhayalal	31-03-2007	01-04-2007	15.1	14	90.6	1268.4	280.25	3	840.75	2109.15	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	8(6 times* Col. 6)	(9=7*8)	(10)	(11)	(12=10 *11)	(13=9+12)
137	Ramechandra, Chaturbhuj, Gopalkrishna, LakshminarayanaKapitamDababamKukaji	Dewas	31-03-2010	01-04-2010	23	11	138	1518	423.45	3	1270.35	2788.35
138	ShekhRamjan S/o SekhGulab		31-03-2011	01-04-2011	7.25	10	43.5	435	38	3	114	549
139	Moolchand S/o Govindji		31-03-2010	01-04-2010	4	11	24	264	74	3	222	486
140	Sonabai Wife Nirbhay Singh		31-03-2011	01-04-2011	38.25	10	229.5	2295	76.5	3	229.5	2524.5
141	Sundar Singh S/o Chandrabhan Singh		31-03-2011	01-04-2011	37.5	10	225	2250	197.5	3	592.5	2842.5
142	kesharimap S/o shankarlal		31-03-2011	01-04-2011	88.75	10	532.5	5325	467	3	1401	6726
143	Chunnilal S/o Daulaji		31-03-2011	01-04-2011	8.1	10	48.6	486	42.5	3	127.5	613.5
144	Shyamlal S/o Daulaji		31-03-2011	01-04-2011	10.45	10	62.7	627	55	3	165	792
145	Damodar S/o javarchand		31-03-2009	01-04-2009	12	12	72	864	24	3	72	936
146	Mohammed Shakeel S/o Abdul Gafur		31-03-2011	01-04-2011	44	10	264	2640	88	3	264	2904
147	Kashibai Wife Omkarlal		31-03-2012	01-04-2012	26	9	156	1404	52	3	156	1560
148	Noormohammad S/o Anuddin		31-03-2011	01-04-2011	55.55	10	333.3	3333	79.5	3	238.5	3571.5
	<b>Total 148 cases</b>											<b>434505.3</b>
	<b>Grand Total for 185 cases</b>											<b>9385867</b>

**Appendix-2.2.6**  
**(Reference: Paragraph No. 2.2.8.4, Page No. 48)**  
**Non-Levy of Premium and annual lease rent on allotment of land to MP State Warehousing Corporation**

Sl. No.	Case No.	Village	Tehsil	District	Total Land Allotted			Guideline Rate			Market Value			Total Market Value	Premium @ 75 % of Market Value	Lease Rent		Panchayat Upkar @ 50% of (Lease Rent + Premium)
					Date of Allotment	(in Hectare)	in Square mtr	Rate of Commercial per Square mtr	Rate of Irrigated Agricultural Land	upto 300 Square mtr (Rate of Plot used for Commercial Purpose)	Remaining Area in Hect.	More than 300 Square mtr Highest rate of Agricultural land *1.5	Rate of Annual Lease Rent			Annual Lease Rent		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	11=(300 * Col 9)	(12)	13= Col12*1.5 *Col10	(14=11+13)	(15)	(16)	(17)	18= 0.50*(Col15 + Col 17)	
1	0018/2021-22	Amlai	Jaitpur	Shahdol	02-12-2021	2.023	20230	900	508000	270000	1.993	1518666	1788666	1341499.5	6 per sq. mtr	121380	731439.75	
2	0023/2021-22	Jarukhara	Jaisinghmagar	Shahdol	02-12-2021	4.046	40460	500	277400	150000	4.016	1671057.6	1821057.6	1365793.2	6 per sq. mtr	242760	804276.6	
3	0019/2021-22	Channodi	Jaitpur	Shahdol	02-12-2021	2.023	20230	800	456000	240000	1.993	1363212	1603212	1202409	6 per sq. mtr	121380	661894.5	
4	0015/2019-20	Chaattwai	Sohagpur	Shahdol	17-03-2020	2.428	24280	3400	1993800	1020000	2.398	7171698.6	8191698.6	6143773.95	7.5 % of Market Value	614377.395	3379075.67	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	11=(300 * Col 9)	(12)	13= Col12*1.5 *Col10	(14=11+1 3)	(15)	(16)	(17)	18= 0.50*(Col15 + Col 17)
5	0010/2 019-20	Ram Sohara	Jaisinghmag ar	Shahdol	19-02- 2020	4.046	40460	500	312800	150000	4.016	1884307.2	2034307.2	1525730.4	7.5 % of Market Value	152573.04	839151.72
6	0009/2 019-20	Karri	Gohparu	Shahdol	04-01- 2020	3.84	38400	800	306400	240000	3.81	1751076	1991076	1493307	7.5 % of Market Value	149330.7	821318.85
7	0016/2 021-22	Khusarw ah	Jaisinghmag ar	Shahdol	02-12- 2021	1.214	12140	1200	784700	360000	1.184	1393627.2	1753627.2	1315220.4	6 per sq. mtr	72840	694030.2
8	0033/2 019-20	Gannai	Sarai	Singrauli	02-06- 2020	4	40000	1800	1571200	540000	3.97	9356496	9896496	7422372	7.5 % of Market Value	742237.2	4082304.6
9	0012/2 020-21	Gannai	Sarai	Singrauli	12-11- 2020	2	20000	1800	1571200	540000	1.97	4642896	5182896	3887172	6 per sq. mtr	120000	2003586
						<b>25.62</b>	<b>Total</b>							<b>25697277.5</b>		<b>2336878.34</b>	<b>14017077.9</b>
<b>Grand Total</b>																	
																	<b>42051233.7</b>

**Appendix-2.2.7**  
**(Reference: Paragraph No. 2.2.9.2, Page No. 50)**

**Non-vacation of encroached government land even after levy of penalty and issue of order/ Non recovery of penalty for continuance of unauthorized possession of government land**

District	Sl. No	Tehsil	No. of cases checked	Area involved (in hectare)	Detail of cases wherein ejectment order issued				Detail of cases wherein imposed penalty recovered		Details of cases where continuance of unauthorized possession			
					No. of cases imposed	Vacation reports not submitted by Patwari (no. of cases)	Vacation reports submitted by Patwari (no. of cases)	No. of cases	Penalty imposed	No. of cases	Amount	No. of cases	Penalty Amount	Area of Encroached Land (In HA)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Shahdol	1	Sohagpur	249	46.944	249	15.79	243	6	39	1.60	243	1279.37	45.898	525.80
	2	Gohparu	351	111.915	350	11.35	309	41	188	5.50	309	991.45	100.637	498.67
	3	Burhar	109	10.672	109	2.99	92	17	32	0.66	92	390.01	8.320	108.81
Singrauli	4	Singrauli Urban	19	0.522	19	0.32	19	0	19	0.32	19	309.28	0.522	13.73
	5	Deosar	156	334.51	156	2.24	156	0	1	0.00	156	706.99	334.51	4846.59
Dhar	6	Singrauli Rural	19	7.448	19	1.06	19	0	2	0.08	19	62.91	7.448	197.48
	7	Sardarpur	142	32.819	142	3.64	97	45	0	0.00	97	440.99	21.485	121.80
	8	Gandhwani	114	22.358	114	3.75	4	110	112	3.69	4	18.46	0.609	5.32
	9	Kukshi	613	5665.29	613	7.12	84	529	611	7.02	84	838.00	346.729	19235.22



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Gwalior	10	Dabra	49	10.03	49	2.02	49	0	0	0.00	49	63.95	10.03	150.33
	11	Tansen	19	4.365	17	0.46	12	5	4	0.11	12	180.26	2.732	17.45
	12	Morar	53	1.544	53	1.38	53	0	3	0.30	53	152.38	1.544	3088.40
Bhopal	13	Bairagarh	7	0.85	7	0.06	7	0	0	0.00	7	119.28	0.853	698.48
	14	Bairasiya	8	0.202	8	0.10	8	0	0	0.00	8	31.38	0.202	36.25
	15	TT Nagar	18	0.681	18	0.01	18	0	0	0.00	18	276.10	0.681	435.18
Indore	16	Huzur (Rural)	86	2.744	86	2.88	85	1	0	0.00	85	441.82	2.9347	172.14
	17	MP Nagar	12	5.242	12	1.79	12	0	0	0.00	12	227.54	5.242	6721.08
	18	Dr. Ambedkar nagar	44	13.389	44	1.08	44	0	44	1.08	44	194.88	13.38976	248.06
Dewas	19	Hatod	29	21.676	29	0.48	0	29	24	0.48	0	0.00	00	00
	20	Hatpipal ya	120	77.49	120	6.00	3	117	120	6.00	3	7.16	0.0302	.44
	21	Tonk Khurd	105	136.194	105	9.01	105	0	105	9.01	105	307.80	136.1943	1921.08
Jabalpur	22	Ranjhi	21	0.08	21	0.33	21	0	21	0.33	21	23.38	0.0813	.66
	23	Panagar	28	86.86	24	1.08	22	2	2	0.10	22	104.51	84.65508364	780.10
		<b>Total</b>	<b>2371</b>	<b>6593.826</b>	<b>2364</b>	<b>74.90</b>	<b>1462</b>	<b>902</b>	<b>1327</b>	<b>36.26</b>	<b>1462</b>	<b>7167.85</b>	<b>1124.72734</b>	<b>39823.07</b>

Number of cases wherein penalty imposed could not be recovered (Column 6-10) : 1037 cases. Penalty not recovered (Column 7-11) : ₹ 38.64 Lakh.

**Appendix-2.2.8**  
**(Reference: Paragraph No. 2.2.10.3, Page No. 53)**  
**Non-utilisation of government land allotted to departments of State Government**

District	Year	Case No.	Details of Previously allotted					Details of Present allotment					Excess of land, if any	Whether excess land was utilised by previous department or remained unutilised
			Name of Department	Date of Allotment	Survey No.	Area of allotment	Purpose	Name of Department	Date of Allotment	Survey No.	Area of allotment	Purpose		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14 (7-12))	(15)
Gwalior	2020-21	001/A(20-3)/2019-20	M.P. Tourism	2009-10	109, 110, 111	5.686	Not mentioned	Social justice and Empowerment	07-12-2020	109, 110, 111	5.686	Sport Stadium		Remained Unutilised

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	14 (7-12)	(15)
Gwalior	2021-22	007/A (20- 3)/2021- 22	Information & Technology	30-06-2009	255, 284 to 287, 290 to 291, 293 to 296, 298 to 301, 305 to 311, 314 to 317, and other	40	Not mentioned	Commissioner, Municipal Corporation	16- 12- 2021	255, 284 to 287, 290 to 291, 293 to 296, 298 to 301, 305 to 311, 314 to 317	14,245	I.S.B.T.	25,755	Remained Unutilised
<b>Total</b>											<b>19,931</b>		<b>25,755</b>	
						<b>45,686</b>								

**Appendix-2.2.9**  
**(Reference: Paragraph No.2.2.11.1, Page No. 54)**  
**Loss of government land through manipulation in revenue records**

(Area in hectare)

Sl. No.	District	Tehsil	Village	Survey No.	Area as shown in <i>misil</i> records	Area as per the current <i> khasra</i>	Decrease w.r.t. <i> misil</i> area	
1	Jabalpur	Jabalpur	Jogidhana	16	0.45	0.045	0.405	
2	Dewas	Dewas Urban	Khajuria	10	2.78	2.6	0.18	
3	Gwalior	Morar	Bhanderi	448/1	3.67	2.686	0.984	
4				319/1	2.91	2.283	0.627	
5				76/2	2.26	2.247	0.013	
6			Loharpur	105	0.42	0.167	0.253	
7				91	0.82	0.157	0.663	
8				Tansen	Kiravali	20	3.19	1.39
9		17	3.2			0.84	2.36	
10		299	0.22			0.09	0.13	
11		271	0.18			0.08	0.1	
12		208	0.04			0.03	0.01	
13		211	0.14	0.02	0.12			
14		Singrauli	Singrauli Rural	Patulkhi	271	6.37	5.57	0.8
15					284	5.06	4.66	0.4
16	Dhar	Gandhwani	Dolahanuman	259/1	123.87	121.17	0.962	
				259/2		0.4		
				259/3		0.466		
				259/4		0.763		
				259/5		0.109		
17				1		104.66		104.602
18		27/1	105.07	99.375	5.695			
19		Sardarpur	Gumanpura	2034/1949	220.296	216.736	3.56	
20		Kukshi	Dehri	1/1	20.2	18.796	1.404	
21				350/1	6.976	6.774	0.202	
22			Khaniamba	1	116.75	116.58	0.17	
23				506/1	89.013	86.009	3.004	

Sl. No.	District	Tehsil	Village	Survey No.	Area as shown in <i>misil</i> records	Area as per the current khasra	Increase w.r.t. <i>misil</i> area
1	Gwalior	Morar	Bhanderi	31	4.21	4.4	-0.19
2			Bhanderi	97	2.73	2.853	-0.123
3			Bhanderi	9	0.22	0.23	-0.01
4			Bhanderi	347	0.22	0.23	-0.01
5			Bhanderi	29	0.21	0.219	-0.009
6			Bhanderi	56/2	0.01	0.073	-0.063
7			Bhanderi	152	0.07	0.073	-0.003
8			Loharpur	45	0.06	20.324	-20.264
9			Loharpur	59	0.09	7.458	-7.368
10			Loharpur	27	0.24	1.76	-1.52
11			Loharpur	9	0.2	3.26	-3.06
12			Loharpur	20	0.24	3.627	-3.387
13		Tansen	Fusawali	271	4.98	5.205	-0.225
14				238	4.8	5.017	-0.217
15				242	4.8	5.017	-0.217
16				41	4.72	4.944	-0.224
17				44	4.4	4.599	-0.199
18				939	0.44	0.46	-0.02
19				170	0.41	0.428	-0.018
20				Kiravali	256	0.2	0.59
21			369		0.4	0.47	-0.07
22			219		0.35	0.39	-0.04
23					141	0.01	0.09
24	Bhopal	Huzur	Mungaliya	573	3.17	13.93	-10.76
25				564	3.77	6.31	-2.54
26				303	0.101	1.19	-1.089
27				167	0.081	1.77	-1.689
28	Dhar	Gandhwani	Dolahanuman	260	340.879	341.125	-0.246
29				76/1	57.89	57.672	-0.011
				76/2		0.229	
30				263	0.209	0.408	-0.199
31		Kukshi	Dehri	383/1	7.595	7.641	-0.046
32				299	1.687	1.731	-0.044
33			Khaniamba	2	108.262	108.283	-0.021
34				8	61.738	61.751	-0.013
35				83	55.228	55.238	-0.01

Sl. No.	District	Tehsil	Village	Survey No.	Area as shown in misil records	Area as per the current khasra	Increase w.r.t. misil area		
36		Kukshi	Khaniamba	162	0.261	0.263	-0.002		
37				506/4	0.219	0.261	-0.042		
38				206	0.24	0.261	-0.021		
39				418/2	0.052	0.084	-0.032		
40	Shahdol	Sohagpur	Lalpur	2093/4/1	44.126	34.991	-1.09		
				2093/1/1/1		0.041			
				2093/1/1/2		0.202			
				2093/1/1/3		0.162			
				2093/1/2		0.809			
				2093/2		0.405			
				2093/3		0.607			
				2093/4/2		1			
				2093/4/3		1			
				2093/4/4		1			
				2093/4/5		1			
				2093/4/6		1			
				2093/4/7		1			
				2093/4/8		2			
41	Shahdol	Burhar	Sonha	152/1	29.863	31.097	-1.2337		
42				162/1/1		3.61		2.217	-0.607
				162/1/2				2	
43	Singrauli	Singrauli Urban	Jhigurdah	400/1/1	24.28	23.69	-0.04		
				400/2/2				0.551	

## Appendix-2.2.10

(Reference: Paragraph No. 2.2.12.2, Page No. 57)

Difference in data provided by districts and shown in MP *Bhulekh* Portal (as on 31 March 2022)

(Area in hectare)

Sl. No.	District	Area of Government Land as provided by Districts			Area of Government Land as per MP <i>Bhulekh</i> Portal	Difference
		Urban	Rural	Total		
(1)	(2)	(3)	(4)	(5)	(6)	7 (5-6)
1	Agar-Malwa	3306.72	73752.63	77059.35	76811.01	248.34
2	Balaghat	6716.78	376261.59	382978.37	316238.50	66739.87
3	Badwani	6269.00	127054.00	133323.00	137946.01	-4623.01
4	Bhopal	33065.36	76370.63	109435.99	95567.98	13868.01
5	Chhindwara	6514.08	286763.13	293277.21	375316.36	-82039.15
6	Dindori	38.82	76852.18	76891.00	78703.38	-1812.38
7	Katni	1676.58	6005.91	7682.49	153041.66	-145359.17
8	Ratlam	3276.57	73930.98	77207.55	139891.08	-62683.53
9	Umaria	7830.14	225942.24	233772.38	233755.91	16.47
10	Burhanpur	205.98	9499.33	9705.31	35437.14	-25731.83
11	Indore	11690.80	72885.91	84576.71	74397.34	10179.38
12	Khargone	221.13	13617.32	13838.45	194522.62	-180684.17
13	Narsinghpur	6.00	99569.00	99575.00	125428.13	-25853.13
14	Panna	12935.59	158192.82	171128.40	149162.62	21965.78
15	Sheopur	3373.00	486443.00	489816.00	445336.33	44479.67
16	Sidhi	271.00	296761.00	297032.00	83306.77	213725.23
17	Neemuch	7200.43	144182.58	151383.01	192933.76	-41550.75

**Appendix-2.2.11**

**(Reference: Paragraph No. 2.2.12.4, Page No. 58)**

**Undue advantage to the developer due to non-observance of provision of MPNBNN**

<b>Synopsis of the Project Site</b>			
<b>Particulars of the Project</b>	<b>Area (in square meter)</b>	<b>Survey no.</b>	<b>Location</b>
Project A (New Collectorate Building)	12,500 square meter (sqm)		Existing Collectorate campus
Project B (72 Govt. housing units)	11159 sqm		Civil Lines
	<b>Area of CLPs</b>	<b>Survey No.</b>	<b>Location</b>
CLP-1	4,500 sqm	110/2	Existing Collectorate campus, Dewas Junior
CLP-2	4,960 sqm (413.87+4,546.13 sqm)	415/2 440/1/2	Govt. housing land along <i>Medhaki</i> Road, Dewas Junior
<b>Total area of CLPs</b>	<b>9,460 sqm</b>		



**Appendix-2.3.1****(Reference: Paragraph No. 2.3.5, Page No. 68)****Detail of selected districts, JPs/Nagar Nigam/Palika and GP/Ward**

<b>Sl. No.</b>	<b>Division</b>	<b>District</b>	<b>Name of selected JP and Nagar Nigam/Nagar Palika</b>	<b>GP/Ward</b>
1.	Bhopal	Bhopal	JP, Phanda Gramin	Naronha Sankal
			Nagar Nigam, Bhopal	Ward No. 42
2.	Gwalior	Gwalior	JP, Ghatigaon	Barai
			Nagar Nigam, Gwalior	Ward No. 60
3.	Narmdapuram	Hoshangabad	JP, Sohagpur	Shobhapur
			Nagar Palika, Hoshangabad	Ward No. 25
4.	Chambal	Bhind	JP, Gohad	Birkheddi
			Nagar Palika, Bhind	Ward No. 10
5.	Indore	Indore	JP, Indore Rural	Kalariya
			Nagar Nigam, Indore	Ward No. 76
6.	Jabalpur	Jabalpur	JP, Sihora	Phanwani
			Nagar Nigam, Jabalpur	Ward No. 78
7.	Rewa	Satna	JP, Maihar	Jeetnagar
			Nagar Nigam, Satna	Satna Ward No. 22
8.	Sagar	Chhatarpur	JP, Chhatarpur/Ishanagar	Morwa
			Nagar Palika, Chhatarpur	Ward No. 8
9.	Shahdol	Umaria	JP, Manpur	Chandwar
			Nagar Palika, Umaria	Ward No. 3
10.	Ujjain	Dewas	JP, Kannod	Nansa
			Nagar Nigam, Dewas	Ward No.7

**Appendix-2.3.2****(Reference: Paragraph No. 2.3.6.1, Page No. 69)****Detail of appeal cases wherein appellate authority declared the applicant eligible for registration**

<b>Sl. No</b>	<b>Appellate authority</b>	<b>No. of appeal cases</b>	<b>No. of cases where appeal denied/rejected</b>	<b>No. of cases where appeal accepted/ discrepancies rectified</b>	<b>No. of other issues i.e. revision in date of death etc.</b>	<b>No. of cases wherein appellate authority declared eligible the ineligible worker</b>
1.	Chief Executive Officer, Zila Panchayat, Bhind	23	0	23	03	20
2.	Collector, Bhopal	317	0	317	00	317
3.	Additional Collector, Chhatarpur	101	31	70	00	70
4.	District Collector, Dewas	126	0	126	00	126
5.	Additional Collector, Gwalior	265	0	265	159	106
6.	Additional Collector, Hoshangabad	51	16	35	00	35
7.	Collector, Indore	286	0	286	00	286
8.	Collector Office, Jabalpur	0	0	0	00	0
9.	Additional Collector, Satna	42	1	41	21	20
10.	Additional Collector, Umariya	109	4	105	00	105
	<b>Total</b>	<b>1,320</b>	<b>52</b>	<b>1,268</b>	<b>183</b>	<b>1,085</b>

## Appendix-2.3.3

(Reference: Paragraph No. 2.3.6.1, Page No. 70)

## Detail of pending physical verification of unorganised workers

Sl. No.	Name of Designated Offices	No. of registered unorganised workers	No. of workers whose physical verification carried out	No. of unorganised workers pending for physical verification
1	JP, Gohad, Bhind	42,189	41,071	1,118
	Nagar Palika, Bhind	51,708	46,060	5,648
2	Nagar Palika, Chhatarpur	33,931	31,497	2,434
	JP, Chhatarpur	70,445	64,256	6,189
3	Nagar Nigam, Dewas	51,955	51,935	20
	JP, Kannod, Dewas	60,896	59,752	1,144
4	JP, Ghatigaon, Gwalior	41,437	39,799	1,638
	Nagar Nigam, Gwalior	2,20,747	1,45,833	74,914
5	JP, Sohagpur, Hoshangabad	40,116	39,939	177
	Nagar Palika, Hoshangabad	22,677	22,341	336
6	JP, Rular, Indore	58,641	53,362	5,279
	Nagar Nigam, Indore	4,37,234	4,37,234	0
7	Nagar Nigam, Jabalpur	2,56,544	2,56,197	347
	JP, Sihora, Jabalpur	46,739	46,728	11
8	Nagar Nigam, Satna	63,065	62,515	550
	JP, Maihar, Satna	67,788	67,415	373
9	Nagar Palika, Umariya	3,640	3,506	134
	JP, Manpur, Umariya	75,844	75,218	626
<b>Total</b>		<b>16,45,596</b>	<b>15,44,658</b>	<b>1,00,938</b>

**Appendix-2.3.4**

(Reference: Paragraph No. 2.3.7.2(a), Page No. 75)

**Detail of payment made in bank account of person who was not the family member of the deceased worker**

(₹ in lakh)

Sl. No.	Name of deceased unorganized worker/Shramik ID/JP	Amount of ex-gratia paid	Ex-gratia paid to	Verification of family data from Samagra revealed
1.	Kalawati / Shramik ID 117790247/ JP, Shahpur, Betul	2.00	Puniya	Beneficiary is not a family member of the deceased unorganized worker.
2.	Radha Bai Radheshyam/ Shramik ID 105382457/ JP, Segon, Khargone	2.00	Leelabai Khyalsingh	Beneficiary is not a family member of the deceased unorganized worker.
3.	Vandana Kori / Shramik ID 104618843 / JP, Sihora, Jabalpur	2.00	Santosh Kumar Choudhary	On EPO, Navnit Kori (husband of deceased worker) was mentioned. However, amount of ex-gratia was deposited in bank account of Santosh Kumar Choudhary who was not related to the deceased worker.
4.	Omprakash Gotiya/ Shramik ID 126484716/ JP, Katni	2.00	Shyamlal Choudhary	Beneficiary was not a family member of the deceased worker.
5.	Ram Ji Kushwaha/ Shramik ID 134034705/ JP, Ghansore, Seoni	2.00	Manti Bai Uikey	Beneficiary was not a family member of the deceased worker.
6.	Mahesh Dhurvey/ Shramik ID 121462902/ JP, Chhindwara	2.00	Maina Chandrawanshi	Beneficiary was not a family member of the deceased worker.
7.	Ramcharan Chidar/ Shramik ID 186586708/ JP, Shivpuri	2.00	Jagdish Kushwaha	Beneficiary was not a family member of the deceased worker.
<b>Total</b>		<b>14.00</b>		

(Source: Sambal Portal Data)

## Appendix-2.3.5

(Reference: Paragraph No. 2.3.7.2(c), Page No. 76)

Detail of cases wherein assistance was paid both from Sambal and BOCW schemes

(₹ in lakh)

Sl. No	Name of PRI/ULB	Name of the registered worker	Sambal ID	BOCW ID	Name of the scheme	Name of beneficiary	Amount paid	Sanction date		Audit remarks
								Payment date		
1.	Commissioner, Nagar Nigam, Jabalpur	Karan Singh	190503021	KS2041337	Sambal	Goja Bai	2.00	03.09.2019		Death certificate with different death date was used in both schemes (in Sambal death date was 05.08.2019 and in BOCW death date was 28.11.2020) and benefit was disbursed in both schemes. Death certificate used in Sambal was verified from death data (Statistical Department) however record of death certificate use in BOCW was not found in death data. Further, scrutiny revealed that EPO in BOCW claim was prepared by entering the name of Guja Bai (actual beneficiary) but account number used was of other person Mr. Abdul Majeed resulting in fraudulent payment.
								10.07.2020		
					07.12.2020					
					09.12.2020					
2.	Commissioner, Nagar Nigam, Jabalpur	Bahida Begam	180347112	NULL	Sambal	Istakhar Ali	2.00	26.08.2021		In Sambal, payment was made to the successor Istakhar Ali. In BOCW payment sanctioned to Istakhar Ali but payment credited in other person's account, Mr. Mohammad Ajruddin Ansari who did not belong to family member of deceased worker.
					BOCW	Istakhar	2.06	27.09.2021		
								02.03.2021		
								05.03.2021		

Sl. No	Name of PRI/ULB	Name of the registered worker	Sambal ID	BOCW ID	Name of the scheme	Name of beneficiary	Amount paid	Sanction date		Audit remarks
									Payment date	
3.	Commissioner, Nagar Nigam, Jabalpur	Somnath Kumar	176167875	SK2027664	Sambal	Shakun Kewat	2.05	07.08.2020	22.01.2021	Death certificate with different death dates were used in both schemes (in Sambal death date was 02.04.2020 and in BOCW death date was 27.09.2020) and benefit was disbursed. Death certificate used in Sambal was verified from death data (Statistical Department) however record of death certificate used in BOCW was not found in death data. In BOCW, EPO was sanctioned in name of Shakun Bai Kevat but account number used and benefit credited fraudulently in bank account of Mr. Vinod Kumar Shrivastava.
								15.10.2020		
								16.10.2020		
4.	Commissioner, Nagar Nigam, Jabalpur	Ganesh Kumar Rajak	171352966	GR2027655	Sambal	Guddi Bai	2.05	22.10.2019	22.01.2021	Death certificates with different death dates were used in both schemes (in Sambal death date was 30.09.2019 and in BOCW death date was 28.09.2020) and benefit was disbursed. Payment in Sambal made to beneficiary Guddi Bai but payment in BOCW made to other person Mr. Mehmood Khan & Mrs. Nazma Praveen who were not related to deceased worker.
								06.10.2020		
								07.10.2020		
5.	Commissioner, Nagar Nigam, Jabalpur	Sheela Dahiya	169847247	SD2027046	Sambal	Naresh Kumar Dahiya	2.00	19.09.2019	Pending	Death certificates with different death dates were used in both scheme (in Sambal death date was 10.06.2019 and in BOCW

Sl. No	Name of PRI/ULB	Name of the registered worker	Sambal ID	BOCW ID	Name of the scheme	Name of beneficiary	Amount paid	Sanction date		Audit remarks
								Payment date		
					BOCW	Naresh Kumar Dahiya	2.06	06.10.2020	07.10.2020	death date was 26.09.2020) and benefit was disbursed. Death certificate used in Sambal was verified from death data (Statistical Department), however, record of death certificate used in BOCW was not found in death data. Payment in Sambal was made to actual beneficiary, but payment in BOCW was made to Ms. Munni Begum who was not a family member of the deceased worker.
6.	Commissioner, Nagar Nigam, Jabalpur	Sumita Kori	169711826	SK2030748	Sambal	Mukesh Kori	4.00	06.08.2019	07.11.2019	Death certificates with different death dates were used in both scheme (in Sambal death date was 18.06.2019 and in BOCW death date was 16.11.2020) and benefit was disbursed. Death certificate used in Sambal was verified from death data (Statistical Department). However record of death certificate use in BOCW was not found in death data. Scrutiny revealed that in BOCW claim benefit sanctioned in the name of Anshul Kori but bank account number of Mr Sirajuddin was fraudulently used who was not a family member of the deceased worker.
					BOCW	Anshul Kori	2.06	27.11.2020	30.11.2020	

Sl. No	Name of PRI/ULB	Name of the registered worker	Sambal ID	BOCW ID	Name of the scheme	Name of beneficiary	Amount paid	Sanction date		Audit remarks
								Payment date		
7.	Commissioner, Nagar Nigam, Jabalpur	Neetu Sahu	159362957	NS2023336	Sambal	Munna Sahu	2.00	24.09.2019		Death certificates with different dates were used in both schemes (in Sambal death dated was 15.05.2019 and in BOCW death date was 16.10.2020) and benefit was sanctioned. Death certificate used in Sambal was verified from death data (Statistical Department). However, record of death certificate use in BOCW was not found in death data. Bank details show that payment made under Sambal Yojna was deposited in beneficiary's (Munna Sahu) bank account. Payment made under BOCW was deposited in bank account of other person (Ms. Shikha Kahar A/c no 68029712783 IFSC MAHB0001135).
								10.07.2020		
								23.10.2020		
								26.10.2020		
8.	Commissioner, Nagar Palik Nigam, Morena	Mangal Singh	172555058	NULL	Sambal	Poonam	4.00	04.06.2018		In Sambal Yojana ex-gratia assistance was sanctioned in the name of Poonam (A/c xxxxxxxxxxxx9288 BKID0009028) whereas in BOCW scheme EPO was prepared using name of deceased Mangal Singh and bank account of Surjeet Singh (A/c 10526662588 SBIN0005782), who was not a family member of deceased worker, was used to remit the amount.
								12.07.2018		
								11.06.2018		
								12.06.2018		



Sl. No	Name of PRI/ULB	Name of the registered worker	Sambal ID	BOCW ID	Name of the scheme	Name of beneficiary	Amount paid	Sanction date		Audit remarks
									Payment date	
9.	CEO, JP, Kailaras, Morena	Jasvant Dhakar	161391503	JD2053437	Sambal	Kanchniya Dhakad	2.00	23.09.2020	15.02.2021	In Sambal Yojana ex-gratia assistance was sanctioned in the name of beneficiary Ms. Kanchaniya (A/c xxxxxx1764 CBIN0282175). In BOCW scheme EPO was prepared in the name of Kanchaniya but bank account for remitting the amount was used of another person named Ravi Kumar Dhakar (A/c xxxxxx7721). CBIN0280782), who was not a family member of the deceased worker.
								12.06.2021	14.06.2021	
10.	CEO, JP, Rampur Baghelan, Satna	Ramesh Aadivasi	105016775	RA1924472	Sambal	Kusumkali Adivasi	4.00	29.08.2019	06.05.2021	Under Sambal and BOCW schemes, amount ₹ 4.00 lakh in each scheme was sanctioned in name of Kusumkali Adivasi. However, bank account details revealed that BOCW payment of ₹ 4.00 lakh was made to other person Mr. Shailendra Pratap Singh, who was not a family member of deceased worker.
								25.06.2019	26.09.2019	
11.	Commissioner, Nagar Nigam, Jabalpur	Sanjay Pillai	159169226	SP2339326	Sambal	Namita Pillai	2.00	12.02.2022	17.05.2022	Benefits of Sambal and BOCW Yojana were given to same beneficiary.
								14.01.2022	15.01.2022	
12.	CMO, Nagar Palika, Hoshangabad	Kailash Rao	172826207	KR2382071	Sambal	Pagrutkar Gitabai	2.00	29.07.2021	23.05.2022	Benefit of Sambal and BOCW Yojana were given to same beneficiary.
								15.12.2021		

Sl. No	Name of PRI/ULB	Name of the registered worker	Sambal ID	BOCW ID	Name of the scheme	Name of beneficiary	Amount paid	Sanction date		Audit remarks
									Payment date	
						Geeta Kailash Rao		17.12.2021		
13.	Commissioner, Nagar Nigam, Indore	Rahul Mishra	114692376	RM1916940	Sambal	Deepika Mishra	2.05	05.12.2019	Benefit of Sambal Yojana and BOCW was given to same beneficiary	
						Deepika Rahul	2.06	28.09.2021		
							11.02.2020			
14.	Commissioner, Nagar Nigam, Jabalpur	Usha Sharma	172130948	US2041329	Sambal	Vijay Sharma	4.05	06.02.2019	Death certificates with different dates (in Sambal death dated was 03.12.2018 and in BOCW death dated was 07.12.2020) was used and benefit was disbursed in both schemes. Death certificate used in Sambal was verified from death data (Statistical Department) and found correct whereas death certificate details used in BOCW claim was not found in death data.	
						Vijay Sharma	2.06	08.05.2019		
							21.12.2020			
15.	Commissioner, Nagar Nigam, Jabalpur	Khalique Ansari	171392957	KA2303497	Sambal	Shahin	2.00	07.02.2019	Death certificates with different date (in Sambal death date was 21.11.2018 and in BOCW date was 13.10.2021) was used and benefit was disbursed in both schemes.	
						Shahin	2.06	20.04.2019		
							03.02.2022			
16.	Commissioner, Nagar Nigam, Jabalpur	Manoj Kumar	170112011	MK192631 6	Sambal	Savitri Bai	2.00	03.09.2019	Benefits of Sambal and BOCW Yojna were given to same beneficiary.	
						Savitri Bai	2.06	20.04.2019		
							22.02.2020			
								24.02.2020		

Sl. No	Name of PRI/ULB	Name of the registered worker	Sambal ID	BOCW ID	Name of the scheme	Name of beneficiary	Amount paid	Sanction date		Audit remarks
									Payment date	
17.	Commissioner, Nagar Nigam, Jabalpur	Rajendra Prasad Mallah	121489028	RM2339314	Sambal	Deepa Mallah	2.00	19.04.2022	Benefit of Sambal and BOCW was given to same beneficiary.	
					BOCW	Deepa	2.06	17.05.2022		
								28.10.2021		
								02.11.2021		
18.	CEO, JP, Kailaras, Morena	Suneeta Kushwah	190729929	SK2293235	Sambal	Shri Niwas Kushwah	2.05	07.07.2020	Benefit of Sambal and BOCW was given to same beneficiary.	
					BOCW	Shrinivas Kushwah	2.06	04.01.2021		
								24.09.2021		
								28.09.2021		
19.	Commissioner, Nagar Palika Nigam, Morena	Avinash Vamik	137583544	NULL	Sambal	Ghanshya m	2.00	05.07.2018	In Sambal benefit was given to beneficiary Mr. Ghanshyam whereas in BOCW scheme benefit was sanctioned in the name of Ghanshyam but account number used in EPO was of Mr. Sonu Maheshwari and payment of ₹ 2.00 lakh was fraudulently credited in this account.	
					BOCW	Ghanshya m	2.00	12.07.2018		
								08.07.2018		
								09.07.2018		
<b>Sambal Amount Total</b>							<b>46.25</b>			
<b>BOCW Amount Total</b>							<b>42.96</b>			
<b>Grand Total</b>							<b>89.21</b>			

(Source: Sambal Portal Data)

## Appendix-2.3.6

(Reference: Paragraph No. 2.3.7.2(d), Page No. 76)

Detail of cases wherein Sambal beneficiaries were irregularly paid assistance under  
*Rashtriya Parivar Sahayta Yojna*

Sl. No.	Name of the designated offices	Shramik ID	Assistance under <i>Sambal Yojna</i>		Assistance under <i>Rashtriya Parivar Sahayata</i>	
			Amount (₹)	Payment Date	Amount (₹)	Payment Date
1.	Nagar Palika, Bhind	167516496	2,00,000	10.02.2019	20,000	07.10.2019
2.		168555027	2,00,000	10.02.2019	20,000	07.10.2019
3.		168577984	2,00,000	21.04.2020	20,000	07.10.2019
4.		169086239	2,00,000	10.02.2019	20,000	07.10.2019
5.		185660223	2,00,000	10.02.2019	20,000	21.06.2019
6.		186599661	2,00,000	21.04.2020	20,000	07.10.2019
7.		189221817	2,00,000	31.12.2018	20,000	07.10.2019
8.		189684692	2,00,000	10.02.2019	20,000	21.06.2019
9.		190147956	2,00,000	21.04.2020	20,000	07.10.2019
10.		168151938	2,00,000	13.06.2018	20,000	09.01.2019
11.		183045353	2,00,000	15.01.2021	20,000	07.10.2019
12.		169276343	2,00,000	26.12.2019	20,000	07.10.2019
13.	JP, Gohad, Bhind	190366204	2,00,000	16.05.2019	20,000	21.06.2019
14.		186042590	2,00,000	16.05.2019	20,000	31.08.2018
15.		133817466	2,00,000	14.08.2019	20,000	26.09.2018
16.		140279806	4,00,000	27.10.2021	20,000	15.06.2020
17.		142629013	2,00,000	12.04.2021	20,000	06.12.2019
18.		149439902	2,00,000	14.01.2021	20,000	25.09.2019
19.		163298875	2,00,000	15.01.2020	20,000	15.06.2020
20.		165048753	2,00,000	15.07.2020	20,000	22.10.2019
21.		140607677	2,00,000	14.06.2019	20,000	29.03.2019
22.		168721579	2,00,000	15.01.2020	20,000	22.10.2019
23.	JP, Chhatarpur	115750421	2,00,000	13.03.2019	20,000	24.07.2020
24.		154805650	2,00,000	13.03.2019	20,000	17.02.2020
25.		113078693	2,00,000	13.03.2019	20,000	07.10.2019
26.		173538319	2,00,000	07.01.2020	20,000	09.09.2020
27.		175348706	2,00,000	04.01.2020	20,000	24.07.2020
28.		127670642	2,00,000	07.01.2020	20,000	24.07.2020
29.		152518925	2,00,000	01.06.2020	20,000	09.09.2020
30.		180119522	4,00,000	23.04.2020	20,000	24.07.2020
31.		125342034	2,00,000	04.01.2020	20,000	17.02.2020
32.		140450572	4,00,000	04.01.2020	20,000	17.02.2020
33.		123901664	4,00,000	14.05.2021	20,000	07.10.2019
34.		167504257	4,00,000	23.04.2020	20,000	24.07.2020
35.		151035195	2,00,000	23.07.2020	20,000	09.09.2020
36.		117411997	2,00,000	07.01.2020	20,000	17.02.2020

Sl. No.	Name of the designated offices	Shramik ID	Assistance under <i>Sambal Yojna</i>		Assistance under <i>Rashtriya Parivar Sahayata</i>		
			Amount (₹)	Payment Date	Amount (₹)	Payment Date	
37.	JP, Chhatarpur	149501838	2,00,000	14.05.2021	20,000	07.10.2019	
38.		118420703	2,00,000	23.07.2020	20,000	17.02.2020	
39.		153510927	2,00,000	05.08.2020	20,000	09.09.2020	
40.		134118412	2,00,000	01.07.2020	20,000	24.07.2020	
41.		180949642	2,00,000	16.12.2019	20,000	06.12.2019	
42.		166813830	2,00,000	16.12.2019	20,000	05.12.2019	
43.		138620416	4,00,000	23.04.2020	20,000	24.07.2020	
44.		113525346	2,00,000	23.04.2020	20,000	24.07.2020	
45.		131533232	2,00,000	23.04.2020	20,000	24.07.2020	
46.		148526156	2,00,000	23.12.2020	20,000	17.02.2020	
47.		123256548	4,00,000	03.08.2018	20,000	09.10.2018	
48.		147352200	2,00,000	12.06.2018	20,000	01.10.2018	
49.		155248428	2,00,000	13.08.2018	20,000	01.10.2018	
50.		134395436	2,00,000	19.09.2018	20,000	01.10.2018	
51.		168861492	2,00,000	03.05.2019	20,000	01.10.2018	
52.		125081063	4,00,000	13.03.2019	20,000	09.10.2018	
53.		166901382	2,00,000	13.03.2019	20,000	05.02.2019	
54.		153911175	2,00,000	13.08.2019	20,000	09.10.2018	
55.		166478073	2,00,000	13.08.2019	20,000	05.02.2019	
56.		175593329	2,00,000	13.03.2019	20,000	03.08.2019	
57.		150200714	2,00,000	18.11.2019	20,000	02.08.2019	
58.		169781528	2,00,000	16.08.2019	20,000	05.02.2019	
59.		Nagar Palika, Chhatarpur	189721675	2,00,000	04.02.2019	20,000	09.01.2019
60.			191047025	2,00,000	07.03.2020	20,000	01.02.2021
61.			200154136	2,00,000	12.06.2018	20,000	05.01.2019
62.			152994973	2,00,000	12.06.2018	20,000	05.01.2019
63.			181671195	2,00,000	17.09.2019	20,000	04.09.2019
64.			133269366	4,00,000	17.09.2019	20,000	24.07.2019
65.	133332473		4,00,000	17.09.2019	20,000	24.07.2019	
66.	125450627		2,00,000	17.09.2019	20,000	24.07.2019	
67.	110248904		2,00,000	17.09.2019	20,000	24.07.2019	
68.	180834655		2,00,000	04.02.2019	20,000	11.09.2018	
69.	180368200		2,00,000	16.03.2022	20,000	04.09.2019	
70.	108843438		2,00,000	04.02.2019	20,000	16.08.2018	
71.	154877968		2,00,000	22.02.2022	20,000	05.11.2019	
72.	129671003		2,00,000	17.09.2019	20,000	05.03.2019	
73.	JP, Kannod, Dewas	109486729	2,00,000	04.09.2019	20,000	27.09.2019	
74.		100316405	2,00,000	09.12.2019	20,000	17.03.2020	
75.		100389856	2,00,000	09.12.2019	20,000	17.03.2020	
76.		119377458	2,00,000	04.09.2019	20,000	25.09.2019	

Sl. No.	Name of the designated offices	Shramik ID	Assistance under <i>Sambal Yojna</i>		Assistance under <i>Rashtriya Parivar Sahayata</i>	
			Amount (₹)	Payment Date	Amount (₹)	Payment Date
77.	JP, Kannod, Dewas	100865490	2,00,000	28.12.2020	20,000	27.09.2019
78.		100109723	4,00,000	12.12.2019	20,000	17.03.2020
79.		117367007	4,00,000	28.12.2020	20,000	31.12.2018
80.	Nagar Nigam, Indore	166961548	4,00,000	18.06.2020	20,000	24.10.2021
81.		196665266	2,00,000	07.01.2021	20,000	24.11.2021
82.		188008928	2,00,000	18.08.2020	20,000	15.10.2020
83.		154571254	2,00,000	02.01.2020	20,000	05.12.2019
84.		166855810	2,00,000	23.11.2020	20,000	20.12.2021
85.		172790180	2,00,000	24.08.2018	20,000	15.07.2019
86.		167995735	2,00,000	02.01.2020	20,000	11.09.2019
87.		168700395	2,00,000	01.02.2021	20,000	24.12.2021
88.		167403015	2,00,000	05.12.2019	20,000	11.12.2020
89.		173286851	2,00,000	28.07.2020	20,000	28.10.2020
90.		167114975	2,00,000	09.01.2021	20,000	24.11.2021
91.		174206624	2,00,000	07.01.2021	20,000	21.10.2021
92.		166799973	4,00,000	21.06.2018	20,000	04.02.2019
93.		167130567	4,00,000	03.01.2021	20,000	18.07.2021
94.		167793995	2,00,000	22.07.2020	20,000	26.03.2021
95.		167747028	2,00,000	03.10.2018	20,000	11.09.2019
96.		197340586	2,00,000	22.07.2020	20,000	22.12.2020
97.		167971522	2,00,000	02.07.2020	20,000	15.07.2019
98.		165924381	2,00,000	30.12.2021	20,000	04.11.2019
99.		176134354	2,00,000	09.10.2020	20,000	26.11.2020
100.		165614687	2,00,000	01.08.2022	20,000	05.11.2019
101.		166840843	2,00,000	13.01.2021	20,000	20.11.2019
102.		173187115	2,00,000	15.01.2020	20,000	23.02.2019
103.		167476556	2,00,000	13.06.2018	20,000	11.09.2018
104.		165777700	2,00,000	15.01.2020	20,000	03.09.2019
105.		167192674	2,00,000	11.12.2019	20,000	04.01.2020
106.		168288671	2,00,000	22.12.2021	20,000	05.12.2019
107.		167845980	2,00,000	09.07.2020	20,000	22.06.2019
108.		168066940	2,00,000	20.07.2020	20,000	22.06.2019
109.		165806634	2,00,000	12.07.2021	20,000	19.08.2021
110.		168015194	2,00,000	19.08.2021	20,000	11.09.2019
111.		192922100	2,00,000	16.11.2019	20,000	04.01.2020
112.		166985575	2,00,000	13.01.2021	20,000	06.12.2019
113.	167174796	2,00,000	03.11.2021	20,000	21.09.2021	
114.	167306317	2,00,000	23.10.2019	20,000	19.08.2019	
115.	175730006	2,00,000	28.01.2022	20,000	20.12.2021	
116.	168621131	2,00,000	12.01.2021	20,000	15.07.2019	

Sl. No.	Name of the designated offices	Shramik ID	Assistance under <i>Sambal Yojna</i>		Assistance under <i>Rashtriya Parivar Sahayata</i>		
			Amount (₹)	Payment Date	Amount (₹)	Payment Date	
117.	Nagar Nigam, Indore	174121338	4,00,000	30.09.2020	20,000	20.06.2019	
118.		196706545	2,00,000	28.07.2021	20,000	19.08.2019	
119.		199510673	2,00,000	09.01.2021	20,000	15.07.2019	
120.		168138267	2,00,000	14.08.2020	20,000	20.02.2020	
121.		167764991	2,00,000	17.10.2022	20,000	21.10.2021	
122.		165679174	2,00,000	23.09.2020	20,000	13.05.2020	
123.		167186108	2,00,000	08.11.2021	20,000	26.03.2021	
124.		176445148	2,00,000	23.12.2022	20,000	26.03.2021	
125.		168955715	2,00,000	28.01.2022	20,000	01.06.2021	
126.		166960270	2,00,000	02.01.2020	20,000	04.02.2019	
127.		173204640	2,00,000	10.01.2022	20,000	26.03.2021	
128.		168212544	2,00,000	22.12.2021	20,000	31.01.2019	
129.		168166964	2,00,000	02.01.2020	20,000	31.01.2019	
130.		174567740	2,00,000	02.01.2020	20,000	31.01.2019	
131.		167811534	2,00,000	03.03.2022	20,000	26.03.2021	
132.		174516685	2,00,000	28.01.2022	20,000	06.01.2021	
133.		168328653	2,00,000	02.02.2022	20,000	16.02.2021	
134.		168328419	2,00,000	02.03.2022	20,000	06.01.2021	
135.		199952055	2,00,000	08.11.2021	20,000	07.09.2020	
136.		141487469	2,00,000	08.11.2021	20,000	24.08.2020	
137.		168612964	2,00,000	08.11.2021	20,000	24.08.2020	
138.		199512627	2,00,000	08.11.2021	20,000	15.01.2020	
139.		168105606	2,00,000	08.11.2021	20,000	05.12.2019	
140.		176761754	2,00,000	10.03.2021	20,000	19.08.2019	
141.		JP, Indore (Rural)	200427714	2,00,000	10.02.2019	20,000	27.09.2019
142.			169453503	2,00,000	04.09.2018	20,000	21.02.2019
143.			101975695	2,00,000	29.04.2019	20,000	27.09.2019
144.			169522389	2,00,000	07.06.2018	20,000	01.09.2018
145.			118103872	2,00,000	30.07.2018	20,000	06.11.2018
146.			119159074	2,00,000	30.07.2018	20,000	06.11.2018
147.	118187944		2,00,000	15.07.2019	20,000	27.09.2019	
148.	119284050		2,00,000	24.12.2019	20,000	19.02.2020	
149.	119287065		2,00,000	15.07.2020	20,000	20.11.2020	
150.	122587635		2,00,000	16.07.2020	20,000	20.11.2020	
151.	122696280		2,00,000	10.10.2019	20,000	26.10.2019	
152.	144356898		2,00,000	06.06.2020	20,000	22.07.2020	
153.	123211157		2,00,000	05.02.2020	20,000	19.02.2020	
154.	119991060		4,00,000	01.08.2019	20,000	10.12.2019	
155.	122518177		2,00,000	25.07.2019	20,000	27.09.2019	
156.	164543450		2,00,000	11.01.2022	20,000	10.12.2019	

Sl. No.	Name of the designated offices	Shramik ID	Assistance under <i>Sambal Yojna</i>		Assistance under <i>Rashtriya Parivar Sahayata</i>	
			Amount (₹)	Payment Date	Amount (₹)	Payment Date
157.	JP, Indore (Rural)	100267971	2,00,000	20.12.2021	20,000	27.09.2019
158.		100954927	2,00,000	20.12.2021	20,000	27.09.2019
159.		122949937	2,00,000	20.12.2021	20,000	27.09.2019
160.	JP, Sihora, Jabalpur	100307679	2,00,000	21.03.2020	20,000	12.02.2020
161.		100530545	2,00,000	21.01.2020	20,000	20.12.2019
162.		100695001	2,00,000	25.07.2019	20,000	29.09.2018
163.		101002724	2,00,000	15.02.2021	20,000	03.06.2020
164.		101540938	2,00,000	08.07.2020	20,000	07.08.2020
165.		101637674	2,00,000	28.08.2019	20,000	29.06.2019
166.		102013115	2,00,000	25.04.2020	20,000	03.06.2020
167.		102437040	2,00,000	25.07.2019	20,000	19.11.2019
168.		102793629	2,00,000	28.08.2019	20,000	05.07.2019
169.		103478357	2,00,000	19.11.2019	20,000	29.06.2019
170.		103553644	2,00,000	28.08.2019	20,000	10.11.2019
171.		103712762	2,00,000	28.08.2019	20,000	28.08.2019
172.		104087301	2,00,000	28.08.2019	20,000	29.06.2019
173.		104292257	2,00,000	25.07.2019	20,000	27.02.2019
174.		104372347	2,00,000	15.02.2021	20,000	27.02.2019
175.		104409200	2,00,000	21.01.2020	20,000	20.02.2020
176.		104473952	2,00,000	02.03.2020	20,000	19.11.2019
177.		104544404	2,00,000	21.01.2020	20,000	19.11.2019
178.		104720752	2,00,000	21.01.2020	20,000	19.11.2020
179.		105205955	2,00,000	21.01.2020	20,000	03.06.2020
180.		105212877	2,00,000	21.01.2020	20,000	27.02.2019
181.		105330388	2,00,000	06.08.2019	20,000	29.09.2018
182.		105800634	2,00,000	26.02.2020	20,000	28.08.2019
183.		105825123	2,00,000	21.01.2020	20,000	12.02.2020
184.		106290792	2,00,000	21.01.2020	20,000	10.11.2019
185.		106309768	2,00,000	25.04.2020	20,000	03.06.2020
186.		106749050	2,00,000	15.02.2021	20,000	27.02.2019
187.		107011152	4,00,000	21.01.2020	20,000	12.02.2020
188.		107269612	2,00,000	02.03.2020	20,000	28.02.2020
189.		107298466	2,00,000	08.07.2020	20,000	08.09.2020
190.		107594479	2,00,000	17.09.2020	20,000	08.09.2020
191.		107791817	2,00,000	15.02.2021	20,000	29.09.2018
192.		107924889	2,00,000	25.07.2019	20,000	29.12.2018
193.		108078144	2,00,000	08.07.2020	20,000	07.08.2020
194.		108096520	2,00,000	28.08.2019	20,000	13.07.2019
195.		109520530	2,00,000	26.02.2020	20,000	12.02.2020
196.	109723315	2,00,000	07.03.2019	20,000	04.09.2018	



Sl. No.	Name of the designated offices	Shramik ID	Assistance under <i>Sambal Yojna</i>		Assistance under <i>Rashtriya Parivar Sahayata</i>	
			Amount (₹)	Payment Date	Amount (₹)	Payment Date
197.	JP, Sihora, Jabalpur	109835914	2,00,000	15.02.2021	20,000	27.02.2019
198.		110470514	2,00,000	25.02.2020	20,000	28.02.2020
199.		110546722	2,00,000	25.07.2019	20,000	13.07.2019
200.		110767679	2,00,000	21.01.2020	20,000	29.06.2019
201.		111305857	4,00,000	15.02.2021	20,000	12.02.2020
202.		111621177	2,00,000	21.05.2019	20,000	27.02.2019
203.		111799494	2,00,000	19.11.2019	20,000	19.11.2019
204.		112145153	2,00,000	25.02.2020	20,000	28.02.2020
205.		113031001	2,00,000	15.02.2021	20,000	20.02.2020
206.		113342213	2,00,000	21.01.2020	20,000	20.02.2021
207.		113896868	2,00,000	21.01.2020	20,000	20.02.2020
208.		114040597	2,00,000	15.09.2021	20,000	28.02.2020
209.		114342544	2,00,000	21.01.2021	20,000	12.02.2020
210.		114775716	2,00,000	28.08.2019	20,000	27.02.2019
211.		115302030	4,00,000	15.09.2019	20,000	28.08.2019
212.		116453598	2,00,000	25.04.2020	20,000	21.09.2020
213.		117774049	2,00,000	25.04.2020	20,000	03.06.2020
214.		118354177	2,00,000	21.05.2019	20,000	04.09.2018
215.		120301831	2,00,000	02.03.2020	20,000	10.11.2019
216.		120819709	2,00,000	02.03.2020	20,000	29.02.2020
217.		122089824	4,00,000	08.07.2020	20,000	07.08.2020
218.		124625372	2,00,000	02.03.2020	20,000	19.11.2019
219.		126695914	2,00,000	02.03.2020	20,000	28.02.2020
220.		126899704	2,00,000	02.03.2020	20,000	28.02.2020
221.		127412228	2,00,000	25.07.2019	20,000	29.12.2018
222.		130171172	4,00,000	28.08.2019	20,000	29.06.2019
223.		130886059	2,00,000	31.12.2019	20,000	24.09.2019
224.		131191903	2,00,000	19.11.2019	20,000	28.08.2019
225.		132391784	2,00,000	21.05.2019	20,000	27.02.2019
226.		132921218	2,00,000	28.08.2019	20,000	12.02.2020
227.	135303580	2,00,000	21.01.2020	20,000	20.02.2020	
228.	140528008	2,00,000	26.02.2020	20,000	20.02.2020	
229.	143276402	2,00,000	21.01.2020	20,000	12.02.2020	
230.	163545104	2,00,000	30.01.2021	20,000	19.11.2019	
231.	169213008	2,00,000	21.01.2020	20,000	12.02.2020	
232.	177628664	2,00,000	21.05.2019	20,000	20.02.2020	
233.	177729916	2,00,000	01.01.2020	20,000	13.07.2019	
234.	177969292	2,00,000	21.01.2020	20,000	12.02.2020	
235.	180087293	2,00,000	30.01.2021	20,000	28.08.2019	
236.	181202147	2,00,000	17.06.2020	20,000	07.08.2020	

Sl. No.	Name of the designated offices	Shramik ID	Assistance under <i>Sambal Yojna</i>		Assistance under <i>Rashtriya Parivar Sahayata</i>	
			Amount (₹)	Payment Date	Amount (₹)	Payment Date
237.	JP, Sihora, Jabalpur	184992858	2,00,000	28.12.2021	20,000	28.02.2020
238.		186143972	2,00,000	15.09.2021	20,000	04.09.2018
239.		194027971	2,00,000	27.10.2021	20,000	10.11.2020
240.		194146450	2,00,000	30.12.2021	20,000	20.09.2021
241.		194755169	2,00,000	19.11.2019	20,000	19.11.2019
242.		303303370	2,00,000	25.07.2019	20,000	29.12.2018
243.		Nagar Nigam, Jabalpur	119302958	2,00,000	08.05.2019	20,000
244.	128603497		2,00,000	26.02.2020	20,000	26.05.2020
245.	129980005		2,00,000	14.08.2018	20,000	05.08.2019
246.	131795588		2,00,000	15.06.2021	20,000	04.12.2019
247.	136125007		2,00,000	02.03.2019	20,000	02.03.2019
248.	137565145		2,00,000	05.11.2018	20,000	02.03.2019
249.	140574331		2,00,000	17.10.2018	20,000	14.12.2018
250.	156008257		2,00,000	20.05.2019	20,000	04.12.2019
251.	156716792		2,00,000	05.11.2018	20,000	02.03.2019
252.	168278550		2,00,000	05.03.2019	20,000	17.06.2019
253.	169776431		2,00,000	05.06.2021	20,000	05.10.2020
254.	169888775		2,00,000	29.06.2019	20,000	17.06.2019
255.	170022575		2,00,000	10.09.2018	20,000	04.08.2018
256.	170125586		2,00,000	28.06.2021	20,000	26.05.2020
257.	170128101		2,00,000	18.08.2021	20,000	10.09.2021
258.	170469058		2,00,000	28.12.2018	20,000	02.03.2019
259.	170481606		2,00,000	13.06.2018	20,000	25.02.2021
260.	170572869		2,00,000	06.11.2019	20,000	02.03.2019
261.	171223051		2,00,000	12.10.2021	20,000	27.10.2020
262.	171273439		2,00,000	29.12.2021	20,000	01.09.2021
263.	171300722		2,00,000	18.08.2021	20,000	25.02.2021
264.	171359648		2,00,000	13.06.2018	20,000	02.06.2018
265.	171449864		2,00,000	13.06.2018	20,000	02.06.2018
266.	172278039		2,00,000	06.11.2019	20,000	05.08.2019
267.	175600855		2,00,000	02.03.2019	20,000	28.07.2021
268.	177681815		2,00,000	29.01.2021	20,000	30.09.2020
269.	178708633		2,00,000	23.12.2021	20,000	20.12.2021
270.	181218379		2,00,000	29.09.2018	20,000	12.04.2020
271.	192178613		2,00,000	28.01.2022	20,000	25.10.2021
272.	193423263		2,00,000	06.12.2021	20,000	15.03.2021
273.	197843816	2,00,000	15.07.2019	20,000	07.09.2019	
274.	JP, Maihar, Satna	101337440	2,00,000	30.12.2021	20,000	23.06.2021
275.		101620820	2,00,000	25.03.2021	20,000	04.02.2021
276.		103616813	2,00,000	12.01.2021	20,000	05.11.2020

Sl. No.	Name of the designated offices	Shramik ID	Assistance under <i>Sambal Yojna</i>		Assistance under <i>Rashtriya Parivar Sahayata</i>	
			Amount (₹)	Payment Date	Amount (₹)	Payment Date
277.	JP, Maihar, Satna	104331607	2,00,000	19.11.2020	20,000	05.11.2020
278.		104839548	2,00,000	01.12.2021	20,000	04.02.2021
279.		105936250	2,00,000	01.12.2021	20,000	03.07.2020
280.		107821644	2,00,000	01.04.2022	20,000	05.11.2020
281.		114667299	2,00,000	19.08.2021	20,000	19.07.2021
282.		115013736	2,00,000	19.08.2021	20,000	31.03.2021
283.		115333120	2,00,000	28.08.2020	20,000	07.08.2020
284.		116158973	2,00,000	19.06.2020	20,000	03.07.2020
285.		117039235	2,00,000	01.12.2021	20,000	08.01.2021
286.		118751353	2,00,000	19.08.2021	20,000	09.11.2021
287.		120001631	2,00,000	13.10.2021	20,000	09.11.2021
288.		121270105	2,00,000	08.01.2019	20,000	04.11.2019
289.		122674530	2,00,000	25.03.2021	20,000	08.01.2021
290.		123310192	2,00,000	08.06.2022	20,000	23.06.2021
291.		123440985	4,00,000	13.10.2021	20,000	09.11.2021
292.		124037724	2,00,000	19.08.2021	20,000	19.07.2021
293.		126636247	4,00,000	19.08.2021	20,000	07.09.2021
294.		127551590	2,00,000	08.06.2022	20,000	04.02.2021
295.		128117642	2,00,000	12.10.2021	20,000	07.09.2021
296.		128311488	2,00,000	19.08.2021	20,000	07.09.2021
297.		128744865	2,00,000	09.12.2021	20,000	08.01.2021
298.		129255025	2,00,000	09.09.2020	20,000	07.10.2020
299.		130375774	2,00,000	19.08.2021	20,000	19.07.2021
300.		131208791	2,00,000	19.06.2022	20,000	11.06.2020
301.		131732649	2,00,000	19.08.2021	20,000	19.07.2021
302.		131822616	2,00,000	12.01.2021	20,000	03.07.2020
303.		132528723	2,00,000	19.08.2021	20,000	31.03.2021
304.		133408252	2,00,000	29.09.2019	20,000	11.06.2020
305.		133644981	2,00,000	29.10.2021	20,000	05.11.2020
306.		133761658	2,00,000	25.08.2021	20,000	05.11.2020
307.		133999417	2,00,000	08.06.2022	20,000	08.01.2021
308.	135252819	2,00,000	13.03.2020	20,000	03.07.2020	
309.	135627516	2,00,000	25.08.2022	20,000	05.03.2021	
310.	136128927	2,00,000	01.12.2021	20,000	04.02.2021	
311.	137164464	2,00,000	19.08.2021	20,000	05.03.2021	
312.	139540761	4,00,000	08.06.2022	20,000	08.01.2021	
313.	144051089	2,00,000	19.08.2021	20,000	31.03.2021	
314.	144860964	2,00,000	13.10.2021	20,000	07.10.2021	
315.	145233002	2,00,000	30.12.2021	20,000	07.10.2021	
316.	152605086	2,00,000	18.08.2020	20,000	03.07.2020	

Sl. No.	Name of the designated offices	Shramik ID	Assistance under <i>Sambal Yojna</i>		Assistance under <i>Rashtriya Parivar Sahayata</i>	
			Amount (₹)	Payment Date	Amount (₹)	Payment Date
317.	JP, Maihar, Satna	152626641	2,00,000	29.10.2020	20,000	05.11.2020
318.		152628293	2,00,000	29.10.2020	20,000	07.10.2020
319.		152675687	2,00,000	18.08.2020	20,000	03.07.2020
320.		153374109	2,00,000	19.11.2020	20,000	05.11.2020
321.		153613941	2,00,000	19.08.2021	20,000	31.08.2021
322.		153614077	2,00,000	19.06.2020	20,000	03.07.2020
323.		153771817	2,00,000	13.10.2021	20,000	31.08.2021
324.		154726699	2,00,000	30.12.2021	20,000	07.10.2021
325.		154751842	2,00,000	19.11.2020	20,000	05.11.2020
326.		154756594	2,00,000	08.06.2022	20,000	04.02.2021
327.		154971230	4,00,000	18.08.2020	20,000	03.07.2020
328.		155017005	2,00,000	25.11.2021	20,000	07.10.2020
329.		155024961	2,00,000	13.10.2021	20,000	07.10.2021
330.		156378389	2,00,000	01.12.2021	20,000	05.11.2020
331.		156452366	2,00,000	12.10.2021	20,000	31.03.2021
332.		157222433	2,00,000	30.11.2022	20,000	08.01.2021
333.		157390347	4,00,000	19.11.2020	20,000	07.08.2020
334.		157743305	2,00,000	19.08.2021	20,000	04.02.2021
335.		158079083	2,00,000	30.12.2021	20,000	09.11.2021
336.		158356184	2,00,000	08.02.2019	20,000	30.08.2018
337.		158825537	2,00,000	04.12.2021	20,000	05.11.2020
338.		159008819	2,00,000	09.09.2020	20,000	07.08.2020
339.		159149894	2,00,000	05.05.2020	20,000	11.06.2020
340.		159349761	4,00,000	19.06.2020	20,000	03.07.2020
341.		159381853	2,00,000	19.08.2021	20,000	04.02.2021
342.		159758601	2,00,000	19.08.2021	20,000	23.06.2021
343.		159888068	2,00,000	19.08.2021	20,000	19.07.2021
344.		159913368	2,00,000	13.10.2021	20,000	07.10.2021
345.		159940571	2,00,000	19.06.2020	20,000	03.07.2020
346.		160011727	2,00,000	30.12.2021	20,000	09.11.2021
347.		160030989	2,00,000	13.10.2021	20,000	07.09.2021
348.		160295562	2,00,000	18.08.2020	20,000	03.07.2020
349.		160577736	2,00,000	19.06.2020	20,000	03.07.2020
350.		162285365	2,00,000	01.12.2021	20,000	05.11.2020
351.		176777881	2,00,000	12.01.2021	20,000	05.11.2020
352.	177204246	2,00,000	01.12.2021	20,000	23.06.2021	
353.	177665452	2,00,000	13.10.2021	20,000	07.10.2021	
354.	177806981	2,00,000	18.08.2020	20,000	03.07.2020	
355.	181069949	2,00,000	30.12.2021	20,000	04.02.2021	
356.	185145553	2,00,000	08.12.2021	20,000	08.01.2021	

Sl. No.	Name of the designated offices	Shramik ID	Assistance under <i>Sambal Yojna</i>		Assistance under <i>Rashtriya Parivar Sahayata</i>	
			Amount (₹)	Payment Date	Amount (₹)	Payment Date
357.	JP, Maihar, Satna	186134225	2,00,000	30.12.2021	20,000	09.11.2021
358.		186493860	4,00,000	12.01.2021	20,000	19.07.2021
359.		187454970	4,00,000	20.10.2020	20,000	31.08.2021
360.		190321053	2,00,000	01.12.2021	20,000	05.11.2020
361.		192575550	2,00,000	07.06.2021	20,000	05.03.2021
362.		194442140	2,00,000	19.08.2021	20,000	04.02.2021
363.		300199241	2,00,000	30.12.2021	20,000	09.11.2021
	<b>Total</b>		<b>7,86,00,000</b>		<b>72,60,000</b>	

## Appendix-2.3.7

(Reference: Paragraph No. 2.3.7.3, Page No. 77)

## Detail of cases wherein persons getting old age pension were irregularly sanctioned assistance under Sambal Yojna

(Amount in ₹)

Sl. No.	Name of Designated Offices	Name/ Shramik ID	Death date	Ex-gratia amount	Ex-gratia EPO date	Date of registration in Sambal Yojna	Date of registration in IGNOPS	Amount received as pension
1.	Nagar Nigam, Indore	Mangilal Devda 167278899	09.07.2021	2,00,000	17.11.2021	03.05.2018	29.07.2019	14,400
2.		Sitaraj Ji 169119197	30.05.2021	2,00,000	29.12.2021	14.05.2018	31.07.2020	9,000
3.		Sheikh Rashid 200269469	19.01.2021	2,00,000	08.04.2021	31.07.2018	05.08.2020	14,400
4.		Ramesh Durkhure 173103863	05.04.2019	2,00,000	03.01.2020	29.04.2018	26.02.2019	1,200
5.	Nagar Nigam, Jabalpur	Dasai Lal Choudhri 170153684	26.08.2019	2,00,000	25.09.2019	02.05.2018	18.12.2018	5,400
6.		Aashish Meshram 157102459	12.12.2020	2,00,000	17.02.2021	17.05.2018	27.06.2019	12,600
7.		Harprasad Ji 161756040	25.09.2019	2,00,000	04.05.2020	03.05.2018	20.08.2019	11,400
8.	Nagar Nigam, Dewas	Mangal Prasad 167252524	08.07.2020	2,00,000	30.01.2021	04.05.2018	15.11.2019	12,600
9.		Naryan Singh 143991908	07.04.2021	2,00,000	18.08.2021	23.04.2018	01.08.2019	14,400
10.	JP, Kannod Dewas	Laxmi Bai Gajanand 196564636	20.08.2021	2,00,000	10.12.2021	13.05.2018	20.09.2018	14,400
<b>Total</b>				<b>20,00,000</b>				<b>1,09,800</b>

(Source: Sambal Portal Data)

**Appendix-2.3.8**  
**(Reference: Paragraph No. 2.3.7.3, Page No. 78)**

**Details of cases wherein ex-gratia assistance was sanctioned to persons aged above 60 years**

Sl. No	Name of designated offices	Shramik Id	Name of the deceased	DOB	Date of death	Ex-gratia sanctioned on	Amount (₹ in lakh)	Date of payment
1.	JP, Alirajpur	146882507	Jagarsingh	01.01.1958	05.09.2018	29.09.2018	2.00	19.06.2019
2.	JP, Pushpraj Garh, Anuppur	173575279	Surti Lal	01.01.1958	09.05.2018	02.08.2018	4.00	15.03.2021
3.	JP, Chanderi, Ashoknagar	137633547	Rattu Kumar	01.01.1958	17.07.2018	29.08.2018	2.00	07.03.2019
4.	JP, Kirnapur, Balaghat	141186836	Karulal Panche	01.01.1958	13.08.2018	20.08.2018	2.00	17.06.2019
5.	JP, Athner, Betul	107487026	Sampat Dhurve	05.01.1958	19.07.2018	14.09.2018	2.00	04.01.2019
6.	JP, Raun, Bhind	120948935	Rambaran	01.01.1958	17.05.2018	06.09.2018	2.00	06.10.2018
7.	JP, Sausar, Chhindwara	133199654	Meera Bhakthe	01.01.1958	26.05.2018	10.06.2018	2.00	24.09.2018
8.	JP, Harrai, Chhindwara	165331176	Vipat	01.01.1958	26.05.2018	10.06.2018	2.00	17.07.2019
9.	JP, Tendukheda, Damoh	139028006	Janakrani Sen	01.01.1958	13.07.2018	06.09.2018	2.00	01.10.2018
10.	Nagar Palika, Datia	129756671	Suresh Yadav	01.01.1958	26.07.2018	29.09.2018	2.00	29.09.2018
11.	JP, Kukshi, Dhar	106037644	Durgabai	01.01.1958	25.07.2018	31.08.2018	2.00	09.07.2019
12.	JP, Sardarpur, Dhar	145171247	Jamsingh	01.01.1958	05.04.2018	07.06.2018	2.00	06.08.2019
13.	JP, Sannapur, Dindori	162730630	Tijiya Ji	01.01.1958	20.07.2018	17.09.2018	2.00	18.03.2019
14.	JP, Khirkiya, Harda	107067190	Kamal Sing	01.01.1958	09.05.2018	08.02.2019	2.00	07.04.2019
15.	Nagar Palika, Harda	145282443	Sattar Khan	01.01.1958	24.05.2018	17.07.2018	2.00	03.08.2018
16.	Nagar Nigam, Indore	166494057	Savitri Bai Ji	01.01.1958	16.05.2018	08.06.2018	2.00	13.06.2018
17.	JP, Mhow, Indore	168345997	Santosh Babu	01.01.1958	26.06.2018	17.09.2018	2.00	22.09.2018
18.	Nagar Nigam, Indore	303541359	Kailash Rathore	01.01.1958	19.07.2018	03.08.2018	2.00	03.08.2018
19.	Nagar Parishad, Sanver, Indore	306564235	Lalchandr Motilal	01.01.1958	29.08.2018	03.10.2018	2.00	26.07.2019
20.	JP, Patan, Jabalpur	128126435	Dashoda Bai	01.01.1958	26.07.2018	06.09.2018	2.00	17.01.2019
21.	Nagar Nigam, Jabalpur	141075024	Phoolchand Kevat	01.01.1958	13.09.2018	01.12.2018	2.00	02.03.2019

Sl. No	Name of designated offices	Shramik Id	Name of the deceased	DOB	Date of death	Ex-gratia sanctioned on	Amount (₹ in lakh)	Date of payment
22.		153691334	Shyam Lal	01.01.1958	24.09.2018	22.12.2018	2.00	21.05.2019
23.		154073754	Tulsi Ram Vishvkrama	01.01.1958	07.07.2018	16.10.2018	2.00	28.12.2018
24.	JP, Panagar, Jabalpur	172141631	Ratiram Dhovi	01.01.1958	15.08.2018	06.09.2018	2.00	04.04.2019
25.	JP, Khalwa, Khandwa	123964255	Nandram	01.01.1958	10.08.2018	01.09.2018	2.00	01.02.2019
26.	JP, Maheshwar, Khargone	112434235	Govind	01.01.1958	03.08.2018	31.08.2018	2.00	31.08.2018
27.	JP, Badwaha, Khargone	124750798	Chatari Bai Rukhadiya	01.01.1954	02.09.2018	10.01.2019	2.00	13.05.2019
28.	JP, Ghughri, Mandla	135168453	Kisanlal Saaho	01.01.1958	07.06.2018	24.07.2018	2.00	20.08.2018
29.	JP, Mandsaur	166507261	Kavar Lal	01.01.1958	15.05.2018	13.06.2018	2.00	08.03.2019
30.	JP, Sabalgarh, Morena	102301851	Ramesh Gaur	01.01.1958	03.09.2018	07.12.2018	2.00	28.03.2019
31.	JP, Kareli, Narsinghpur	103249858	Munna Lal Mallah	01.01.1958	02.08.2018	22.09.2018	2.00	24.09.2018
32.	JP, Jawad, Neemuch	130982931	Ghisha Lal Bhil	01.01.1958	14.08.2018	10.02.2019	2.00	10.02.2019
33.	JP, Piploda, Ratlam	101586526	Ranchhoddas Bairagi	13.01.1957	20.07.2018	03.10.2018	2.00	09.01.2019
34.	JP, Malthon, Sagar	122779004	Bhagirath Patel	01.01.1958	20.08.2018	09.02.2019	2.00	08.08.2019
35.	JP, Shahgarh, Sagar	125187058	Nandi Raikwar	01.01.1958	13.11.2018	02.01.2019	2.00	16.04.2019
36.	JP, Banda, Sagar	157695348	Trivenibai Athiya	01.01.1958	03.06.2018	18.12.2018	2.00	31.12.2018
37.	JP, Jaisinagar, Sagar	163302806	Panna Lal Patel	01.01.1958	21.07.2018	11.02.2019	2.00	22.03.2019
38.	Nagar Nigam, Satna	134295581	Shekhar Gaud	01.01.1958	18.07.2018	05.12.2018	2.00	25.04.2019
39.	JP, Kalapipal, Shajapur	123375890	Prem Narayan	01.01.1958	28.07.2018	17.01.2019	2.00	27.09.2018
40.	JP, Vijaypur, Sheopur	152901183	Chiroji Jatav	01.01.1958	09.07.2018	26.09.2018	2.00	17.01.2019
41.	JP, Sihawal, Sidhi	135041286	Shri Bhushan Saket	01.01.1958	12.09.2018	22.05.2019	2.00	16.07.2019
<b>Total</b>							<b>84.00</b>	

(Source: Sambal Portal Data)



**Appendix-2.3.9**  
**(Reference: Paragraph No. 2.3.7.4, Page No. 78)**  
**Detail of cases wherein ex-gratia assistance were paid at higher rates**

Sl. No.	Name of the designated offices	Name of deceased unorganised worker	Shramik Id	Date of Death	Type of Death	Death treated by the Deptt.	Amount to be paid (₹ in lakh)	Amount paid (₹ in lakh)	Excess payment (₹ in lakh)
1.	JP, Gohad, Bhind	Jabar Singh	140279806	19.08.2019	Normal	Accidental	2.00	4.00	2.00
2.		Harimohan Sharma	129117818	14.05.2019	Normal	Accidental	2.00	4.00	2.00
3.		Hari Singh	127239982	29.08.2018	Normal	Accidental	2.00	4.00	2.00
4.	Nagar Palika Parishad, Bhind	Mangal Rajawat	135515453	04.02.2019	Normal	Accidental	2.00	4.00	2.00
5.		Nagar Nigam, Bhopal	Janak Dulari	152108390	23.07.2020	Normal	Accidental	2.00	4.00
6.	Bhopal	Ram Singh Folwanshi	171571811	17.04.2019	Normal	Accidental	2.00	4.00	2.00
7.		Kamal Prajapati	161796592	22.05.2019	Normal	Accidental	2.00	4.00	2.00
8.	JP, Phanda, Bhopal	Parvat Singh	112809226	13.09.2021	Normal	Accidental	2.00	4.00	2.00
9.		Yashodabai	141424980	13.08.2019	Normal	Accidental	2.00	4.00	2.00
10.	JP, Chhatarpur	Prem Narayan Pathdar	116674506	02.07.2020	Normal	Accidental	2.00	4.00	2.00
11.		Sreepat Patel	127049200	26.02.2019	Normal	Accidental	2.00	4.00	2.00
12.		Haridas Yadav	138951322	17.12.2018	Normal	Accidental	2.00	4.00	2.00
13.		Suman Raja	167114665	10.11.2018	Normal	Accidental	2.00	4.00	2.00
14.		Hakim singh	163384103	23.09.2018	Normal	Accidental	2.00	4.00	2.00
15.		Babloo Ahirwar	181567924	31.05.2018	Normal	Accidental	2.00	4.00	2.00
16.		Nandi Kushwah	125081063	08.07.2018	Normal	Accidental	2.00	4.00	2.00
17.		Swami Yadav	115459419	15.09.2018	Normal	Accidental	2.00	4.00	2.00
18.		Pankaj Vishwakarma	179165197	16.03.2019	Normal	Accidental	2.00	4.00	2.00
19.		Nagar Palika, Chhatarpur	Sanjeev Jharkhadia	122683581	30.09.2020	Normal	Accidental	2.00	4.00
20.	Girja Namdev		306921063	06.03.2021	Normal	Accidental	2.00	4.00	2.00
21.	Lata Kushwah		120901335	13.05.2019	Normal	Accidental	2.00	4.00	2.00

Sl. No.	Name of the designated offices	Name of deceased unorganised worker	Shramik Id	Date of Death	Type of Death	Death treated by the Deptt.	Amount to be paid (₹ in lakh)	Amount paid (₹ in lakh)	Excess payment (₹ in lakh)
22.	Nagar Palika Parishad, Hoshangabad	Mukesh Garewal	122320147	16.03.2019	Normal	Accidental	2.00	4.00	2.00
23.	JP, Sohagpur, Hoshangabad	Ganpat Singh	113663556	19.05.2020	Normal	Accidental	2.00	4.00	2.00
24.		Asha Bai	110335377	05.06.2020	Normal	Accidental	2.00	4.00	2.00
25.	JP, Indore	Dharmendar Indarsing	303001247	13.06.2019	Normal	Accidental	2.00	4.00	2.00
26.		Suresh Singh	164971001	03.12.2018	Normal	Accidental	2.00	4.00	2.00
27.		Rahul Kishor	164575370	24.09.2018	Normal	Accidental	2.00	4.00	2.00
28.		Mahesh Ratanlal	138916676	25.09.2018	Normal	Accidental	2.00	4.00	2.00
29.		Ganesh Nath	126062762	23.12.2018	Normal	Accidental	2.00	4.00	2.00
30.	Nagar Nigam, Indore	Dhapu Meena	303981326	15.05.2019	Normal	Accidental	2.00	4.00	2.00
31.		Arti Parmar	302838171	05.06.2019	Normal	Accidental	2.00	4.00	2.00
32.		Manish Ji	199342797	31.12.2019	Normal	Accidental	2.00	4.00	2.00
33.		Rahul Megwal	197963513	26.08.2018	Normal	Accidental	2.00	4.00	2.00
34.		Santosh Ghaytakad	197323916	11.03.2021	Normal	Accidental	2.00	4.00	2.00
35.		Rajesh Chouhan	196912447	26.09.2019	Normal	Accidental	2.00	4.00	2.00
36.		Anil Kumar	193409727	07.10.2019	Normal	Accidental	2.00	4.00	2.00
37.		Rajesh	189607901	20.07.2020	Normal	Accidental	2.00	4.00	2.00
38.		Gulab Bai	175158098	09.08.2020	Normal	Accidental	2.00	4.00	2.00
39.		Kanhaiya Ji	167621536	03.07.2019	Normal	Accidental	2.00	4.00	2.00
40.		Kailash Ji	167276731	20.03.2020	Normal	Accidental	2.00	4.00	2.00
41.		Radheshyam Muradiya	167130567	04.10.2020	Normal	Accidental	2.00	4.00	2.00
42.		Kailash Jharme	157298912	27.08.2018	Normal	Accidental	2.00	4.00	2.00
43.	Nagar Nigam, Jabalpur	Rajesh Sen	127830133	15.02.2020	Normal	Accidental	2.00	4.00	2.00
44.		Santosh Jhariya	138707050	14.07.2019	Normal	Accidental	2.00	4.00	2.00

Sl. No.	Name of the designated offices	Name of deceased unorganised worker	Shramik Id	Date of Death	Type of Death	Death treated by the Deptt.	Amount to be paid (₹ in lakh)	Amount paid (₹ in lakh)	Excess payment (₹ in lakh)	
45.		Moji Lal Choudheri	151908630	22.10.2018	Normal	Accidental	2.00	4.00	2.00	
46.		Prahlad	159591741	10.07.2019	Normal	Accidental	2.00	4.00	2.00	
47.		Vinod Pasi	161648546	17.12.2021	Normal	Accidental	2.00	4.00	2.00	
48.		Gyan Singh	163550817	26.06.2019	Normal	Accidental	2.00	4.00	2.00	
49.		Raju Vishwakarma	167969507	01.11.2019	Normal	Accidental	2.00	4.00	2.00	
50.		Mukesh Marakam	162010448	26.02.2019	Normal	Accidental	2.00	4.00	2.00	
51.		Sunila Kumar Jain	169592893	08.01.2021	Normal	Accidental	2.00	4.00	2.00	
52.		Nagar Nigam, Jabalpur	Rajendra Singh Parihar	169670627	06.09.2020	Normal	Accidental	2.00	4.00	2.00
53.			Mosmeen Bano	171971198	25.08.2021	Normal	Accidental	2.00	4.00	2.00
54.			Ashok Kumar	176090657	16.06.2019	Normal	Accidental	2.00	4.00	2.00
55.	Bharat Lal Gontiya		182843552	07.02.2021	Normal	Accidental	2.00	4.00	2.00	
56.	Mohammad Abrar Ansari		191527874	27.11.2019	Normal	Accidental	2.00	4.00	2.00	
57.	Subhash Rav Kadam		192554749	01.04.2021	Normal	Accidental	2.00	4.00	2.00	
58.	Ramesh Prasad Sahu		169012721	03.07.2021	Normal	Accidental	2.00	4.00	2.00	
59.	Janpad Panchayat, Sihora, Jabalpur	Sardar Singh Lodhi	141585176	06.07.2018	Normal	Accidental	2.00	4.00	2.00	
60.		Nand Lal Dubey	115200065	02.07.2018	Normal	Accidental	2.00	4.00	2.00	
61.		Rahul Gadari	115452349	28.09.2018	Normal	Accidental	2.00	4.00	2.00	
62.		Seema Patel	107021881	16.08.2018	Normal	Accidental	2.00	4.00	2.00	
63.		Ankit Garg	104021259	10.12.2018	Normal	Accidental	2.00	4.00	2.00	
64.		Anita Kol	112771979	13.02.2019	Normal	Accidental	2.00	4.00	2.00	
65.		Savita Vishwakarma	107919359	29.03.2019	Normal	Accidental	2.00	4.00	2.00	
66.		Mukesh Barman	194625919	01.04.2019	Normal	Accidental	2.00	4.00	2.00	
67.		Govind Bhumiya	115302030	22.05.2019	Normal	Accidental	2.00	4.00	2.00	

Sl. No.	Name of the designated offices	Name of deceased unorganised worker	Shramik Id	Date of Death	Type of Death	Death treated by the Deptt.	Amount to be paid (₹ in lakh)	Amount paid (₹ in lakh)	Excess payment (₹ in lakh)
68.		Sheela Bai Shreevas	105168509	04.09.2019	Normal	Accidental	2.00	4.00	2.00
69.		Imarat Lal Lodhi	107154044	28.07.2019	Normal	Accidental	2.00	4.00	2.00
70.	JP, Manpur, Umaria	Amarjeet Yadav	167030638	23.06.2019	Normal	Accidental	2.00	4.00	2.00
71.		Khunnilal Agariya	180944097	05.06.2021	Normal	Accidental	2.00	4.00	2.00
72.		Chandrabhan Singh	144849541	06.04.2020	Normal	Accidental	2.00	4.00	2.00
73.		Rajaram Singh	156282261	20.06.2020	Normal	Accidental	2.00	4.00	2.00
74.		Balram Baiga	133251798	15.06.2020	Normal	Accidental	2.00	4.00	2.00
75.		Premlal Jaiswal	156184089	29.06.2020	Normal	Accidental	2.00	4.00	2.00
76.		Shyamsunder Duvedi	125892394	13.09.2020	Normal	Accidental	2.00	4.00	2.00
77.		Mamta Singh	143053927	09.11.2019	Normal	Accidental	2.00	4.00	2.00
78.		Rampratap Patel	200510877	22.09.2019	Normal	Accidental	2.00	4.00	2.00
79.	JP, Manpur, Umaria	Shivkumar Baiga	119062155	30.12.2019	Normal	Accidental	2.00	4.00	2.00
80.		Shubham Rai	121801527	09.07.2021	Normal	Accidental	2.00	4.00	2.00
81.		Bediya Chaudhary	154702887	13.08.2018	Normal	Accidental	2.00	4.00	2.00
82.		Lalan Gond	154709291	06.08.2019	Normal	Accidental	2.00	4.00	2.00
83.	Nagar Palika, Umaria	Nthu lal Vishkarma	109605362	05.12.2021	Normal	Accidental	2.00	4.00	2.00
84.		Neeraj Barman	120768873	15.12.2021	Normal	Accidental	2.00	4.00	2.00
85.		Durga Chaudhry	112492146	03.06.2020	Normal	Accidental	2.00	4.00	2.00
86.		Harinarayan singh Bhadoriya	124685271	25.01.2020	Normal	Accidental	2.00	4.00	2.00
<b>Total</b>							<b>172.00</b>	<b>344.00</b>	<b>172.00</b>

(Source: Sambal Portal Data)

**Appendix-2.3.10**  
**(Reference: Paragraph No. 2.3.7.6, Page No. 79)**  
**Detail of cases wherein assistance was paid twice**

Sl. No.	Name of ULB/PRI	Shramik Name and ID	Death date	Double payment made to the successor of deceased unorganized workers	Account No.	IFSC	Payment date	Amount paid (₹ in lakh)
1.	JP, Gohad, Blind	Sunil Kumar (150061901)	20.08.2018	Parvati	xxxxxx4357	CBIN0281094	19.06.2019	2.00
				<b>Parvati</b>	<b>xxxxxx4357</b>	<b>CBIN0281094</b>	<b>17.07.2019</b>	<b>2.00</b>
2.	JP, Rajpur, Barwani	Hira Naja (123535168)	11.08.2018	Jalubai Hira	xxxxxxxxxxx3613	BKID0NAMRGB	15.01.2019	2.00
				<b>Jalubai Hira</b>	<b>xxxxxxxxxxx3613</b>	<b>BKID0NAMRGB</b>	<b>30.01.2019</b>	<b>2.00</b>
3.		Laxman Babu (131664397)	25.08.2018	Suman Bai Laxman	xxxxxxxxxxx1045	BKID0009925	15.01.2019	2.00
				<b>Suman Bai Laxman</b>	<b>xxxxxxxxxxx1045</b>	<b>BKID0009925</b>	<b>30.01.2019</b>	<b>2.00</b>
4.		Naria Gulab (131016445)	15.05.2018	Manjula Bai	xxxxxxxxxxx2394	BKID0009930	08.08.2018	4.00
				<b>Manjula Bai</b>	<b>xxxxxxxxxxx2394</b>	<b>BKID0009930</b>	<b>23.10.2018</b>	<b>4.00</b>
5.	Commissioner, Nagar Nigam, Bhopal	Dhanraj Bachli (163453354)	27.04.2019	Rita Bachle	xxxxxxxxxxx1715	UBIN0558109	12.01.2022	4.00
				<b>Rita Bachle</b>	<b>xxxxxxxxxxx1715</b>	<b>UBIN0558109</b>	<b>08.04.2022</b>	<b>4.00</b>
<b>Total amount</b>								<b>28.00</b>
<b>Amount of double payment</b>								<b>14.00</b>

(Source: Sambal Portal Data)

**Appendix-2.3.11**  
**(Reference: Paragraph No. 2.3.7.9, Page No. 81)**  
**Detail of cases where the worker was registered after death and successor was sanctioned ex-gratia assistance**

Sl. No.	Name of the designated office	Shramik ID	Name	Date of application for registration	Registration date	Death date	Benefit sanction date	Amount (₹ in lakh)	Audit remarks
1.	JP, Lahar, Bhind	146990050	Subhavani Tyagi	29.05.2018	08.06.2018	19.05.2018	09.06.2018	2.00	Payment made and recovery not done
2.	Nagar Palika, Gohad, Bhind	159487771	Pintu	12.05.2018	14.05.2018	09.05.2018	09.06.2018	4.00	Payment made and recovery not done
3.	Nagar Nigam, Bhopal	170692766	Abdul Fahim	09.04.2018	08.05.2018	06.04.2018	29.06.2018	2.00	Payment made and recovery not done
4.		172046264	Nosad	07.06.2018	10.06.2018	01.05.2018	29.06.2018	4.00	Payment not made
5.		171788475	Gaffar Khan	04.04.2018	16.04.2018	01.04.2018	14.06.2018	2.00	Payment made and recovery not done
6.		171323985	Manish	28.05.2018	29.05.2018	27.05.2018	28.06.2018	2.00	Payment not made
7.		303248443	Mohit Srivastava	05.06.2018	07.06.2018	08.04.2018	29.06.2018	4.00	Payment not made

Sl. No.	Name of the designated office	Shramik ID	Name	Date of application for registration	Registration date	Death date	Benefit sanction date	Amount (₹ in lakh)	Audit remarks
8.	JP, Bamnighat, Chhatarpur	305653678	Mannu Lal Yadav	04.05.2018	04.06.2018	25.04.2018	07.06.2018	4.00	Recovery Made
9.	JP, Sabukhedhi, Dewas	103250504	Meharban Balakdas	22.05.2018	30.05.2018	19.05.2018	13.07.2018	2.00	Recovery made
10.	JP, Jamodi, Dewas	111281084	Rajendra Prahlad	09.05.2018	18.05.2018	06.05.2018	09.06.2018	2.00	Recovery made
11.	Nagar Parisad, Sonkatch, Dewas	167187058	Prakash Ji	02.06.2018	04.06.2018	13.05.2018	05.06.2018	2.00	Recovery made
12.	JP, Hoshangabad	121485081	Govardhan Kumar	07.06.2018	08.06.2018	10.05.2018	07.07.2018	2.00	Payment not made
13.		129348205	Shekh Aleem	15.06.2018	26.06.2018	12.06.2018	07.07.2018	4.00	Payment not made
14.	JP, Sohagpur, Hoshangabad	103354579	Vinay Kumar Bhargav	09.06.2018	25.06.2018	25.05.2018	30.06.2018	2.00	Payment not made
15.		101466572	Sumanbai Purviya	09.06.2018	25.06.2018	23.05.2018	29.06.2018	2.00	Payment not made
16.	Nagar Nigam, Indore	168296341	Satish ji	16.04.2018	28.04.2018	15.04.2018	08.06.2018	2.00	Payment made and recovery not done
17.		166233045	Yogesh ji	19.04.2018	28.04.2018	04.04.2018	09.06.2018	2.00	Payment not made
18.		144429226	Surendra Chandeale	07.06.2018	10.06.2018	30.05.2018	10.06.2018	2.00	Payment made and recovery not done

Sl. No.	Name of the designated office	Shramik ID	Name	Date of application for registration	Registration date	Death date	Benefit sanction date	Amount (₹ in lakh)	Audit remarks
19.		166488718	Jagmohan ji	24.04.2018	27.04.2018	09.04.2018	11.06.2018	2.00	Payment made and recovery not done
20.		199851761	Rajesh Vishvkarma	12.04.2018	02.05.2018	09.04.2018	10.06.2018	4.00	Payment made and recovery not done
21.		168463087	Jamana bai	25.04.2018	28.04.2018	11.04.2018	09.06.2018	2.00	Payment made and recovery not done
22.	Nagar Nigam, Jabalpur	305576226	Ashish Kumar Yadav	13.04.2018	15.05.2018	07.04.2018	05.06.2018	2.00	Payment made and recovery not done
23.		179995608	Darjesh Malik	28.05.2018	30.05.2018	30.04.2018	05.06.2018	2.00	Payment made and recovery not done
24.	Nagar Parishad, Katangi, Jabalpur	145733212	Suresh Namdev	08.06.2018	02.07.2018	07.06.2018	03.08.2018	2.00	Payment not made
25.	JP, Daulatpur (Jat), Neemuch	101864608	Shanti Lal Dhakad	22.06.2018	30.06.2018	14.04.2018	02.07.2018	2.00	Payment made and recovery not done



Sl. No.	Name of the designated office	Shramik ID	Name	Date of application for registration	Registration date	Death date	Benefit sanction date	Amount (₹ in lakh)	Audit remarks
26.	JP, Kathaha, Satna	118319952	Anil Kol	08.04.2018	25.05.2018	07.04.2018	10.06.2018	2.00	Payment made and recovery not done
27.	JP, Jawarin, Satna	141517337	Teesmar Mawasi	02.04.2018	30.05.2018	01.04.2018	10.06.2018	2.00	Payment made and recovery not done
28.	JP, Naugawa, Satna	103802971	Gaya Prasad Singh	28.06.2018	01.07.2018	05.05.2018	01.07.2018	2.00	Recovery Made
29.	Nagar Nigam, Satna	181649437	Sita Singh	05.05.2018	08.05.2018	22.04.2018	10.06.2018	4.00	Payment made and recovery not done
30.		176463964	Ashok Dwivedi	05.05.2018	08.05.2018	27.04.2018	10.06.2018	2.00	Payment made and recovery not done
31.	Nagar Palika, Khachrod, Ujjain	302907965	Husaina Bee	07.06.2018	08.06.2018	05.05.2018	09.06.2018	2.00	Payment made and recovery not done
32.		137699424	Mo Eliyash	21.06.2018	26.06.2018	19.06.2018	28.06.2018	4.00	Payment made and recovery not done

Sl. No.	Name of the designated office	Shramik ID	Name	Date of application for registration	Registration date	Death date	Benefit sanction date	Amount (₹ in lakh)	Audit remarks
33.		136803080	Mumtaj Bi	27.06.2018	29.06.2018	21.06.2018	07.07.2018	2.00	Payment made and recovery not done
34.		100904507	Radheshyam Rathor	01.06.2018	04.06.2018	27.04.2018	07.06.2018	2.00	Payment made and recovery not done
35.		102302811	Kallo Bee	07.06.2018	08.06.2018	02.04.2018	09.06.2018	2.00	Payment made and recovery not done
36.		106207955	Anandilal Kanvariya	30.06.2018	02.07.2018	29.05.2018	03.07.2018	2.00	Payment made and recovery not done
37.		122400111	Kesuram Nayma	07.06.2018	08.06.2018	23.04.2018	09.06.2018	2.00	Payment made and recovery not done
<b>Total</b>								<b>90.00</b>	

(Source: Sambal Portal Data)

Appendix-2.3.12

(Reference: Paragraph No. 2.3.7.10, Page No. 82)

Detail of cases wherein assistance was paid to wrong successor

Sl. No.	Name of the designated offices	Name of deceased Shramik	Shramik ID	Amount (₹ in lakh)	Amount received by		Eligible successor		Audit remarks
					Name	Relation with deceased	Name	Relation with deceased	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Nagar Palika, Bhind	Hussain Khan	189020940	2.00	Shahid	Son	Sajda Begam	Wife	Benefit was rendered to deceased's son even his wife was alive.
2.		Munni Bano	170452738	2.00	Sadik Khan	Son	Shabuddin Khan	Husband	Benefit rendered to son whereas her husband was alive on Samagra Portal. Only elder son gave consent for payment to younger son out of other 03 children.
3.	JP, Gohad, Bhind	Gajendra Singh	161090248	2.00	Somta	Mother	Asha	Wife	Benefit rendered to deceased mother even his wife was alive and submitted application for ex-gratia.
4.		Amar Singh	149579454	2.00	Akash	Son	Munni	Wife	Benefit rendered to deceased son instead of wife.
5.		Narayani Devi	168557267	2.00	Rahul	Son	Balaram Yadav	Husband	Benefit rendered to deceased son even her husband was alive and submitted application for ex-gratia.

Sl. No.	Name of the designated offices	Name of deceased Shramik	Shramik ID	Amount in lakh	Amount received by		Eligible successor		Audit remarks
					Name	Relation with deceased	Name	Relation with deceased	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
6.	Nagar Nigam, Gwalior	Alok Shukla	186485745	2.00	Ayush Shukla	Son	Shri Devi	Wife	Benefit rendered to younger son instead of deceased's wife Ms. Shri Devi.
7.		Rakesh	175341253	4.00	Rajbeti	Mother	Vandna, Priyanka and Sanjay	Daughter and Son	Vandna, Priyanka and Sanjay were daughter and son of deceased worker and eligible for the benefit of scheme. In claim application, their names were entered as successor of deceased.
8.	JP, Chhatarpur	Manik Lal Ahirwar	125085446	2.00	Sanjay Ahirwar	Son	Kattu Ahirwar	Wife	Ex-gratia amount was irregularly paid to son without consent of Wife.
9.	JP, Chhatarpur	Bhagunta Ahirwar	131910400	2.00	Pooja Ahirwar	Daughter	Binee Ahirwar	Wife	Ex-gratia amount was irregularly paid to daughter without consent of wife.
10.		Surendra Chobey	187948075	2.00	Balmeek Chobey	Father	Ashish and Roshani	Son and Daughter	Ex-gratia amount was irregularly paid to father instead to children.
11.		Ravi Ahirwar	170109128	4.00	Mantu Ahirwar	Father	Not name, Seema Ahirwar	Wife, Daughter	Ex-gratia amount was irregularly paid to son without consent of daughters.
12.		Kalicharan Ahirwar	143910145	2.00	Sandhya Ahirwar	Daughter	Ramkuwar Bai Ahirwar	Wife	Ex-gratia amount was irregularly paid to daughter instead of wife.

Sl. No.	Name of the designated offices	Name of deceased Shramik	Shramik ID	Amount in lakh	Amount received by		Eligible successor		Audit remarks
					Name	Relation with deceased	Name	Relation with deceased	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
13.	Nagar Nigam, Jabalpur	Anjulata Baghel	171270018	2.00	Priya Baghel	Daughter	Narendra Baghel	Husband	Paid to daughter in place of deceased husband whereas daughter was married, and her name was not in Samagra ID.
14.	JP, Manpur, Umaria	Nanki Bai Baiga	115597624	2.00	Shiv Kumar Baiga	Son	Sunder Baiga	Husband	Ex-gratia amount was irregularly paid to son without consent of husband.
15.		Sukvariya Singh	114948235	2.00	Omprakash Singh Gond	Son	Tilakdhari Singh	Husband	Ex-gratia amount was irregular paid to son without consent of husband.
16.		Shankhi Bai	133864763	2.00	Madhav Singh	Son	Ramesh Singh	Husband	Ex-gratia amount was irregular paid to son without consent of husband.
17.		Kamli Bai Baiga	130045440	2.00	Mehelal Baiga	Son	Babulal Baiga	Husband	Ex-gratia amount was irregular paid to son without consent of husband.
18.	Nagar Palika, Umaria	Amrutlal	167337149	2.00	Durga Kol	Son	Durgi Kol	Wife	Ex-gratia amount was irregularly paid to son without consent of wife.
<b>Total</b>				<b>40.00</b>					

(Source: Sambal Portal Data)

## Appendix-2.3.13

(Reference: Paragraph No. 2.3.7.12(a), Page No. 83)

Statement showing selected ULB/PRI wise number of cases wherein funeral assistance were not paid

Sl. No.	Name of designated offices	Total number of deceased unorganised worker	Number of cases in which funeral assistance was not paid	Amount payable (₹ in lakh)	Percentage of beneficiary who were deprived of benefit
1.	JP, Gohad, Bhind	261	48	2.40	18.39
	NP, Bhind	196	77	3.85	39.29
2.	JP, Phanda, Bhopal	421	52	2.60	12.35
	Nagar Nigam, Bhopal	873	292	14.60	33.45
3.	Nagar Palika, Chhatarpur	82	42	2.10	51.22
	JP, Chhatarpur	392	136	6.80	34.69
4.	JP, Kannod, Dewas	504	176	8.80	34.92
	Nagar Nigam, Dewas	447	98	4.90	21.92
5.	JP, Ghatigaon, Gwalior	530	139	6.95	26.23
	Nagar Nigam, Gwalior	931	534	26.70	57.36
6.	JP, Sohagpur, Hoshangabad	404	72	3.60	17.82
	Nagar Palika, Hoshangabad	136	65	3.25	47.79
7.	Nagar Nigam, Indore	1,606	626	31.30	38.98
	JP, Rural, Indore	557	126	6.30	22.62
8.	Nagar Nigam, Jabalpur	2498	998	49.90	39.95
	JP, Sihora, Jabalpur	621	307	15.35	49.44
9.	JP, Maihar, Satna	676	297	14.85	43.93
	Nagar Nigam, Satna	188	63	3.15	33.51
10.	JP, Manpur, Umaria	757	242	12.10	31.97
	Nagar Palika, Umaria	61	8	0.40	13.11
	<b>Total</b>	<b>12,141</b>	<b>4,398</b>	<b>219.90</b>	<b>36.22</b>

## Appendix-2.3.14

(Reference: Paragraph No. 2.3.8.3, Page No. 88)

Detail of fund received, utilized and lying unspent in selected ULBs/PRIIs

Sl. No.	Name of offices	Purpose of allotment of fund	Total fund received under Sambal Yojna	Total expenditure made from fund received	Amount refunded to Labour Commissioner	Total fund lying unspent in their bank account
1.	Zila Panchayat, Bhind	Funeral, Ex-gratia, Smart Card, Brochure and Computer printer etc.	92.89	63.69	0.00	29.20
	JP, Gohad, Bhind	Ex-gratia assistance	252.00	252.00	0.00	0.00
	Nagar Palika, Bhind	Ex-gratia and Funeral assistance	149.35	144.15	0.00	5.20
2.	JP, Fanda, Bhopal	Ex-gratia assistance	381.20	380.79	0.00	0.41
	Nagar Nigam, Bhopal	Ex-gratia and Funeral assistance	1051.50	1043.60	0.00	7.90
	Zila Panchayat, Bhopal	Payment for Ex-gratia, printing of Sambal card and Computer honorarium etc.	359.08	342.93	0.00	16.15
3.	Zila Panchayat, Chhatarpur	Payment for Ex-gratia, printing of Sambal card, Computer honorarium and received unutilised fund from other Janpad Panchayat etc.	405.25	266.26	0.00	138.99
	Nagar Palika, Chhatarpur	Payment for Funeral and ex-gratia assistance	93.00	93.00	0.00	0.00
	JP, Chhatarpur	Payment for Funeral and ex-gratia assistance	185.85	185.85	0.00	0.00
4.	Nagar Nigam, Dewas	Funeral and ex-Gratia fund	298.00	298.00	0.00	0.00
	JP, Kannod, Dewas	Funeral and Ex-Gratia fund	298.00	272.00	0.00	26.00
	Zila Panchayat, Dewas	Ex-gratia, smart card, brochure print, computer, printer, stationery, Honorarium of computer operator	673.59	562.84	110.75	0.00

Sl. No.	Name of offices	Purpose of allotment of fund	Total fund received under Sambal Yojna	Total expenditure made from fund received	Amount refunded to Labour Commissioner	Total fund lying unspent in their bank account
5.	Zila Panchayat, Gwalior	Funeral, Ex-gratia, Smart Card, Brochure and Computer printer etc.	294.12	241.92	0.00	52.20
	JP, Ghatigaon, Gwalior	Ex-gratia, Smart Card, Brochure and Computer printer etc.	343.00	332.01	0.00	10.99
	Nagar Nigam, Gwalior	Funeral, Ex-gratia, Smart Card, Brochure and Computer printer etc.	725.71	722.02	0.00	3.69
6.	Zila Panchayat, Hoshangabad	Funeral, Ex-gratia, Smart Card, Brochure and Computer printer etc.	356.06	314.18	0.00	41.88
	JP, Sohagpur, Hoshangabad	Ex-gratia and Computer printer etc.	249.20	229.00	0.00	20.20
	Nagar Palika, Hoshangabad	Ex-gratia and Funeral Assistance	74.00	74.00	0.00	0.00
7.	Zila Panchayat, Indore	Ex-gratia, smart card printing, funeral advance etc.	697.57	667.13	0.00	30.44
	JP, Indore (Rural)	Ex-gratia assistance	390.38	390.05	0.00	0.33
	Nagar Nigam, Indore	Ex-gratia and funeral assistance	1,228.85	1,105.07	0.00	123.78
8.	Zila Panchayat, Jabalpur	Smart card and brochure printing, Computer operator Honorarium, Computer printer and stationery	72.27	39.16	0.00	33.11
	Nagar Nigam, Jabalpur	Funeral and Ex-gratia Assistance	1,798.30	1,756.95	0.00	41.35
	JP, Sihora, Jabalpur	Funeral Assistance and Ex-Gratia Assistance	265.00	265.00	0.00	0.00
9.	Zila Panchayat, Satna	Ex Gratia and Funeral Assistance	422.65	350.73	71.92	0.00
	Nagar Nigam, Satna	Ex Gratia and Funeral Assistance	148.00	148.00	0.00	0.00



Sl. No.	Name of offices	Purpose of allotment of fund	Total fund received under Sambal Yojna	Total expenditure made from fund received	Amount refunded to Labour Commissioner	Total fund lying unspent in their bank account
10.	Zila Panchayat, Umaria	Payment for Ex-gratia, printing of Sambal card etc.	301.29	257.78	0.00	43.51
	Nagar Palika, Umaria	Payment for Funeral and Ex-gratia assistance	22.00	22.00	0.00	0.00
	JP, Manpur, Umaria	Payment for Funeral and Ex-gratia assistance	431.00	430.50	0.00	0.50
<b>Total</b>			<b>12,059.11</b>	<b>11,250.61</b>	<b>182.67</b>	<b>625.83</b>

(Source: Sambal Portal Data)

**Appendix-2.3.15 (A)**  
**(Reference: Paragraph No. 2.3.9.3, Page No. 91)**  
**Detail of cases where designated officer denied benefit to eligible beneficiaries**

Sl. No.	Name of deceased worker	Shramik ID	Date of death	Type of death	Declared ineligible due to	Amount to be paid (₹ in lakh)	Audit observation
1.	Laxmi Bai	196162097	15.02.2021	Normal	Land more than one hectare in joint account	2.00	Share of land in the name of husband of deceased was 1/40 of 1.250 hectare.
2.	Badami Lal	147936142	13.12.2020	Normal	Land more than one hectare in father's name	2.00	Land was not in the name of deceased or his wife
3.	Chhuttan Bai	104453512	15.04.2019	Normal	Land more than one hectare in joint account	2.00	Share of land in the name of husband of deceased was 1/6 of 1.88 hectare.
4.	Dashrath Singh	146447258	29.04.2019	Normal	Land more than one hectare in father's name	2.00	Land was not in the name of deceased or his wife
5.	Naveen Kumar Meena	102507962	31.05.2020	Accidental	Father is Pensioner and more than one hectare land in his name	4.00	Land was not in the name of deceased or his wife. Also, neither deceased nor his wife was government servant.
6.	Ram Singh	108893639	16.08.2020	Normal	Land more than one hectare in deceased's name	2.00	0.965 hectare land was in the share of deceased in joint account
7.	Mahendra Singh	118702096	26.01.2019	Normal	Land more than one hectare in father's name	2.00	Land was not in the name of deceased or his wife

Sl. No.	Name of deceased worker	Shramik ID	Date of death	Type of death	Declared ineligible due to	Amount to be paid (₹ in lakh)	Audit observation
8.	Basant Kumar	101246271	13.01.2019	Accidental	Land more than one hectare in father's name	4.00	Land was not in the name of deceased or his wife
9.	Soniya Ahirwar	307008452	10.05.2019	Normal	Land more than one hectare in father-in-law's name	2.00	Land was not in the name of deceased or her husband
10.	Rajkumar	110766791	04.12.2020	Normal	Land more than one hectare in joint account	2.00	Share of land in the name of deceased was 1/24 of 1.17 hectare.
11.	Ramvilas	130789573	26.05.2021	Normal	Land more than one hectare in joint account	2.00	There were 6 shareholders in joint account of land 1.691 hectare.
12.	Brijlal	125650544	17.03.2021	Normal	Land more than one hectare in joint account	2.00	Share of land in the name of deceased was 1/4 of 1.70 hectare.
13.	Padam Singh	138269296	13.09.2020	Normal	Land more than one hectare in joint account	2.00	Share of land in the name of deceased was 1/9 of 4.740 hectare.
14.	Jagdish Puri	133055249	09.09.2021	Normal	Land more than one hectare in joint account	2.00	There were 6 shareholders in joint account of land 2.137 hectare including deceased wife.
15.	Amar Singh	106185486	12.04.2021	Normal	Land more than one hectare in joint account	2.00	Share of land in the name of deceased was 0.558 hectare
16.	Somesh Singh	103854276	07.08.2021	Normal	Land more than one hectare in joint account	2.00	Land was not in the name of deceased or his wife
17.	Preetam Bai	130735156	27.04.2021	Normal	Land more than one hectare in father-in-law's name	2.00	Land was not in the name of deceased or her husband

Sl. No.	Name of deceased worker	Shramik ID	Date of death	Type of death	Declared ineligible due to	Amount to be paid (₹ in lakh)	Audit observation
18.	Shriprakash Chaturvedi	104113060	09.11.2021	Normal	Land more than one hectare in fathers name	2.00	Land was not in the name of deceased or his wife
19.	Jitendra	139345571	15.06.2019	Normal	Land more than one hectare in fathers name	2.00	Land was not in the name of deceased or his wife
20.	Sugandhi Bai	147668588	29.09.2021	Normal	Land more than one hectare in joint account	2.00	There were 5 shareholders including deceased's husband in joint account of 0.591 hectare land. Remaining 0.610 hectare land was not in the name of deceased or her husband.
<b>Total</b>						<b>44.00</b>	

(Source: Sambal Portal Data)

**Appendix-2.3.15 (B)**  
**(Reference: Paragraph No. 2.3.9.3, Page No. 91)**  
**Detail of cases where appellate authority rejected benefit to eligible beneficiaries**

Sl. No.	Appeal against	Name of appellant	Name of deceased unorganised worker	Shramik ID	Date of death	Type of death	Amount to be paid as per rule (₹ in lakh)	Audit Observation
1.	CEO, JP, Sohagpur	Premshankar Bargoti	Dharmendra	101395394	15.12.2020	Normal	2.00	Appellate Authority rejected the appeal on the basis that deceased father was Govt. Servant and now he is receiving pension.
2.	CEO, JP, Hoshangabad	Jyoti Sarathe	Kedar Singh	120800805	20.04.2021	Normal	2.00	Appellate Authority rejected the appeal on the basis that land in joint account was more than 01 hectare.
3.		Shahnaz Bee	Shekh Firdos	165970843	02.01.2021	Normal	2.00	Appellate Authority rejected the appeal on the basis that land in joint account was more than 01 hectare whereas Patwari certified that Shekh Firdos had 0.2036 hectare land in his share.
4.	CEO, JP, Makhan Nagar	Gopal Prasad	Vandana Yadav	300282508	07.07.2021	Normal	2.00	Patwari Certified that Gopal Yadav had no land in his name. Land was in his father's name but Appellate Authority rejected the appeal.
5.	CEO, JP, Sohagpur	Rita Bai	Jitendra	103033606	06.01.2021	Normal	2.00	Appellate Authority rejected the appeal on the basis that

Sl. No.	Appeal against	Name of appellant	Name of deceased unorganised worker	Shramik ID	Date of death	Type of death	Amount to be paid as per rule (₹ in lakh)	Audit Observation
6.		Brijesh Narre	Harbhajan Narre	167431344	25.12.2018	Normal	2.00	land in joint account was more than 01 hectare. Appellate Authority rejected the appeal on the basis that land in joint account was more than one hectare whereas Patwari certified 1.250 hectare land in joint account of 12 members of the family.
7.	CEO, JP, Pipariya	Damodar Prasad	Mathura Bai	116139242	25.03.2019	Normal	2.00	Appellate Authority rejected the appeal on the basis that land in joint account was more than 01 hectare.
8.		Bhagwandas Yadav	Gullo Bai	102238485	16.07.2021	Normal	2.00	Appellate Authority rejected the appeal on the basis that land in joint account was more than 01 hectare.
9.	CEO, JP, Seoni Malwa	Anju urf Anita Bai	Sanju Kumar	107576435	18.07.2019	Normal	2.00	Patwari certified that land 2.00 hectare was in mother's name of deceased, but Appellate Authority rejected the appeal
10.	CEO, JP, Kesla	Shivkumar Dubey	Arun Kumar Dubey	113617884	01.07.2020	Normal	2.00	Appellate Authority rejected the appeal on the basis that

Sl. No.	Appeal against	Name of appellant	Name of deceased unorganised worker	Shramik ID	Date of death	Type of death	Amount to be paid as per rule (₹ in lakh)	Audit Observation
11.	CMO, Nagar Palika Parishad, Seoni Malwa	Sushma Bai	Naresh Mori	111570643	30.04.2021	Normal	2.00	land in joint account was more than 01 hectare. Appellate Authority rejected the appeal on the basis that land in joint account was more than 01 hectare.
<b>Total</b>							<b>22.00</b>	

(Source: Sambal Portal Data)

## Glossary of Abbreviations

Sl. No.	Abbreviations	Full form
<b>Audit of Financial Assistance under Natural Calamities</b>		
1.	DDO	Drawing and Disbursing Officer
2.	FIR	First Information Report
3.	GoMP	Government of Madhya Pradesh
4.	IFMIS	Integrated Financial Management Information System
5.	IFSC	Indian Financial System Code
6.	JSP	Joint Survey Party
7.	MPFC	Madhya Pradesh Financial Code
8.	RBC 6-4	Revenue Book Circular 6-4
9.	SDO	Sub Divisional Officer
10.	SDRF	State Disaster Response Fund
11.	UC	Utilisation Certificate
<b>Audit of Allotment and Management of Government land</b>		
12.	ADM	Additional District Magistrate
13.	CEO	Chief Executive Officer
14.	CMP	Compensatory Land Parcels
15.	CLR	Commissioner Land Records
16.	DDA	Dewas Development Authority
17.	EMD	Earnest Money Deposit
18.	IGR	Inspector General, Registration
19.	KML	Keyhole Markup Language
20.	MPLRC	Madhya Pradesh Land Revenue Code
21.	MPNBNN	Madhya Pradesh <i>Nazul Bhoomi Nirvartan Nirdesh</i>
22.	MSME	Micro, Small and Medium Enterprises
23.	PRC	Principal Revenue Commissioner
24.	PS	Principal Secretary
25.	RF	Registration Fee
26.	RI	Revenue Inspector
27.	SD	Stamp Duty
28.	SOR	Schedule of Rates
29.	SRSWOR	Simple Random Sampling without Replacement



Sl. No.	Abbreviations	Full form
<b>Audit of “Implementation of Mukhya Mantri Jan Kalyan (Sambal) Yojna”</b>		
30.	ALC	Assistant Labour Commissioner
31.	BOCW	Building and Other Construction Workers Welfare Board
32.	CMO	Chief Municipal Officer
33.	DBT	Direct Benefit Transfer
34.	DLO	District Labour Officer
35.	EPO	Electronic Payment Order
36.	GP	Gram Panchayat
37.	IGNOPS	Indira Gandhi National Old age Pension Scheme
38.	JP	Janpad Panchayat
39.	KYC	Know Your Customer
40.	LC	Labour Commissioner
41.	MIS	Management Information System
42.	NIC	National Informatics Centre
43.	NN	<i>Nagar Nigam</i>
44.	PRDD	Panchayat and Rural Development Department
45.	PRI	Panchayati Raj Institution
46.	RRC	Revenue Recovery Certificate
47.	UIDAI	Unique Identification Authority of India
48.	ULB	Urban Local Body
49.	ZP	Zila Panchayat





© COMPTROLLER AND  
AUDITOR GENERAL OF INDIA  
[www.cag.gov.in](http://www.cag.gov.in)

<https://cag.gov.in/ag1/madhya-pradesh/en>