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

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

Government of Madhya Pradesh
Report No. 9 of 2025
Volume-I

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PREFACE

This Report for the year ended March 2023 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 Performance and Compliance Audits of Backward Classes and Minorities Welfare, General Administration, Higher Education and Revenue 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 2023-24. 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 2023-24 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 Performance and 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 25[1] 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 2020-23 is given in **Table-1.1** below:

Table: 1.1

(₹ in crore)

Sl. No.	Name of the Department	2020-21	2021-22	2022-23
1.	Panchayat and Rural Development Department	24,194.34	20,367.12	23,851.49
2.	Urban Development and Housing Department	5661.58	14,276.39	14,987.80
3.	Public Health and Family Welfare Department	7,226.08	9,719.12	10,426.28
4.	Ayush Department	436.03	577.74	546.12
5.	Medical Education Department	1,770.65	2,033.93	2,742.15
6.	Tribal Affairs Department	6,858.82	7,364.68	9,089.01
7.	Scheduled Caste Development Department	1,282.96	1,488.06	1,407.36
8.	Backward Classes and Minority Welfare Department	896.15	1,399.96	1,514.38
9.	Denotified Nomadic and Semi Nomadic Department	17.57	18.44	19.39
10.	Women and Child Development Department	4,833.02	4,774.85	5,761.21
11.	Social Justice and Disabled Persons welfare Department	668.90	3,787.15	4,009.61

[1] Remaining 30 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	2020-21	2021-22	2022-23
12.	Bhopal Gas Tragedy Relief and Rehabilitation Department	109.98	117.44	118.13
13.	School Education Department	20,953.88	22,286.89	24,433.90
14.	Higher Education Department	2,634.92	2,736.97	2,816.43
15.	Technical Education and Skill Development Department	967.50	1,127.88	1,644.60
16.	Sports and Youth Welfare Department	145.26	199.61	452.68
17.	Labour Department	938.05	1,601.76	1,793.55
18.	Home Department	7,338.56	7,350.06	8,659.59
19.	Jail Department	423.91	447.13	519.93
20.	Law and Legislative Affairs Department	1,537.62	1,504.63	1,870.63
21.	General Administration Department	602.77	668.83	846.57
22.	Public Relation Department	331.48	369.88	648.78
23.	Revenue Department	12,095.11	7,287.22	5,861.38
24.	Parliamentary Affairs (State Legislature) Department	80.49	78.47	92.68
25.	Public Service Management Department	47.83	47.49	70.50
Total		**1,02,053.46**	**1,11,631.70**	**1,24,184.15**

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

1.3 Office of the Principal Accountant General (Audit-I)

Out of 55 departments of the Government of Madhya Pradesh, 25 departments along with Eight Public Sector Undertakings (PSUs) and three autonomous bodies[2] 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).

Offices of the Principal Accountants' General

Under the directions of the Comptroller and Auditor General of India (CAG), Office of the Principal Accountant General (Audit-I), Madhya Pradesh, Gwalior is responsible for conducting audit of 25 Apex departments and Local Bodies/ Public Sector Undertakings/ Autonomous Bodies thereunder the State of Madhya Pradesh. Out of these, during the year 2022-23, transaction audit of one apex audit entity[3] was covered under General, Social and Economic Sectors Audit. Additionally, an expenditure of

[2] MP Human Rights Commission, MP Building and Other Construction Workers Welfare Board and State Legal Service Authority (including 50 District Legal Service Authority).

[3] Jail Department

approximately ₹ 28,530.57 crore, representing 22.97 *per cent* of the total, was subjected to Performance and Compliance audits conducted for the year 2022-23.

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[4] of the DPC Act;
- Audit of PSUs is carried out under the Section 19(1)[5] of the DPC Act;
- Audit of ***autonomous bodies*** is conducted under Sections 19(2)[6] and 20(1)[7] 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[8] 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.

1.5 Planning and conduct of audit

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

[4] *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.*

[5] *Audit of the accounts of Government companies is performed and exercised in accordance with the provisions of the Companies Act, 2013.*

[6] *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.*

[7] *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.*

[8] *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.*

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

Assessment of Risk - Planning for audit of entities/schemes, *etc.,* is based on risk assessment involving certain criteria like,

- expenditure incurred
- frequency of audit
- criticality/complexity of activities
- priority accorded for the activity by Government
- level of delegated financial powers
- assessment of internal controls
- concerns of stakeholders, *etc.*

Planning of Audit includes determining

- Extent and type of Audit **-** Financial, Compliance and Performance audits
- Audit objectives, scope and methodology of audit
- Sample of auditee entities and transactions for detailed audit

Inspection Reports are issued based on

- Scrutiny of records/data analysis
- Examination of Audit evidence
- Replies/Information furnished to Audit Enquiries
- Discussion with Head of the unit/local management

Audit Report is prepared from

- Important audit observations which featured in Inspection Reports or draft Performance Audit Reports/Compliance Audit Reports
- The response of the Department/Government to audit findings are considered and
- Submitted to Governor for causing it to be tabled in the State Legislature.

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 2024, 14,102 IRs containing 57,600 paragraphs pertaining to previous years were pending for settlement as detailed below. Of these, first replies have not been received in respect of 12,410 paragraphs (21.55 *per cent*) contained in 1,769 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 2024		IRs/Paragraphs where even first replies have not been received as of 31 March 2024	
	IRs	Paragraphs	IRs	Paragraphs
2018-19 & earlier years	12899	44580	1112	4175
2019-20	1023	8243	487	3706
2020-21	61	417	59	411
2021-22	24	470	17	269
2022-23	95	3860	94	3849
Total	**14102**	**57600**	**1769**	**12410**

Source: Records maintained by the O/o Pr. AG (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/draft audit paragraphs proposed for inclusion in CAG's Report within specified period[9] of their receipt. We forwarded one performance, three compliance audit reports and one audit paragraph to the Additional Chief Secretary/Principal Secretary of the departments[10] concerned, drawing their attention to the audit findings and requesting them to send their response within two/four weeks. It was brought to their personal attention that these

[9] As per paragraphs 137 and 138 of Regulations on Audit and Accounts 2020.

[10] Backward Classes and Minorities Welfare Department, General Administration Department, Higher Education Department and Revenue Department.

paragraphs 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 performance and compliance audit 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[11] 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 Six Departments in respect of 10 paragraphs/performance audit review that featured in the Audit Reports for the years 2017-18 to 2020-21 as of 31st March 2024. 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[12] from the date of receipt of recommendations. As of March 2024, 22 ATNs on 50 paragraphs of Audit Reports in respect of 09 Departments were yet to be received. Details of which are given in ***Appendix 1.3.***

1.7 Significant audit observations

This Report contains findings of one performance audit three compliance audits that emerged from a test-check of accounts and transactions of four Departments[13] of Government of Madhya Pradesh during 2022-23.

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

1.7.1 Audit on Functioning of Madhya Pradesh Public Service Commission

The Madhya Pradesh Public Service Commission (MPPSC) was established on 1 November 1956. The Chairman and Members are appointed by the Hon'ble Governor for a term of six years or until the age of 62 years. The expenses are charged to the Consolidated Fund of the State, and the Annual Report submitted to the Hon'ble Governor for presentation to the Legislature.

The Commission has been responsible for recruiting candidates for Class I, II (Gazetted), and Class III (Executive) posts, and conducting the State Eligibility Test (SET) as

[11] 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.

[12] 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.

[13] Backward Classes and Minorities Welfare Department, General Administration Department, Higher Education Department and Revenue Department.

recommended (November 2016) by the Accreditation Committee. Commission conducted 48 examinations and issued appointment advice for 9,511 candidates during 2018-23. Additionally, the results of eight examinations were announced after March 2023.

The major audit findings are given below:

Five departments took 31 to 68 months to report 101 vacancies to the Commission.

(Paragraph 2.1.8.1)

The Commission did not verify the projected number of vacancies of the Home Department and recruited only 37 candidates for the post of Deputy Superintendent of Police (GD) through the State Civil Services Examination, despite 128 positions being vacant.

(Paragraph 2.1.10.1)

The Commission conducted 22 out of the 44 examinations scheduled in the calendar during 2018-23. Additionally, 21 examinations were conducted beyond the planned timeline.

(Paragraph 2.1.12.1)

The Commission completed the selection process with delay for 18 out of 48 examinations. This included nine single-tier examinations delayed by one to 10 months, eight two-tier examinations delayed by seven to 25 months, and one three-tier examination delayed by 11 months.

(Paragraph 2.1.12.3)

The Commercial Tax Department failed to appoint three Tax Inspectors and four Commercial Tax Officers from the supplementary list within the validity period, resulting in the lapse of the candidates' appointments.

(Paragraph 2.1.13.1)

The Commercial Tax Department delayed the cancellation of appointments for four candidates who did not join, which resulted in the non-release of the waitlisted candidates list and ultimately deprived eligible candidates of job opportunities.

(Paragraph 2.1.13.2)

The Commission did not act on the letter from the Inspector General of Registration and Stamps regarding the cancellation of appointments for Sub-Registrar posts, resulting in the failure to recommend candidates from the waitlist.

(Paragraph 2.1.13.3)

Transport Department submitted the demand for Assistant Regional Transport Officer (ARTO) posts twice for the same set of vacancies. Without verifying the department’s actual requirement, the Commission conducted the examination twice, resulting in the recommendation of 26 candidates for appointment against only 13 available ARTO vacancies.

(Paragraph 2.1.14.1)

Commission irregularly allowed reservation for Other Backward Class (OBC) candidates in the limited departmental examination for 71 promotional posts of Block Development Officers, based on a request from the Panchayat and Rural Development Department.

(Paragraph 2.1.14.2)

Due to the delayed issuance of opinions/orders by the General Administration Department (GAD), action was not taken in 47 DPC cases conducted prior to the Hon'ble High Court's order (April 2016) on reservation in promotion. As a result, officials and officers from various departments were deprived of timely promotions.

(Paragraph 2.1.14.3)

Commission's failure to update the subject expert list since 2018 violated the Examination Manual, which requires annual selection and updating of subject expert panels for paper setting, moderating, and evaluation in the month of June/July.

(Paragraph 2.1.14.5)

In 15 out of 16 test check records of interview boards, Commission constituted Interview Boards with the Chairman and subject experts only and no member of the Commission was included in the Board due to lack of clarity regarding involvement of member in MPPSC Rule of Procedure.

(Paragraph 2.1.14.6)

Even after a lapse of more than ten years since the identification of areas for amendments to the service regulations of the Commission, the proposal was neither approved nor published.

(Paragraph 2.1.15.3)

District Collectors/Commissioners failed to submit utilization certificates, in 34 out of 199 cases, to the Commission for ₹4.99 crore out of the total ₹51.18 crore funds released for conducting examinations at various centers during 2018-23.

(Paragraph 2.1.16.2)

Commission faced staff shortage of 21 to 24 *percent* during 2018-23. Moreover, one Examination Controller was in position against two sanctioned posts, except in 2019-20. Additionally, one post each of Security and Vigilance Officer (2018-19 to 2019-20), Principal System Analyst (2018-19 to 2020-21), and System Analyst (2018-19 to 2021-22) remained vacant.

(Paragraph 2.1.17)

Commission did not deduct the TDS (Income Tax) of ₹ 46.55 lakhs and TDS of GST amounting to ₹14.88 lakh from the bills of the Printers and failed to forfeit the earnest money of ₹30 lakh of the printer for his poor performance in exams.

(Paragraphs 2.1.18.2 and 2.1.18.4)

Summary of recommendations:

GoMP may issue instructions to all departments/Commission

i. *to promptly report annual vacancies, enabling the Commission to process recruitments in a timely manner.*

ii. *ensure the examination calendar is updated in a timely manner and that all examinations are conducted in accordance with the scheduled timeline.*

iii. *ensure the appointment of all board members to facilitate the smooth and timely conduct of interviews.*

iv. *fix responsibilities for lapses pointed out in report, like deficiencies and delays in submission of demand, double recruitment, conversion of limited departmental examination to new recruitment, non-recruitment of candidates in waiting list etc.*

1.7.2 Audit on "Functioning of Barkatullah University"

Barkatullah University, formerly known as Bhopal University, was established in 1970 in Bhopal. The University offers a comprehensive range of higher education courses through its affiliated colleges and teaching departments of the University in different faculties. The Chakraborty Rajagopalachari Institute of Management (CRIM), functioning under the University's jurisdiction, offers courses in multiple management disciplines. Additionally, the Institute of Open and Distance Education (IODE) provides undergraduate, postgraduate, and diploma programs through correspondence. The University's territorial jurisdiction covers eight districts. As of March 2023, the University had 26 teaching departments with 2,115 students and 1.33 lakh students enrolled across 383 affiliated colleges. The Compliance Audit was conducted for the period 2018-2023.

(Paragraph 3.1.1 and 3.1.3)

The major audit findings are given below:

Despite the issue being highlighted in the Audit Report for the year ended 31 March 2015, the State Government had not, even after eight years, prescribed the formats for the preparation of Annual Accounts, including the Receipt and Payment Account, Income and Expenditure Account, and Balance Sheet. Consequently, the University continued to prepare its Annual Accounts on a cash basis instead of following the accrual accounting method. This approach excluded important items such as outstanding expenses, assets, liabilities, and receivable income, resulting in financial statements that did not accurately reflect the University's true financial position.

(Paragraph 3.1.4.2)

MP Online collected fees amounting to ₹2.88 crore in 2019-20, but the amount was not deposited into the University's account until June 2021. This delay highlights weak reconciliation practices and a lack of timely verification of fund transfers, raising concerns over potential financial mismanagement.

(Paragraph 3.1.4.3)

The University violated Rule 172 and 174 of its Financial Code by issuing advances amounting to ₹30.15 crore without settling previous ones. Advances granted to deceased and retired employees, as well as to external agencies, remained outstanding for over 20 years. Despite the rule mandating that all advances be settled by the end of the financial year, the University permitted employees to retire without ensuring the recovery or adjustment of these dues.

(Paragraph 3.1.4.4)

The University received only ₹5.68 crore out of ₹14.21 crore sanctioned by UGC due to delayed submission of Utilization Certificates (UCs) by seven years.

(Paragraph 3.1.4.5)

The University delayed the implementation of revised electricity tariffs for its residential quarters by 13 months following the Executive Council's decision in August 2022, resulting in a revenue loss of ₹22.40 lakh. Additionally, the University failed to apply the revised license fees notified by the Government of Madhya Pradesh from October 2014.

(Paragraph 3.1.4.8)

The University failed to maintain records of caution money received and refunded since its establishment, making it impossible to determine the amount received, refunded, or the outstanding liability during the audit period.

(Paragraph 3.1.4.9)

The University failed to collect ₹1.07 crore in outstanding affiliation fees from 65 colleges as of January 2024. However, 11 of these colleges had overdue fees of ₹26.66 lakh for over five years, with eight colleges which are now closed for onwards period.

(Paragraph 3.1.4.10)

The University did not implement the plans approved by the Academic Planning and Evaluation Board in December 2018. It failed to prepare an annual or perspective plan outlining year-wise activities and corresponding financial requirements. Additionally, no committee was constituted to monitor or evaluate the progress of the approved plans. Consequently, neither short-term nor long-term goals were achieved.

(Paragraph 3.1.5.1)

The University planned to implement the Integrated University Management System (IUMS) for digitalization, allocating ₹1.75 crore between 2019 and 2023. However, only ₹5.84 lakh was utilized from 2019 to 2022, even though 60 *per cent* of the University's online services depend on the MP Online portal. This over-reliance poses significant risks, potentially disrupting critical university operations.

(Paragraph 3.1.5.2)

The University lost UGC affiliation for Correspondence Courses after 2020 due to low NAAC scores, Consequently, it's income dropped from ₹43.56 lakh in 2018-19 to ₹1.80 lakh in 2022-23.

(Paragraph 3.1.5.4)

The Executive Council did not decide whether to continue with an annual affiliation fee or adopt a one-time fee structure. Despite this, the University collected ₹1.05 crore as annual affiliation fees from nine autonomous colleges, in violation of UGC regulations.

(Paragraph 3.1.9.1)

Selected colleges were found to be non-compliant with key requirements, including non-payment of salaries and allowances as per UGC norms, lack of accreditation and inadequate land and basic amenities.

(Paragraphs 3.1.10 to 3.1.14)

University did not establish guidelines for issuing degrees, leading to significant delays ranging from six months to more than five years.

(Paragraph 3.1.15.1)

University procured 125.06 lakh answer books between 2018 and 2023 but failed to maintain proper records of demand, distribution, and usage. There were no accounts tracking the used or unused books, nor were there any records of returned answer books.

(Paragraph 3.1.15.2)

The University faced acute shortage of human resource as 48 to 65 *per cent* posts of professors, associate professors, and assistant professors remained vacant during 2018-23. Departments like Biochemistry and Management relied solely on guest faculty.

(Paragraph 3.1.16.1)

The University failed to fulfil its mandate to provide accessible facilities for differently abled students. Additionally, hostels lacked basic amenities, including dampness on walls and ceilings, absence of CCTV cameras, fire-fighting equipment, and RO systems for safe drinking water.

(Paragraphs 3.1.16.4 and 3.1.16.5)

Summary of recommendations

Barkatullah University is suggested to take action for putting in place a comprehensive system of accounting to capture complete picture of finances in time. The University may constitute the requisite bodies for monitoring and supervising the affiliated colleges, and ensure improved accreditation status through sustained academic and infrastructure upgradations.

1.7.3 Audit on Diversion of Land

Diversion of land shall be done when the land parcel marked for any one purpose is proposed to be used for any other purpose such as diversion from agriculture to residential or from residential to commercial. An assessment of land revenue is required to be made with reference to various uses of land such as dwelling houses, educational, commercial, industrial or any other purpose at prescribed rates.

Diversion of land is made by the Sub Divisional Officer (SDO) in the Revenue Department, who is also responsible to monitor and take *suo motu* cognizance of any irregular diversion that has not been reported by the *bhumiswami* (land-owner).

During scrutiny of records for the period from 2020-21 to 2022-23 in 20 sub-divisions of 10 selected districts (April 2023 to December 2023), Audit observed as follows:

In 107 cases (involving 109 land diversions) of seven sub-divisions of six districts (Bhopal, Indore, Dhar, Damoh, Shahdol and Jabalpur) the concerned SDOs had passed orders for diversion (land aggregating to 8,36,618 square meters) contrary to the land use given in the Development Plan.

(Paragraph 3.2.2)

In 20 sub-divisional offices of 10 selected districts in 705 diversion cases, panchayat cess, calculated only on re-assessed revenue instead of sum of premium and re-assessed revenue. resulting in short-assessment of revenue aggregating to ₹ 2.85 crore.

(Paragraph 3.2.3)

Out of 12 cases of colony development permission in Collectorate Balaghat, in four cases the Collector had granted the permission for 0.74 hectare of un-diverted land.

(Paragraph 3.2.4)

In the periphery of SDOs (Revenue) – *Kukshi (Dhar)* and *Aron (Guna)* total 41 colonies developed on un-diverted land (involving 43.333 hectare of land), resulting in loss of revenue ₹ 25.99 lakh.

(Paragraph 3.2.5)

In district Guna, six residential colonies were developed on government land involving 4.999 hectare of land in five survey numbers. Moreover, out of aforesaid survey numbers, 1.0715 hectare had been shown as diverted private land for residential purpose in the *khasra*.

(Paragraph 3.2.6)

Scrutiny of 50 mutation cases in *Tehsil Aron (Guna)* revealed that in five cases 6.43 hectare of land involved in these mutation cases recorded as Government land in revenue records, had been transferred by way of registration of sale deed in the name of private persons.

(Paragraph 3.2.7)

As per portal data related to probable diverted land in selected 10 districts, aggregating to 26514.31-hectare land, had been categorized under 'probable diverted land'. But status of land as diverted or un-diverted had not been confirmed by spot verification by *Patwari*/ RI nor it had been sought by the SDO with a view to re-assessment of revenue with reference to the diverted land use.

(Paragraph 3.2.8.1)

Summary of recommendations

The Government may ensure to set up a mechanism for regular inspections by the Patwaris/ Revenue Inspectors to prevent further diversion and encroachment on Government land, responsibility is fixed for every diversion/encroachment reported in the Audit Report and put a mechanism in place to prevent execution of sale deeds for Government land unauthorizedly.

1.7.4 Audit on Working of Madhya Pradesh Waqf Board

The Madhya Pradesh State Waqf Board, Bhopal, (Board) came into existence in the year 1961. The Board is a body corporate having perpetual succession and a common seal with power to acquire and hold property and to transfer any such property subject to such conditions and restrictions as may be prescribed and shall by the said name sue and be sued. There were 14,967 Waqf estates like Mosques, *Kabristan*, *Dargahs*, *etc*., including 33,392 waqf immovable properties (as of March 2023) like schools, shops, agricultural land *etc*., registered with the Board.

During the compliance audit on "Working of Madhya Pradesh Waqf Board" for the period from 2018-19 to 2022-23, Audit observed as follows:

The budgets of the Board during the period 2018-19 to 2022-23 were unrealistic as there were significant shortfall in estimated *vis-à-vis* actual receipt and expenditure. Further, GoMP did not respond to the budgets send to it for approval by the Board leading to a communication gap between the Board and GoMP.

(Paragraph 3.4.5.1)

Audit of more than 95 *per cent* of waqfs with net annual income of more than ₹ one lakh was not conducted by the Board. Annual audit plans for audit of waqfs was not prepared for the period from 2018 to 2023.

(Paragraph 3.4.5.4)

Amount receivable towards *Chanda Nigrani* continuously increased from ₹ 2.90 crore in 2017-18 to ₹ 4.12 crore in 2021-22 which indicates inaction of the Board in assessing and realising the dues from the waqfs.

(Paragraph 3.4.5.5)

The Board suffered presumptive loss of income to the tune of ₹ 1.35 crore due to non-revision of rents according to Waqf Properties Lease (Amendment) Rules, 2020 of waqf properties given on lease.

(Paragraph 3.4.5.7)

During examination of the 81 waqfs registration records, Audit observed that in 79 cases, the entitlement in revenue records was not transferred in favour of the Board by the concerned land record offices. Hence, pending transfer of entitlement of the properties in favour of the Board, merely registration of the properties as waqfs in the Estate/*Auqaf* Register does not automatically vest ownership/management rights of such properties with the Board.

(Paragraph 3.4.6.1)

The Board irregularly registered and entered non-transferable Government land including forest land as well as privately owned land, and land mortgaged with the Bank in the *Auqaf* Register under Section 36 of the Act.

(Paragraphs 3.4.6.2)

The Board also irregularly registered a land as waqf under Section 41 of the Act, despite clear evidence that the land was in private ownership of people belonging to another community.

(Paragraph 3.4.6.3)

In all, the Board registered 33 out of 81 test-checked properties (41 *per cent*) covering an area of 2,09,639.48 sq. m. and value of ₹ 77.07 crore as waqf which belonged to the Government.

(Paragraph 3.4.6.6)

The shortage of staff in important posts of Inspector, Auditor, Enquiry Officer, Revenue Officer, Accounts Officer and Legal Advisor, also possibly affected the working of the Board.

(Paragraph 3.4.7.3)

Audit observed that no inspections, either by the Board or by the CEO, was done in respect of any of the waqfs and no waqf survey was conducted during the audit period. Due to lack of inspections, investigations, and surveys of waqfs, many ineligible properties were registered in the Auqaf.

(Paragraph 3.4.7.4 and 3.4.7.5)

Audit observed that the Board's Accounts from 2016-17 to 2022-23 remained un-audited (August 2024) and 459 audit paragraphs of previous period from the year 1968-69 to 2015-16 were pending for disposal.

(Paragraph 3.4.7.6)

Summary of Recommendations

New Waqf (Amendment) Act, 2024 has been notified on 05th April 2025, which inter alia includes amendments to the existing provisions relating to the registration of properties by the Waqf Board.

It is recommended that the Government should:

i. *ensure cases are forwarded to the District Collectors before registering properties as waqfs and for mutation of same in favour of the Board by the local administration.*

ii. *review all such cases where waqf registrations have been carried out on Government lands and take appropriate action against the concerned board officials and district authorities.*

iii. *fill all vacant posts in the Board through proper channels to fulfill the aims and objectives outlined in the Act.*

iv. *conduct a comprehensive survey of all waqf properties in the State to identify and address any ownership disputes or lapses related to their registration.*

v. *the preparation of annual accounts by the waqfs and the formulation of annual audit plans by the Board are finalized in a timely manner.*

vi. *review and regularize all existing leases in accordance with the amended Lease Rules, and rectify deviations to ensure that revenue is realized at the prescribed rates.*

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

Performance Audit

2.1 Audit on Functioning of Madhya Pradesh Public Service Commission

Chapter-II: Performance Audit

General Administration Department

2.1 Audit on Functioning of Madhya Pradesh Public Service Commission

Executive summary

Government of Madhya Pradesh (GoMP) established (November 1956) Madhya Pradesh Public Service Commission (Commission) under Article 315 of the Constitution of India. The Commission is responsible to conduct examinations for appointments to the services of the State (Class-I, II (Gazetted) officers and Class-III-Executive posts) and was required to be consulted on all matters relating to methods of recruitment to civil services/civil posts, making promotions and transfers from one service to another, disciplinary matters affecting a government servant, etc.

The Performance Audit on Functioning of Madhya Pradesh Public Service Commission was conducted to assess whether the Commission and the State Government departments are in sync to assess vacancy positions in all departments for various services, and for time bound recruitment of corresponding human resources in an objective and transparent manner. The adequacy and effectiveness of internal controls in operational areas was also covered in this assignment. Audit test checked records of the Commission for the period 2018-19 to 2022-23.

Audit findings

Audit noticed lack of coordination between the Commission and the State Government departments as delayed reporting of vacancies by the departments was seen, which led to consequential delays in recruitment. The Commission neither fixed timeline for the departments to report vacancies nor called for the requirements from the department. 101 vacancies were submitted with a delay ranging between 31 and 68 months. The Commission did not establish an internal process to check that vacancies in demand letter were consistent with the reservation policies of the Government.

The Commission did not obtain clarification from the departments for short demand/cancellation of posts which led to reduction in employment opportunity for the eligible candidates. We noticed that Higher Education Department, GoMP repeatedly changed vacancies reserved for *divyangjan* leading to delay of four years in the process of selection.

Audit noticed that the Commission could advertise 28 examinations against 44 planned examinations during 2018-19 to 2022-23 indicating deficient planning on its part. The Commission took an average of 136 days beyond a reasonable period of one month for issuing 30 out of 94 advertisements. Further, the Commission completed the selection process with delay between one and 25 months against the stipulated time of 6, 12 and

18 months for one tier, two tier and three tier examinations respectively from the date of advertisement. There was an instance wherein the Commission took 20 months' time to publish advertisement after receiving the demand.

The Commission did not have effective system for appointment of waitlisted candidates resulted in non-appointment of seven waitlisted candidates prior to the validity period. Further, due to delay in cancellation of appointment by the department, five waitlisted candidates deprived from job opportunities.

Furthermore, Transport Department, GoMP erroneously sent demand for 13 posts of Assistant Regional Transport Officers twice and the Commission selected the candidates accordingly which reflects absence of internal controls that could have filtered such mistakes at the Commission/department level.

General Administration Department (GAD) did not issue opinion/order in time due to which Commission did not take action on 47 cases of DPC leading to delays in promotion. Further, the Commission did not prescribe timeline for disposal of departmental enquiry cases. The Commission took 32 to 267 days for disposal of 42 out of 373 departmental enquiry cases. The Commission did not update subject expert list since 2018. The constitution of interview board was deficient as no members other than Chairman of the Commission was included in test checked 15 out of 16 interview boards.

The Commission conducted only five out of 19 objective type examinations through online mode in contravention to its decision (July 2014). The Commission did not update its manual since 2013 which led to non-inclusion of Government/Commission's instructions therein.

The financial management of the Commission is deficient as it surrendered 42 *per cent* of funds during 2018-19 to 2022-23. The Commission provided fund to Collectors/ Commissioners to conduct the examinations, who did not submit Utilization Certificate of ₹4.99 crore out of ₹51.18 crore during 2018-19 to 2022-23. There was a shortfall of manpower ranging between 21 and 24 *per cent* during 2018-19 to 2022-23 and vital and post of sensitive nature was filled with a contractual employee. Audit noticed that the Commission did not refund the examination fee to applicants even after lapse of four years. Further, the Commission did not recover Tax Deduction at Source (TDS) of ₹61.43 lakh from the contractor's bills indicating weak internal control system in processing of payments. Further, the Commission paid excess GST of ₹14.13 lakh to a contractor, provided undue favour to a printer in form of non-forfeiture of security deposit and short/non deducted penalty on Service Provider Agencies due to cancellation of examination/declaration of erroneous results.

Summary of recommendations:

GoMP may issue instructions to all departments/Commission

1. *to promptly report annual vacancies, enabling the Commission to process recruitments in a timely manner.*

ii.	*ensure the examination calendar is updated in a timely manner and that all examinations are conducted in accordance with the scheduled timeline.*
iii.	*ensure the appointment of all board members to facilitate the smooth and timely conduct of interviews.*
iv.	*fix responsibilities for lapses pointed out in report, like deficiencies and delays in submission of demand, double recruitment, conversion of limited departmental examination to new recruitment, non-recruitment of candidates in waiting list etc.*

2.1.1 Introduction

Article 315 of the Constitution of India lays down that there shall be a Public Service Commission for each State. The duties and functions[1] of the State Public Service Commission are to conduct examinations for appointments to the services of the State and was required to be consulted on all matters relating to methods of recruitment to civil services/civil posts, making promotions and transfers from one service to another, disciplinary matters affecting a government servant, etc.

The Madhya Pradesh Public Service Commission (Commission) was established on 1 November 1956. The Chairman and Members of the Commission are appointed by the Hon'ble Governor of the State for a period of six years or till they attain the age of 62 years, whichever is earlier. The expenses of the Commission are charged to the Consolidated Fund of the State. The Commission has to present an Annual Report on the work done to the Hon'ble Governor for laying before the Legislature.

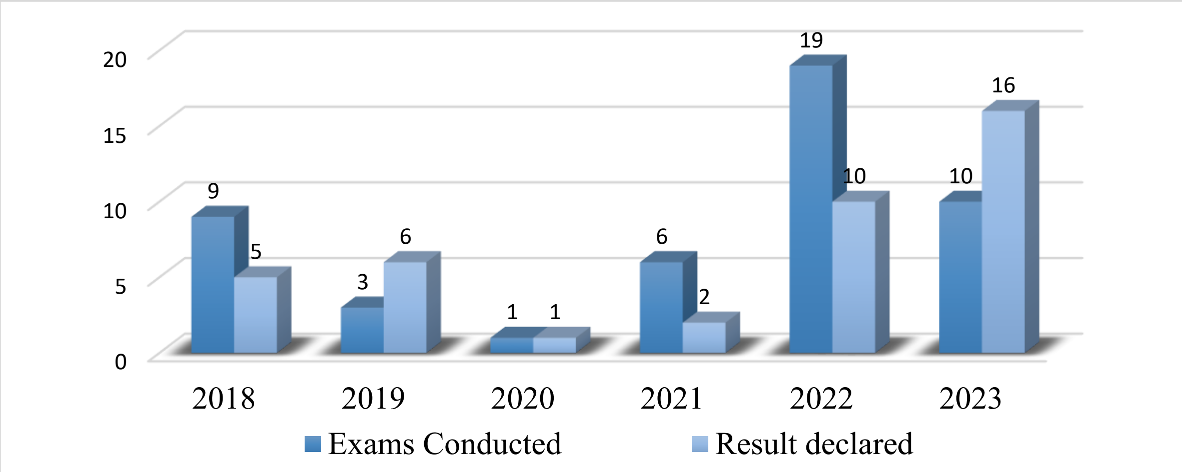
The Commission is responsible for recruitment of Class I, II (Gazetted) Officers and Class III (Executive posts) only. The Commission being the Nodal Agency is also conducting State Eligibility Test (SET) as recommended (November 2016) by the Accreditation Committee.

The Commission conducted 48[2] examinations for notified posts[3] during the period 2018-19 to 2022-23 and issued appointment advice for 9,511 candidates (***Appendix-2.1***). Results of eight examinations were declared after March 2023.

The examinations conducted during audit period and status of result[4] thereof are depicted in **Chart 2.1** below:

1 Article 320 of the Constitution of India.
2 Notifications were issued during the year 2015 to 2022.
3 Class I, II (Gazetted Officer) and class III (Executive posts).
4 Result of eight examinations was declared after March 2023.

Chart 2.1 Examination conducted, and result declared



(Source: Information provided by the Commission)

2.1.2 Organizational set-up

The Hon'ble Governor of the State may, by regulation, determine the number of members of the Commission. The Head of office of the Commission is the Secretary, who is appointed by the Hon'ble Governor. Commission comprised of the Chairman and three members (March 2023). The organization set up is depicted in ***Appendix-2.2***.

2.1.3 Audit objectives

The Audit was conducted to assess whether the Commission and the State Government departments are in sync to assess vacancy positions in all departments for various services, for time bound recruitment of corresponding human resources in an objective and transparent manner. The adequacy and effectiveness of internal controls in operational areas was also covered in this assignment.

2.1.4 Audit Criteria

The audit findings were benchmarked against the criteria derived from the Constitution of India, Public Service Commission (Conditions of Service) Regulations, 1973, Rules of Procedure (manual), Circulars of MPPSC and Minutes of meeting of Commission, State Service Examination Rules, 2015, Government Orders/Circulars, and relevant court orders/judgements, Madhya Pradesh Budget Manual, Madhya Pradesh Financial Code and Madhya Pradesh Store Purchase Rules.

2.1.5 Audit scope and methodology

The Audit covering the period from 2018-19 to 2022-23 was undertaken at the Commission, Indore which was carried out between April 2023 and August 2023. Audit covered all 48 examinations conducted by the Commission during 2018-23. Audit methodology included scrutiny of files and collection of documentary evidence.

An Entry Conference with the Additional Chief Secretary, General Administrative Department and Secretary, MPPSC was held in July 2023 wherein the scope, objectives, criteria, and methodology of the Audit were discussed. Results of Exit Conference and response received (June 2024) from MPPSC have been incorporated appropriately in this Report.

2.1.6 Acknowledgement

Audit acknowledges the cooperation and assistance rendered by the officials, officers of the General Administrative Department and the Commission during the course of conduct of Audit.

2.1.7 Coordination between the Commission and the State Government departments

Departments send vacancy positions to the Commission for recruitment as and when required through MPPSC website. The Commission calls for category-wise vacancy position from the concerned departments to recruit the candidates through State Civil Services, Forest Service and Engineering Services. The selection process is completed with the efforts of the Commission and departments involved therein.

Based on vacancies reported by the departments, the Commission publishes advertisements which are forwarded to the General Administrative Department (GAD) and concerned departments. The instances of delay in appointments and changes in number of vacancies are discussed in succeeding paragraphs.

2.1.8 Delay in recruitment due to delayed reporting of vacancies by departments

General Administrative Department (GAD) instructed (April 2014) the concerned departments to furnish demand of vacancies to the Commission in a timely manner for preparing a calendar of exams, to be conducted by the Commission.

2.1.8.1 Non-fixation of timeline for reporting vacancies

Audit noticed that for preparation of calendar of upcoming examinations for use of aspirants, the Commission neither fixed timeline for the departments to report vacancies nor called for the requirements from the departments except for conduct of the State Service Examinations (Civil, Forest and Engineering).

Scrutiny of information as received from seven departments[5] showed that five departments[6] took 31 months to 68 months during 2017-18 to 2022-23 to report 101 vacancies to the Commission (***Appendix-2.3)***.

Delays on the part of the user departments in reporting the vacancies led to cascading effect on initiation of recruitment process by Commission.

The Commission replied (June 2024) that efforts were being made to get maximum vacancies from departments by organizing meetings in coordination with GAD. Additional Secretary, GAD agreed with the observations during the exit conference (June 2024) and

5 which provided information relating to time taken for reporting of vacancies

6 Energy Department, Industrial Policy and Investment Promotion Department, Jail Department, Madhya Pradesh Housing and Infrastructure Development Board and Public Health Engineering Department.

stated that the role of GAD in collection and finalizing of vacancies has increased over a few years. Further, instructions were also issued to the department for sending vacancies to the commission within timeline.

2.1.8.2 Delay in reporting of vacancies

The Commission called (31 July 2018) for requirement of vacancies from the departments for various posts to be recruited through State Service Examination 2019 and Forest Service Examination 2019 with last date of 31 August 2018 for submission of demands.

The Commission issued reminders to the departments till October 2019 due to non-submission of the demands by the departments in timely manner. The requirement were provided by the Departments thereafter by November 2019.

Thereafter, the advertisement was published (14 November 2019) for 330 posts after 14 months from the date of seeking details of vacancies by the Commission. The delay in furnishing the requirements by the Departments led to consequential delay in conduct of examinations.

Commission replied (June 2024) that departments had to make changes in their reservation roster due to change in percentage of reservation for OBC category which was the reason for delay in reporting of vacancies.

Reply of the Commission is not tenable as Madhya Pradesh *Lok Seva*[7] *Sanshodhan Adhyadesh* 2019 was introduced in March 2019 to increase reservation norms from 14 *per cent* to 27 *per cent* for the OBC category and enacted from 19 August 2019 while last date of reporting of vacancies was 31 August 2018 for above cited examination.

2.1.9 Format for reporting of vacancies

The Commission's Work Manual prescribed that it shall scrutinize the demand letter sent by the concerned departments and ensure before publishing of advertisement that there is consistency among the demand letters, recruitment rules, procedure of examination, decision of the Commission, concerned Act and circular issued by the Government.

Madhya Pradesh *Lok Seva*[8] *Sanshodhan Adhyadesh* 2019[9], increased reservation norms from 14 *per cent* to 27 *per cent* for the Other Backward Class (OBC) category which increased the total reservation in State from 50 to 63 *percent*.

A proforma was prescribed (2014) by the Commission to report the vacancies by concerned departments to the Commission wherein segregation of cumulative vacancies was to be shown in a manner (A) backlog vacancies, (B) vacancies created by promotion/ superannuation, (C) fresh vacancies and (D) total vacancies reported by concerned departments with category-wise break-up for which selections were to be made under Part II of the revised demand letter.

[7] *Anusuchit Jatiyon, Anusuchit Jan Jatiyon aur Anya Pichhade Vargon ke lie Arakshan.*
[8] *Anusuchit Jatiyon, Anusuchit Jan Jatiyon aur Anya Pichhade Vargon ke lie Arakshan.*
[9] March 2019

The first three segments of the vacancies are further computed into the fourth segment of total vacancies which depicts the fair picture of reservation within total vacancies. The Commission on the basis of old format could verify the category wise vacancies provided by the department before publishing the advertisement for recruitment.

However, audit noticed that from August 2019[10], slight modification in the demand letter was made by the Commission in Part II of demand letter wherein the first three segments of vacancies i.e., backlog vacancies, vacancies created by promotion/ superannuation and fresh vacancies were removed from the old format. Further the user departments, adopted the practice of sending demand of vacancies for total vacancies in the revised format since 2019.

Further analysis of 120 test checked demands out of 446 demands received by the Commission during 2018-19 to 2022-23 showed that in 25 cases (21 *per cent*) vacancies were not depicted in proportion to the reservation policy of the State (***Appendix-2.4***).

Therefore, in the absence of required information as per the old proforma (comprising backlog, vacancies created from promotions/superannuation and newly created posts) audit could not verify whether reservation policy for reserved categories was being followed or not. No justification for the change in proforma was provided to audit.

Thus, the Commission did not keep an internal process which could ensure that vacancies in demand letter were consistent with the reservation policies of the government.

Commission in its reply (June 2024) assured to call for vacancies in old format.

The response could not address the process followed for making such changes by an expert body and analysis of potential impact of the changes.

The responsibility of the involved officials should be fixed in this matter.

2.1.10 No clarification obtained before publishing the advertisements

Chapter 13 of the Manual of the Commission, relating to publishing advertisement and departmental recruitment rules stipulates that prior to the publication of the advertisement, it is mandatory to ensure that there is consistency in the demand letter, recruitment rules, examination scheme, and the relevant permanent act related to the commission, as well as in the government circulars. If any clarification is required, it must be obtained from the government/relevant department before the publication of the advertisement. Irregularities are shown in succeeding paragraphs:

2.1.10.1 Short demand of vacancies raised by Home Department

The Home Department sought (June 2021) consent for recruitment of 128 Deputy Superintendent of Police (GD) of direct recruitment quota from promotional quota by the Commission. The Commission (July 2021) decided that in the light of amended provisions of Regulation[11] the consent for converting the post of direct recruitment quota into the posts of promotional quota could not be given. We further noticed that the Home department

[10] Assistant Professor, Higher Education Department

[11] Schedule-II appended to Rule 6 of Madhya Pradesh Police Executive (Gazetted) Services Rules, 2000 at Serial no. 2.

raised demands[12] for 37 posts[13] against these 128 vacant posts of Deputy Superintendent of Police (GD) to the Commission for direct recruitment through the State Civil Examination. Thus, the demand raised was short by 91 posts by the department.

The Commission acknowledged the fact (June 2024), stating that clarification regarding short demand was not sought and the vacancies were notified as per demand of the department. Further, in exit conference it was stated (June 2024) that now in coordination with GAD, the Commission communicates with the departments proactively for assessment of required changes in vacancies reported by the department.

2.1.10.2 Cancellation of seven posts by Higher Education Department

Commission issued (February 2016) notification for 2,371 vacancies of Assistant Professor in Higher Education Department. The notification was cancelled (August 2017) and Commission re-issued (December 2017) a fresh notification for 2,968 posts which was revised to 3,462 posts (August 2019).

We noticed that there was addition and deletion of posts in the notification issued in 2017 as compared to 2016. We further noticed that seven (UR) posts in Home Science, three posts (1 UR and 2 ST) in Arabic, nine (UR) posts in Geology, three posts (2 UR and 1 SC) in Public Administration, three posts (UR) in Defence Science and two posts (UR) in Music were cancelled as detailed in ***Appendix-2.5*** and no vacancy in respect of these posts was published in the revised notification. However, no records supporting reasons for such deletion/abolition of posts were found in audit.

The lack efforts by the Commission to seek clarification for the changes of posts in demand was seen in audit. This led to a part of vacancies pending to be published for years, thereby depriving the availability of personnel for identified public service.

Secretary, MPPSC in exit conference stated (June 2024) that now through coordination with GAD, the Commission communicates with the department proactively for assessment of required changes in vacancies reported by the department.

The response reflects course of action for the future. However, it is recommended that action on officials who reported incorrect vacancies be taken.

2.1.11 Delay in recruitment due to not ensuring reserved post for *Divyangjan* vacancies

GAD instructed all concerned departments (February 2011) to ensure six[14] *per cent* horizontal reservation for *Divyangjan* applicants while sending demand letters and such reserved posts were to be notified in the advertisement by the Commission. GAD further directed (November 2013) strict compliance of these instructions prior to publishing the advertisement.. It was also directed that responsibility would be fixed on concerned departments and selection institution.

[12] 24.08.2021 and 28.12.2022

[13] 15 (Adv.No.10/2021) and 22 (Adv.No.11/2022)

[14] As per circular no. F 8-2/2011 dated 14-02-2011.

Commission issued (February 2016) notification for 2,371 vacancies of Assistant Professor in Higher Education Department. The notification was cancelled (August 2017) and Commission re-issued (December 2017) a fresh notification for 2,968 posts which was revised to 3,462 posts (August 2019).

Audit observed that the Commission repeatedly issued corrigendum to the advertisement mainly due to requirement for changing the posts reserved for *divyangjan* for the recruitment of Assistant Professors on demand of the Higher Education Department (HED) as detailed in **Table-2.1**:

Table-2.1: Corrigendum issued for the recruitment of Assistant Professors

Dates of publication	Total Vacancies	Details of *Divyangjan* vacancies			Total *Divyangjan* vacancies
		Locomotor	Visual	Hearing	
19-02-2016	2,371	44	44	43	131
12-12-2017	2,968	73	131	131	335
12-04-2018	3,422	92	147	145	384
19-08-2019	3,462	72	70	69	211
15-06-2020	3,462	99	147	155	401
08-02-2021	3,462	85	77	81	243
24-05-2022	3,462	92	147	145	384

Source: Records provided by the Commission

It was noted that the Hon'ble High Court (February 2021) also directed that the quota for *divyangjan* has to be computed on the basis of sanction strength and not on the basis of vacancies notified alone. In other words, the *divyangjan* quota shall be counted on the basis of the posts of the cadre already filled and the vacancies notified.

Repeated change in vacancies reserved for *divyangjan* during April 2018 to May 2022, resulted in delay of nearly four years in the process of selection.

Additional Secretary, GAD during the exit conference stated (June 2024) that the role of GAD in collecting and finalising of vacancies has increased over a few years and a committee in chairmanship of GAD has been formed which facilitates the department in finalising reserved vacancies of *divyangjan* candidates with the approval of Social Justice and Welfare Department.

The Secretary of the Commission assured that the increased involvement of GAD will improve the recruitment process and now the commission communicates effectively with the user departments regarding identification of possibilities for rectification or cancellation of vacancies before publishing it.

The response reflects delayed identification of its role of review of requirements and changes in vacancies on part of the Commission.

2.1.12 Recruitment of Human Resources for the State Government

The Commission publishes advertisements based on vacancies reported by respective departments and conducts examinations as per schedule prescribed in calendar prepared by the Commission. After conducting examination, the Commission declares the result for both selected and waitlisted candidates and publishes a list with ranking on its website. The Commission then issues advice to the concerned departments for appointment of the selected candidates. The shortcomings noticed in advertisements and examinations are discussed in succeeding paragraphs.

2.1.12.1 Non-conducting of examinations as per the Calendar

We noticed that the Commission had planned 44 examinations by including them in the yearly Calendar during the period from 2018 to 2023. Year wise targets and achievements during the period from 2018-19 to 2022-23 is as shown in **Table-2.2** below:

Table-2.2: Year wise details of examinations targeted and their advertisement

Year	Number of examinations targeted	Examinations advertised	Examinations conducted
2018	4	2	2
2019	12	5	5
2020	13	6	6
2021	6	6	6
2022	2	2	2
2023	7	7	1
Total	**44**	**28**	**22**

Source: Records provided by the Commission

Thus, out of these 44 planned examinations, the Commission advertised only 28 examinations (22 examinations were conducted and six examinations were under process). However, the Commission did not publish the advertisements for 16 out of 44 planned examinations. Further, we observed that the Commission also advertised the 28 additional examinations (21 examinations conducted and seven examinations were under process) for 6,550 posts, which were not part of the yearly Calendar in the said period, as detailed in ***Appendix-2.6 (a) & 2.6 (b)***.

Thus, the Commission had no proper mechanism for timely preparation of calendar of examinations by including all the examinations that were to be conducted during the year. Due to lack of proper planning on the part of the Commission, candidates could not get timely notice of the examination schedules.

The Commission admitted (June 2024) the facts and stated that it has initiated action to organize meetings with the concerned departments in July instead of October/November every year for timely receipt of demands from the concerned departments so that the calendar may be prepared and published in a more planned and organized manner.

2.1.12.2 Delay in Publishing of advertisement

As per the provisions of the manual, the advertisement branch shall be responsible for scrutinizing the demands received from various departments of the State and publishing advertisements after approval of the Commission.

We noticed that the Commission had not prescribed any timeline for final publication of advertisement after receipt of the demands from the department. However, Audit found that as a best practice to be replicated, the Kerala Public Service Commission had prescribed a timeline of one month in this regard. Further, it was noticed that the Commission had issued 94 advertisements related to 58[15] examinations for 12,336 posts during the period from 2018-19 to 2022-23. The Commission took an average of 136 days for issuing 30 out of 94 advertisements[16] beyond one month from the date of demand as detailed in ***Appendix-2.7***.

Additional Secretary, GAD stated (June 2024) that since 2022, the GAD is developing a portal where vacancies will be fed and uploaded online by the respective departments. This would help the Commission to avoid the delay in publishing of advertisement. Further, Covid pandemic/ litigations/ reservations were the major issues for lingering of the exams.

The absence of the required timeline led to delay in issue of advertisement which led to cascading effect on delay in the recruitment process. The non-development of a portal for uploading of vacancies since 2022 reflects lack of priority to the area which is crucial for the recruitment process of the commission.

2.1.12.3 Delay in conducting Examinations

The procedure of the Commission requires the selection process for one tier[17] examination to be completed within six months, two tier[18] within 12 months and three tier[19] within 18 months from the date of advertisement.

We noticed that the Commission conducted 48 examinations during the year 2018-19 to 2022-23 for 13,357 posts. The Commission had completed selection process as detailed in ***Appendix-2.8*** and summarized in **Table-2.3** below:

Table-2.3: Summary for delay in finalisation of exams

Type of Examination	Number of examinations conducted	Number of posts	Range of Delay (in months)
Tier 1	9	2509	1 to 10
Tier 2	8	322	7 to 25
Tier 3	1	260	11

Source: Advertisement and results published on website of the Commission

The Commission replied (June 2024) that covid pandemic/litigations/reservation were the major causes for lingering of the examination schedule.

The fact remains that in addition to impact of Covid-19, the delay in conduct of examinations was due to delayed receipt of demand from departments and delayed processing by the Commission as discussed in **case study 2.1** below.

15 including examinations advertised during audit period (2018-23) but conducted later on.
16 for 3,883 vacancies
17 Only Interview.
18 Written examination and Interview.
19 Preliminary, mains and interview.

Case study: 2.1

Delay in process of issuing of advertisement

Farmer Welfare and Agriculture Development Department sent (March 2018) a demand to the Commission for recruitment of a vacant post of Assistant Director, Farmer Welfare and Agriculture Development (Statistics) indicating essential qualification viz. post-graduation in Economics, Statistics, Mathematics or Agriculture and Post Graduate Diploma in Computer Application.

The Commission advised (November 2018 and February 2019) the department to remove the essentiality of the subjects i.e., Economics, Statistics, and Mathematics and keep the uniformity of post-graduation in Statistics so that the examination may be conducted in the subject in an easy manner. The Department expressed (December 2018 and November 2019) its unwillingness for the same. The delay in process is depicted in the **Table-2.4**.

Table-2.4: Timeliness in finalization of vacancy for the post of Assistant Director, Farmer Welfare and Agriculture Development (Statistics)

Date of issue of Demand Letter	Date of Advertisement	Date of interview	Date of final result	Date of forwarding selected candidates list to the department
03-03-2018	26-11-2019	27-10-2020	28-10-2020	04-11-2020

Thus, the Commission took nearly 20 months to publish the advertisement after receiving the demand which resulted in recruitment of candidates in two and half years.

Secretary, Commission replied (June 2024) that covid pandemic/litigations/reservation were the major issues for lingering of the exams.

Reply of the Commission was not acceptable as main reason of delay was the Commission's advice (November 2018 and February 2019) to department to remove the essentiality of the subjects which was not accepted by the department being inconsistent with its requirements and led to delay in issuing of advertisement and completion of selection process.

2.1.13 Recruitment/appointment not made in an effective and efficient manner

Commission conducts State Civil Services Examination for various posts of different departments in the State. Para 6.2(2) of the rules of procedure stipulates that the list of selected and waitlisted candidates published by the Commission shall remain effective for one year and one and half years from the date of issuing of recommendation letter[20] respectively. Further, the para stipulates that any such list shall remain effective until a new list is published after the expiry of a minimum one-year or a period of two years, whichever is earlier.

[20] The letter of selected candidate issued by the Commission to the concerned department.

2.1.13.1 Non appointment of candidates from waiting list

Scrutiny of records related to recommendations on the waiting list of Tax Inspectors and Commercial Tax officers of the Commercial Tax Department (CTD) selected through the State Service Examination 2013 showed that the validity of main list and supplementary list of the selected candidates was 15 August 2017 and 15 February 2018 respectively. We further noticed that:

Name of the Post	Subject
Tax Inspector	• CTD relieved (October 2017) three candidates selected from the main list of Tax Inspectors in their department due to their selection in other department. Moreover, CTD sent letters (16 November 2017 and 10 January 2018) to the Commission requesting to send names of other candidates in their place from the supplementary list. • The Commission recommended (16 January 2018 and 6 February 2018) three candidates from the supplementary list for appointment of above-mentioned posts. However, the recommended candidates were not appointed by the CTD. In the meantime, validity period of supplementary list lapsed (15 February 2018) and selection of these candidates was finally cancelled as appointment letter could not be issued to these candidates.
Commercial Tax Officers	• CTD requested (January 2018 and February 2018) the Commission for the recommendation of four Commercial Tax Officers (CTOs) from the supplementary list as two candidates were selected for other posts and two candidates did not join on the post. The Commission recommended (6 February 2018) four candidates from the supplementary list to the CTD. All these four candidates were already serving in various departments of the State Government. • The CTD sought (February 2018) original documents, Medical Certificates, Character Certificates etc. from the concerned Departments. However, the Departments sent the requisite documents in March 2018 and May 2018 respectively after expiry of the validity period of supplementary list i.e. 15 February 2018. Further, the CTD sought (March 2018) clarification from the Commission regarding the appointment of above applicants on the post as the validity period of the supplementary list of CTOs was over on 15 February 2018. • The Commission, regarding the issue of departments seeking additional time for selection of candidates from Supplementary list after expiry of its validity, requested (April 2018) GAD to issue instructions to all concerned departments to complete the appointment process at their own level in cases where the Commission forwards names of candidates from the supplementary list.

Name of the Post	Subject
	• The CTD intimated (February 2019) to all four applicants that as per views of GAD, the validity period of supplementary list was over hence no action was required at department level for their appointments.

Commission replied (June 2024) that in case of commercial Tax officers departments sent proposals with delay of one and a half months after cancellation of appointment letter. No delay took place at the Commission level. However, it decided (December 2017) to send name of candidates from supplementary list along with main list including all documents of candidates with instructions to be followed by the department to select candidates from the supplementary list in order to avoid such delays.

Thus, due to deficiencies in the functioning and lack of coordination between the Commission, the GAD and the CTD, these candidates were deprived of job even after being eligible to be appointed.

2.1.13.2 Non-appointment of waitlisted candidates due to delay in cancellation of appointment from main list

The Commission conducted the examination for the post of Excise Sub-Inspector in Commercial Tax Department (CTD) through State Service Examination 2014 and provided list of selected candidates to the department. The validity period of the main and supplementary list was up to 13 December 2017 and 13 June 2018 respectively for appointment of the selected candidates. Accordingly, Excise Commissioner issued (March 2017) appointment orders to selected candidates with condition to join within 30 days from the issue of the appointment order.

We noticed that one candidate from the supplementary list and three candidates from the main list did not join the selected posts in CTD. Thereafter, Excise Commissioner cancelled the appointment of these candidates in June 2019 and March 2021 respectively after lapse of one year and more than three years respectively after validity period. Thus, the delayed cancellation of appointment orders by the department led to non-release of waitlisted candidates list from the same examination depriving candidates of job opportunities during the said period.

On being pointed out it was replied by the department that delay occurred due to non-receipt of response from the government on cancellation of appointment on above posts. Thus, delays in the cancellation of appointment orders also led to the non-inclusion of these vacancies in the upcoming examination of the Commission.

Commission accepted the fact (June 2024) and stated that there was no arrangement for correspondence by the Commission with the department. Action would be taken in future on recommendation of audit.

2.1.13.3 Non-appointment of waitlisted candidates

As per order issued (July 2016) by the GAD, if the candidate does not take charge after issuing the appointment order according to the original selection list or the posts become vacant due to resignation/death and other reasons, then the vacancies arising during the validity period of the waiting list or during the period of one year (whichever is less) then it can be filled from the waiting list.

Audit noticed that Inspector General of Registration and Stamps (IGRS) cancelled (January 2018) the appointment of candidate as the Sub-Register, Rewa who died on 7 June 2017 before issuance (July 2017) of appointment order and requested CTD to recommend a fresh candidate from the waitlist for appointment. However, neither the Department nor the Commission took any action for recommendation of waitlisted candidate.

The Commission replied that (June 2024) IGRS intimated the cancellation of candidature of the demised candidate, but, no proposal for selection of candidate from waitlist was received from the Department.

The IGRS had endorsed the copy of communication in the matter dated 8 January 2018 to the Commission for information and necessary action. The matter was not taken forward on issue of semantics related to absence of understanding of their roles and processes by multiple service providers.

2.1.14 Irregularities in Recruitment Process

2.1.14.1 Selection of Assistant Regional Transport Officers (ARTOs) twice against existing vacancies

As per the provisions of the manual, the advertisement branch shall be responsible for scrutinizing the demands received from various departments of the State and publishing advertisements after approval of the Commission.

Transport Department sent a demand (February 2014) for recruitment of 13 posts of ARTOs to the Commission. The Commission conducted examination and recommended (August 2016) 13 candidates for appointment and subsequently appointment orders were also issued (December 2016) by the department.

Meanwhile, the Transport Department erroneously sent again (September 2014) demand for another 13 posts of ARTOs to the Commission for which the Commission again conducted examination and issued advice (December 2016) to the Transport Department for their appointment.

Thus, the Commission issued advice to Transport Department for appointment of 26[21] selected candidates for the post of ARTOs against existing vacancies of 13 posts. The appointment letters of initially selected 13 candidates were issued by Transport Department in December 2016. However, appointment letters for the subsequently selected 13 candidates were not issued by the Transport Department.

Later, due to writ petition filed in the Hon'ble High Court by the later selected candidates, the Cabinet of GoMP decided (January 2018) to appoint the 13 candidates selected later against 19 available promotional posts. As a result, the Transport Department issued (May 2018) appointment letters to those nine applicants who filed the writ petition in the court.

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[21] 13 from SSE 2013 and 13 from SSE 2014.

The Commission in its reply (June 2024) stated that there was no provision to verify the demand letter after receipt from the Department.

Reply of the Commission was not acceptable as procedure adopted were deficient and reflected absence of internal controls that could have filtered such mistakes at the Commission/department level. GoMP should fix responsibility in the matter for lapses at two stages viz. (a) submission of incorrect demands and (b) corrective action through Hon'ble High Court orders in the matter.

2.1.14.2 Irregular reservation in promotional posts

Panchayat and Rural Development Department (PRDD) notified (January 2014) gazette notification that the 50 *per cent* post of Block Development Officer (BDO) shall be filled through direct recruitment. The remaining 50 *percent* shall be filled through the promotion of officer/employee and limited departmental examinations in the ratio of 25 *percent* each.

As per Madhya Pradesh Public Services (Promotion) Rules, 2002 arrangement for reservation on promotion posts was made only for members of Scheduled Castes (16 *per cent*) and Schedule Tribes (20 *per cent*).

PRDD requested the Commission to organise limited departmental examinations for 71 posts of BDOs (36 posts for unreserved, 11 posts for SC, 14 posts for ST and 10 posts for OBC). Later, the Commission advertised (March 2016), conducted examination and finally declared (November 2017) result of successful candidates of 71 BDOs.

Subsequently, the Commission sought clarification (November 2017) from PRDD on OBC reservation on promotional posts and kept the result on hold (10 November 2017). The PRDD clarified (January 2018) that recruitment of 71 BDOs may be treated as new recruitment instead of recruitment against promotion. They further clarified that this confusion arose due to the word 'promotion' in Schedule of para-No. 2 of Service and recruitment rule 1988 of the PRDD (Gazetted). The Commission on the basis of departmental reply, finally declared result (May 2018) for 71 posts and necessary advices were issued.

Thus, though there was no provision for reservation for OBC against promotional posts, 10 posts were erroneously filled against OBC category.

Commission replied (June 2024) that selection was made on the basis of demand letter received from the Department.

Reply is not acceptable as the limited departmental examination was conducted for the persons serving in the department for their promotion on the post of BDO which cannot be treated as direct recruitment.

2.1.14.3 Non-review of DPCs conducted by the Commission

The Commission did not prescribe time limit for the disposal of departmental promotion cases. The Commission sought (May 2016) clarification on reservation in promotion from the GAD due to cancellation (April 2016) of the provision relating to reservation in promotion in the Madhya Pradesh Public Service Promotion Rules 2002 by the Hon'ble High

Court which was further upheld by Hon'ble Supreme Court in SLP No 13954/2016 which ordered that status quo be maintained. However, due to non-response, the Commission kept sending reminders[22] to the GAD to get an opinion on this matter.

Further, the Commission sent (January 2019) a letter to the GAD to seek clarification on reservations in departmental promotion. The GAD informed (February 2019) to the Commission that in light of the order passed (May 2016) by the Hon'ble Supreme Court, there is an obstacle in the process of promotion. However, subsequently the GAD clarified (April 2019) to the Commission that the order passed (May 2016) by the Hon'ble Supreme Court was not an obstacle in deciding the cases of DPCs held before the said order.

Thus, due to the non-issuance of opinion/order on time by the GAD, no action was taken in 47 cases of DPC which were conducted prior to order of Hon'ble High Court (April 2016). The officials/officers of the various departments were deprived of getting promotions in time due lack of timely decision by the GAD. Details are given in (***Appendix-2.9***).

The Commission replied (June 2024) that delay happened due to non-issuance of timely clarification by the GAD. Further, a portal for online disposal of DPC was under process.

It is evident that had the GAD and the Commission coordinated and done proper analysis of the Hon'ble Supreme Court decision in time then review of DPCs could have been conducted earlier.

2.1.14.4 Timeline for disposal of departmental enquiry cases

The Commission did not prescribe any timeline in disposal of departmental enquiry cases. We conducted test check of 42 departmental enquiry cases out of 373 cases and noticed that Commission took 32 to 267 days (***Appendix-2.10***) for disposal during the period 2018-19 to 2021-22. One case is still pending since July 2014. This reflects insufficient processing of departmental cases by the Commission.

The Commission replied (June 2024) that this was due to flaws and procedural errors. The Commission intimated that it had started to send it back to the department within a week/ten days to avoid unnecessary delays.

2.1.14.5 Non-maintenance of updated subject expert list

Examination Manual of the Commission prescribed that Controller of Exam shall communicate with University/reputed Universities and other institutes within State or outside State for selection/updating of panel of subject Experts for paper setting, moderating and evaluating every year during the month of June/July. The manual also prescribed that Expert shall also be selected from Administrative/Judiciary services considering the nature of post apart from education sector. The list of Expert panel shall be prepared on the recommendation of Chairman of the Commission and Members of the Board, from information available on website of the reputed Universities and on the advice of already selected subject Experts. The Controller of Exam shall submit the panel of Expert to the Chairman for approval which after scrutiny shall be approved by the Chairman.

[22] 2 June 2016, 29 June 2016, 18 January 2017 and 26 October 2018.

During scrutiny of records, we noticed that Commission empanelled 1,375 Paper Setters and 1,138 Moderators for examination (paper setting and moderation) during 2018-23 which was last updated in the year 2018 and since then no action has been taken by the Controller of Exam for updating the panel. Subsequently list of experts was being approved by the Chairman for different exams as per requirement. The Commission did not take appropriate measures to update the list.

The Commission replied (June 2024) that revision of list of subject experts would be carried out in future as recommended by audit.

2.1.14.6 Shortcomings in the constitution of Interview Board

As per Rule 5.7 of MPPSC Rules of Procedure, the Interview Boards shall be constituted with one or more members of the Commission, the Chairman/Member shall preside in all interview boards. When two or more Members are associated, the senior most member shall preside. If both the members are equal in seniority, then the Chairman as per his/her convenience gives the opportunity to any of those Members to preside over the Interview Board. Besides it is also prescribed that one or more eminent specialists will be chosen by the Chairman.

Audit observed that the Rule itself, creates uncertainty about whether the members apart from the Chairman be always present in the Interview Boards, or if the Chairman alone, accompanied by the eminent specialists, can constitute the Board. This lack of clarity led to constitution of 15 out of 16 interview boards[23] held for various posts during the audit period, with the Chairman and the Experts only but without involvement of other members of the Commission.

The Commission in its reply (June 2024) and in exit conference (June 2024) acknowledged the fact and stated that modification in Rules of Procedure, to bring clarity about constitution of the interview board, will be implemented with the approval of competent authority. It was further stated that there was shortage of members as compared to other state Public Service Commissions (PSCs).

Necessary action on modification of Rule, is to be taken.

2.1.15 Other issues

2.1.15.1 Non-conducting of examination through online mode

Online or computer-based examinations ensures faster and more accurate evaluation of candidates. It also enhances transparency and security by minimizing the risk of paper leaks and malpractice through digital monitoring and encryption. Additionally, computer-based tests are cost-effective and environmentally friendly.

The Commission decided (July 2014) that examinations would be conducted in online/computer-based mode.

[23] for which results were declared

We noticed that Commission conducted only five out of 19 objectives type examinations[24] (***Appendix-2.11)*** through online mode. This implied that Commission was able to conduct only 26 *per cent* examinations through online mode which was in contravention to the decision (July 2014) of Commission.

On this being pointed out, the Commission replied (June 2024) that it was decided not to conduct the online examination from the existing Service Provider Agency (SPA) due to action against it in examinations of Vyaysayik Pariksha Mandal (VYAPAM) and exams would be conducted in offline till finalization of new SPA for online mode exams. Further, correspondence with Government and Finance Department for conducting online examination on quality cum cost-based solution mode of tendering was in progress and action would be taken after getting approval on it.

Thus, facts remained that the Commission had not been able to conduct online examination as visualised.

2.1.15.2 Non-updating of manual

Manual contains information about the department policies, procedures, and practices, as well as its rules and regulations for employees. The updated manual can provide clarity and consistency in work, as well as reference and guidance on which one can rely upon and use as an important training and development tool.

Audit noticed that the Manual of the Commission was not updated since 2013, which led to non-inclusion of government/Commission's instructions therein and inconsistencies between documented procedures and the actual practices followed within Commission. Further, some practices viz. duty of OSD (Officer on Special Duty), System analyst and work of examination branch related to online examination could not be included in the manual. Thus, important instructions and information could not be compiled in the Manual.

The Commission replied (June 2024) that no timeline was laid down regarding updating of Manual. However, the same would be considered on recommendation of audit.

The Commission may take necessary action for updation of Manual including the instructions ibid.

2.1.15.3 Delay in Amendment of Service Regulations

MPPSC (Conditions of service) Regulation, 1973 prescribed the service conditions of the Chairman, Members, Secretary and staff of the Commission, including the tenure, pension condition of members, leave, remuneration, and eligibility for travelling & medical allowances.

We noticed that the Commission sent proposal for revision of the said Regulations 36 times to the General Administrative Department (GAD) and the GAD returned it 18 times for revision and changes during 2013 to 2023. The reasons for returning the proposal were non-preparation of comparative statement, assessment of financial burden due to the amended regulations and its submission in Hindi and English etc. as detailed in ***Appendix-2.12***.

The Commission replied (June 2024) that proceedings were pending at Government level.

[24] excluding state civil service and state forest service examination

Thus, the fact remained that after a lapse of more than ten years the amendment in Service regulations were neither approved nor published despite being identified. It seems that both the Commission and GAD have not made any sincere efforts to revise the Service regulations for better and more efficient functioning of the Commission.

2.1.15.4 Application of Information Technology by Commission

The Commission had implemented various Information Technology (IT) modules, which includes (i) Demand Letter Management System, (ii) Online Preference for Posts, (iii) Examination Management System, (iv) Court Case Management System, (v) Answer Book Scanning and On-Screen Marking System, (vi) Online Document Verification at the Time of Interview, (vii) Online Application Form, (viii) Online Admit Card Generation, etc.

However, the audit observed that these modules lacked integration and did not interface with each other, making it difficult to manage them as a single database. The absence of integration caused data inconsistencies, leading to delays in processing and reduced overall effectiveness of the system.

The Commission acknowledged the need to strengthen its IT system in exit conference (June 2024).

2.1.16 Financial management

2.1.16.1 Surrender of funds due to non-utilisation

Finance Department issued (2012) instruction that re-appropriation and surrender of savings shall be made before the 15th of January of the financial year so that the finance department may utilize the available fund elsewhere.

In addition to surrendering savings, the Commission also remits all types of collections, such as application and examination fees, into the appropriate receipt head of the government.

We noticed that ₹272.92 crore was allotted to the Commission out of which ₹115.83 crore (42.50 *per cent*) was surrendered after 15 January during 2018-19 to 2022-23. Further, funds were surrendered mostly in the month of March leaving little scope for utilization of the funds by other departments. The details are depicted in **Table-2.5**.

Table-2.5: Year wise details of allotment, expenditure and surrender

(₹ in crore)

Year	Allotment	Expenditure	Amount Surrendered	Percentage of Surrender	Date of Surrender
2018-19	46.34	32.65	13.69	30	31 March 2019
2019-20	45.48	35.89	9.59	21	31 March 2020
2020-21	45.95	17.62	28.33	62	05 February 2021 to 30 March 2021
2021-22	65.04	32.81	32.23	50	31 March 2022
2022-23	70.11	38.12	31.99	46	31 March 2023
Total	272.92	157.09	115.83	42	

(Source: Records of the Commission)

It is seen that the surrendered amount ranged between 21 and 62 *per cent* of allotment and overall surrendered amount was 42 *per cent* during the period from 2018-19 to 2022-23. The reasons for non-utilization were non-conducting of some examinations and non-construction/renovation of building by Public Work Department. Further, allotted funds ₹115.83 crore being surrendered at the end of financial year indicates poor financial planning of the Commission.

Commission assured (June 2024) that timeliness for surrender of funds would be adhered to in future.

2.1.16.2 Utilization Certificates not submitted

The Commission conducts examinations in centers selected at different locations of Madhya Pradesh. The Commission also provides the fund for expenses of various district Collectors/Commissioners for conducting the examination which includes honorarium payable to observers, staff, drivers and travelling allowances to applicants. The un-utilised amount is to be refunded to the Commission after 15 days of examination by the respective district Collectors/Commissioners.

Scrutiny of Budget Distribution Sheet available on Integrated Financial Management Information System (IFMIS) showed that Commission allocated ₹ 51.18 crore to conduct the examination at different centers during 2018-19 to 2022-23. However, District Collectors/Commissioners did not submit the component wise utilization certifications due to which the expenditure incurred by the District Collectors/Commissioners and unspent amounts could not be verified. The details of the amount allotted, and expenditure incurred on conducting of examination are depicted in **Table-2.6** below:

Table-2.6: Details of amount allotted, expenditure incurred, and UCs submitted

(₹ in crore)

Year	No. of total DDOs	Allocated funds	Expenditure incurred	No. of DDOs who submitted UCs	UCs obtained for amount	UCs not obtained
2018-19	8	4.16	2.11	4	1.32	0.79
2019-20	52	12.43	6.65	37	4.97	1.68
2020-21	34	5.53	4.43	22	2.70	1.73
2021-22	52	11.73	11.03	51	10.88	0.15
2022-23	53	17.33	13.05	51	12.41	0.64
Total	**199**	**51.18**	**37.27**	**165**	**32.28**	**4.99**

(Source: Records of the Commission)

It is seen that till March 2023, the respective district Collectors/Commissioners did not submit the utilization certificates of ₹ 4.99 crore out of ₹51.18 crore in 34 out of 199 cases to the Commission during 2018-19 to 2022-23.

The Secretary, Commission replied (June 2024) that efforts are being made to collect the UCs from concerned authorities.

2.1.16.3 Delay in renovation of Guest house

GoMP sanctioned and approved (January 2017) ₹4 crore for the construction of the new guest house and renovation of old building as guest house for use of the Commission. The work was carried out by Programme Implementing Unit[25]. However, PIU suggested that the

[25] Public Works Department.

Commission's building was a heritage building, so new construction cannot be carried out but only renovation of the old building could be carried out.

Later, the revised estimates of ₹1.47 crore was sent (February 2021) to the GAD for administrative and financial sanctions indicating that the requirement of guest house was to maintain the confidentiality of the examination papers of all the exams being conducted by the Commission and in absence of a Guest house, the subject experts called for interviews and invited for all the confidential work, had to stay in hotels of the local market. The proposed time for completion of work was six months as per the estimate.

The GAD provided (March 2021) administrative approval for an estimated budget of ₹ 1.47 crore for the conversion of the Commission's old office building into the guest house. The Commission later transferred (during 2021-22 and 2022-23) ₹1.47 crore to PWD (PIU) for completing the work.

The Executive Engineer, PIU[26] sent (August 2023) the utilisation certificate to the Commission and mentioned that work was completed on 22 March 2023. The work was completed approximately 15 months after the stipulated time. However, it was not handed over to the Commission till August 2023. We also noticed that a total amount of ₹ 94.84 lakh was incurred by the Commission on accommodating its examiners and interviewers in hotels during the period January 2022 to March 2023.

The Commission accepted the facts and replied (June 2024) that after getting possession of guest house, confidentiality and economy of confidential work would be maintained.

The reply indicates that the Commission has not got the possession even till June 2024. Thus, the delay in the construction of the guest house resulted in avoidable expenditure incurred on accommodating examiners.

2.1.17 Management of Manpower

During scrutiny of records related to Human Resources, we noticed that out of sanctioned strength of 206 posts of the Commission, 21 to 24 *per cent* posts remained vacant during the period. Only one person against sanction of two posts of Examination Controller was working in the Commission except in 2019-20. Similarly, one post each of Security and Vigilance Officer, Principal System Analyst and System Analyst remained vacant for the period 2018-19 to 2019-20, 2018-19 to 2020-21 and 2018-19 to 2021-22 respectively.

Audit further noticed that the post of System Analyst was filled with contractual employees. In addition, the post of Officer on Special Duty was sanctioned against the post of Principal System Analyst vide GAD order (January 2022) whereas both posts were entrusted with different duties. Details of sanctioned strength, working strength and shortage are depicted in below **Table-2.7**:

[26] PWD, Division-1

Table-2.7: Details of sanctioned strength, working strength and shortage of manpower

Year	Total Sanctioned Post	Working Strength	Shortage	Excess	Shortage in Manpower (*per cent*)
2018-19	206	162	44	-	21.35
2019-20	206	158	48	-	23.30
2020-21	206	158	49	1[27]	23.80
2021-22	206	158	49	1	23.80
2022-23	206	161	46	1	22.30

Source: Information furnished by Commission

The Commission acknowledged the fact in exit conference (June 2024) and assured for strengthening of the IT system but stated that suitable technical manpower is also not available at current pay structure.

2.1.17.1 Vital and post of sensitive nature filled with a contractual employee

General Administrative Department (GAD) created (February 2019) new posts of one Principal System Analyst, one System Analyst and two Programmers (one on deputation basis and one on direct recruitment) for establishment of IT Cell in the Commission. The Commission sent (June 2019) a letter to GAD to provide a panel of at least three names for each post from the Technical Departments for appointment on deputation basis in the Commission.

The Department of Science and Technology informed (September 2019) the Commission that no such employees/officers were available in Madhya Pradesh Agency for Promotion of Information Technology (MAPIT) under the Technical Department. The Commission requested (November 2019) GAD to fill these posts through MAPIT on contract basis rather than on deputation basis. The GAD declared (December 2019) these posts as contractual posts and stated that the same may be filled by open competition through public advertisement.

The Commission published (June 2022) an advertisement for one post of System Analyst after two and half years of sanction of these posts. Further, the Commission appointed a System Analyst on contractual basis at a remuneration of ₹0.50 lakh per month.

System Analyst performs important work related to the examination result, testing of result software, verification of modules and development of software as required by the Commission. The officials in position on the post carries out crucial and confidential activities for the Commission and filling this post by a contractual person is assessed to be improper.

Hence, the shortage of manpower affected the work of the Commission which has been brought out in various paras of this report i.e., delay in advertisement of notifications and conducting of examinations etc.

The Commission acknowledged the fact regarding strengthening of the IT system in the Commission and stated that suitable technical manpower was also not available at current

[27] Two Accounts officers were working against the one sanctioned post. Out of this, one accounts officer was working in line with Hon'ble High Court order (October 2019)

pay structure. However, the Commission assured to take appropriate efforts to recruit suitable manpower.

2.1.18 Contract management and other irregularities

2.1.18.1 Non refund of Examination fees to applicants

We noticed that the Commission published advertisement for the post of Assistant Professor 2014 (July 2014) and 2016 examination (February 2016) which was cancelled in September 2015 and August 2017 respectively. Thereafter, Commission intimated (4th May 2018) to applicants to apply for refund of examination fee. Accordingly, examination fee of ₹ 81.71 lakh[28] was processed for refund during the period from September 2018 to December 2018. However, transactions of ₹7.55 lakh out of ₹81.71 lakh failed during the process of refund of examination fees. Commission again attempted to transfer balance amount and only an amount of ₹0.65 lakh (against ₹7.55 lakh due) was made to the applicants during December 2022 to January 2023, that too after a considerable delay of four years. However, Commission did not take any action to refund remaining amount ₹6.90 lakh to applicants. Further, details of applicants against whom refund was due were not produced to audit.

Commission replied (June 2024) that due to change in treasury payment module from Central Funds Management System (CFMS) to Integrated Financial Management Information System (IFMIS), the CFMS data was not being shown. However, payments were being made to those applicants who claimed for refund of fees.

Reply of the Commission is not acceptable as Commission should have kept the details of failed transactions and developed a mechanism for refund of examination fee to the applicants immediately after cancellation of the examination.

2.1.18.2 Non recovery of TDS from the contractor

(a) Income Tax

As per Section 194 C of the Income Tax Act, 1961, on payment of any sum for carrying out any work in pursuance of a contract, the Commission should at the time of credit or payment of such sum deduct an amount equal to two *per cent* of such sum as Income Tax (IT). Similarly, as per Section 194 J of Income Tax Act, 1961, tax at source in respect of fees for professional or technical services is to be deducted at the rate of 10 *per cent.*

The services provided by the printers for printing of question paper falls under Section 194 C attracting tax at source at the rate of two *per cent* and the services related to declaration of results of examination falls under professional and technical support category attracting the provision of Section 194 J for deduction of tax at source at the rate 10 *per cent*.

We observed that the Commission awarded various printing contracts for conducting examination and declaration of results during 2018-19 to 2022-23 involving printing of the objective and descriptive question paper booklet and question answer booklet. These contracts also involved the work of preparation and declaration of results which included

[28] ₹1.31 lakh against 808 applicant of Assistant Professor 2014 examination and ₹80.40 lakh against 7,707 applicant of Assistant Professor 2016 examination.

scanning, editing and evaluating the results through OMR sheet and data processing, which call for hardware and software support and technical expertise.

We noticed that the Commission had paid ₹ 3.48 crore plus GST towards printing of examination papers during 2018-19 to 2022-23. However, the Commission did not deduct the TDS of ₹ 6.96 lakh (@ 2 *per cent*) from the bills of the Printers as detailed in ***Appendix -2.13 (a).***

Further, the Commission did not deduct the TDS of ₹39.59 lakh (@ 10 *per cent*) from the payment of ₹ 3.96 crore plus GST made to the printers towards the work of declaration of results as detailed in ***Appendix-2.13 (b)***.

Thus, the Commission did not protect the financial interests of the Government.

On this being pointed out, the Commission stated (June 2024) that certificates related to filing of income tax returns for the said period has been obtained from the concerned agencies.

Reply of the Commission is not acceptable as the IT returns obtained from the printers were not produced to audit for verification and the Commission was required to deduct TDS at the time of making payments to concerned printer as prescribed in the Income Tax Rules and failure to do so, may attract penalty under IT Act.

(b) Goods and Service Tax

Section 51 of the CGST Act read with CGST Rule 66 stipulates that TDS on GST collected is to be deducted at the rate of 2 *per cent* on payments made to the supplier for taxable goods and/or services, where the total value of such supply, under an individual contract, exceeds ₹2,50,000. TDS shall be paid within 10 days from the end of the month in which tax is deducted and return of the same shall be filed in Form GSTR-7.

We also noticed that TDS of GST amounting to ₹14.88 lakh (₹6.96 lakh as per ***Appendix 2.13(a)*** plus ₹7.92 lakh as per ***Appendix 2.13(b)***) on the payments made to the printers during the period from 2018-19 to 2022-23 was not recovered from the bills of the Printer in compliance of provisions of Section 51 of CGST Act read with CGST Rule 66.

Thus, the Commission did not ensure compliance with the laid down provisions, which resulted in non-deduction of TDS amounting to ₹ 61.43 lakh (₹6.96 lakh + ₹39.59 lakh + ₹14.88 lakh) from the bills of the printers. This also indicates weak internal control system in processing of payments to the printers.

Commission stated (June 2024) that due to confidential nature of work being executed, certification of filing of GST returns for the concerned period has been obtained from the concerned agencies.

Reply of the Commission is not acceptable as the Commission was liable to deduct TDS at the time of payment to Printer agencies at the rate prescribed in the Rules. Further, the Commission did not submit the certificates for verification by audit.

2.1.18.3 Overpayment of GST to the Contractor

Chapter 48 and 49 of Goods and Services Tax (GST) prescribed that where only content is supplied by the publisher and the physical inputs including paper used for printing of question papers belong to the printer, GST shall be charged at the rate of 12 *per cent* (CGST-six *per cent* and SGST-six *per cent*).

The other manufacturing services falling under printing of OMR Sheets, Answer Sheets/ Examination Copies logo would attract GST of 18 *per cent* (CGST-9 *per cent* and SGST-9 *per cent)*.

We noticed that the Commission awarded a contract to a printer for conduct of the examination, which involved the printing of objective and descriptive question paper booklets, question-answer booklets, and the preparation of results, including printing, scanning, editing, and evaluating results through OMR sheets and data processing. Therefore, as per the provision of GST, for printing of question paper GST shall be charged at 12 *per cent* of the contract value and for preparation of result GST would be charged at 18 *per cent* of the contract value.

We noticed that Commission had paid ₹2.36 crore in 21 cases to the Printers against the work of Printing of question papers which included GST of ₹42.40 lakh @ 18 *per cent* instead of @12 *per cent* leading to excess payment of GST of ₹14.13 lakh as detailed in ***Appendix-2.14***.

On this being pointed out, the Commission replied (June 2024) that clarification has been sought from the agency and accordingly action would be taken on it.

Thus, fact remained that weak internal control system in Commission led to overpayment of GST to the Printers which needs to be recovered.

2.1.18.4 Undue favour to printer due to non-forfeiture of security money

Clause 6 of Request for Proposal (RFP) for end-to-end contract of question paper based online examination prescribed that if bidder submitted false or misleading documents/credentials for the purpose of getting unethical advantage in evaluation process, the earnest money will be forfeited.

We noticed that the Commission invited (11 September 2019) tender through MP tender portal for end-to-end contract of question paper based online examination. The Letter of Intent (LoI) was issued (28 February 2020) to the L1 bidder which was accepted (04 March 2020) and a non-disclosure agreement was signed on 6 March 2020. The bidder had deposited earnest money of ₹30 lakh and Performance bank guarantee of ₹2 crore with validity till 3 March 2026.

We noticed that the Commission terminated (14 October 2020) the agreement with the printer on the grounds of non-disclosure of facts at the time of submission of tender regarding imposition of penalty[29] for poor performance in exams conducted in earlier period.

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[29] Agreement cancelled due discrepancies found in State Civil Pre-Examination, 2017 held on 16 July 2017, Assistant Teacher Exam-Urdu, held on 21 June 2018 and Assistant Registrar held on 21 June 2018.

However, the Commission did not forfeit the earnest money of ₹30 lakh from printer as per RFP.

Commission replied (June 2024) that no work got done from successful bidder hence Earnest Money Deposit (EMD) was refunded to the Bidder. However, action would be taken as per the clause of RFP if the same condition arises in future.

Thus, fact remained that undue favor was given to Printer by way of non-deduction of EMD by the Commission.

2.1.18.5 Short deduction of penalty on Service Provider Agency due to cancellation of examination

The penalty clause[30] of RFP for selection of Service Provider Agency (SPA) for conducting examinations and agreement executed between SPA and the Commission stipulates that if the examination at center could not be conducted for the reasons under control of SPA, total examination shall be cancelled and due to this the expenses incurred thereon for re-conduct of examination along with the penalty of ₹20 lakh shall be imposed on SPA.

We noticed that the Commission conducted (June 2018) the Assistant Professor Examination, 2017 (*Urdu*) wherein 229 applicants appeared. However, applicants were not able to understand the language of paper due to technical fault[31] and examination was cancelled. Thereafter, Commission conducted the enquiry which stipulated that event (technical fault) could have been avoided if technical and operational team of SPA had tested the compatibility of the *ubantu* operating system with the unique code font, hence, SPA was fully responsible for cancellation of examination.

After considering the facts the Commission decided (February 2019) to recover ₹ 5.44 lakh (expenses ₹2.72 lakh incurred on re-examination + equal amount of penalty of ₹2.72 lakh) instead of ₹20 lakh towards penalty as per the conditions laid down in RFP. This resulted in short recovery of penalty amount of ₹17.28 lakh from the SPA.

Commission accepted (June 2024) the fact and stated that ₹2.72 lakh was recovered from the SPA as penalty due to default of SPA.

Thus, the fact remained that the Commission did not recover the full amount of penalty as per clause of RFP *ibid*.

2.1.18.6 Non imposition of penalty on SPA for declaration of erroneous result

Case-I

Penalty clause 7.1.C of RFP for selection of SPA for conducting examinations stipulated that if the entire result gets calculated wrongly then the penalty of ₹1 crore would be imposed on SPA.

The Commission conducted the State Service Preliminary and Mains Examination, 2015 in January 2016 and April 2016 respectively. The result of the main examination was declared

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30 Point no. 7-7.1 (e) of Request for Proposal

31 Applicants did not read the *Urdu* language question paper due to non-pasting of unique code font with *Ubantu* operating system.

(August 2016) and interviews were conducted between March 2017 and April 2017. On the basis of interview result (April 2017), the final list and supplementary list of selected candidates were prepared, and recommendations (May 2017) thereon were sent to the departments for appointments.

We noticed that candidates represented to the Commission on erroneous declaration of results of above examination. Thereafter, the Commission instructed (May 2017) the departments to postpone the process of appointment in view of errors found in results prepared by SPA. Thereafter, the Commission revised the selected candidates list and decided (June 2017) to include 15 more candidates for the interview. It was intimated to Audit by the Commission that those irregularities happened at the level of SPA, hence revised final results were issued. However, the Commission had not imposed any penalty on SPA and only a warning letter was issued.

The Commission replied (June 2024) that the work of declaring examination result was very confidential and of complex nature. Hence there were limited dedicated agencies to do this type of work. If the agency had been penalized financially and blacklisted, then it might not have been possible to declare the results of upcoming examinations. After considering the facts, the Chairman had taken the decision and accordingly action was taken. It was further stated that these examinations were Optical Mark Recognition (OMR) based (offline mode) and RFP documents of online examinations was not applicable hence it was not possible to effect it.

Reply is not acceptable as the mistake committed by the SPA was of grave nature as it not only affected the credibility of the Commission but also the future of many candidates. Further, similar provision of penalty as prescribed in Para 7.1.C of RFP of online examination could also be included in the RFP documents of Optical Mark Recognition (OMR) based (offline mode) exam to safeguard the commission. RFP documents for OMR based offline examination was not produced to audit.

Case-II

The Commission advertised for conduct of State Service Examination 2017 (preliminary) on 5th December 2016 and this examination was conducted in February 2017. The result of this examination was declared in March 2017.

We observed that:

(i) Due to technical error at the level of SPA in State Service Examination 2017 (Preliminary), six candidates were removed from initial result and 15 new successful candidates were included in the revised result.

However, the Commission issued only a warning to SPA and no action for imposing a penalty was taken against SPA.

The Commission stated (June 2024) that these examinations are based on OMR based (offline mode) which does not relate to RFP documents of online examinations hence it was not possible to implement it.

Reply of the Commission is not acceptable as similar provision of penalty as prescribed in Para 7.1.C of RFP relating to online examination, should be included in RFP documents of Optical Mark Recognition (OMR) based offline mode.

2.1.19 Conclusion and Recommendations

2.1.19.1 Conclusion

Audit noticed lack of coordination between departments and Commission due to which examinations were delayed and waitlisted candidates were deprived of employment. The Commission had no proper annual examination calendar as 28 examinations advertised by the Commission were not included in its calendar. Also, the Commission did not prescribe any timeline for the publication of advertisement after receipt of demand which led to delay in its publication. The Commission irregularly recommended the 10 posts of Block Development Officers (Departmental Promotional Posts) for Panchayat and Rural Development Department by including reservation for OBC in contravention of Madhya Pradesh Public Services (Promotion) Rules, 2002. The Commission had not taken any action for updating the panel of Paper Setters and Moderators for examination since 2018. The Commission constituted Interview Boards with the Chairman and subject experts only and none of members of the Commission was included in the Board. Further, even after a lapse of more than ten years since the identification of areas for amendments to the service regulations of the Commission, the proposal was neither approved nor published.

2.1.19.2 Recommendations

GoMP may issue instructions to all departments/Commission

i. *to promptly report annual vacancies, enabling the Commission to process recruitments in a timely manner. (With reference to Paragraph 2.1.8)*

ii. *ensure the examination calendar is updated in a timely manner and that all examinations are conducted in accordance with the scheduled timeline. (With reference to Paragraph 2.1.12)*

iii. *ensure the appointment of all board members to facilitate the smooth and timely conduct of interviews. (With reference to Paragraph 2.1.14.6)*

iv. *fix responsibilities for lapses pointed out in report, like deficiencies and delays in submission of demand, double recruitment, conversion of limited departmental examination to new recruitment, non-recruitment of candidates in waiting list etc. (With reference to Paragraphs 2.1.8.2, 2.1.9, 2.1.13.1 to 2.1.13.3, 2.1.14.1 and 2.1.14.2)*

Chapter III
Compliance Audit

3.1 Audit on "Functioning of Barkatullah University"

3.2 Audit on "Diversion of Land"

3.3 Audit Paragraph on "Protection of Land Rights of Aboriginal Tribes"

3.4 Audit on "Working of Madhya Pradesh Waqf Board"

Chapter-III Compliance Audit

Higher Education Department

3.1 Audit on "Functioning of Barkatullah University"

3.1.1 Introduction

The Barkatullah University (University), formerly known as Bhopal University was established in 1970 in Bhopal and is governed by Madhya Pradesh *Vishwavidyalaya Adhiniyam,* 1973 (Act). The University was rechristened (1988) as Barkatullah University in the living memory of great freedom fighter Professor Barkatullah Bhopali. The University covers full spectrum of higher education offering courses in affiliated Colleges and Teaching Departments of University in the different faculties[1]. The Chakraborty Rajagopalachari Institute of Management (CRIM) under the jurisdiction of the University provides courses in different disciplines of Management and the Institute of Open and Distance Education (IODE) provides undergraduate, postgraduate and diploma courses through correspondence. Barkatullah University Institute of Technology (BUIT) and Pharmacy Department are running on self-finance mode. The University campus covers an area of approximately 400 acres of land and its territorial jurisdiction extends to eight[2] districts.

The University has 26 teaching departments (***Appendix-3.1.1***) with 2,115 students as on March 2023. 1.33 lakh students were enrolled in 383 affiliated colleges[3]. The National Assessment and Accreditation Council (NAAC) [4] accredited (March 2023) the University with B grade and Cumulative Grade Point Average (CGPA) 2.49. The B grade signifies 'Good' status.

3.1.2 Organizational Structure

The Hon'ble Governor of Madhya Pradesh is the ex-officio *Kuladhipati* (The Chancellor) of the University. The *Kulpati*[5] (the Vice Chancellor), appointed by the Hon'ble Governor, is the principal administrative and academic officer of the University. In discharge of duties, the Vice Chancellor is assisted by officials including Registrar, Rector, Financial Controller, Dean of the Students' Welfare, Dean of the Faculties etc.

The University has important bodies (authorities), viz., the University Court, the Executive Council, the Academic Council, the Finance Committee, Faculties, the Board of Studies and Academic Planning and Evaluation Board to run its administration.

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1 Arts, Science, Social Science, Life Science, Home Science, Commerce, Management, Law, Engineering, Education, Physical Education and Technical Education.

2 Betul, Bhopal, Sehore, Vidisha, Raisen, Narmadapuram, Harda and Rajgarh.

3 Government colleges-70, Autonomous colleges-nine and Private colleges-304

4 an autonomous body that assesses and accredits higher education institutions in India.

5 *Kulpati* is changed to *Kulguru* from date 23 April 2024.

3.1.3 Audit objective, scope, methodology and criteria

We conducted the Audit of the University to assess the level of compliance with the laid down norms covering the period from 2018-23 (period). The audit is conducted under Section 14 of Comptroller and Auditor General's (Duties Powers and Conditions of Service) Act, 1971. We audited records of all 26 teaching departments and 76[6] out of 383 affiliated colleges, selected through stratified random sampling method. Further, a student satisfaction survey[7] was also conducted and inputs considered for this report.

The sources of audit criteria for assessment of implementation of various provisions of the Act/Rules are Madhya Pradesh *Vishwavidyalaya Adhiniyam* 1973, M.P. State University Service Rules 1983, University Grants Commission Acts, Regulations, Guidelines and notifications, Madhya Pradesh *Bhumi Vikas Niyam* 2012, Report on Inclusive and Qualitative Expansion of higher education in 12th plan, Universities' Financial Code, Ordinance and Statutes, Government of Madhya Pradesh Orders (GoMP), and notifications etc.

Audit objectives, methodology and scope of audit were discussed with the Additional Chief Secretary (ACS), Higher Education Department (HED), Government of Madhya Pradesh (GoMP) in an Entry Conference held in August 2023. Audit findings were drawn after scrutiny of records, analysis of available data obtained through questionnaires, audit enquiries and responses of the University functionaries at various levels. The Draft Report was sent to Government on 16 October 2024. Exit Conference was held (January 2025) with ACS, HED to discuss the audit findings.

The replies of HED, GoMP were received in March 2025. The replies and response at the Exit Conference have been suitably incorporated with further remarks, where required.

3.1.4 Financial Management

The major sources of income of University are affiliation fees received from colleges, Examination fees and Grants received from State Government, Central government or other institution etc. Expenditure is incurred by the University for Salary and allowance, Establishment, Examination, Construction and maintenance etc. The procedure for maintaining the staff Provident Fund has been adopted in accordance with Statute No. 26 of the University, which outlines the provisions for employees' subscriptions and the employer's contributions to the Fund.

3.1.4.1 Income and Expenditure

Rule 142 of the University Financial Code, provides that the Financial Controller of the University shall be responsible for preparation of estimated income and expenditure statement, supplementary and additional grants of the University. The University prepares budget every year. The Estimates and Actual position of the University's budget and corresponding expenditure for the period is shown in the **Table 3.1.1** below-

[6] Bhopal-26, Harda- 4, Narmadapuram- 7, Raisen-9, Rajgarh-6, Sehore-12, Vidisha-12.

[7] Number of student's surveyed: 100 in the university and 748 in sampled colleges.

Table 3.1.1: Budgeted and Actual Income and Expenditure

(₹ in crore)

Year	Budgeted Income	Budgeted Expenditure	Actual Income (percentage)	Actual Expenditure (percentage)
2018-19	133.01	148.80	131.46(-1)	113.29(-24)
2019-20	121.92	131.05	147.93(21)	102.92(-21)
2020-21	149.62	149.62	97.94(-35)	94.65(-37)
2021-22	130.02	139.53	101.19(-22)	106.90(-23)
2022-23	142.41	153.85	95.46(-33)	119.74(-22)

(Source: Budget estimates and Annual Reports (Component wise details of actual income and actual expenditure are given in *Appendix-3.1.2*)

It is evident from the above table that actual income varied between shortfall of 35 *per cent* and excess of 21 *per cent* and actual expenditure varied between shortfall of 21 *per cent* and 37 *per cent* from the estimation in budget. The variation in income was due to the removal of Betul district from the jurisdiction of University from July 2019 to September 2022.

Audit also observed that: -

- The University received examination fees of ₹67.91 crore and ₹67.80 crore in 2018-19 and 2019-20 respectively which declined to ₹40.86 crore, ₹49.30 crore and ₹27.11 crore respectively in 2020-21, 2021-22 and 2022-23 due to reduction of the jurisdiction area of the University from July 2019 to September 2022.
- Salary and allowance increased from ₹34.40 crore to 46.64 crore due to implementation of 7^{th} pay commission during the period of 2018-23.
- Grant of ₹3.90 crore was released and adjusted by the government against the outstanding liability of the university towards corpus fund contribution in 2021-22. However, this grant was neither recorded as a receipt nor shown in expenses, resulting in the income/expenditure being underreported by ₹3.90 crore.

The Government accepted the fact (March 2025) and stated that due care would be taken in preparing budget estimates.

3.1.4.2 Non preparation of Annual Accounts

Section 24-A of the MP *Vishwavidyalaya Adhiniyam*, 1973 prescribes that Finance Committee shall prepare Annual Account and complete the Annual Audit in time. Section 48 of *Adhiniyam* also stipulates that audited annual accounts together with the audit report shall be submitted by the Executive Council to the State Government, which shall be laid on the table of the State Legislative Assembly.

Audit noticed that State Government neither prescribed the forms of preparation for Annual Accounts nor their time schedule for submission to State legislature. Accounts are to consist of Receipt and Payment Accounts, Income and Expenditure statement and Balance Sheet. University had prepared only Income and Expenditure statement up to the year 2022-23 on cash basis. Due to non-preparation of Annual Accounts on accrual basis, the income and expenditure statement did not include outstanding expenses, advances, pre-paid expense, assets, liabilities, and receivable income. Thus, the Annual Accounts of the University did not reflect the true and fair view of its financial status towards objective of deriving assurance of the University being a going concern. The information of the affairs of the University in terms of assets, liabilities, receivables and payables was also not available and carries risk of leakages, misappropriations etc. Further, University submitted only the abstract of Income and Expenditure to the Government for further submission to State Legislative Assembly.

Similar audit observation was also pointed out under "Financial Management in Universities and Affiliation to Private Colleges" featured in C&AG Report for the year ended 31st March 2015, GoMP. In the report it was recommended that "*Government should prescribe forms for preparation of Annual Accounts of University and Annual Accounts should be prepared on accrual basis.*" However, the recommendation is yet to be implemented by the State government.

ACS, HED accepted the facts in exit conference (January 2025) and stated that for a true and fair view of the university's financial position, accounts must be prepared on an accrual basis and also consist of receipt and payment accounts, Income and expenditure statement and a balance sheet instead of only Income and expenditure statement.

The Annual Accounts should be prepared on accrual basis and Government should prescribe forms for preparation of Annual Accounts.

3.1.4.3 Non-reconciliation of bank account with cash book

Finance Department, GoMP issued (October 2009) instruction that all government departments shall reconcile their bank accounts and cash books on a quarterly basis.

Audit noticed that the University had maintained eight bank accounts[8] as of March 2023 had not reconciled the cash book and bank accounts for the years 2020-21 to 2022-23. Audit noticed that ₹2.88 crore, collected through MP Online in 2019-20, was recorded as income in the university's cashbook but credited into the bank account in June 2021 after reconciliation of account. Thus, due to non-reconciliation, the funds were credited with delay of 15 months.

ACS, HED replied in exit conference (January 2025) that reconciliation has been completed till 2023-24 and also assured to develop promptly, and robust system to verify the amount received from the MP online portal on a real time basis. However, the bank reconciliation statement and reconciled cash book of the said period were not submitted for verification by audit.

The University should ensure timely bank reconciliation for safeguarding its assets as well as for ensuring accuracy of its financial statements.

3.1.4.4 Non-adjustment of advances

Rule 172 and 174 of Barkatullah University Financial Code 2002 stipulates that except for project advances, all other advances should be settled within a month. In special cases the

8 Five savings and three current accounts

Vice Chancellor can extend the time up to three months, but all the outstanding advances shall be adjusted before 31 March of the financial year. If the official does not submit the account for adjustment of advances in time, then the salary of the official shall not be drawn until the settlement of advances. Rule 171 ibid stipulates that the Registrar of the University will be responsible for settlement of advances given from the University Fund.

We noticed that the University had given advances of ₹30.15 crore to employees/departments for conducting sports activities, imprest, medical treatments, execution of construction work to agencies, etc, which remained unadjusted for more than 20 years as detailed in the **Table 3.1.2** below:

Table 3.1.2: Details of outstanding Advances

(₹ in crore)

Period	No. of cases	Amount
More than 20 years	488	1.21
10 years to 20 years	508	10.50
5 to 10 years	223	13.52
1 to 5 years	122	4.62
3 months to 1 year	22	0.30
Total	**1,363**	**30.15**

(Source: Advance Registers and information provided by the University)

We further noticed that:

- ₹ 4.86 lakh was given to five employees who had died, and ₹51.65 lakh was given to 69 employees who had retired, carrying risk of the advances to become irrecoverable/un-adjustable and placing an extra burden on the University as detailed in ***Appendix-3.1.3***.
- The University paid an imprest of ₹6.60 lakh to 77 employees. 23 out of these employees were given multiple times by ignoring the directions. The amount is still unrecovered from the employees till the audit as shown in ***Appendix-3.1.4***.
- In 56 cases, ₹23.15 crore advances were given to various agencies[9] for miscellaneous or deposit works which remained unsettled till the audit period and in some cases, advances remained unsettled since 2002 as detailed in ***Appendix-3.1.5***.
- An amount of ₹1.28 crore was given to nine colleges[10] to conduct the examinations between 1978 and 2020, the amount had remained unsettled till the audit period. The details shown in ***Appendix-3.1.6***.

9 Madhya Pradesh Laghu Udyog Nigam, MP Housing Board, Bhopal, Bhopal Vikas *Pradhikaran, Sambhagiya* Pariyojna Yantrik.

10 Government Geetanjali College Bhopal, Government Homeopathic college Bhopal, Government N. M.V, Narmadapuram, Government M.L.B college, Bhopal, Government Nutan College, Bhopal, Government Sarojini Naidu College Bhopal, Government J.H College Betul and Netaji Subash Chandra College, Sehore, Government MVM College, Bhopal

- ₹ 4.20 lakh was given to an Assistant Registrar across 36 instances without settling previous outstanding advances as detailed in ***Appendix-3.1.7***.

Thus, due to negligence of the involved officials, the advances remained to be adjusted within the time limit nor was it confirmed that any advance retained by the officials before granting new advance. The University did not recover the advance amount from the employees who had outstanding advances before they retired.

ACS, HED accepted the facts and stated (January 2025 and March 2025) that Utilization Certification are being collected from the respective agencies and the erring official shall be identified, and appropriate action will be taken against them.

The University should initiate action against the delinquent officials who did not ensure due compliance of codal provisions of University Financial Code.

3.1.4.5 Non-availing General Development Assistance grant from UGC

In the 12th plan (2012-2017) UGC sanctioned General Development Assistance (GDA) grant of ₹14.21 crore to the Barkatullah University with an objective to improve the infrastructure and basic facilities in the University. As per UGC guidelines, the first instalment was 20 *per cent* of allocation and the second and subsequent instalments of grants were to be released on receipt of progress report and statement of expenditure/Utilisation Certificate (UC) of previous grant.

The UGC sanctioned ₹14.21 crore as GDA and released ₹5.68 crore (₹2.44 crore in August 2012 and ₹3.24 crore in July 2013). The University had not utilized the received grant in time. The University submitted the utilization certificate of ₹6.51 crore (March 2021) to UGC, after a lapse of seven years from the date of release of instalment. Consequently, the University was deprived of remaining instalment ₹8.53 crore. This missed funding opportunity adversely affected the University's financial health during 2021-22 and 2022-23 as well as impacted the related development.

ACS, HED accepted the facts in exit conference (January 2025) and stated that the University lost the opportunity due to non-planning for the receivable grant.

3.1.4.6 Non-Utilization of Grant received under Special Assistance Programme

UGC under Special Assistance Programme (SAP) had sanctioned (May 2018) ₹70 lakh to Physics Department of the University for the period of 2018-23. The grant was to be utilized for upgradation/continuation[11] of physics department from Departmental Research Support (DRS)-III to Department of Special Assistance (DSA)-I.

The grant of ₹ 7 lakhs against first instalment was received (October 2018) by the University for recurring items. The department had utilized only ₹1.73 lakh for hiring service, consumable and Advisory Committee head and remaining ₹5.27 lakh remained unspent for

[11] Equipment: ₹20 lakh, Building (Upgradation/augmentation extension of existing laboratory for housing and installation of new equipment): ₹20 lakh, Augmentation of PG/Testing/Research Lab: ₹5 lakh, contingency/working expenses: ₹2.5 lakh, chemicals/consumables/Glassware: ₹5 lakh and other recurring items (Travel/Visiting Fellows/Seminars/Hiring the Services of Technical assistance etc.): ₹17.50 lakh.

more than five years. The second and subsequent instalment of the grant was not released by UGC as the University could not utilise first instalment of grant timely. Thus, due to inefficiency of Physics department, the University was deprived of grant of ₹63 lakh and could not utilize already received grant of ₹5.27 lakh.

The Government replied (March 2025) that out of sanctioned grant only ₹1.73 lakh could be spent in time and permission was sought from UGC to spend the remaining amount in the extended period, but, no response was received from the UGC. Further, the Advisory Committee was also of the view that no expenditure should be incurred without the permission of UGC.

3.1.4.7 Non-refund of excess fee to candidates appearing in Ph.D./M. Phil Entrance Test

The University conducts entrance test for enrolment of Ph.D./M. Phil[12] candidates every year. Accordingly, University issued (July 2017) notification for Doctoral Entrance Test-2017 for the academic session of 2017-18. As per notification applicants were to submit fee of ₹5,000 for general category candidates and ₹4,000 for reserve category candidates for appearing in the entrance test. University again issued revised notification (August 2017) for entrance test and reduced the fee to ₹2,500 for General category candidates and ₹1,000 for reserve category candidates.

We noticed that before revision of notification, 2,036 applicants had submitted applications for appearing in entrance test and University collected fee of ₹98.42 lakh. However, Executive Council decided (December 2017) to refund the excess entrance fee collected from the students through issue of notification on the website of the University. The applicants were required to submit bank account on website of the University for refund of fee. The University had collected excess fee of ₹52.59 lakh but refunded ₹38.35 lakh to 1,481 applicants during December 2017 to January 2020.The remaining ₹14.24 lakh of 555 applicants were yet to be refunded even after lapse of more than six years.

Thus, despite having the address and mobile number of the candidates with their application for the examination, they were not informed about the refund of excess fees, consequently, 555 applicants could not receive the excess paid fees of ₹14.24 lakh. Had the account been maintained and run on accrual basis by university, it could be shown as a liability in accounts.

Government accepted the fact (March 2025) and stated that steps are being taken for refund of excess fee charged from 555 applicants and candidates are being contacted for the details.

3.1.4.8 Short recovery of energy charges and license fee from the employees

a) The University had taken an 11 KV supply connection through independent feeder from *Madhya Pradesh Madhya Kshetra Vidhyut Vitran Company Limited* (MPMKVVCL), by paying energy charges under bulk energy category. Audit noticed that electricity supply was given to each quarter, and fixed charges were levied based on the Type of the quarters instead of rates of electricity charged by MPMKVVCL on individual consumer/actual energy

[12] Ph.D : Doctor of Philosophy and M. Phil: Master of Philosophy

consumed by the individuals. Audit further noticed that the fix tariffs were set by the Executive Council in December 2010 based on the Type of staff quarters[13] and approval was given by the Executive Council for revision of the rates in August 2022. Revised[14] rates were implemented with delay of 13 months in September 2023, causing revenue loss of ₹22.40 lakh[15] to the University.

b) Public Works Department (PWD), GoMP instructed (November 2015) the University that license fee of the government residences shall be recovered from October 2014 at the rates prescribed (11 September 2014) by the General Administration Department, GoMP.

Audit noticed that the University had continued to recover license fee from employees at the lower rates fixed (July 2000) by PWD, GoMP till May 2023 even though PWD had revised the rate in October 2014. On being enquired (January 2024) by the Audit the University issued instructions for implementing revised rate of License fee in July 2024 and recovered dues from existing employees in ten installments.

ACS, HED accepted the facts in Exit conference (January 2025) and instructed Registrar for discussing the matter with distribution companies and applying for individual energy connection for residential quarters because employee might consume unlimited electricity against the fixed electricity charges. ACS also instructed Registrar for timely revision and implementation of license fee as delayed decision may affect the financial health of the University Government also stated (March 2025) that amount of license fee was being recovered from the concerned employees and license fee of vacated quarters was deposited by concerned employee personally.

3.1.4.9 Non-maintenance of accounts of caution money

Finance Department, GoMP issued (February 1971) instructions to Education Department, GoMP that caution money deposits by the students are 'Revenue Deposits' and the rules of lapsing were applicable to them. The ibid notification further stipulates that receipts such as caution money deposits, etc., received from students which is refundable to them should be accounted for under the Minor Head[16]. In compliance with the direction, *Pracharya Margdarshika* 1987 issued by the Education Department also reiterated that colleges had to maintain the register of caution money deposited by students and refunded to them. If any student does not apply for refund of caution money in three years after leaving the college, the amount shall be forfeited and deposited into the Government account.

Audit noticed that the University did not maintain any ledger or record of caution money received and refunded each year, nor did it track the total liability of caution money since

[13] Type E- ₹1500, Type F-₹1200, Type G-₹900, Type H-₹750, Type I-₹600.

[14] Type E- ₹3800, Type F-₹3400, Type G-₹2800, Type H-₹2200, Type I-₹1400.

[15] No. of quarter (Typer E-8, Type F-24, Type G- 8, Type H-46, Type I-24)* difference of rate (₹2300, ₹2200, ₹1900, ₹1450, ₹800)*delay of months i.e. 13=₹2.39 lakh+₹6.86 lakh+₹1.98 lakh+₹8.67 lakh +₹2.50 lakh. Further, the University did not provide the occupancy of quarters, hence revenue loss calculated considering all quarter occupied.

[16] Minor head 123 "Deposits of Educational Institutions".

established i.e. 1970, therefore audit could not ascertain caution money received, refunded and liability of caution money during review period.

The University replied (February 2024) that caution money of students is forfeited if not claimed within three years after leaving the university. Further, ensured that in future, the accounts section will maintain an overall account of caution money.

ACS, HED accepted the facts in the Exit conference and stated that a mechanism is to be developed for *suo-moto* refund of caution money to students without applying, after their passing out from the University.

The University should improve record keeping regarding collection of caution money and automate systems for refund.

3.1.4.10 Non-receipts of Affiliation fees

Section 13(3) of Statute 27 stipulates that every college or institution (temporary/permanent) admitted to the privilege of the University, shall pay annual affiliation fee by 30th October (for law courses) and 28th February (for other courses) of each year at the approved rate. In case of delay in payment of affiliation fee, the late fee to be paid equal to 25 *per cent* of the affiliation fee up to 15th November (for law courses) and 15th May (for other courses). If the fee payable is not paid by the date specified therein, the affiliation of the institution/college may be withdrawn.

Audit noticed that 65 colleges did not deposit their affiliation fees of ₹1.07 crore as of January 2024 as detailed in ***Appendix-3.1.8***. 11 out of 65 colleges did not deposit their affiliation fee of ₹26.66 lakh for more than five years. Eight out of 65 colleges had already been closed leaving very little scope for recovery of due affiliation fees of ₹ 13.56 lakh pending against them.

The University did not take any action to withdraw affiliation from colleges that did not pay their affiliation fees by the specified date as per the Statute.

The University accepted the facts in exit conference (January 2025) and stated that an online mechanism would be implemented to control the non-receipt of affiliation fees.

Government stated (March 2025) the Hon'ble High Court, Jabalpur has directed the colleges to deposit one third of the affiliation fee for the academic session 2024-25. Further, the case has to be finally decided and action will be taken as per direction of the Hon'ble Court.

The reply is not acceptable as the said interim decision pertains to academic session 2024-25.

The University should develop a robust system for accounting and timely recovery of due affiliation fee from the affiliated colleges.

3.1.5 Planning, execution and monitoring of academic activities

3.1.5.1 Non-execution of long-term and Short-term plans

The Act, 1973 stipulates that an Academic Planning and Evaluation Board shall be constituted in the University for the duration of three years with members[17] as per the Act. The duties of the aforesaid Board are to prepare the short term & long-term plan of the University, suggest new academic programs, proposal for establishment of new academic department and to evaluate working of the University.

Academic Planning and Evaluation Board in its meeting (December 2018) approved short term and long term plans. In the short-term plans task of revision of syllabus after every two years, digital mode of teaching, establishment of Audio-visual studio etc were included. Similarly, the long-term plan targets included becoming a world-class status university, establishing study centers, strengthening the student help center/grievance cell, International level sports complex, University Management System, Memorandum of Understanding (MoU) with international institutions/foreign universities and establishment of Mahatma Gandhi Chair, etc. A committee was also to be constituted to evaluate periodically the progress of the short-term and long-term plans.

We noticed that the University did not prepare the annual plans of activities and financial outlays required to achieve the goals set in the Academic Planning and Evaluation Board meeting. Additionally, the University did not establish a monitoring mechanism for a periodical assessment of the progress of the execution of plan. As a result, activities shown in long-term and short-term plans were not implemented by the university.

While accepting the facts Registrar of the university in exit conference (January 2025) stated that efforts would be made for effective implementation of short term and long term plan.

The University should take immediate and comprehensive action to strengthen its planning and execution capabilities.

3.1.5.2 Non-implementation of Integrated University Management System

The Executive Council of the University decided (January 2017) to implement University Management System (UMS) for digitalization of all the work[18] executed in the University. The Coordination Committee of Universities in its 93rd meeting (October 2017) directed all the universities of Madhya Pradesh to address promptly issues related to Integrated University Management System (IUMS). The implementation of IUMS was also included (December 2018) in the long-term plan of the University.

[17] Vice Chancellor, Rector, Deans of faculties, Dean or Director of the college development council, three heads of the University departments and school of studies, two college professors, three scholars, two representatives of Industry, Agriculture & Commerce.

[18] Finance system, Administration System, Academic System, Examination System, Storage and Purchase System, Engineering System, Library Management System, File Movement/Tracking System and Other sections/Cell/Amenities System.

Audit observed that budget provision of ₹1.75 crore[19] was made for expenditure on development of software and operation of IUMS during the 2019-23. However, ₹5.84 lakh[20] was incurred during 2019-22 on Internal Quality Assurance Cell which remained unfruitful as IUMS had not been implemented so far (January 2025). Further, 60 *per cent* of online services, such as student enrolment, examination processes and affiliation fee payments had been carried out through MP Online portal[21].

Thus, dependency on MP Online portal for all online operations causes a significant dependency risk and in case of problems in portal such as technical issues, operational disruptions, or not delivering services adequately, it could significantly impact the University's ability to carry out essential functions. Due to non-implementation of IUMS, the objectives of digitalization of University through IUMS could not be achieved and the intended stakeholders were deprived of benefits of digitalization of university functions.

The University replied (March 2024) that the tender process for implementation of IUMS is under progress. ACS, HED accepted in exit conference (January 2025) that IUMS needs to be implemented in timely manner for digitalization of the University.

In this regard, it is mentioned that the Ministry of Education, Government of India has implemented an e-government platform SAMARTH (Smart Automation of Mandates for Administration of Resources through Technology), which has been designed to automate operations and enhance efficiency, transparency, and digital governance in Indian Universities and Higher Education Institutions (HEIs).

The University stated (September 2025) that its SAMARTH account was activated in July 2025, and the modules, including the Employee Module, Finance, Account and Supply Related Module, and Academic and Student Related Module, etc., will be operationalized through the SAMARTH portal.

The University may review the functionality of the modules under SAMARTH and assess the necessity of implementing IUMS.

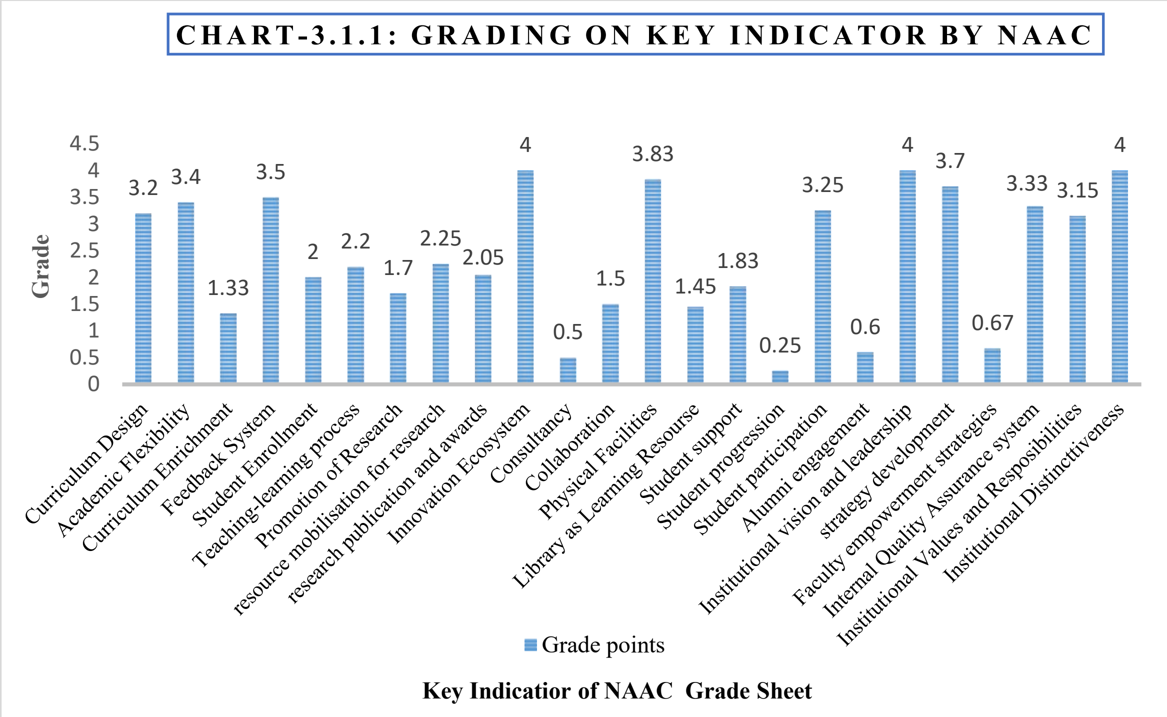
3.1.5.3 Shortcomings identified in NAAC accreditation

University consistently received a National Assessment and Accreditation Council (NAAC) grade of 'B,' with grade points of 2.50 in 2015 and 2.49 in 2023. Scrutiny of the NAAC Grade Sheet for 2023 showed that the University scored above 3.0 in only one criterion, "Institutional Values and Best Practices," out of the seven criteria evaluated. This reflects a lackluster performance by the University. The analysis of the NAAC grade sheet of key indicators shows several critical observations as depicted in **Chart-3.1.1** below:

[19] 2019-20- ₹30 lakhs, 2020-21- ₹25 lakhs, 2021-22-₹20 lakhs, and 2022-23 ₹100 lakh.

[20] ₹ 0.39 lakh in the year 2019-20, ₹ 0.05 lakh in the year 2020-21, ₹ 5.40 lakh in the year 2021-22.

[21] MP Online is an outsourced portal which facilitate to the university in student enrolment, collection of examination and affiliation fee etc.



- Curricular Aspects (Criterion 1)- Under the "Curriculum Enrichment" key indicator, which includes aspects such as added courses and activities, and the integration and sensitization of cross-cutting issues etc. the university received a very poor grade of 1.33. This suggested significant deficiencies in curricular enrichment and development of students.

- Teaching-Learning and Evaluation (Criterion 2)- The university's performance was inadequate in key indicators such as Student Enrollment and Profile, Teaching-Learning Process grade points 2 and 2.2 respectively showing gaps in the quality and effectiveness of the university's teaching and learning practices.

- Research, Innovations, and Extension (Criterion 3)- The University's grades in this area were significantly low, particularly in indicators such as 1.7 in Promotion of Research Facilities, 2.25 in Resource Mobilization for Research, and 2.05 in Research Publications and Awards. The University also received very poor grade of 0.5 in Consultancy and Collaboration. The NAAC peer review committee specifically highlighted the need to encourage faculty to strengthen research activities and to apply for research grants from various funding agencies.

- Infrastructure and Learning Resources (Criterion 4)-The grade for the Library as a Learning Resource was remarkably low at 1.45. The peer review conducted also emphasized the need for full computerization of the library, upgrading it with the latest editions of books, and installing specialized software for differently abled individuals.

- Student Support and Progression (Criterion 5)- The University received a grade of 1.36, which was incompatible for such an old University. In key indicators such as student progression and alumni engagement, the grade points were below 1.0, indicating shortcomings in these areas.

- Governance, Leadership, and Management (Criterion 6)- In the area of "Faculty Empowerment Strategies," the University received a very low grade, below 1.0.

These observations highlight the urgent need for university to address these deficiencies to improve its overall performance and enhance the quality of education and research.

The Government replied (March 2025) that possible steps are being undertaken to improve NAAC score.

3.1.5.4 Discontinuation of Distance Education course due to lower grading

In September 2020, UGC notified that any Higher Education Institution with a minimum NAAC score of 3.01 or remained in top 100 ranking in National Institutional Ranking Framework (NIRF) at least once in the last two cycles, shall be eligible to apply for distance education courses.

The University's Department of Correspondence Courses, established in 1975 with the approval of the GoMP and the UGC, offers UG and PG courses in various subjects. UGC granted recognition for offering 19 courses during Academic Year 2016–18 and 10 courses for the Academic year 2018–20 through open and distance learning. However, the UGC denied further extension for implementation of correspondence courses due to the low NAAC score since 2020-21.

Additionally, the department did not provide study materials to undergraduate and diploma students during 2018–19 and 2019–20, violating UGC guidelines (June 2017). Consequently, student enrolment dropped from 1,222 to zero during 2018-2023, and annual income fell from ₹43.56 lakh in 2018-19 to ₹1.80 lakh in 2022-23.

Thus, poor performance and insufficient provision of study material to students led to financial loss to University and also deprived students of benefits of distance learning programmes.

The Government accepted (March 2025) the fact and stated that University is making all possible necessary arrangements to get good NAAC score, for starting the correspondence courses.

The University should make sincere efforts to improve the accreditation score as prescribed by UGC so that correspondence course could be restarted.

3.1.6 Violation of UGC Norms

3.1.6.1 Non recoupment of fund from UGC due to Non-functioning of Rajiv Gandhi Chair

Ministry of Human Resource Development (MoHRD), GoI decided to honour the contributions of former Prime Minister Late Shri Rajeev Gandhi who was architect of the National Education Policy 1986 by establishing ten Rajiv Gandhi Chairs in contemporary studies in selected Central & State Universities on different themes. Rajiv Gandhi Chair in

Barkatullah University was sanctioned (September 2005) by MoHRD, GoI during the 10th five-year Plan (2002-07). The UGC extended (July 2011) the time period of Chair until the XIIth Plan (2012-17), and later extended (December 2021) it again to March 2024. The extension was conditional on appointment of a full-time Chair Professor by June 2022. Guidelines prescribed that UGC shall act as a nodal agency for funding and implementation of the MoHRD initiative. In the chair, University had to appoint a professor, one Post-Doctoral Research Associate, three Junior Research Fellows for five years.

The thrust areas of studies of the chair were Tribal Development and Impact of Technology on Society. The purpose of the Chair was to evolve and become full-fledged Centres of Studies and Research on the mentioned study areas.

Audit noticed that University appointed a full-time professor[22] alongwith Research Associates[23], Technical Assistant[24] and Field Assistant[25] and thereafter, no full-time professors were appointed. Moreover, no research work was conducted after 2016 even though ₹59 lakh grant was received[26] in five instalment (From January 2012 to July 2016) against the expenditure of ₹ 2.11 crore (From September 2012 till August 2021) and balance ₹1.52 crore remained unrecouped from the UGC.

ACS, HED accepted the facts in exit conference (January 2025) and stated that due to non-planning of programme according to criteria of UGC it was a loss of the University.

3.1.6.2 Non-establishment of College Development Council

For ensuring the proper planning and integrated development of affiliated colleges and to provide necessary help/guidance, UGC issued (August 1985) guidelines for establishment of College Development Council (CDC) in Universities. According to Paragraph 2 of the UGC guidelines and Statute 39 of the University, the CDC shall consist of the Vice-Chancellor as Chairman, Coordinator/Director/Dean of the CDC as member secretary, teachers at the University academic Department, Principals of some affiliated colleges and representative of the State Government. The CDC was to meet at regular intervals at least twice in an academic year to review the implementation of various programmes and activities. The Director[27] was expected to visit the colleges at least twice a year and to hold meetings with Principals of colleges to apprise them of the ways in which CDC could function effectively for the development of colleges.

Audit noticed that the CDC had not been constituted at the University (January 2024). Consequently, affiliated colleges were deprived of guidance and assistance, even though the University had collected ₹31.69 crore towards affiliation fees during 2018-23 from affiliated

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22 from 16 September 2006 to 31 March 2019.

23 from 4 August 2007 to 30 September 2020.

24 from 4 August 2007 to 16 September 2018.

25 from 10 July 2012 to 16 September 2018.

26 ₹20 lakh (January 2012), ₹20 lakh (February 2013) and ₹19 lakh (06 July 2016, 06 July 2016 and 12 July 2016)

27 The Co-ordinator/Director/Dean of the CDC shall be appointed by the Syndicate on the recommendations of the selection committee consisting of Vice Chancellor as Chairman, a nominee of the UGC and a nominee of the syndicate.

colleges. The absence of establishment and maintenance of a CDC (prescribed by the UGC guidelines) has compromised on the intended integrated development of affiliated colleges as pointed out in subsequent **Paragraph 3.1.10**.

The University replied (February 2024) that the CDC was not constituted and consequently no meeting was held during the audit period. Further, the University at the exit conference (January 2025) stated that College Development Council will be constituted.

The University should constitute CDC for proper planning and integrated development of the affiliated colleges.

3.1.7 Non-functioning of Court

Madhya Pradesh *Vishwavidyalaya Adhiniyam*, 1973 prescribed that the University shall constitute a Court consisting of group A, B, C, D and E members with quorum of 25 members. The Court shall meet at least once a year and at such intervals as may be prescribed by the statutes. The Court shall review the broad policies and programmes and suggest measures for the improvement and development of the University, consider and pass resolutions on the annual report, the annual accounts and audit reports, confer on the recommendations of the Executive Council and other academic distinctions.

We noticed that meetings of the University Court have not been held since April 2013. The last meeting took place in March 2013 with 22 members without complete quorum. Moreover, neither adequate members were nominated to constitute the Court nor annual reports, annual accounts, and audit reports were submitted for review.

Thus, in absence of regular meetings and appointments of members, the functioning of the Court to review the broad policies and implementation of short/long terms planning and suggesting measures for improvement and development of the University was not executed.

The University replied (February 2024) that meetings of Court were not held after March 2013 and eight members of assembly court were nominated in October 2021.

Government replied (March 2025) that necessary steps will be taken to constitute University Court at the earliest possible.

3.1.8 Improper implementation of Insurance scheme

The University receives physical welfare funds from each student as annual fees every year. Accordingly, with the objective of providing group insurance to each student, the University invited (October 2019) quotations from five[28] insurance companies for insurance of all students and bids were received. The Finance Committee decided (February 2020) to provide group insurance for all the students enrolled in the University.

Audit noticed that based on the quotations provided by the companies, the Committee recommended (January 2020) the Life Insurance Corporation (LIC), Bhopal as the lowest bidder due to its lowest rate (₹118 per student per year) for group insurance of student. The

[28] Life insurance Corporation of India, National Insurance Company, The new India Assurance Company, United India Insurance Company and Oriental Insurance Company.

policy would provide the insurance cover of ₹one lakh per student. However, while finalizing the rate, the Committee overlooked a condition specified by LIC that the age of the students should be between 18 to 30 years, whereas other insurance companies quoted their rates without any age restriction.

Audit noticed that the University paid premiums ₹2.52 lakh and ₹3.44 lakh to LIC at the rate of ₹ 118 per student per year for the year 2020-21 and 2022-23 respectively. However, all the students were not covered under insurance since the insurance company insured only the students aged between 18 and 30 years. Consequently, 215 students in 2020-21 and 414 students in 2022-23 were not covered under the insurance scheme. Moreover, the University did not deposit premium during the period of 2021-22 i.e. 2020-21 academic session.

Thus, the University did not ensure coverage of all the students under the Scheme even though the amount of physical welfare fund was received from all the students.

The University replied (February 2024) that due to the COVID-19 pandemic, student insurance could not be carried out in 2020-21. The University further stated that 215 students in 2019-20 and 414 students in 2021-22 could not be provided insurance since they were not fulfilling the condition of the company.

The reply is not acceptable, as insurance coverage was even more crucial during the COVID-19 pandemic. Further, the age restriction imposed by the insurance company was also to be negotiated to ensure insurance coverage for all students or the insurance bid of LIC was to be rejected and insurance cover through other bidders provided.

3.1.9 Monitoring of Affiliated Colleges

The University granted affiliation to 383 colleges in seven districts of the State as of May 2023. Audit observed that there was lack of an efficient system to monitor the functioning of these colleges as discussed in subsequent paragraphs:

3.1.9.1 Irregular collection of affiliation fees from autonomous colleges

As per section 3.5 of UGC (Conferment of Autonomous Status upon Colleges and Measures for Maintenance of Standards in Autonomous Colleges) Regulations, 2018, stipulates that "Autonomous colleges need not pay affiliation fee to the parent University every year. Onetime fee can be paid at the time of conferment of autonomous status which can be as decided by the Executive Council of the parent university."

We noticed that nine[29] out of 383 affiliated colleges were autonomous colleges during audit period and annual affiliation fees of ₹ 1.05 crore were recovered from these colleges. The Executive Council did not take any decision whether to continue annual fee or collect onetime fee.

[29] Sarojini Naidu Govt. P.G. girl college, Bhopal, Govt. MLB girls PG college, Bhopal, Govt. Geetanjali girls' college, Bhopal. Bhopal school of social sciences, Bhopal, Institute for excellence in higher education, Bhopal, Sadhu Waswani college, Bairagarh, Bhopal, Sri Sathya Sai college for woman, Bhopal, Samrat Ashok technological institute, Vidisha, AEC training college and center, Pachmarhi, Narmadapuram.

ACS, HED accepted the facts in exit conference (January 2025) and stated that a proposal has been initiated to stop the collection of affiliation fees from autonomous colleges.

The reply is not acceptable as decision to take onetime fee in place of annual fee is to be considered.

3.1.9.2 Absence of regular inspections of affiliated colleges

Section 45(2) of Madhya Pradesh *Vishwavidyalaya Adhiniyam*, 1973 stipulates that Executive Council shall inspect colleges through competent persons from time to time. Clause 4.6 of UGC (Affiliation of Colleges by Universities) Regulation, 2009 amended 2012, also stipulates that Vice Chancellor will constitute the Inspection committee[30] for inspection of colleges.

We noticed in 76 selected colleges that colleges were inspected at the time of granting of first-time affiliation or at the time of addition of new courses in the colleges. Thereafter no inspections were conducted as envisaged in the *Adhiniyam*. Further, the University did not nominate the representative from HED, GoMP and an engineer from PWD/CPWD or University in the inspection committee of selected colleges during period 2018-23 in respect of inspections referred above. Audit also noticed that the University granted conditional affiliation to six[31] out of 76 selected colleges due to non-appointment of professors, directors, non-deposit of security amount and non-upgradation of laboratories.

It was also observed that no roster being prepared by the University for Inspections of the affiliated colleges. Thus, the University did not comply with the provisions of the Act for inspection of the colleges.

The University replied (February 2024) that there is no provision in statute 27 to include an engineer from PWD/CPWD in the inspection team. ACS, HED stated in exit conference (January 2025) that the University needs to check the provisions of the statute and propose for modifications, if any, to carry out regular inspections of affiliated colleges.

The University should make a provision of roster for regular inspection of colleges and ensure compliance of Clause 4.6 of the UGC Act 2009.

3.1.9.3 Students' satisfaction survey

A survey of 100 students from various departments of the University was conducted across 28 parameters shown in ***Appendix-3.1.9***, highlighted a mixed response on several aspects. In terms of medical facilities 49 students reported that no awareness programs were conducted about available medical facilities, while 44 students suggested improvements

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[30] Consisting of a representative of higher education department of the government not below the rank of Deputy Director, an engineer from PWD/CPWD or the University not below the rank of Executive Engineer, one expert for each subject area proposed and Dean, CDC or an equivalent academician of the University

[31] Alpha Institute, Sehore, RG college Boda, Rajgarh, Gurudev Shri Vidyasagar, Institute of Management, Vidisha, Prestige College Vidisha, Harda Degree College, Harda and Trinity Institute of Technology & Research, Bhopal

were needed, and 35 students stated the existing facilities were not acceptable. Regarding the career and counseling cell, 57 students were unaware of its existence for gathering job-related information, while 60 students felt the placement cell did not offer training to improve employability, such as aptitude tests, seminars, or group discussions. Additionally, 56 students stated that no campus recruitment was conducted. The varied responses underscore the need for enhancements in student services, particularly in medical and career support.

3.1.10 Affiliation of Colleges

Audit conducted (December 2023 and July 2024) joint physical verification of selected 76 colleges[32]out of 383 colleges. Details of selected colleges is shown in ***Appendix-3.1.10***. Shortcomings noticed during physical verification are given below:

3.1.10.1 Teaching staff not available

The University granted (September 2022) affiliation to Prestige College, Ganj Basoda Road, Vidisha, for the academic year 2022-23 with the condition that the college must appoint teachers and a Principal within three months of the affiliation date. The college admitted 13 students, out of which ten students were promoted to second year after passing the exam during 2022-23.

It was seen in Audit that no teacher or principal was appointed since the establishment of the college. As a result, teaching activities were not conducted during the academic years and students were deprived of guidance and learning. It was replied by the college that due to shortage of students; teaching staff was not appointed.

Thus, the University did not ensure quality education and appointment of teachers by the college after granting of affiliation.

3.1.10.2 Granting Affiliation against the affiliation norms to Government College, Badi

Para 3.1 of UGC Regulations, 2009 stipulates that college seeking affiliation, at the time of inspection by the University, shall have undisputed ownership of land of two acres for metropolitan (urban) areas and five acres for rural area. Similarly, adequate accommodation/building space to meet the immediate academic and faculty needs, lecture/seminar rooms, libraries and laboratories shall also be available in the college. The facilities of essential services such as water, electricity, ventilation, toilets, sewers, a library of 1000 books, a multipurpose complex/auditorium, separate common rooms for boys and girls etc. shall also be ensured before granting of affiliation to any college.

[32] 26 Government colleges and 50 private colleges.

Government College, Badi, Raisen as on 08.07.2024 running in three rooms

Audit noticed that the University granted temporary affiliation to Government College, Badi, Raisen without ensuring compliance with the UGC Regulations, 2009, with total intake capacity of 60 students in all subjects. Audit further noticed that the college was running in the 420 square feet area with only three rooms allocated within the premises of Government Girls School, Badi, on the verbal direction of the District Collector, Raisen.

The University replied (September 2024) that the college was started in compliance with orders issued by the HED and affiliation was given after inspection by committee of the University.

Reply is not acceptable as the University granted affiliation without ensuring the compliance of affiliation norms of the UGC regulations and it is assessed that this affected the quality of educational learning being provided to the students.

3.1.10.3 Permanent affiliation granted to college without ensuring norms

Statute 27 of the University stipulates that permanent affiliation to college shall not be granted unless premises not constructed on at least two acres of land in an urban area and shall also be accredited by NAAC or another statutory accreditation agency recognized by the State or Central Government.

Audit noticed that the University granted the affiliation to Jawahar Lal Nehru College, Bhopal without ensuring norms. The college was running in a rented building constructed on only 2,400 square feet plot area (built-up area 9,600 square feet) with no space for sports activities. Further, college was not accredited by NAAC or another statutory accreditation agency even though the college was granted permanent affiliation in 2009-10. The University had been continuing to renew this affiliation for the past 14 years without addressing these significant shortcomings in required land and ensuring compliance of affiliation norms.

Similarly, three[33] more colleges which were granted permanent affiliation were not having accreditation from NAAC or another statutory accreditation agency recognized by the State or Central Government.

3.1.11 Salary to teaching and non-teaching staff of private colleges

University Statute 28 stipulates that teaching/non-teaching staff and categories of teachers, including the principal, shall be such as prescribed from time to time by the state government. Para 22(iii) stipulates that salary of teachers shall be paid by cheque or through e-payment.

Audit noticed that in 47 out of 50 test-checked private colleges did not pay the salary to their teaching staff as per pay scales prescribed by the State/Central Government or by the UGC. These private colleges paid lump-sum salaries to their teaching staff ranging between ₹1,500 and ₹69,368 per month (January 2023). Three[34] private colleges had not provided details of the salary paid to teaching staff. Audit further noticed that 13 out of 47 colleges distributed the salaries in cash. Details are given in ***Appendix-3.1.11.***

3.1.12 Assessment and accreditation of the colleges

Para 9 (2) of Statute 27 of the University stipulates the mandatory conditions for affiliation of college/institution will be that it shall apply to get accredited by the accreditation agency after passing two batches or six years, whichever is earlier in accordance with the norms and methodology prescribed by such agency/ commission.

Audit noticed that 43 out of 50 selected colleges had completed more than six years or two batches had already been passed out as of 2023. However, only two colleges had got accreditation so far and the remaining 41 were not accredited by any accreditation agency which violated the conditions of Statute as detailed in ***Appendix-3.1.12***.

3.1.13 Shortage of land area and other basic amenities in test checked Colleges

Statute 27 of the University states that for admission of colleges/institutions to the privileges of the University requires that the society applying for college affiliation must have at least two acres of land if located in an urban area and five acres if located in a rural area. They must also have a constructed building area of 10,000 square feet, along with a separate playground and parking facility. For courses like Education and Management that are recognized by central agencies, the norms issued by those agencies must be followed. According to central agencies:

- For Management courses, the college should have 0.5 acre of land in urban areas and one acre in rural areas.

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[33] Govt. college Sukh tawa Itarsi, Govt. college Rehati, Sehore and Institute of Professional Education Bhopal.

[34] Bundelkhand College, Vidisha, Prestige College, Vidisha, Subhash Chandra Bosh college Rehti, Sehore.

- For B.Ed courses, the college should have 2500 sq. meters of well-demarcated land for an initial intake of 50 students. Out of this, 1500 sq. meters should be built-up area and the remaining space should be for lawns, playfields, etc. For an additional intake of 50 students, an extra 500 sq. meters of land is required.
- For law courses, the requirements are similar to as prescribed (two acres/ five acres) by the University statute.

Audit noticed in selected 76 colleges:

- Selected 12 colleges situated in urban areas and eight colleges situated in rural areas, affiliated with general courses, possess land areas smaller than the prescribed area, with shortage ranging between 0.74 acres and 4.89 acres.
- Additionally, six colleges offering multiple streams have inadequate land, ranging between 2.41acres and 5.42 acres.
- Furthermore, one management college and two education stream colleges had land areas as low as 0.11 acre to 0.52 acre.

Details are shown in ***Appendix-3.1.13***.

In addition to land shortages, several other infrastructure deficiencies were seen viz.

- Five colleges lacked parking facilities.
- Eleven colleges did not have playgrounds or separate common rooms for girls.
- Fourteen colleges were without multipurpose halls.
- Fourteen colleges lacked conference rooms, and
- Thirty colleges did not have canteen facilities for students.

The above shortcomings were in violation of the prescribed norms for granting affiliation. Details are shown in ***Appendix-3.1.14***.

3.1.14 Insufficient Library Resources in Colleges

According to the UGC (Affiliation of Colleges by Universities) Regulations 2009, a college library must have at least 1,000 books or 100 books in different titles on each subject, whichever is greater for the proposed programs. If a college offers a B.Ed. program for both four and two years, the library shall keep 1,000 titles with a total of 4,000 books for the four-year program and 3,000 books for the two-year program.

However, Audit noticed that 11 out of 76 colleges did not have sufficient books as per these norms and 187 to 889 books were available against the required number of books. Further, Government College Badi, Raisen district did not have library facility. Details are shown in ***Appendix-3.1.15***.

The Government stated (March 2025) that steps will be taken to ensure that the affiliation is granted following the statutory provisions and norms of UGC. Further, periodic inspections of colleges would be conducted for ensuring the infrastructure of these college remains updated by rectification of deficiencies.

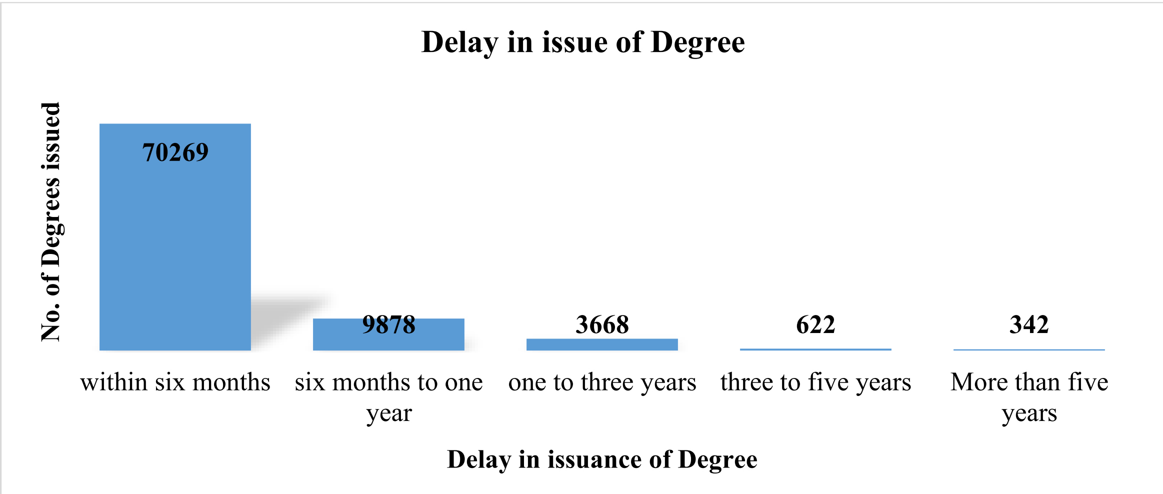
3.1.15 Examination

3.1.15.1 Delay in issuance of Degree certificates

In compliance with the Madhya Pradesh *Vishwavidyalaya Adhiniyam* 1973, the duties and power of the Executive Council is to confer or withdraw degrees, diplomas, certificates and other academic distinctions in the manner prescribed by statute. Further, UGC issued (May 2016) directions that the degree award dates shall be within 180 days of the dates by which the students are expected to qualify and become eligible for them.

Audit noticed that the University did not frame the guidelines within its statutes or ordinances to set a timeline for issuing degrees after receiving applications from students. Audit also observed that 84,779 students applied for their degrees after completing courses during 2018-23. However, the University issued these degrees with delays ranging from six months to more than five years as shown in **Chart-3.1.2**:

Chart-3.1.2: Delay in issue of Degree



(Source: Data provided by the University)

University replied (March 2024) degree applications were delayed due to uploading unclear marksheets, lack of verification from autonomous colleges, non-uploading of all semester marksheets by MBA students, incomplete addresses, and the COVID-19 lockdown.

ACS, HED stated in exit conference (January 2025) that the University needs to implement a mechanism to deliver the Degrees to the students at their address and the process of receiving applications for degrees from the students may be eliminated.

3.1.15.2 Non accounting of answer books used and remained unused at the centres

As provided in point 3 (ii) of University Ordinance 5, the Senior Superintendent or Superintendent of Examinations at each center, as the case may be, shall be personally responsible for the safe custody of the answer books and will provide a complete account of used and unused answer books in the University Office.

The University purchased 125.06 lakh answer books, of which 120.63 lakh books were distributed to affiliated colleges and University academic departments. The details of answer books purchased and distributed during the year 2018-23 is given in **Table 3.1.3** below:

Table 3.1.3: Details of answer books purchased and distributed

Year	Opening balance (in Lakh)	Purchased (in Lakh)			Distributed (in Lakh)			Closing balance (in Lakh)
		Main	Suppl.	Total	Main	Suppl.	Total	
2018-19	00.00	30.00	0	30	27.32	0	27.32	2.68
2019-20	2.68	25.87	8	36.55	23.42	5.00	28.42	8.13
2020-21	08.13	27.00	8	43.13	4.72	8.94	13.66	29.47
2021-22	29.47	00.00	0	29.47	19.63	8.93	28.56	0.91
2022-23	00.91	15.00	11.19	27.10	17.78	4.89	22.67	4.43
Total		**97.87**	**27.19**		**92.87**	**27.76**		

(Sources: Information provided by the University)

Audit noticed that the University neither maintained the records of the demand for answer books raised by colleges or academic departments, nor of the subsequent distribution to the respective colleges and academic departments. Against the demand, only a lump-sum record of the purchase and distribution of answer books was kept in the store section register, records of returned answer books were not maintained. Additionally, the Examination Wing did not keep accounts of used and unused answer books at the centres. The University lacked a mechanism for supervising and monitoring the use of answer books at colleges and examination centers, raising concerns about potential misuse of unused answer books. Further, the University did not provide records of the number of answer books utilized by the centers, the number of books damaged at the centers, or number of unused answer books remained available at the centers. However, during physical verification of selected colleges, audit observed in nine colleges that 65,852 answer books were unused as on March 2023.

ACS, HED accepted the facts in exit conference (January 2025) and stated that account of answer books needs to be properly maintained to avoid any misuse.

The University should develop a mechanism to maintain the proper records of answer book purchased, distributed and utilized by the centers and unused at the centers for transparency and accountability.

3.1.16 Human Resources and Infrastructure

3.1.16.1 Non-recruitment for the posts of Professors, Associate & Assistant Professors

As per the UGC Regulations on "Minimum Qualification for Appointment of Teachers and other Academic Staff in Universities and Colleges and Measures for the Maintenance of Standards in Higher Education, 2010", the teaching posts in the universities may be created in a pyramidal order, for instance, for one post of Professor, there should be two posts of Associate Professors and four post of Assistant Professors per Department.

There were two types of staff viz. teaching and non-teaching working in the University. The sanctioned and working strength of non-teaching staff is shown in ***Appendix-3.1.16***. There were 26 academic departments in the University for teaching of different subjects. However, audit noticed acute shortage of teaching staff in all the academic departments of the University. Details of sanctioned and working strength of teaching staff is given **Table-3.1.4** below-

Table 3.1.4: Sanctioned and working strength of teaching staff

Year	Professor		Associate Professor		Assistant Professor		Total		Shortage (In *per cent*)
	Sanctioned	Men in Position	Sanctioned	Men in Position	Sanctioned	Men in Position	Sanctioned	Men in Position	
2018-19	14	3	22	6	47	34	83	43	40(48)
2019-20	14	2	22	6	47	32	85	40	45(53)
2020-21	20	01	24	06	61	32	105	39	66(63)
2021-22	20	01	24	06	61	30	105	37	68(65)
2022-23	20	01	24	08	61	28	105	37	68(65)

The table above indicates that vacancies against sanctioned posts of Professors, Associate Professors and Assistant Professors in 26 departments ranged between 48 and 65 *per cent* during 2018-23. Further, Audit noticed that the Department of Biochemistry, Electronics, Management, Applied Aquaculture and Mathematics were functioning (March 2023) without any posts of regular faculty and relying entirely on the services rendered by guest faculties.

The Government accepted (March 2025) the fact and stated that process of recruitment of teachers against vacant posts is under way and this will be given top priority.

The State Government and the University should ensure the filling of the vacant posts and work out sustainable solutions to ensure the academic standards.

3.1.16.2 Deficiencies in construction work under Rashtriya Uchchatar Shiksha Abhiyan (RUSA)

The Government of India (GoI) introduced (October 2013) RUSA as a centrally sponsored scheme with aim to provide strategic funding to eligible State higher education institutions for reforming the higher education system as well as to improve the quality of State Universities and colleges. However, we noticed the following:

(a) Construction of work without approved proposal and administrative sanction

RUSA guidelines 2.0 states that Universities Infrastructure Grants shall be utilized for meeting critical infrastructural requirements in 50 Public Universities with a grant of ₹20 crore each. Grant shall be provided to support the strengthening of infrastructure facilities for new construction, renovation, and purchase of equipment. The State can spend maximum 50 *per cent* of the total cost in case of new construction and remaining for renovation/upgradation and purchase of equipment.

The University proposed a Detailed Project Report (DPR) of ₹20 crore for the new construction work, upgradation work, furniture and instrument, under RUSA phase-2 under component-3 and submitted (May 2019) to Project Director, RUSA Directorate Bhopal. Directorate, RUSA accorded (July 2019) administrative approval for new construction[35]-₹10 crore, renovation/upgradation[36] - ₹ five crore and procurement of equipment[37]-₹ five crore.

Memorandum of Understanding (MoU) was executed (July 2019) and revised MoU. (October 2019) with the Bhopal Development Authority (BDA) for deposit work against administrative approval of RUSA fund and placed the work order for construction works. As per approved DPR (May 2019), the renovation work of repairs, painting, flooring and aluminum of ₹1.20 crore were included in renovation work of Administrative Building. However, subsequently the University prepared a revised DPR at University level of ₹3.71 crore, which included ₹2.51 crore from the RUSA fund and ₹1.20 crore (for furnishing) from the University's general fund. The revised DPR, rather than focusing on the renovation work of the Administrative Building as approved in the original DPR, included a new construction project for an *Annexe* Building of ₹3.71 crore, which was entirely separate from the Administrative Building. Further, it was observed that the construction and furnishing work of Multipurpose Bhawan costing ₹12.24 crore (₹10.00 crore from RUSA funds and ₹2.24 crore from the University's funds), was already sanctioned as new construction in original DPR.

Thus, the University sanctioned a total ₹12.51 crore[38] on new construction works against the administrative approval of ₹10 crore accorded by RUSA which exceeded the limit of 50 *per cent* for new constructions from RUSA funds by ₹ 2.51 crore.

Thus, inclusion of new construction work of *Annexe building in* revised DPR without approval of the RUSA, Directorate was against the guidelines.

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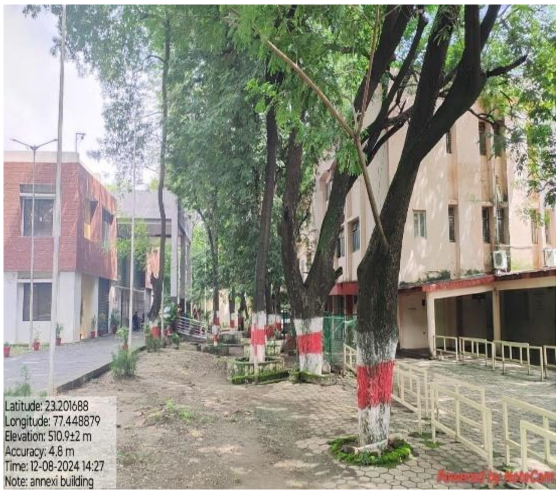
[35] Academic building having multi facility centre with technology enabled classrooms, canteen, common room for students, toilets etc.

[36] 1. Microbiology department UTD of physics, UTD of Law, UTD of Social Science, Humanity Block, UTD of life science, UTD of engineering etc.= ₹2.00 crore, 2. Administrative building= ₹1.20 crore, 3. Classroom=₹1.00 crore and 4. Auditorium= ₹0.80 crore.

[37] 1. Sports material = ₹0.50 crore, 2. Computer centre material = ₹1.50 crore, 3. Books/ Journals = ₹0.50 crore, 4. E-resources= ₹0.50 crore and 5. Lab equipment= ₹2.00 crore

[38] Expenditure from RUSA fund on Multipurpose Bhawan construction and furnishing work -₹10.00 crore and on *Annexe* Building -₹2.51 crore



(Annexe Building showing the separate building as new construction in BU)

DPR was submitted (May 2019) to RUSA for the construction and renovation of two classrooms intended for conducting contact classes and term-end examinations under the Institute of Open and Distance Education. The University received (July 2019) administrative approval, with a budget of ₹1.00 crore allocated for upgrading of these classrooms.

Audit noticed despite the approval of above works in DPR, the renovation and construction of these classrooms were not included in the deposit works assigned to the construction agency. Thus, the University did not take up the renovation/upgradation works approved under RUSA funds depriving the students of intended facilities.

(b) Delay in completion of Multipurpose Building

The Multipurpose Building was intended to provide facilities of classrooms with modern amenities for all academic departments and conducting various examinations. As per contract agreement executed (January 2021) between BDA and contractors, construction works of multipurpose building was to be completed within nine months (October 2021).

Audit noticed from the progress report of January 2024 that the construction work of Multipurpose Building was still not completed even after incurring expenditure of ₹11.50 crore. Moreover, the construction agency did not provide the completion certificate or handed over possession of any of the completed works.

(Multipurpose Building showing incomplete construction work)

Thus, due to non-completion of the building, students were deprived of intended facilities.

A team of RUSA inspected (October 2022) the construction and upgradation works and pointed out several deficiencies in alleviation work, flooring and finishing work not done as per SOR items and DPR. Further, excessive quantity of work had been executed beyond sanctioned DPR which led to an increase in the cost of construction of the buildings. These issues led to the overall increase in construction costs by ₹1.02 crore from the planned budget.

The University replied (February/September 2024) that under the direction of the then Vice-Chancellor, the *annexe* building was constructed, which is now an integral part of the current administrative building. Further, the final bills of all construction works were not paid due to non-receipt of RUSA grant of ₹ 6.00 crore, therefore BDA did not issue work completion certificate. Further, Government replied (March 2025) that construction work of the multipurpose building will be completed as soon as possible.

Reply is not acceptable since guideline of RUSA was not followed and construction work of multipurpose building was not completed till date of audit.

3.1.16.3 Construction of buildings without permission from local authorities

As per rule 12 of Madhya Pradesh *Bhumi Vikas Niyam* 2012, no person shall carry out any development or erect, re-erect or make alterations or demolish any building or cause the same to be done without obtaining a prior written permission in this regard from the Authority. As per rule 5 of ibid *Niyam*, Authority shall be the Municipal Corporation/Municipal Council/ Nagar Panchayat or an officer authorized by or under the relevant Municipal Law.

As per section 307 (3) of Madhya Pradesh Municipal Corporation Act, 1956 if any person erects or re-erect building without sanction, the Commissioner may remove, alter or pull down the building or work and the expenses thereof shall be paid by the person.

We noticed that the construction of seven projects was undertaken by the University engineering department with funding from RUSA grant and the University's general fund during 2018-23. However, the University did not obtain the required permission from Municipal Corporation under above rules to start the construction works.

The Government replied (March 2025) that construction of the University buildings has been done as per practice in vogue and no objection from any authority such as Municipal Corporation etc. has been received so far. Further, if any objection is taken by any authority regarding construction of University buildings, remedial action will be taken accordingly.

Reply is not acceptable as the University did not provide any order regarding exemption from obtaining permission of competent authorities.

3.1.16.4 Non availability of ramp with handrails for barrier free access

Section 16 of the Right of Persons with Disabilities Act, 2016 envisages that all educational institutions shall make building, campus & various facilities accessible to the differently abled persons. Similarly, section 45 of *ibid* Act prescribed that all existing building shall be made accessible within a period not exceeding five years. Further, during accreditation of an institution, NAAC manual for universities metric no. 7.1.9 considers availability of disabled friendly environment such as lifts, ramps, rails, assistive technologies, and facilities, disabled friendly washrooms, scribes for examinations, skill development etc., in an institution.

Audit noticed that there were 13 employees and 33 students with physical disabilities in the University during 2018-23. During a joint physical verification, audit observed that in 23 out of 29 buildings of academic departments, administrative buildings, hostels, and the central library etc., did not have ramps at the ground floor and lift facility was not available in 18 multi-storey buildings. Moreover, separate toilets for physically disabled students/Braille software, and disability-friendly library facilities were also not available in any of the buildings.

These shortcomings also contributed to a lower ranking by the National Assessment and Accreditation Council (NAAC).

Similarly, during the physical verification of all selected colleges, audit noticed that the institutions lacked essential facilities for individuals with physical disabilities like ramps, lifts in multi-story buildings, accessible toilets, and specialized resources, such as libraries for visually impaired persons as detailed in ***Appendix-3.1.17***.

The University replied (February 2024) that efforts are being made for construction of ramps in old buildings. ACS, HED accepted the facts in exit conference (January 2025) and stated that facilities accessible to differently abled persons must be available on the university campus.

The University should ensure to provide barrier-free facilities to differently abled persons.

3.1.16.5 Lack of basic amenities in Hostels

The University had six hostels[39]. In the joint physical verification, audit noticed that hostels lacked several basic amenities/ deficiencies as detailed below:

Nivedita Girls Hostel

Jawaharlal Nehru Boys Hostel

Status of hostel rooms of the University showing poor conditions of hostel rooms and basic amenities

- Dampness was found on the walls and ceilings of rooms in Jawaharlal Nehru and Munshi Prem Chand boys' hostels, as well as in Nivedita and Indira Gandhi girls' hostels.
- Indoor game facility viz. as Table Tennis and carrom were not available in three[40] hostels.
- For the safety purpose, CCTV cameras were not available at hostels except the entrance of Indira Gandhi Girls Hostel,
- Fire safety equipment's were available at two [41] hostels,
- RO systems for safe drinking water were either not available or not working except at two hostels.
- TV in the common rooms were not working in two hostels[42] and not installed in two hostels[43].
- Hot water facilities were inadequate in all hostels as detailed in ***Appendix-3.1.18***.

[39] Three for girls (Indra Gandhi Girl Hostel, Maharani Laxmibai Girl Hostel and Nivedita Girl Hostel) and three for boys (Jawaharlal Nehru Boys hostel, Sanjay Gandhi Boys Hostel and Munshi Premchand Boys Hostel).

[40] Maharani Laxmi Bai Girls' hostel, Jawaharlal Nehru Boys' Hostel and Sanjay Gandhi Boys's Hostel

[41] Indira Gandhi Girls Hostel and Nivedita Girls' hostel

[42] Indira Gandhi Girls' Hostel and Maharani Laxmi Bai Girls' Hostel

[43] Jawahar Lal Nehru Boys' Hostel and Sanjay Gandhi Boys' Hostel

ACS, HED stated in exit conference (January 2025) that Hon'able Governor of the state has also expressed his deep concern on the present conditions of the hostels and has directed VCs to work for betterment of the hostel's condition.

University should frame the guidelines for providing the basic amenities in the hostel to ensure quality accommodation to the students.

3.1.17 Conclusion and Recommendations

The Barkatullah University, Bhopal, established in 1970 in Bhopal, offers a broad range of higher education programs through its affiliated colleges and departments. The compliance audit covering the period 2018-23, observed following substantial issues in financial, operational, and academic management:

Financial Management

The University's financial reporting was deemed inadequate, lacking appropriate accounting and experiencing delays in bank reconciliations, which resulted in inaccurate financial statements. The University did not settle ₹30.15 crore advances, out of which ₹1.21 crore advance was overdue for over two decades. Delays in submission of Utilization Certificates resulted in the loss of ₹8.53 crore in UGC grants. The University faced mismanagement in several areas. Delays in implementing revised tariffs led to revenue losses, and caused further financial setbacks.

Planning, execution and monitoring of its academic activities

The University could not execute approved plans and neglected the creation of essential bodies, such as the College Development Council and the University Court. This resulted in a lack of support for affiliated colleges. Additionally, the Department of Correspondence Courses lost its UGC affiliation due to low scores of NAAC, drastically reducing its income from ₹43.56 lakh in 2018-19 to ₹1.80 lakh in 2022-23.

Further, University's affiliated colleges did not meet UGC guidelines regarding infrastructure, salary payments, non-availability of teaching staff and obtaining accreditation from statutory bodies.

Human Resources and Infrastructure

The University faced 48 to 65 *per cent* vacancies for professors, associate professors, and assistant professors during 2018-23. The University also neglected its mandate to provide accessible facilities for differently abled students as well as affiliated institutions, violating key regulatory requirements.

Barkatullah University is suggested to take action for putting in place a comprehensive system of accounting to capture complete picture of finances in time. The University may constitute the requisite bodies for monitoring and supervising the affiliated colleges, and ensure improved accreditation status through sustained academic and infrastructure upgradations. (With reference to Paragraphs 3.1.4, 3.1.6.2, 3.1.5.3 and 3.1.7)

Revenue Department

3.2 Audit on "Diversion of Land"

3.2.1 Introduction

Diversion of land is necessitated when there is a change required in land use category. The process of land diversion is carried out under the provision of Madhya Pradesh Land Revenue Code (MPLRC) (Assessment & Re-assessment of Land Revenue) Rules, 2018. Further, the permission for land diversion has to be compliant with the overall ambit of Town and Country Planning Act, 1973 with respect to the approved development plans.

Sub Divisional Officer (SDO) in the Revenue Department is the authority competent to authorize diversions, who is also responsible to monitor and take *suo motu* cognizance of any irregular diversion that has not been reported by the *bhumiswami* (land-owner).

The audit of "Diversion of Land" covering the period from 2020-21 to 2022-23, was conducted to assess whether the procedure of land diversion, assessment and recovery of land revenue and monitoring mechanism were as per the provisions of MPLRC, and notifications issued by Government from time to time. We selected a total of 20 sub divisions/tehsils from 10 districts. All the four major districts (Bhopal, Gwalior, Indore and Jabalpur) of the state were selected directly and remaining six districts were selected on the basis of Simple Random Sampling Without Replacement (SRSWOR) method. Top two Sub divisions/tehsils of each district were selected on the basis of highest number of diversion cases. Thus, a total of 20 Sub divisions/tehsils from 10 selected districts were selected. We examined total number of 1,082 land diversion cases selected from the records of these sub-divisions/tehsils. Details of sample selected for audit are given in ***Appendix-3.2.1***.

We had an entry conference with the Principal Secretary, Revenue on 13 July 2023 to discuss audit objective, scope and methodology and the exit conference was held with the Principal Secretary, Revenue department on 02 September 2024 in which audit findings were discussed. The replies of the Government and views expressed during the exit conference are suitably incorporated in the Report.

Audit findings

3.2.2 Diversion of land use contrary to the provisions of the applicable law

Section 59 (10) of MPLRC provides that the landowner shall divert[44] land for only such purpose as is permissible under the law governing the use of land and that no action of the landowner or Sub-Divisional Officer (SDO) under this section shall be construed as granting of permission to change land use contrary to the provisions of the applicable law.

Section 16 and 26 of Town and Country Planning (T&CP) Act, 1973 prohibit the change in land use as shown in the map of Development Plan without obtaining written permission of the Director, T&CP. No local authority or any other authority is competent to accord permission for change in land use as shown in the map of the Development Plan.

[44] Diversion of land means change of land use by the landowner.

We observed in scrutiny of 1,082 diversion cases in 20 selected Sub-Divisions[45]/ *tehsil*s of 10 districts (May 2023 to December 2023) that in 107 cases[46] involving 109 land diversions (two land-parcels of Tehsil Huzur, Bhopal were diverted partially for both purposes i.e. Residential and Commercial), the concerned SDOs had passed orders for diversion of land parcels aggregating to 8,36,618 square meters (sqm.) involved in 191 survey numbers covered under the Development Plan of these cities. The details of land diversion cases from one category to another category are given in **Table 3.2.1**.

Table 3.2.1: Land diversion cases under different categories

Diversion (From/ to)	No. of land diversions	Area involved (in sqm)
1	2	3
Agriculture to residential	64	4,85,232
Agriculture to commercial	29	1,83,162
Residential to commercial	1	320
Agriculture to educational	11	1,44,119
Agriculture to Industrial & mining	4	23,785
Total	**109**	**8,36,618**

Tehsil-wise details of diversion of land cases are given in ***Appendix-3.2.2***.

In the aforesaid cases, the SDO had permitted diversion in land uses which were different from those shown in the land map of the Development Plan, 2005 and accorded permission for updating the relevant land records as per diverted land use. The SDO had not obtained the requisite permission of Director, Town and Country Planning for effecting changes contrary to the Development Plan.

Thus, the permission accorded by the SDO for a change in land use, without obtaining required approval of Town and Country Planning, was irregular and contrary to the extant provisions.

On this being pointed out, the Government stated (September 2024) that the provisions of diversion have been omitted from MPLRC and the *bhumiswami* is free to divert the land as per his requirement. In case of diversion by the *bhumiswami*, only re-assessment of revenue for the diverted land according to diverted purpose is made by the SDO. Re-assessment of revenue is system calculated, free from human interruptions. It was further stated that the responsibility of ensuring compliance with the provisions regarding land use as per the Development Plan lies with the applicant and Town and Country Planning. It does not fall within the purview of the Revenue Department.

[45] Kolar and Huzur of District Bhopal, Kanadiya and Bichaulihapsi of District Indore, Dahi and Pithampur of District Dhar, Aron and Kumbhraj of District Guna, Balaghat and Khairlanji of District Balaghat, Sohagpur and Gohparu of District Shahdol, Damoh and Batiyagarh of District Damoh, Bijawar and Buxwah of District Chhatarpur, Kundam and Ranjhi of District Jabalpur, Bhitarwar and Tansen of District Gwalior.

[46] Huzur (Bhopal)-64 cases, Kolar (Bhopal)-19 cases, Bichaulihapsi (Indore)-05 cases, Pithampur (Dhar)-05 cases, Damoh (Damoh) - 06 cases, Sohagpur (Shahdol)- 07 cases, Ranjhi (Jabalpur) -01 case.

The reply is not acceptable as Section 59 (10) of MPLRC clearly stipulates that the *bhumiswami* shall divert land only for such purpose as is permissible under the law governing the use of land and in case of diversion of land use different from the development plan, the written permission of the Director, T&CP was mandatory.

Thus, diversion of land in contravention of land use as per the provisions made by Town and Country Planning was detrimental to effective implementation of its Development Plan with the risk of encouraging uncontrolled and unplanned activities within the geographical area and thereby, adversely impacting planned development of that area.

3.2.3 Short assessment/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. Further section 2(*m-1)* of MPLRC, states that premium is also included in land revenue.

We observed in scrutiny of 1082 diversion cases in 20 sub-divisional offices of 10 selected districts (April to December 2023) that in 705 cases of all the selected *tehsils*, diverted land parcels aggregating to 68,71,354 sqm were located within *gram panchayat* area and as such *panchayat cess* at the rate of 50 *per cent* on the sum of premium and re-assessed revenue was required to be levied in these cases. Audit observed that the concerned SDOs, instead of calculating *panchayat cess* on the sum of premium and re-assessed revenue, calculated it on the re-assessed revenue only which worked out to be ₹0.40 crore, resulting in short-assessment/short realization of *panchayat cess* aggregating to ₹ 2.85 crore (***Appendix-3.2.3***).

On this being pointed out, the Government stated (September 2024) that as per Section 74 of MP *Panchayat Raj Avam Gram Swaraj Adhiniyam*, *panchayat cess* is calculated at 50 *per cent* of land revenue. The issue of assessment of *panchayat cess* on the sum of premium and land revenue would be taken up with and examined in co-ordination with Panchayat and Rural Development Department and further action would be taken up accordingly.

The reply of the department is not acceptable, because as per the provisions of MPLRC the premium is also included in the land revenue. Non-assessment/levy of panchayat cess adversely affected the availability of funds to *Panchayati Raj* Institutions.

Similar audit observation was earlier reported in Paragraph 5.2.15 of the Audit Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31 March 2015, but no corrective action has been initiated by the Department to safeguard revenue.

3.2.4 Grant of colony development permission on un-diverted land

Rule 8 (1) of Madhya Pradesh *Nagar-palika* (Colony Development) Rules, 2021 (effective from 13 January 2022) provides that a colonizer, before establishing any colony and undertaking development work therein, shall submit an application in three copies to the competent authority in Form-Four together with the receipt of deposit of the fee prescribed under sub rule (2) *ibid* and diversion fees, at least 45 days before the proposed date for starting the development work of colony or sale of plots.

During scrutiny of total 12 cases of colony development permission (April 2022 to February 2023) in Collectorate Balaghat, it was observed that in four cases, the District Collector had granted (April 2022 to June 2022) colony development permission for 0.74-hectare of un-diverted land area as shown in ***Appendix-3.2.4***. Thus, issue of the colony development permission by the District Collector without diversion of land, was in contravention of the above provisions.

On this being pointed out, the Government stated (September 2024) that suitable instructions would be issued to all the Collectors in this regard.

3.2.5 Loss of revenue due to development of illegal colony on un-diverted land

Section 59(9) of Madhya Pradesh Land Revenue Code (MPLRC) provides that if the landowner fails to give the intimation of diversion under sub section (6), the SDO on his own motion or on receiving such information shall compute the premium and re-assess the land revenue payable on account of such diversion and also impose a penalty equal to 50 *per cent* of the total amount payable. As per the MPLRC (Assessment and Re-assessment of Land Revenue) Rules, 2018, the *Nagar Sarvekshaks* or *Patwaris*[47] were to inspect once a year the entire land under their jurisdiction and report any irregular diversion to SDO that has not been communicated by the landowner.

We observed in scrutiny of records pertaining to development of illegal colonies in the offices of two SDOs (Revenue) - Kukshi (Dhar) and Aron (Guna) (August and September 2023) that 41 colonies involving 43.333 hectare of un-diverted land, were developed within the periphery of *Nagar Parishad,* Kukshi and Aron.

Audit observed that the SDOs did not take *suo motu* cognizance of the residential use of the agriculture land in respect of which re-assessment of revenue as per the land use was required to be done by imposing penalty as per the provisions of MPLRC. Non-initiation of action by the SDO resulted in loss of revenue ₹ 25.99 lakh (including penalty) as shown in ***Appendix-3.2.5***.

Patwaris of the concerned area did not submit inspection reports to substantiate periodical inspection within their revenue territory nor did the SDO seek such reports to monitor the status of inspection.

On this being pointed out, the Government stated (September 2024) that instructions would be issued to all the Collectors to initiate action against those revenue officers / officials who did not take *suo motu* cognizance of use of agriculture land for different purposes without its diversion despite this being in their notice.

The Government further replied (October 2024) that as reported by Collector Guna, out of total 14 illegal colonies developed in Aron, petitions have been filed in 12 cases in Civil Court and judicial proceedings are going on.

[47] A government official who maintains land records and collects land revenue.

3.2.6 Development of illegal colony on Government Land

As per Section 248 of MPLRC, any person who unauthorisedly takes or remains in possession of any land which is the property of the Government, may be summarily ejected by the orders of *Tehsildar*.

We observed in scrutiny of records in Guna district (September 2023) that six illegal residential colonies[48] had been developed on government land involving 4.999 hectare in five survey numbers[49]. Moreover, out of aforesaid survey numbers, 1.0715 hectare was shown as diverted private land for residential purpose in the *khasra*.

Thus, development of illegal colonies on the Government land and diversion of Government land for private residential purpose was against the provisions of MPLRC and was a lapse on the part of the SDO as he was the administrative head at *Tehsil* level and responsible for assessment of *Nazul* land and diversion cases. Further, no action was taken by the revenue authorities to eject the persons who were in unauthorized possession of the Government land.

On being pointed out, the Government accepted and stated (September 2024) that removing encroachment from the Government land is a continuous administrative process and instructions in this regard are issued by the Government from time to time.

The Government further replied (October 2024) that as reported by Collector Guna, *Tehsildar* Court has issued notices to the persons who are in unauthorized possession of Government land and action for evacuation under Section 248 would be initiated against the encroachers.

3.2.7 Irregular diversion and registration of Government land

Section 248 of MPLRC provides that any person who unauthorizedly takes or remains in possession of any Government land may be summarily ejected by the orders of the *Tehsildar*.

We observed in scrutiny of records of 50 mutation cases in *Tehsil* Aron (Guna) (September 2023) that in five cases, the applicants/ buyers, after registration of sale deed had applied to *Tehsildar* for mutation/ updation in records. During cross-verification of records by the *Patwari* with *misal*[50] records, it was found that 6.43 hectare of land involved in these mutation cases recorded as Government land in revenue records (*Zildbandobast*), had been transferred by way of registration of sale deed in the name of private persons as shown in ***Appendix-3.2.6***.

As the land involved in the aforesaid cases was Government land, the applicants were not empowered to execute the sale deed and get registered the same. Though the *Tehsildar* rejected the mutation cases due to land involved being government land, he did not initiate any action as per Section 248 of MPLRC.

48 Jaat Mohalla, Shivpuram colony Tekari Road, Krishna Nagar, Bhawna Nagar, Gayatri Colony, Anil kumar S/o Mintulal

49 254/1 Min (original survey number 254), 613 Min (original survey number 613), 602/14, 626/2, 1425/3

50 Previous records from the date of enactment of the Code (1959) to records finalized during previous land surveys.

On this being pointed out, the Government stated (October 2024) that as reported by Collector Guna, in two cases, action has been initiated as per rules. However, the reply for the remaining cases was not relevant since no clarification was given for classification of the land as government land in the revenue records (*Zildbandobast*).

3.2.8 Monitoring mechanism and Internal Control

3.2.8.1 Reports in respect of "probable diverted land" not furnished by Patwaris

Rule 16 (1) of MPLRC (Assessment & Re-assessment of Land Revenue) Rules, 2018 (effective from 28-09-2018) provides that *Patwari* or Revenue Inspector shall, once a year, inspect every survey number and every plot number within their designated revenue territory and report every unlawful diversion to the SDO.

Section 59(9) of MPLRC stipulates that if the *bhumiswami* fails to give the intimation of diversion under sub section (6) *ibid*, the SDO on his own motion or on receiving such information shall compute the premium and re-assess the land revenue payable on account of such diversion and also impose penalty equal to 50 *per cent* of the total amount payable.

As per data available on the Portal of Commissioner, Land Records, MP (*mpbhulekh.gov.in*), status of probable diverted land (as on 31 March 2023) in 52 districts of the State is shown in **Table 3.2.2.**:

Table 3.2.2: Status of probable diverted land in the State as on 31 March 2023

(Area in hectare)

Particulars	Number	Area
Giradawari	487290	97714.163
PM *Kisan*	8942	4025.523
Satellite image private	488621	15941.91
Non-agriculture purpose	52580	4633.5818
Grand Total	**1037433**	**122315.18**

We observed in scrutiny of the above portal data in respect of selected 10 districts that 26514.31 hectare[51] land had been categorized under 'probable diverted land'. As per the provisions of MPLRC, the status of land was required to be confirmed through spot verification by *Patwari*/ Revenue Inspector. If during the spot verification, the land parcel was found to be diverted, the SDO, on the basis of *Patwari*'s report, should have re-assessed premium, land revenue, *panchayat* cess (if applicable) and penalty equal to 50 *per cent* of the total amount payable was to be recovered from the *bhumiswami.*

On this being pointed out, the Government stated (September 2024) that instructions for continuous spot verification have already been issued and action is taken in pursuance of the instructions; however, instructions would be reiterated.

3.2.9 Conclusions and recommendations

Audit scrutiny of records in 10 selected districts showed that in land diversion cases, within planning area, the land was diverted for purposes that were in contravention of the objectives

[51] Gwalior-1483.006 hectare; Guna- 1441.3087 hectare; Chhatarpur-1688.8398 hectare; Damoh - 4777.9577 hectare; Shahdol - 2807.8924 hectare; Dhar- 1956.7163 hectare; Indore- 4046.3771 hectare; Bhopal- 4698.4245 hectare; Jabalpur- 1221.477 hectare; Balaghat - 2392.3152 hectare.

of development plan. *Panchayat* cess was being under-assessed in diversion cases within *panchayat* area. We also observed that the Collectors did not ensure that colony development permission is given on diverted land. The *Patwaris*/ Revenue Inspectors did not carry out periodical inspection to report irregular diversion and establishment of illegal colonies on un-diverted / government land nor did SDOs seek any inspection report from them. This indicates the absence of effective internal control and lack of a monitoring mechanism resulting in non-compliance of provisions of laws, rules, circulars and notifications issued from time to time.

The Government must ensure that

(i) set up a mechanism for regular inspections by the Patwaris/ Revenue Inspectors to prevent further diversion and encroachment on Government land. (With reference to Paragraphs 3.2.6 and 3.2.7)

(ii) responsibility is fixed for every diversion/encroachment reported in the Audit Report. (With reference to Paragraphs 3.2.2 to 3.2.7)

(iii) put a mechanism in place to prevent execution of sale deeds for Government land unauthorizedly. (With reference to Paragraph 3.2.7)

3.3 Audit Paragraph on Protection of Land Rights of Aboriginal Tribes

- In three districts, the Additional District Magistrate (ADM) who was not the competent authority in terms of Section 165(6) of MPLRC, had accorded irregular permission in 39 cases for transfer of land aggregating to 56.96 hectare belonging to an aboriginal tribe.

- Sub Divisional Officer, Sohagpur, District Shahdol did not ascertain *bona fides* of land transfer, while deciding the cases of dispute of land between tribal and non-tribal.

Section 165(6) of Madhya Pradesh Land Revenue Code (MPLRC) provides that right of a *bhumiswami* belonging to aboriginal tribes, shall,

(1) In areas, predominantly inhabited by aboriginal tribes, shall neither be transferred nor it shall be transferable, either by way of sale or otherwise or as a consequence of transaction of a loan to a person not belonging to such tribes.

(2) And in other areas, not to be transferred or be transferable either by way of sale or otherwise or as a consequence of transaction of loan to a person not belonging to such tribes without permission of Collector, who shall record reasons in writing in his order granting such permission.

Section 170-A(1) of MPLRC stipulates that the Sub-Divisional Officer may, on his own motion or on an application made by a transferer of agricultural land belonging to a tribe which has been declared to be an aboriginal tribe under sub-section (6) of Section 165 on or before 31 December, 1978, enquire into a transfer effected by way of sale, or in pursuance of a decree of a Court of such land to a person not belonging to such tribe to satisfy himself as to the bonafide nature of such transfer.

Section 170 (B) (1) of MPLRC stipulates that every person who, on the date of commencement of MPLRC (Amendment), 1980, is in possession of agricultural land which belonged to a member of an aboriginal tribe which has been declared to be an aboriginal tribe under sub-section (6) of Section 165 between the period commencing on the 2 October, 1959 and ending on the date of the commencement of Amendment Act, 1980 shall, within two years of such commencement, notify to the Sub Divisional Officer (SDO) in the prescribed form and manner all the information as to how he has come in possession of such land.

Section 170 (B) (3) of MPLRC provides that on receipt of the information under sub-section (1), the SDO shall make such enquiry as may be deemed necessary about all such transactions of transfer and if he finds that the member of aboriginal tribe has been defrauded of his legitimate right, he shall declare the transaction null and void and pass an order re-vesting the agricultural land in the transferor and, if he is dead, in his legal heirs. In this regard following were observed:

(i) We observed (April 2023 to December 2023) in scrutiny of 201[52] revenue cases of land transfer[53] in those areas of three districts (Damoh, Chhatarpur and Balaghat) which were not predominantly inhabited by aboriginal tribes that the Additional District Magistrate (ADM) had granted permission (between December 2011 to March 2019) for transfer of land aggregating to 56.96 hectare in 39 cases belonging to aboriginal tribes to non-aboriginal tribes as shown in ***Appendix-3.3.1***. As, for this transfer of land, District Collector was the competent authority and as such, the aforesaid transfer, not approved by the competent authority, was irregular and liable to be cancelled.

    On this being pointed out, the Government replied (September 2024) that 26 cases of District Damoh, wherein the ADM had accorded permission for transfer of land, are being examined and that the District Collector has sought permission from the Board of Revenue to review these cases under Section 51 of MPLRC. The reply further states that the permission by the ADM in these cases has been granted after due verification under "delegation of powers" by the District Collector and suitable instructions for compliance to the provisions of MPLRC would be issued to all the District Collectors. Replies of other two districts Chhatarpur and Balaghat have not been provided (February 2025).

    The reply is not acceptable as permissions were granted by ADM in place of the District Collector whereas Section 165(6) clearly stipulates that permissions in such cases shall be accorded by the revenue officer not below the rank of District Collector.

(ii) Audit further observed that in three cases of dispute of ownership of land between tribal and non-tribal in the Revenue Court of SDO, Sohagpur, District Shahdol, the decision of the incumbent SDO was in favour of non-tribal person in matters related to transfer of land of aboriginal tribes. The decision was not based on records/information available in case files; and therefore, appeared to deprive the transferors belonging to aboriginal tribe of their legitimate rights. The details of these three cases are given in ***Appendix-3.3.2***.

[52] Balaghat 97, Damoh-61, Chhatarpur-43.

[53] Transfer of land is the legal process of transferring ownership of land from one person to another. Transfer of land belonging to an aboriginal tribe is governed by Section 165 (6) of MPLRC.

In above three cases, the disputed land was situated in scheduled areas and transfer of land in scheduled areas was prohibited after the date of commencement of MPLRC (Amendment), 1980. In all three cases the revenue records (*Adhikar Abhilekh/Khatauni*) were in name of tribal person, however how the ownership of the disputed land changed overtime was not ascertained by the SDO and decided the cases in favour of persons of non-aboriginal tribe without due verification of *bona fide* nature and legality of land transfer.

In respect of the cases related to dispute of ownership of land between tribal and non-tribal, it was stated (May 2024) by the SDO, Shohagpur, Shahdol that all three cases are under review by the District Collector. The observation has been reported (October 2024) to the Government. Reply of Government is awaited (February 2025).

Recommendations:

i. *Responsibility may be fixed against defaulting officials for exercising authority beyond their competence.*

ii. *The Government may fix a monitoring mechanism to ensure that land transfer cases belonging to aboriginal tribes may be decided at the competent level and regular review of such cases happen from time to time.*

Backward Classes and Minorities Welfare Department

3.4 Audit on "Working of Madhya Pradesh Waqf Board"

3.4.1 Introduction and Legislative Framework

Waqf means the permanent dedication by any person, of any movable or immovable property for any purpose recognised by the Muslim law as pious, religious or charitable. In simple words, waqf is a property which is donated/dedicated for Muslim religious and charitable purposes.

To provide for the better administration and supervision of waqfs/*auqaf*[54], the Wakf Act of 1954 was enacted by the Parliament. It was repealed by the Waqf[55]Act, 1995 (hereinafter known as the Act), which was amended in the year 2013[56]. Further, the Waqf (Amendment) Act, 2013 removed the word 'professing Islam' from the above definition of Waqf in the Waqf Act 1995 u/s (3)(r). The amended Section 3(r) of the Waqf (Amendment) Act, 2013 now defines waqf as the permanent dedication by any person of any movable or immovable property for any purpose recognized by the Muslim law as pious, religious or charitable.

In pursuance of Section 109 (Power to make rules) of the Act, the Government of Madhya Pradesh (GoMP) further notified the Madhya Pradesh Waqf Rules, 2000 vide Gazette notification dated 19.06.2001 (hereinafter known as the Rules).

3.4.2 Jurisdictional Framework

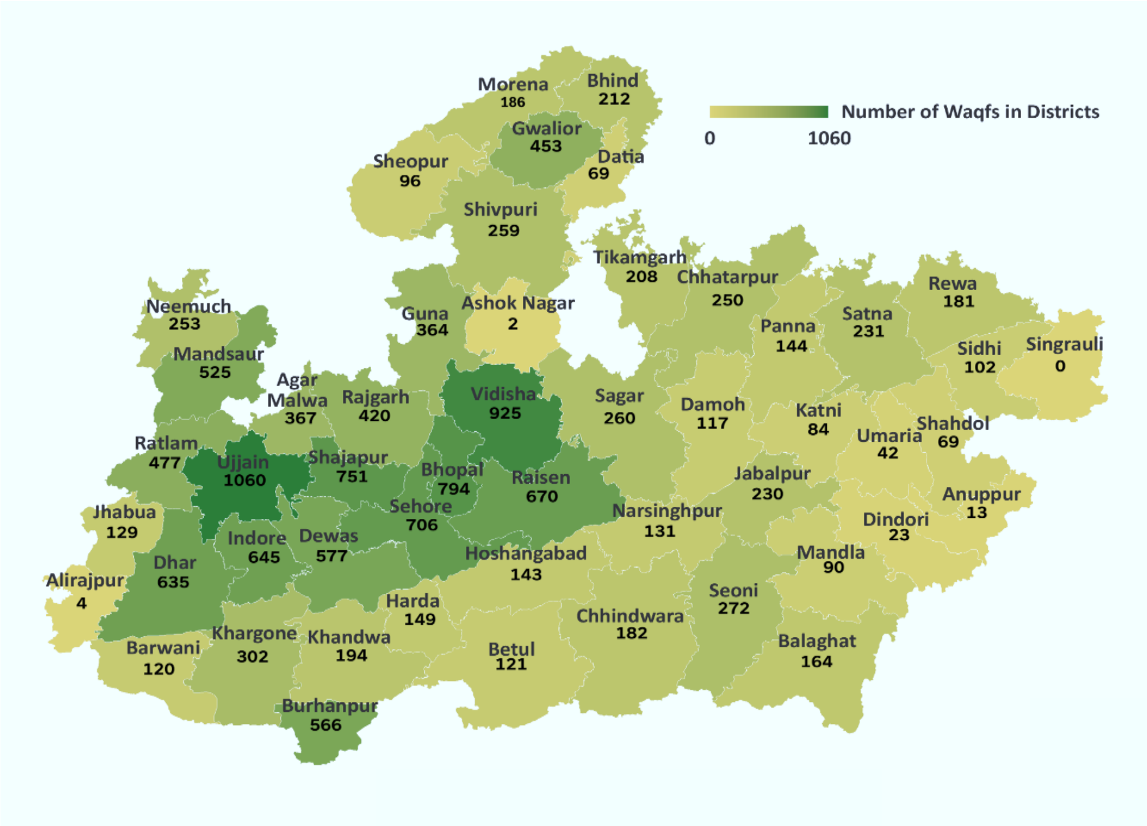
3.4.2.1 Madhya Pradesh Waqf Board

The Madhya Pradesh Waqf Board (MPWB), Bhopal, hereinafter known as Board, came into existence in the year 1961. The Board is a body corporate having perpetual succession with power to acquire and hold property and to transfer any such property subject to such conditions and restrictions as may be prescribed and shall by the said name sue and be sued.

As per information provided by the Board, there were 14,967 Waqf estates like Mosques, *Kabristan*, *Dargahs*, *etc*., including 33,392 waqf immovable properties (as of March 2023) like schools, shops, agricultural land *etc*., registered with the Board. The district-wise distribution of waqfs in Madhya Pradesh is shown in the Map below:

[54] The term Auqaf is the plural for Waqf and both Waqfs and Auqaf are interchangeable and have been used accordingly.
[55] enacted by Parliament in November 1995.
[56] The spelling Wakf was changed to Waqf in the Act of 1995 w.e.f November 2013.

Map 3.4.1: Heat map showing the distribution of waqf properties in Madhya Pradesh



Source of data: Waqf Assets Management System of India (WAMSI) portal

Composition of the Board

Section 14 (1) of the Act read with the Rules provides for the composition of Board members and their selection process under various categories namely:

Table 3.4.1: Composition of Board Members

Sl. No.	Post	Selection process
1.	At least one but not more than two Muslim Members from each of: (i) Muslim Members of Parliament (MP) from State; (ii) Muslim Members of State Legislature (MLA); (iii) Muslim Members of the Bar council of the State or Senior Muslim Advocate of the State in case of non-availability of Bar Council members; (iv) *Mutawallis*[57] (estate manager) of the waqfs having an annual income of rupees one lakh and above.	Through their respective Electoral Colleges, failing which, through nomination by the State Government.
2.	One Muslim person having professional experience in town planning, business management, finance or revenue, agriculture and development activities, social work	Through nomination by the State Government.
3.	One person each from amongst recognised Muslims scholars in Shia and Sunni Islamic Theology.	
4.	One person from amongst Muslims from the officers of the State Government not below the rank of Joint Secretary to the State Government.	
5.	One Chairperson	Through election by the Board members from amongst themselves.

[57] Manager of a Waqf and its related properties, in other words, an *Estate Manager.*

Under Section 14 (1A) of the Act, at least two members appointed on the board shall be women. The members of the Board shall be appointed by the State Government by notification in the official gazette [Section 14(9)] and shall hold the office for a term of five years from the date of such notification (Section 15).

Under Section 23 of the Act read with Rule 7A of the Rules *ibid*, the State Government can appoint a Chief Executive Officer (CEO), from a panel of two names suggested by the Board, who shall be a Muslim Government servant not below the rank of Deputy Collector.

The Board is empowered under Section 24 of the Act to appoint such officers and other employees as may be necessary to perform its functions, in consultation with the State Government. For better management, supervision and to increase the income of the waqf properties, District Waqf Committees, Tehsil Waqf Committees and Management Committees of the Waqf Properties have been constituted u/s 18 of the Act.

3.4.2.2 Powers and Functions of the Board

The Board is empowered to perform and regulate its functions to achieve the objectives and to fulfill the obligations under its mandate as given in the Act, *i.e.*, to protect, preserve and effectively administrate the waqfs. The foremost function of Board is to register the properties that have been declared waqfs and to maintain an Estate Register for such properties.

To carry out the above mandate, the board is empowered to perform such functions as given under Section 32 of the Act. However, Sections 36, 40 and 41 are other important sections that provide for the registration of waqfs and facilitate the decision-making in deciding whether a property is waqf or not.

3.4.2.3 Powers of the Board

Power to register waqf upon receipt of application

Under this system, the waqfs are registered under section 36 of the Act which provides for their registration on an application moved by any interested person in that waqf. An interested person may be the *Mutawalli* (any person, committee or corporation for the time being, managing or administering any waqf or waqf property), or his descendants or a beneficiary of the waqf or any Muslim belonging to the sect to which the waqf belongs. The Board should make such inquiries as it thinks fit in respect of the genuineness and validity of the application before the registration of that property as waqf.

Power to decide waqf

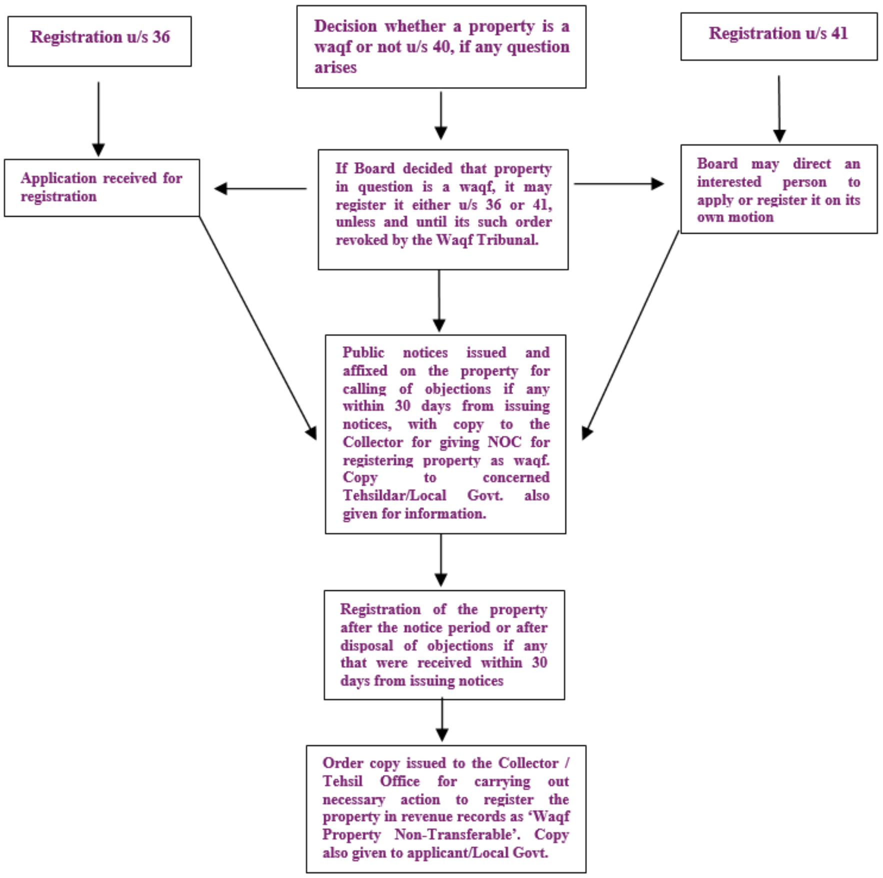
Section 40 of the Act gives unique power to the Board to undertake decisive roles in matters involving the question of whether a property is a waqf property or not. Under this Section, the Board may itself collect information regarding any property which it has reason to believe to be waqf property and if any question arises whether a particular property is waqf property or not or whether a waqf is a Sunni waqf or a Shia waqf, it may, after making such inquiry as it may deem fit, decide the question. The decision of the Board on such a question shall, unless revoked or modified by the Tribunal, be final.

Power for suo moto registration of waqf

Under Section 41 of the Act, the Board may direct a *mutawalli* to apply for the registration of a waqf, or to supply any information regarding a waqf or may itself cause the waqf to be registered or may at any time amend the register of Auqaf.

A flow chart for the registration process of a waqf property (under either Section 36 or Section 41 of the Act) and difference of same with other properties registration process are depicted in **Flow Charts 3.4.1 and 3.4.2** given below:

Flow Chart 3.4.1: Registration process of waqfs



Source: information as provided by the Board

Flow Chart 3.4.2: Registration process of other properties

3.4.2.4 Functions of the Board

Section 32 of the Act stipulates that the general superintendence of waqfs in a State shall vest with the Board and it shall be the duty of the Board to exercise its powers under this Act as to ensure that the waqfs under its superintendence are properly maintained, controlled and administered and the income thereof is duly applied to the objects and for the purpose for which such waqfs were created or intended.

The functions of the Board shall be:

- to give directions for the administration of the *auqaf* and utilisation of the waqfs' surplus income,
- to appoint and remove *mutawallis*,
- to call for such returns, statistics, accounts and other information from the *mutawallis* with respect to waqf as Board may require,
- to scrutinize and approve the budgets submitted by *mutawallis* and to arrange for auditing of accounts of *auqaf*,
- to inspect or cause inspection of waqf, its account and other related records,
- to investigate and determine the nature and extent of waqf and may cause survey of such property,
- to take measures for the recovery of lost properties if any,
- to sanction lease of any immovable waqf property,
- to institute and defend suits and proceedings relating to *auqaf*.

3.4.2.5 Madhya Pradesh State Waqf Tribunal

In accordance with the provisions of the Act under Section 83, the State Government shall, by notification in the official Gazette, constitute as many tribunals (equivalent to Civil Courts) as it thinks fit, for the determination of any dispute, question or other matters relating to waqfs and decide the issues in question, like removal of encroachment on waqf properties, deciding the disputes related to waqfs *etc*.

Every Tribunal shall consist of:

(*a*) one person, who shall be a member of the State Judicial Service holding a rank, not below that of a District, Sessions or Civil Judge, Class I, who shall be the Chairman;

(*b*) one person, who shall be an officer from the State Civil Services equivalent in rank to that of the Additional District Magistrate, Member; and

(*c*) one person having knowledge of Muslim law and jurisprudence, Member.

The GoMP has constituted a Madhya Pradesh State Waqf Tribunal (MPSWT) at Bhopal, hereinafter referred to as Tribunal, to hear the matters relating to waqfs. The Appellate Authority for Waqf Tribunal is the State High Court.

3.4.3 Organisational Structure

At the State level, the Additional Chief Secretary (ACS) is the administrative head of the Backward Classes and Minorities Welfare department. The overall supervision and monitoring of the Board rests with the Commissioner, Backward Classes and Minorities Welfare, Madhya Pradesh. The Chief Executive Officer shall be *ex officio* Secretary of the Board who investigates/ inspects properties and accounts, records, deeds or documents of waqf/auqaf and if required, refer the matter to the State Government along with his objections to the order or resolution passed by Waqf board.

3.4.4 Audit objectives, Scope and Criteria

The audit of Madhya Pradesh Waqf Board was conducted with the view to assess whether funds were received and utilized as per the provisions of the Act and acquisition of assets (waqfs or waqf properties), their management and utilization was in accordance with the provisions of the Act.

The audit criteria were sourced from the following:

- The Wakf Act, 1954 and the Waqf Act, 1995 (as amended up to 2013).
- The MP Waqf Rules, 2000 and the MP Waqf Board Regulations, 1963.
- The Waqf Properties Lease (Amendment) Rules, 2020.
- Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI) Act, 2002
- Hindu Succession Act, 1956.

Audit covered the period from 2018-19 to 2022-23 in the Office of the Commissioner, Backward Classes and Minorities Welfare and Madhya Pradesh Waqf Board, Bhopal. The issues noticed were verified with the records maintained with respective district's Collectorate/Tehsil *etc*., offices along with the records of concerned waqf.

Audit methodology involved scrutiny and analysis of records/data as per the audit objectives, scope and criteria, evidence gathering by scanning records, and by collecting Geo-tagged photographic evidence[58], issuing record-seeking half margins and audit observations based on scrutiny of primary records maintained by the above offices. Out of 14,967 waqfs registered in Madhya Pradesh, Audit carried out a joint survey of 24 waqfs across eight districts[59] with the Board officials.

The Entry Conference was conducted on 17 April 2023 with the ACS, Backward Classes & Minorities Welfare Department, Madhya Pradesh wherein the audit objectives, scope and methodology were communicated to the Government. The findings were issued to the GoMP on 18 September 2024, and the replies of Waqf Board, endorsed by the State Government without any additional remarks, were received on 29 November 2024 which have been appropriately featured in the report.

The Exit Conference was conducted on 04 April 2025 with the Principal Secretory, Backward Classes & Minorities Welfare Department, Madhya Pradesh and reply received (April 2025) on audit findings have been incorporated appropriately in this Report.

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[58] Geo-tagging of waqf properties was undertaken in 33 districts based on issues noticed during course of audit.

[59] Districts were selected on the basis of issues/deficiencies identified/noticed during audit of the Board.

Audit Findings

3.4.5 Revenue Collection and Fund Management

3.4.5.1 Unrealistic Budget Estimates

Section 78 of the Act provided that the Board shall prepare a budget for the next financial year showing the estimated receipts and expenditure during that financial year and forward a copy of the same to the State Government. On receipt of the decision of the State Government, the Board shall incorporate in its budget all the alterations, corrections and modifications finally suggested by the State Government and the budget as altered, corrected or modified, shall be the budget which shall be passed by the Board.

The year-wise budget estimate along with actual receipts and expenditures during 2018-19 to 2022-23 are shown in **Table-3.4.2** given below:

Table 3.4.2: Year-wise Budget estimate along with actual receipt and expenditure

(₹ in lakh)

Year	Receipts			Expenditure		
	Estimate	Actual	Overestimation by *per cent*	Estimate	Actual	Overestimation by *per cent*
2018-19	678.88	274.18	*247.60*	651.72	200.90	*324.40*
2019-20	610.00	414.07	*147.32*	515.72	384.63	*134.08*
2020-21	635.00	407.54	*155.81*	578.55	239.25	*241.82*
2021-22	648.00	329.89	*196.43*	607.27	261.76	*231.99*
2022-23	633.00	364.88	*173.48*	633.47	373.07	*169.80*

(Source- Records received from Board)

It is evident from the above table that during the period 2018-19 to 2022-23, both the receipts and expenditure in the budget were overestimated ranging between 147 and 248 *per cent* and 134 and 324 *per cent* respectively. Further, though the budget estimates for the said period were forwarded to the State Government, no confirmation of the same or communication from GoMP regarding any suggestions of alterations, corrections or modifications were available with the Board.

The Board's reply, as endorsed by the Government stated that no communication on the Budget submitted was received from the State Government.

The Board may coordinate with the State Government while preparing the accounts so that realistic budgets can be finalized and approved.

During the exit conference Principal Secretary instructed the Commissioner, Backward Classes & Minority Welfare Department to ensure that pre-budget meetings of the Waqf Board to be held before finalizing the budget.

3.4.5.2 Amount of ₹ 14.16 lakh kept out of Board's accounts

As per Section 77 of the Waqf Act 1995, all amounts received or collected by the Board such as donations, benefactions or grants etc. shall constitute a Waqf Fund. Such amounts received by the Board shall be accounted for under a separate sub-head. The Board shall prepare its accounts as per Section 79 of the Act. According to Section 80 of the Act, the accounts of the Board will be audited by such auditor as may be prescribed by the State Government.

During scrutiny of records of the Board, it was noticed that one bank account[60] containing income received from agricultural land was operated in State Bank of India, Bhopal by the Board. The account had balance of ₹ 14,15,631 as on 31.03.2023, which included interest[61] of ₹ 1,93,352 received during the period 2018-19 to 2022-23.

On further scrutiny it was observed that this amount was kept out of the Board's accounts and was not included in the accounts prepared by the Chartered Accountant (CA) for the period 2018-19 to 2022-23. Reasons for keeping funds outside the Board's accounts were not explained to audit. In such a situation, future possibility of misuse of this fund cannot be ruled out.

Government replied that this amount was received as security money from the auction of various waqf agricultural lands situated in the State. On demand, this security amount will be returned to the concerned waqfs. The non-incorporation of the amount in books of accounts was admitted as a deficiency.

The Board may suitably revise the accounts or incorporate them in future accounts. Besides, it was also seen that a similar nature of fund of ₹ 11.05 lakh received from agriculture land during 2018-19 to 2022-23 was deposited into another bank account and was included in Waqf fund. The accounting treatment for similar transactions be carried out consistently.

During exit conference, the Government stated that the CEO, Waqf Board had been instructed for correction in next Audit by Chartered Accountant. The CEO assured that revision of previous years' accounts would also be carried out.

3.4.5.3 Irregularities in submission of accounts by waqfs and conduct of annual audits

As per Section 72 (1) of the Act, the *mutawalli* of every waqf, the net annual income of which is not less than ₹ five thousand, shall pay annually, out of the net annual income derived by the waqf, such contributions, not exceeding seven *per cent* of such annual income, as may be prescribed, to the Board. The rate of *Chanda Nigrani* to be received by the Board had been fixed at seven *per cent* of the net annual income of the waqfs under Rule 19 of the Rules.

Under Section 46 of the Act, every mutawalli of waqf shall keep regular yearly accounts and submit it to the Board by 30th June next year. Rule 11 of the Rules specifies the criteria for audit of waqfs according to their annual income viz, (i) annual audit of waqfs having net annual income one lakh and above, (ii) triennial audit of waqfs having such income below one lakh and upto ₹10000, and (iii) accounts of 5 *per cent* waqfs having net annual income below ₹10000 to be audited annually on rotational basis.

[60] Account No 30268080455 in State Bank of India Bhopal branch Royal Market Bhopal.
[61] The deposits were not made during the period of audit.

Further, Rule 11(2) stipulates that the CEO will prepare and publish the annual audit plan of waqfs which shall be prepared in such a manner that each waqf falling under the above categories could be taken up for audit.

3.4.5.4 Non-submission of accounts by various waqf/mutawalli committees and non-conduct of Audit by the Board

During scrutiny of the records of the Board (September 2024), it was seen that more than 14,000 waqfs were registered with Waqf Board, but only two to three *per cent* of the waqfs presented their accounts to the Board during 2018-19 to 2021-22. Out of these, only five to six waqfs having net annual income more than ₹ one lakh were being audited by the Waqf Board. The detail of audit of these waqfs is shown in **Table-3.4.3** below:

Table-3.4.3: Details of Account submission by Waqfs and their Audit

Year	Total no. of waqf in the state	No. of waqf which submitted the account to the board	No. of Waqf having net annual income > 1 lakh			
			No. of accounts received	Audited	Un-audited	Short fall in *per cent*
2018-19	14921	314	141	6	135	95.74
2019-20	14933	324	144	6	138	95.83
2020-21	14935	331	139	5	134	96.40
2021-22	14951	195	100	5	95	95.00
2022-23	14967	0	0	0	0	0

(Source- Data received from the Board)

It may be seen from the above table that more than 95 *per cent* of waqfs with net annual income of more than ₹ one lakh are not being audited by the Board. Moreover, no audit is being conducted of waqfs falling under the second category[62]. In case of waqfs having annual income less than ₹10,000 even the accounts were not being received.

Audit also observed that no annual audit plans for audit of waqfs was prepared and published for the period from 2018 to 2023. Furthermore, the board is not having any database to monitor the waqf accounts availability.

Not conducting regular audit by the Board is a serious deviation from the duties envisaged in the Act and can affect the functioning of the Board as well as the waqfs on account of misrepresentation of income and expenditure, booking of unauthorised or irregular expenditure, non-recovery of damages caused to waqfs through neglect or misconduct, which could have been checked during the course of periodic audits.

Government stated that only one Auditor and one Senior Auditor were available in the office, and five posts of Auditors were lying vacant. During the exit conference, the Government instructed the CEO Waqf Board to outsource the audit work by inviting open tenders to clear pendency of audit.

[62] 643 accounts of waqfs having income less than ₹ one lakh but more than ₹ ten thousand, were received during 2018-23.

The Board should ensure that the preparation of annual accounts by the waqfs and the formulation of annual audit plans are finalized in a timely manner.

3.4.5.5 Irregularities in collection of Chanda Nigrani from waqfs and conduct of its audit

Further, the status of collection of *Chanda Nigrani* and outstanding in respect of 1,861 out of 14,967 waqfs[63] during the years 2018-19 to 2021-22, is given below:

Table 3.4.4: Short collection of *Chanda Nigrani*

(₹ in crore)

Financial Year	Opening outstanding balance of *Chanda Nigrani*	Demand for the year	Total outstanding amount of *Chanda Nigrani* to be received	Amount received for the year[64]	Outstanding balance amount of *Chanda Nigrani* at the end of the year
2018-19	2.90	1.44	4.34	1.27	3.07
2019-20	3.07	1.73	4.79	1.26	3.54
2020-21	3.54	1.70	5.24	1.29	3.95
2021-22	3.95	1.62	5.57	1.45	4.12

(Source- Chanda Nigrani register of the Board)

It can be seen from the table above that the outstanding amount for *Chanda Nigrani* receivable was continuously increased from ₹ 2.90 crore in 2017-18 to ₹ 4.12 crore in 2021-22 on account of the fact that the demanded C*handa Nigrani* is not being received in full. District wise details of *Chanda Nigrani* is given in ***Appendix-3.4.1***.

Further, the Board had no records for the amount payable as Chanda Nigrani by the remaining 13,106[65] waqfs. This has not only impacted on the revenue position of the Board but is also indicative of mismanagement in the waqfs.

On being pointed out (September 2024) the Board replied (November 2024) that the assessment of *Chanda Nigrani* was not required to be done for those waqfs having annual income less than ₹ five thousand.

The reply is not acceptable as the accounts of these 13,106 waqfs were not available with the Board and hence assessment of their income cannot be made by the Board.

During the exit conference, the Government emphasized the need for improving revenue collection. The CEO, M.P. Waqf Board, was instructed to make serious efforts to improve the revenue from waqfs.

3.4.5.6 Short contribution paid to Central Waqf Council (CWC) by the Board

Section 10 of the Act provides that every Board shall pay from its Waqf Fund, annually to the Central Waqf Council (CWC), such contribution as is equivalent to one *per cent* of the aggregate of the net annual income of the waqfs in respect of which *Chanda Nigrani* (seven *per cent*) has been received by the Board.

[63] Audit observed from the records that only 1861 waqfs were paying C*handa Nigrani*.
[64] figures shown on cash basis.
[65] 14,967 - 1,861

Scrutiny of the records of Board showed that during the period from 2018-19 to 2022-23, the Board paid only ₹ 29 lakh to the CWC as against the payable contribution of ₹ 99.07 lakh. The details of contribution payable are given as under:

Table 3.4.5: Status of *Chanda Nigrani* paid to Central Waqf Council

(Amount in ₹)

Financial Year	Actual amount of *Chanda Nigrani* received by the Board	Actual amount of contribution to be sent to CWC	Amount sent to CWC	Short contribution	Shortfall in *per cent*
(1)	**(2)**	**(3)=(1/7 of col.2)**	**(4)**	**(5)**	**(6)**
2018-19	1,58,79,969	22,68,567	0	22,68,567	100.00
2019-20	1,00,37,996	14,33,999	9,00,000	5,33,999	37.24
2020-21	1,84,54,328	26,36,333	0	26,36,333	100.00
2021-22	1,29,83,129	18,54,733	0	18,54,733	100.00
2022-23	1,19,91,272	17,13,039	20,00,000	-2,86,961	-16.75
Total	**6,93,46,694**	**99,06,671**	**29,00,000**	**70,06,671**	**70.73**

(Source: Records received from the Board)

Further, scrutiny of the accounts also showed that the outstanding amount payable to CWC was also not booked as a liability by the Board in their accounts.

Government in its reply stated that the Board contributes one seventh portion of *Chanda Nigrani* to CWC every year. As per the income and expenditure statement, the Board assessed amount due to transfer to CWC at ₹98.80 lakh in place of ₹99.07 lakh assessed in Audit for the period 2018-19 to 2022-23. It also intimated that ₹ 74.00 lakh had since been transferred and remaining would be transferred after approval of the Board.

The fact remains that the amount due to CWC was released consequent to audit observation and the balance amount as assessed was yet to be transferred.

During exit conference, the Government instructed the CEO, M.P. Waqf Board to ensure timely remittance of the due share from Chanda-Nigrani to the Central Waqf Council in future.

3.4.5.7 Loss of income to the Board due to non-revision of rent

Section 7 of the Waqf Property Lease (Amendment) Rules, 2020 (Lease rules) stipulates that the reserve price per square feet for lease of an immovable waqf property shall not be less than:

- One *per cent* per annum of the market value of the property in case of hospitals, educational institutions and social sectors; and
- 2.5 *per cent* per annum of the market value of the property in case of commercial activities.

The market value shall be the price fixed for registering a conveyance at the office of the Registrar or Sub-registrar.

During scrutiny of records of a Waqf management committee (*Auqaf-e-Amma*) which is under the direct supervision of Waqf Board, Bhopal, Audit observed that 3,887 waqf properties located in Bhopal (for housing, commercial and other purposes) were being given on rent by the management committee on a monthly rent as low as ₹ two. It was also noticed that the Waqf management committee submitted (December 2020) information to the Board and highlighted the difference (₹ 1.35 crore per month) between rent receivable as per Lease (Amendment) Rules 2020 and actuals. After this, notices to tenants for executing revised agreement under the said lease rules were issued by the waqf committee, but no further action was taken.

Thus, based on the Lease Rules, the loss of income per month for the waqf committee was ₹ 1.35 crore with consequential loss of *Chanda Nigrani* income of ₹ 9.45 lakh per month to the Board, calculated at seven *per cent* of the waqf committee's income.

Reasons for non-revision of rent as per the Lease Rules, which could have substantially increased the revenues for the waqfs estates as well as the Board, were not provided to Audit (March 2023).

On this being pointed out (September 2024), Government in its reply (November 2024) stated that the loss was a presumptive loss and the Waqf Lease Rules 2020, framed by the GoI, were recently implemented. It was further stated that with the objective to bring transparency in the tenancy process, to bring the tenants closer to the provisions of the Waqf Property Lease Rules and to increase the income of Waqfs, a fare rate determination guideline proposal 2023 was being prepared by an inter-departmental committee constituted as per the instructions of the Honorable Chairman Waqf Board. At present full efforts are being made by *Aukaf-e-Amma* waqf to revise the rent under these guidelines.

The reply is not acceptable since Section 56 of the Waqf Act 1995 empowered the Central Government to make Lease Rules in respect of waqf properties. The Waqf Properties Lease Rules 2014 have been in force since 3rd June 2014. There was only an amendment in the rates of rent to be recovered from waqf properties according to their class in the years 2015 and 2020.

The Board should review and regularize all existing leases in accordance with the amended Lease Rules, and rectify deviations to ensure that revenue is realized at the prescribed rates.

3.4.6 Registration of waqf properties

The Audit of Madhya Pradesh Waqf Board, Bhopal was conducted for the first time since the formation of Waqf Board in Madhya Pradesh. Audit examined the records of all waqfs registered between 2018-19 to 2022-23. However, out of 52 districts of the state, in 20 districts[66], no waqfs were registered during the period 2018-19 to 2022-23. Hence, waqfs registered prior to this period in these districts were also examined in order to cover all the 52 districts. Thus, in total registration records of 81 waqfs[67] were examined by audit.

[66] 26 Waqf Properties in 20 districts namely Badwani, Bhind, Betul, Bhopal, Datia, Dindori, Guna, Harda, Khargone, Mandsaur, Narmadapuram, Raisen, Ratlam, Rewa, Sagar, Satna, Sehore, Sheopur, Sidhi and Tikamgarh.

[67] 40 number of government/local bodies and 41 number of private properties

Audit observed several irregularities pertaining to the process of registration of properties under the Waqf Act, 1995, which. are discussed in the succeeding paragraphs.

3.4.6.1 Non-transferring of entitlement in the revenue records in favor of the Board

As per Section 37 of the Act, a Register of Waqfs (*Auqaf* Register) is to be maintained by the Board which shall contain the details about the waqf properties registered by the Board such as the class to which a particular waqf belongs, name of its *mutawalli*, rule of succession of the *mutawallis* as per waqf deeds, particulars of properties and all title deeds/documents, particulars of the scheme governing the waqf if any, its income-expenditure if any and other such particulars required.

Section 37(2) *ibid* stipulates that the Board shall forward the details of properties entered in the *Auqaf* Register to the concerned land record office having jurisdiction of the waqf property. Further, Section 37(3) stipulates that after the receipt of the details as mentioned above, the land record office shall, according to the established procedure (procedure followed by revenue authorities/land record offices in transfer of entitlements of immovable properties), either make necessary entries in the land record or communicate, within a period of six months from the date of registration of waqf property, its objection to the Board.

During examination of the above mentioned 81 waqf registration records of the Board, audit observed that in 79[68] cases, the entitlement in revenue records was not transferred (mutated) in favour of the Board by the concerned land record offices.

The registration of a property as waqf in the *auqaf* register by merely following the provisions of the Act is a partial registration unless and until the property has also been registered as a waqf in the land records by the concerned land revenue authorities. Hence, registration of the properties as waqfs only in the Estate Register does not make the Board an owner of these properties, and such properties cannot be acquired by the Board for their administration and management.

On this being pointed out, the Government stated that no objections to their registration were received and hence included them in Board's records. The Board contended that the registrations were valid in terms of the Waqf Act.

Reply is not consistent with the provisions of Section 37 of the Waqf Act which stipulates that Board should forward the details of properties entered in Auqaf to the concerned land record office, which shall, make necessary entries in the record or communicate its objection to the Board within six months. The Board didn't bother to follow up the cases with the concerned land record offices for details of entry in its favour, which leads to non-fulfillment of the legal requirements of the Act.

Further, it was seen that notices or orders for waqf registrations from the board were not received in 12 out of 33 district revenue authorities[69] visited by audit. The overall status of

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68 Except two cases of Masjid Gram Shahpur, Dindori and Masjid Nemat-al-Kausar Mushran Ward Kandeli, Narsinghpur, which have been entered as Waqf property in Land Revenue records.

69 Geo-tagging of 68 waqf properties was undertaken in 33 districts based on issues noticed during course of audit

waqf registration notices received at these 33 district revenue authorities is summarised in ***Appendix-3.4.2***.

This has also led to possession of 33 government properties and other irregularities as detailed in subsequent paragraphs of this report.

During exit conference, the Government stated that waqf properties registered are being examined by the respective Collectors and Tehsildars and process for mutation would be followed as per procedure.

3.4.6.2 Irregularities in compliance of the provisions of the Waqf Act, 1995

Irregularities[70] in compliance of Section 36 by the Waqf Board in registration of the waqf properties

Section 36 of the Act (already explained in **Paragraph 3.4.2.3**) provides for the registration of any waqf property through an application by any interested person in the concerned waqf. The Board has to conduct an enquiry as it may deem fit to verify the particulars of the application and before registration of that waqf in the *Auqaf* Register. In practice, after receiving an application for waqf registration, the Board issues public notices with 30-day timeline for inviting objections, if any, against the registration of a property as a waqf in its records. If no objections are received during this time-period, the board registers the property as waqf.

During test check of 74 Government lands/private lands[71] which were registered as waqf under section 36, ineffective inquiry and overlook of the provisions of other applicable statutory laws governing the entitlement rights on immovable properties were observed, details of which are given in ***Appendix-3.4.3*** and irregularities noticed therein are discussed below.

The Government replied that provisions of Section 36 have been followed.

The reply is not acceptable since apart from issuing a 30 days' notice, no other specific action for enquiry is taken by the board. The action of the Board to substitute enquiry provisions in the Act with 30 days' Public notice is assessed to be inappropriate to meet the requirement of the Act. The inquiry at the minimum shall include determining the status of ownership of the land as per revenue records in addition to the public notice. This should be followed by communication with the individual entities recorded in the land revenue records. The examination of revenue records would also give an assurance to the Board if the title of the land is free from encumbrances and the title can be transferred.

A *Irregular registration of non-transferable Government land*

[Entry No. 784 in the Auqaf Register, Bhopal]

A land measuring 19.80 sq. m. at *Lendiya Talab*, Sanjay Nagar, Bhopal was transferred (June 1994) by the GoMP on a 30-year lease to a lessee. The conditions of the lease *inter alia* stipulated that the ownership of land was vested with the Government, which was non-

[70] A transfer is not valid without registration in land records as a waqf property.

[71] Out of 81 test-checked waqf properties

transferable, and that any use other than for housing purpose was prohibited. Further, the conditions also stipulated that for violation of the terms of the lease, the same was liable to be cancelled.

Photograph 3.4.1: Religious building constructed in the land registered as waqf in Sanjay Nagar, Bhopal (Picture taken during joint survey dated 8 August 2024)

Audit noticed that an applicant submitted (August 2021) the application to the Board for registering the above property as waqf in *Auqaf* register and further noticed that the lessee, donated the property for religious purpose which was in violation of the lease conditions. The Board entered (April 2022) the said property in the *Auqaf* Register under Section 36 of the Act, resulting in irregular registration of a non-transferable Government property as waqf.

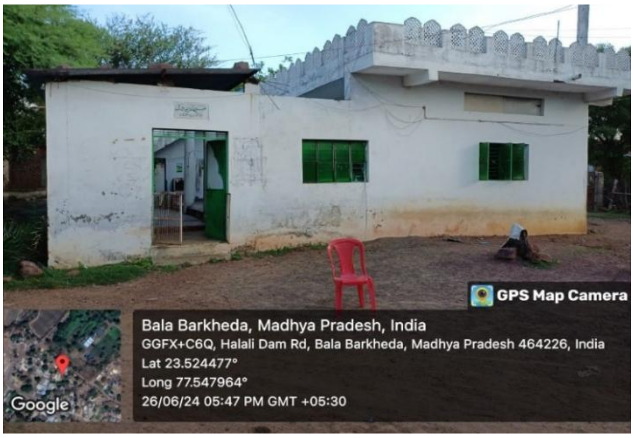
Government in its reply stated that the said land was an old Mosque which could not be registered at that time. The local residents have renovated the Mosque, and the estimated area of the renovated Mosque is 530.83 square feet. In the year 2022, a leased land of area measuring 19.80 square meter was also included in the Mosque as per provisions of Waqf Act. Correspondence is being done with the Government for corrections in the revenue records.

The land is under illegal possession of Waqf as it is a leased property and needs to be taken over by the Government. Responsibilities of the involved Waqf officials and Revenue officials are to be fixed.

B Irregular registration of forest land

[Entry No. 929 in the Waqf Estate Register, Vidisha]

A forest land measuring 410 sq. m. in Sulus Village, Halali Dam, Vidisha was leased (June 2015) to a lessee[72] under Recognition of Forest Rights Act, 2008 and the Forest Rights letter was accordingly issued by the District/Forest authorities. As per the conditions mentioned in the Forest Rights letter, only right to use the forest land was given and its ownership was non-transferable. The religious structure, built on the leased forest land was, however, registered (January 2023) in the *Auqaf* Register by the Board on the basis of an application from the mosque representative. In the absence



Photograph 3.4.2: Religious building constructed on forest land in Halali Dam, Vidisha. (Picture taken during joint survey dated 26 June 2024)

72 In this case, the lessee was the religious structure itself, as the land was transferred for community purpose.

of ownership rights and in view of the non-transferable nature of the land, registration of the forest land as waqf by the Board was not in order.

Government in its reply stated that the registration of the property as waqf was done after the land allotment by the district administration and public notices were issued before registration of the property.

The reply is not acceptable since as per lease document, ownership of the property was non-transferable. Moreover, no notices were issued to the Forest Officials under Section 36 of the Waqf Act by the Board. Thus, the waqf registration of property was invalid. Responsibilities of Waqf officials, forest officials and land revenue officials are to be fixed.

C Registration of Government land as waqf despite objections

[Entry No. 700 in the Auqaf Register, Sehore]

As per Section 36 (7), on receipt of an application for registration of a property as waqf, the Board may make inquiries as it thinks fit for ascertaining the genuineness and validity of the application and correctness of the particulars in the application.

In Sehore district, an application was made (May 2015) by a person claiming to be a resident of Panbihar Village for registering a property (graveyard) measuring 4006.02 sq. m. as waqf. The Board issued (01 June 2015) a public notice requesting all concerned to submit objections/views, if any, on the registration of the property within a period of 30 days from the date of issue of notice. In response, an objection was received (10.07.2015) from residents of the village stating that the property in question was a Government land and the said property had never been used as a graveyard. Despite receipt of objection, which was serious in nature given that it raised question on the ownership rights as well as the nature of the property, the Board rejected the objection (August 2017) stating that the same was received four days after expiry of the notice period. Further, no action was taken by the Board to make inquiries to ascertain the genuineness and validity of the claims of applicant and correctness of the particulars in the application for waqf registration, as was evident from the records made available to audit. The Board also did not examine the validity of the objections made by the village residents regarding the nature and ownership of the land. The property was eventually registered as waqf in August 2017. Audit scrutiny (July 2024) of the *Khasra* details on the portal of Commissioner, Land Records, MP indicated that the land belonged to the Government.

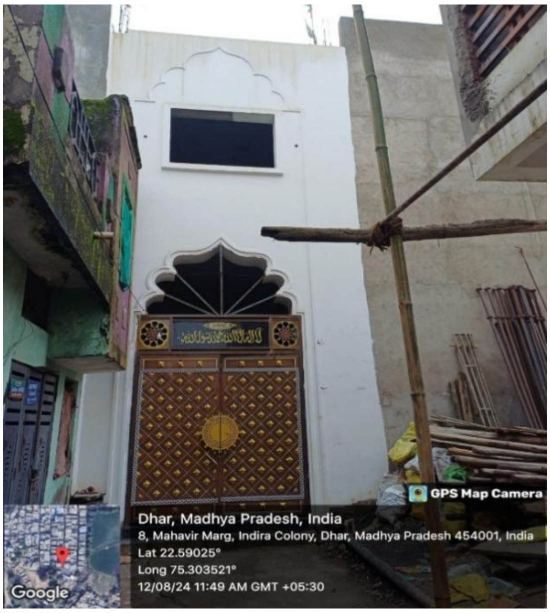
Thus, arbitrary action of the Board in rejecting the objection citing delay, even though the registration was completed one year after the application, was irregular, and the said property was registered without ascertaining the genuineness of the claims made by the applicant or the complainants. It also could not be ascertained from the records available as to whether the complainants were informed of the decision of the Board to register the property as waqf, and whether the land ownership was verified.

Government in its reply stated that the land was shown as waqf on the basis of it being a graveyard since 1932. Further, a local resident had filed a case (2018) in Waqf Tribunal, Bhopal, against a road being constructed by the earlier village *Sarpanch* passing through the graveyard. The Tribunal had ordered a temporary stay on the road construction and the case was still pending. There was no dispute regarding the ownership of the land, neither in the Court, nor anywhere.

The reply is not acceptable as the land in question was Government land. It is pertinent to mention here that the matter pending in the waqf tribunal is not related to the ownership of the property. The period of 30 days' public notice being used as a means to not entertain objections received thereafter is not prescribed either in the Act or Rules thereunder.

D Registration on the basis of an application without clear title of the property

[Entry No. 626 in the Auqaf Register, Dhar]



Photograph 3.4.3: Waqf property registered without clear title of ownership at Islampura, Dhar (Picture taken during joint survey dated 12 August 2024)

In Dhar, an applicant submitted (June 2018) an application to the Board to register a land along with religious structure and madrasa at Gulmohar Colony, Islampura measuring 668.90 sq. m. as waqf. The applicant (1st party) claimed ownership of the land on the basis of it's purchase from another resident (2nd party) of Dhar and also stated that he had power of attorney in respect of the property.

On cross-verification of records (August 2023) in the Land Revenue Department as well as the Stamps and Registration Department, it was observed that the 2nd party was the actual owner of the land, as no sale deed was registered for the property. Thus, the 1st party applied to the Board for registration of the property despite not having ownership of the same and without clear title of the land. The Board registered the property as waqf in November 2018 without making any inquiries to establish the actual owner of the property in question. It also could not be ascertained during audit as to what documents were relied upon by the Board to confirm the ownership of land before registration of the same as waqf.

Government in its reply stated that the registration of the property was done on the basis of documents being made in favour of the applicant by the landowner. Further, no objections were received after issuing public notices through News Papers and also to the District Collector.

The reply of the Board is not acceptable. There was no sale deed between the original property owner and the applicant of the waqf. This was established by the information provided by the Sr. Registrar office at Dhar. The applicant should have possessed clear ownership rights of that property before making it waqf. The ownership does not transfer merely on the basis of a power of attorney. There should have been registered sale deed for ownership transfer. Thus, the claim in waqf deed submitted by the applicant was false. As such, the waqf registration was invalid and process of enquiry adopted by the board was deficient.

E *Registration of properties belonging to members of other religious communities*

[Entry No. 256 in the Auqaf, Register Shivpuri]

Photograph 3.4.4: Privately owned land belonging to other community members registered as waqf in Karera, Shivpuri (Picture taken during joint survey dated 11 June 2024)

According to the Section 29 of the Hindu Succession Act 1956, it is an Escheat (common law doctrine) that if there are no qualified heirs to succeed or inherit the property, that property shall devolve to the Government.

An application to register *Khasra* Nos. 1786 and 1787 measuring 3970 sq. m. of Karera Pargana Tehsil, Shivpuri was received (March 2021) by the Board from an applicant. On cross-verification of records in the Land Revenue Department it was observed that the applicant was the owner of *Khasra* 1787 whereas a person from another religious community was the owner of *Khasra* No. 1786. The property in *Khasra* No.1786 was allotted to that person vide SDO Karera district Shivpuri's order dated 29.03.1967 u/s 189 of MP Land Revenue Code. This fact was also mentioned in the waqf application submitted to the Board. Thus, a part of the said land parcel which was proposed for waqf was not in the name of applicant. The Board issued public notice (April 2021) to receive feedback/objection before registering the property as waqf. In deviation from its established procedure, in addition to the public notice, the Board also issued separate notices to the successors of the original landowners through Speed Posts. These notices to the original landowners were returned with remarks from the Postal Department that the landowners were either not traceable, had been relocated after marriage or had expired. The Board thereafter accepted the plea of the applicant that the land could be registered as waqf citing presence of a mosque and graves, and since no original owners were traceable and that no objections were received during notice period, registered it as waqf (August 2021).

Thus, arbitrary and irregular action of the Board in registering a property as waqf despite it being owned by members of another religious community, and without adherence to the provisions of the Hindu Succession Act, 1956 (regarding transfer of land to Government in case of non-availability of successors) resulted in unauthorised conversion of land into waqf.

Government in its reply stated that the old religious structures were present on the land in Khasra No. 1786 since long and originally this land was allotted to Muslim Community in the year 1928 by the then Shivpuri Government. Public notices to register the land as waqf were issued in newspapers and personally to all concerned and also to District Collector Shivpuri. Since no objections by anyone were received against these notices, the land in question was registered as waqf.

The reply is not acceptable since the land in question belonged to a person from other religious community as per the Government records, which is also substantiated by the reply of Tehsildar Karera, Shivpuri (June 2024), which clearly stated that living heirs to the deceased owner of the land were present and there was no change in its ownership since 1967. Further, the Tehsil also stated that it was informed neither prior to nor after the registration of property as waqf.

Since the living heirs to the property were present, the ownership would be determined according to the Provisions of the Hindu Succession Act 1956 and cannot arbitrarily be decided by the Board. Further, it was known to the Board that one living heir to the property was present but didn't further investigate the case. The Board irregularly registered the land as waqf without appropriate enquiry.

F *Registration of a property mortgaged with a bank*

[Entry No. 673 in the Auqaf Register, Raisen]

As per Section 13 (4) (a) of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI) Act, 2002, in case the borrower fails to discharge his liability in full within the period specified in the SARFAESI Act, the secured creditor may take possession of the secured assets of the borrower including the right to transfer by way of lease, assignment or sale for realising the secured asset.

Photograph 3.4.5: Religious building constructed on mortgaged land at Sukhasen Village, Raisen (Picture taken during joint survey dated 21 August 2024)

In Raisen district, the Board registered (December 2022) a land measuring 250.84 sq. m. in Sukhasen Village, as waqf on the basis of an application received in July 2022. The *Khasra* (land record) details submitted by the applicant to the Board clearly indicated that the said land was mortgaged with the Madhya Pradesh Gramin Bank, Salamatpur.

Despite being aware that the property was not free from all encumbrances, the Board registered it as waqf without making any enquiry in this regard. This resulted in irregular registration of a mortgaged land, further the action was also in conflict with the provisions of the SARFAESI Act.

On this being pointed out, Government stated that the land had no dues over it, and the property had not been mortgaged with the Bank and endorsed the NOC issued (October 2024) by the bank.

The reply is not acceptable as the NOC was issued by the bank in October 2024, whereas the property was registered as waqf in December 2022. At the time of registration of the property as waqf, it was mortgaged with the bank. Moreover, the Khasra showing the fact that property was mortgaged, was attached with the application of waqf registration submitted by the applicant. Thus, Board, despite being aware of the fact of property being mortgaged, didn't enquire further.

G Irregular registration of a Government property on which police station and Government school were situated

[Entry No. 785 in the Auqaf Register Bhopal]

A land measuring 3600 sq. m.[73] in Misrod, Bhopal was registered (November 2022) by the Board as waqf on an application preferred (December 2021) by an applicant on the plea that the land was earlier used as a graveyard.

Photograph 3.4.6: Street view in map of the location of the Government land in Misrod, Bhopal district which was registered as waqf (**Inset:** Government School (Top Right) and Police Station (Bottom left). Both pictures in the inset taken during joint survey on 23 August 2024)

The land which was registered as waqf was Government land on which a police station (Misrod Thana) and a Government Higher Secondary School were situated.

In response to the public notice issued (18 January 2022) by the Board before registration, objections were received (31 January 2022 and 2 February 2022) from some individuals stating that the said land was a Government land and had never been used as a graveyard and also that a Government Higher Secondary School along with police station were already situated on the land. This was also confirmed by the letter from the Tehsildar[74], Kolar Tehsil (March 2022). The complainants also stated that the land was being used by the residents for public use. Further, the officer-in-charge of the Police Station, Misrod also requested (April 2022) the Board to investigate the objections filed by complainants as well as provide details in support of its claim on the property. The Board accordingly investigated (June 2022) the case and observed that the land was not in use as a graveyard; however, some graves were present on the land along with a Police Station, a Government School and some houses. No further correspondence was made by the Board in this regard with the Land Revenue office before registering it as waqf in its records.

[73] As per Khasra details.

[74] In response to the public notice issued by the Board on 18.01.2022.

Despite the information being available with the Board and receiving clear information from the concerned Land Revenue officer (Tehsildar, Kolar Tehsil) that the said land was Government land, the land was irregularly registered as waqf.

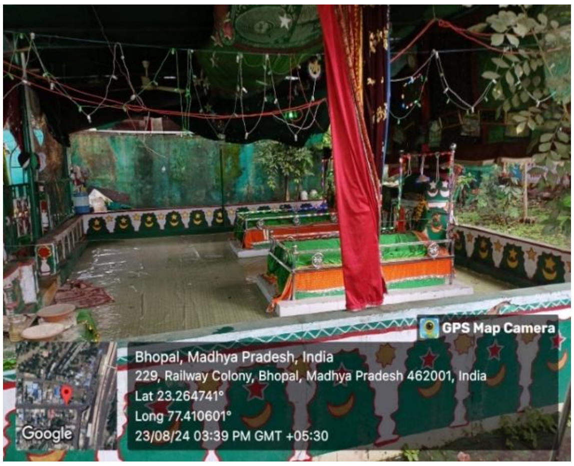
Government in its reply stated that the land in question was shown as waqf on the basis of it being a graveyard since 1932 in revenue records and demarcation of the land had not been done yet, hence it could not be confirmed whether the Government School and Police Station were situated on this land or not.

Thus, it is clear from the reply that even the demarcation of the land was not done, the property was registered in haste. Further, contrary to the reply of the Board, the district revenue authorities (September 2024) stated that the property in the *Khasra* was shown a Government property (*Kabristan*), and not as waqf, before its registration in Board and was still a government property.

H Irregular registration of a Government land despite clear proof of wrong application for registration and inability to prove ownership of land

[Entry No. 779 in the Auqaf Register, Bhopal]

A religious structure (*Do Pakke Mazar Maidan*) at Ice Factory Alpana Talkies, Bhopal, measuring 83.61 sq. m. was registered as waqf vide Board's order dated May 2018. The said property was situated on a land, measuring 12,666.67 sq. m. in possession of M/s Nerbudda Valley Refrigerated Products Co. Pvt. Ltd. (NVRP). The land was leased out to NVRP by GoMP and the lease is valid upto March 2029.



Photograph 3.4.7: Religious building constructed on government land at Bhopal (Picture taken during joint survey dated 23 August 2024)

The waqf registration of the property was done on the basis of an application preferred (August 2017) by a registered society[75] to CEO, Waqf Board for registration of the entire 12,666.67 sq. m. of land as waqf, and in response, the Board issued (October 2017) public notice to record public views/objections, if any. The lease holder of the land (M/s NVRP) objected (December 2017) to the proposal for waqf registration, stating that the land had been leased to the company since 1939 on a 30-year lease which was renewable after every 30 years and the validity of the current lease is upto 2029. The Tehsildar, City Circle, Bhopal (under Land Revenue Department, GoMP) also objected (January 2018) to the registration stating that the land in question was a Government land and hence the same cannot be registered as waqf. The Board after reviewing the objections and conducting a hearing (January and February 2018) of the contesting parties, concluded and accepted (February 2018) the fact that the applicant, *i.e.*, the registered society which preferred the application for waqf, did not prove the ownership of the land in question.

[75] Auqaf-e-Amma Mutawalli, which manages a group of Waqfs in Bhopal.

However, because of the fact that religious structures were present on the land, the Board approved registration of an area measuring 83.61 sq. m. out of 12,666.67 sq. m. of the said land as waqf.

The registration was irregular as:

- Ownership was vested with the State Government and had also been accepted by waqf;
- Land was leased to a private company which was in occupation of the property since 1939;
- The registered society which preferred the application for waqf, did not prove the ownership of the land in question, thereby indicating that the application was on the basis of suppression of facts and therefore invalid and liable to be rejected;

Thus, despite accepting that the property was not in the ownership of the applicant, the Board accepted the registration in grave contradiction to the established facts.

Government in its reply stated that the property was registered as waqf due to the presence of religious structures on it, and also the NVRP gave undertaking that it would not interfere with the structures.

The reply is not acceptable as M/s NVRP was merely a lessee, and the owner of that property was the Government. Hence, lessee can neither execute any such agreement nor give such an undertaking. As per the conditions of the lease agreement, the lessee had no proprietary rights over the property leased to it. The revenue authorities, Bhopal (September 2024) also confirmed to audit their objection to its waqf registration. Further, the then CEO, Waqf Board in its order (Feb 2018) himself accepted that the applicant did not establish the property as waqf.

During exit conference, the Government acknowledged the issues of irregularities pointed out in waqf properties registered under Section 36 of the Act and instructed the CEO, Waqf Board to take specific action on such issues and carry out registration proceedings in future after conducting rigorous inquiry. Further it assured to take action in accordance with the implementation of the new Waqf Amendment Act 2024 passed by the Parliament.

The reply is silent on action to be taken in respect of the test checked cases pointed out by Audit.

3.4.6.3 Misuse of Section 41 in registration of waqf properties

As per provisions of Section 41 read with Section 40 of the Act, the Board may direct a *mutawalli* to apply for the registration of a waqf, or to supply any information regarding a waqf or may itself cause the waqf to be registered or may at any time amend the register of *auqaf*, if it has any reason to believe that the property in question is waqf.

A *Registration of privately owned land belonging to members from other community*

[Entry No. 779 in the Auqaf Register, Mandsaur]

During examination (May 2022) of waqf registration records of the Board, Audit observed that in Mandsaur district, a religious structure[76] along with land measuring 0.073 Ha (*Khasra* nos. 125 and 126) was registered as waqf under Section 41 of the Act vide order dated September 2007. The *Khasra* details found in the records attached to the order clearly indicated that the land was in private ownership of people belonging to other religious community, despite which, the Board registered the property as waqf under Section 41 of the Act merely on the basis of presence of a religious structure on the land. Audit also observed that the then President, District Waqf Committee, Mandsaur had also written (March 2005) to the Board stating that the land in question belonged to private individuals from other community and hence it may not be registered as waqf as the same may result in disturbance. When some individuals started constructing a mosque and a religious school on the said land, the District Collector, Mandsaur ordered (December 2007) to stop the construction, *inter alia* stating that the land belonged to other private individuals as aforementioned. The fact regarding ownership of the said land by individuals belonging to other community was also confirmed (September 2023) by the Tehsildar, Mandsaur in response to an Audit Enquiry. The Tehsildar further stated that no intimation regarding registration of the property as waqf was received in the Land Revenue Department. Details of the property are given in ***Appendix-3.4.4.***

Thus, registration of the property as waqf under section 41 of the Act was irregular in view of the fact that the property was under private ownership.

Government in its reply stated that the property was registered as waqf due to presence of a religious structure on it, which was mentioned in the *Khasra*. Further, the owner of the land never objected to the presence of the religious structure and no objections were raised by the owner against its waqf registration.

The reply is not acceptable since the ownership of the land registered as waqf was vested with private persons and thus not owned by the custodians of the religious structure. This was also confirmed by the district revenue authorities in their reply (September 2023). Further, the *Khasra* provides only the other particulars/condition of the land, such as wells, any big trees or structures *etc*., present on that land and not the ownership details.

During exit conference, the Government acknowledged the issues and instructed the CEO, Waqf Board to take specific action on such issues and carry out registration proceedings in future after conducting rigorous inquiry. Further it assured to take action in accordance with the implementation of the new Waqf Amendment Act 2024 passed by the Parliament.

The reply is silent on action to be taken in respect of the test checked cases pointed out by Audit.

[76] Dargah Mehtab Shah Wali.

3.4.6.4 *Illegal registration of waqf property despite clear directions from the district administration*

[Entry No. 627 in the Auqaf Register, Dhar]

Audit observed that two applicants preferred an application (August 2022) to register their houses measuring 66.89 sq. m. in Basant Vihar Colony, Dhar as waqf for the purpose of a mosque. The Board issued (10.10.2022) public notices for hearing objections and also forwarded the copy of the notice to District Collector, Dhar to give No. Objection Certificate (NOC) for registering the said houses as waqf. In response to the notice, the District Collector, Dhar vide letter dated 25.11.2022 objected to the registration of the said houses as waqf and declined to issue the NOC, citing various objections/reasons, some of which are given below:

Photograph 3.4.8: Residential building converted into religious building at Basant Vihar Colony, Dhar (Picture taken during joint survey dated 12 August 2024)

- The mutation of said residential properties (houses) in favour of the mosque had not been done in the records of Nagar Palika Parishad, Dhar and the properties in question were still registered as residential properties.
- Old religious structures of other religions were already present in the Basant Vihar colony adjacent to the proposed waqf, which could incite undesirable tension in the area and could disturb the peace of the area.
- Section 5 of the MP *Sarvjanik Dharmik Bhawan Tatha Sthaan Viniyaman Adhiniyam*, 1984 provides for essential prior written permission of the District Collector to use any building or land for religious purposes. No such permission had been obtained by the applicants. Thus, registering the houses as waqf properties for religious use is in violation of the said Act and not legally valid.

Despite objection of the District Collector, the Board registered the properties as waqf on 18.11.2022, by rejecting the objections as time-barred, as the same had been received after expiry of 30 days from the date of issuing public notices. It is worth mentioning that the District Collector, Dhar in his letter dated 25.11.2022 specifically intimated that the notice of the Board was received in the Collector office on 17.11.2022. Thus, the action of the Board does not appear to be justified.

Further, the CEO of Municipal Corporation, Dhar also issued notice dated 24.11.2022 to the house owners along with members of the mosque committee, stating that the said religious building had been constructed without permission.

The District Collector, Dhar, in its response to the registration order issued by the Board, directed (December 2022) the Board to cancel the registration order. However, the Board did not respond (March 2023) to the directions issued.

Thus, despite non-receipt of NOC from the Collector and without considering the objections/ directions issued by the district administration, the registration of the waqf property was irregular.

Government in its reply stated that the properties belonged to private persons, and they donated it for the waqf purposes and thus the property was registered as waqf. As far as disputes were concerned, a case was filed before the Waqf Tribunal, and it ordered maintenance of *status quo*.

The reply is not acceptable as the circumstances under which the registration was rushed, are likely indicators of malafide intentions in registering the property as waqf. This can be assessed from the fact that the Board issued a 30-day public notice in October 2022 which was received by the Collector on 17 November 2022 after lapse of 30 days on 10 November 2022. Despite Collector's objection dated 25 November 2022, the property was registered as waqf on 18 November 2022, citing lapse of the 30-day notice period. It is noteworthy that objection of the Collector was well within the time limit of six months given to land record authorities in the section 37(3) of the Act (**Paragraph 3.4.6.1**). Thus, arbitrary action by the Board, coupled with improper handling of the case by revenue authorities and Waqf Board led to the matter being sub-judice.

3.4.6.5 Miscellaneous deficiencies in the registration of waqf properties

On the basis of test check of 81 waqf properties, Audit observed other miscellaneous violations of the Rules and provisions of the Act as detailed below:

A. Arbitrariness in deciding on objections/comments received from concerned parties before registering waqfs

The Board after receipt of an application for waqf registration issues public notices to obtain views/comments from the concerned parties before finalising/approving the registration of the property as waqf. The time limit prescribed for receipt of the views is 30 days. The Act and the Rules made thereunder do not prescribe any such process for registration of the waqf properties. However, the Board replied to an audit enquiry (August 2024) that the time-limit of 30 days was a judicial principle under Civil Procedure Code 1908 and hence applied to public notices.

Audit observed that there was arbitrariness in deciding on the objections/comments received from concerned parties on the basis of public notice issued, which is evident from the two cases discussed below:

- In one case (reference **Paragraph 3.4.6.2-C**) pertaining to a graveyard, the Board turned down the objections raised by the villagers on the plea that the same was received four days after expiry of the notice period. Similarly, in case of Dhar (reference **Paragraph 3.4.6.4**), the objections and notices issued by the District Collector were also rejected on the basis of receipt after expiry of the notice period, despite intimation by Collector that reply was furnished within eight days of receipt of Board's notice.

- In one case pertaining to a mosque[77] in Bhopal, the Board authorities decided to wait for another seven days after lapse of the 30-day notice period, to receive objections/ response from stakeholders, if any.

Thus, the absence of proper procedures/rules for registration of waqf properties resulted in improper examination and inquiry done by the Board in respect of properties proposed to be registered as waqf, and also resulted in several arbitrary actions as can be seen in the above paragraphs.

The Government stated that replies previously given (in **Paragraph 3.4.6.2**) covered these aspects.

The reply is irrelevant as it does not address the observation and thus, not acceptable. It is evident from the details given in the para that Board adopted arbitrary methods in dealing with the notice periods and there was no proper procedure to adopt a timeframe for disposal of waqf registration applications.

3.4.6.6 Inaction of the district administration to check conversion of Government lands into waqfs

As per the Board's prevailing practice, the Board before registration of a property, either under Section 36 or 40 of the Act, issues public notices to obtain views/opinions of the concerned parties/general public before registration of the property as waqf along with a request to the district administration to issue NOC for conversion of the property into waqf.

Audit observed that the Board registered 33 (41 *per cent*) out of 81 test-checked properties as waqf which belonged to the Government. These properties included lands which were reserved for community purposes and the ownership of these properties was vested with GoMP as per the land revenue records. The Board, however, registered these properties as waqf and entered them in the *Auqaf* Register. The area registered under waqf in respect of these properties was 2,09,639.48 sq. m. and the land valuation of these properties works out to be ₹ 77.07 crore[78].

In all these cases, the Board not only issued public notices but also intimated the concerned district Collectors, either by way of requesting for NOCs or for intimation purpose. However, except cases mentioned in the **Paragraph 3.4.6.2-G and H**, in none of these cases any action was taken by the District Collectors to issue directions to the Board to cancel the process of registration of such properties as waqf. Thus, the lax attitude of the Government departments also aided in misuse of the Waqf Act and irregular conversion of Government lands into waqf properties. Details are given in ***Appendix-3.4.5***.

Government in its reply stated that the Waqf Act was a special Act and that there was no provision of taking NOC from the district administration. Each waqf was registered after full satisfaction and the district administration was being informed prior to (through notices) and after the registration (through registration orders). The mutation of the waqf properties,

[77] Masjid Hinotiyan (Entry No. 780 of Auqaf Register, Bhopal).

[78] Based on the circle rates of the nearest area located on map for the year 2022-23 of the concerned districts.

thus, was to be done by the district administration. It was also stated that during the computerisation of the hand-written revenue records, the ownership of many waqf properties was entered in the ownership-column as Government in place of the Board. This error was brought into the notice of the Government and Government vide its circular dated 10.08.2001, 26.08.2017 *etc*., instructed the Collectors for rectification.

The reply is factually incorrect and misleading. The properties included here in the audit observation were registered in the recent period as detailed in the ***Appendix-3.4.5***. They were not donated by the Government as Waqf. The GoMP circulars referred to by the Board pertains to properties which were earlier entered as waqf (as per the Gazette Notification of 1989) in the revenue records but later their ownership was changed to Government during computerisation of the revenue records. Further, the Board asks for NOC from district administrations in the public notice of 30 days issued prior to registration. In two cases (as mentioned in **Paragraph 3.4.6.2-G and H**), they registered the properties despite receiving objections from the revenue authority/Collector. The reply is also not acceptable as 12 out of 33 visited district revenue authorities stated that no such prior notifications of land were received from the board in respect of 23 test-checked properties as detailed in ***Appendix-3.4.2***.

The properties shown in Appendix are Government properties, some of which were reserved for community purposes like graveyards (Sl. No. 01, 02, 08,15, 27 and 30). Such type of land reservation are done by the administration for the public welfare at large and ought not to be construed as permanent dedication as a waqf.

During exit conference, Government instructed the CEO, Waqf Board to take specific action on such issues and carry out registration proceedings in future after conducting rigorous inquiry. Further it assured to take action in accordance with the implementation of the new Waqf Amendment Act 2024 passed by the Parliament.

The reply is silent on action to be taken in respect of the test checked cases pointed out by Audit.

3.4.7 Internal Control and Monitoring Mechanism

3.4.7.1 Irregular appointment of CEO in violation of the Waqf Act /Rules

Rule 7 of the Waqf Rules enumerate provisions for the appointment and terms and conditions of service of the CEO under Section 23 of the Act and states that the CEO shall be a Muslim Government servant not below the rank of Deputy Collector.

Details of CEOs of the Board during the period 2018-19 to 2022-23 are given below:

Table 3.4.6: Details of CEO posted in the Board during Audit period

Sl. No.	Name	Designation	From	To	Post in which serving in the GoMP
1	Dr. Yunus Khan	CEO	02.08.2017	17.01.2019	Assistant Professor, Sarojini Naidu Girls PG College, Bhopal
2	Mr. Mohd. Ahmad Khan	Acting CEO	18.01.2019	21.08.2019	Employee of the Board
3		CEO	22.08.2019	02.12.2020	
4	Mr. Jameel Khan	CEO	02.12.2020	15.07.2021	Deputy Collector
5	Mr. Sheikh Hashruddin	CEO	16.07.2021	29.04.2022	Executive Engineer
6	Mr. Syed Shakir Ali Jafri	CEO	06.05.2022	31.03.2023	Task Manager, Planning Department

(Source- Information received from the Board)

It is evident from the above table that the CEO/Acting CEO (Sl. Nos. 2 and 3) appointed during the period from January 2019 to December 2020 was an employee of the Board and hence not a Government servant. Further, the said individual was appointed as Clerk in the Board Office and was promoted to Assistant Secretary in the year 1994 and was neither in the rank of Deputy Secretary nor appointed by the Government on deputation to the Board. Thus, the appointment was not in consonance with the provisions specified in the Act and Rules and was thereby irregular. The High Court, Jabalpur[79] had also observed (September 2023), while quashing the appointment of the CEO, that since the post of CEO was not being held by a competent person during the aforesaid period, any order passed by an incompetent person is a nullity in the eyes of Law. Non-compliance by the State Government with the provisions of the Waqf Act/Rules thereby resulted in irregular appointment of the CEO.

Regarding appointment of Sh. Mohammad Ahmed Khan as acting CEO (mentioned at Sl no. 2), it was found that due to completion of tenure of Dr. Yunus Khan, the then CEO, a note sheet was submitted by him to the Secretary, Backward Class and Minority Welfare and the appointment was done by the Secretary as per discussion held with the honourable Minister.

The reply of the Board, endorsed by the Government states that the appointment of CEO is done by the Government.

The reply is not acceptable since it does not address audit contention regarding irregular appointment of the CEO.

3.4.7.2 Violation of the Act/Rules in dealing with encroachment cases by the CEO

The provisions in the Act regarding removal of encroachment of waqf property are as follows:

- Whenever the CEO considers, whether on receiving any complaint or on his own motion, that there has been an encroachment on any registered waqf property, he shall cause to be served upon the encroacher, a notice specifying the particulars of the encroachment and calling upon him to show cause before a date to be specified in such notice, as to why an order requiring him to remove the encroachment before the date so specified should not be made. If after considering the objections, received

[79] In response to a writ petition 21051 of 2023.

during the period specified in the notice, and after conducting an inquiry in such manner as may be prescribed, the CEO is satisfied that the property in question is waqf property and that there has been an encroachment on any such waqf property, he may, make an application to the Waqf Tribunal for grant of order of eviction for removing such encroachment (*Section 54 (1) to 54(3) and Rule 15*).

- The Tribunal, upon receipt of such application from the CEO, for reasons to be recorded therein, make an order of eviction directing that the waqf property shall be vacated by all persons who may be in occupation thereof, provided that the Tribunal may, before making an order of eviction, give an opportunity of being heard to the person against whom the application for eviction has been made by the CEO (*Section 54(4)*).

In response to an audit query, the Board provided a list of 157 waqf properties under encroachment and were pending with the Board/Waqf Tribunal. Audit test-checked records of 18 out of the 157 encroachment cases and observed that the CEO of the Board forwarded four out of the 18 cases to the Tribunal after conducting inquiry. In the remaining 14 cases, inquiry was pending (March 2023) in the Board. All the four cases were rejected by the Waqf Tribunal on various grounds as detailed below:

Table 3.4.7: Details of encroachment cases rejected by Waqf Tribunal

Case No.	Name of the waqf	Tribunal remarks
20/14	Dargah Chaman Chisti, Mandsaur	CEO had neither provided opportunity of being heard to the concerned parties nor gave them the opportunity to produce evidence and had passed orders in violation of the Rules. ***(Case sent back to the Board for re-investigation)***
289/12	Dargah Piron ki, Vidisha	CEO passed the orders without following due legal procedures. ***(Case sent back to the Board for re-investigation)***
28/14	Waqf Annapura Jama Masjid, Harda	CEO had neither provided opportunity of being heard to the concerned parties nor gave them the opportunity to produce evidence and had passed orders in violation of the Rules. Further, the CEO was in officiating charge at the time of passing such orders and therefore had no powers to pass such orders. ***(Case sent back to the Board for re-investigation)***
59/14	Jama Masjid Tagore Marg, Neemuch	CEO did not carry out proper inquiry and hence the order passed was not legally valid. ***(Case sent back to the Board for re-investigation)***

(Source: Records received from the Board)

Thus, in the face of irregular and inefficient inquiries by the CEO, the cases did not reach their logical conclusion and continued to linger (March 2023).

Government in its reply stated that more than 3,000 cases were pending before CEO u/s 54 and delay in disposal of these cases was due to the shortage of staff. It was further stated that points mentioned in the report of the audit have been brought to the notice of the Honorable Waqf Board.

The reply of the Board endorsed by the Government in respect of shortage of staff is not acceptable as the para was related to the violation of the provisions of the Act in dealing with the encroachment cases as was highlighted in the Hon'ble Waqf Tribunal's decisions.

During the exit conference the CEO Waqf Board assured for speedy disposal of the encroachment cases with proper compliance to applicable rules in light of the Waqf Tribunal orders as pointed out by the Audit.

3.4.7.3 Manpower availability

For carrying out its obligations, duties and fulfilling responsibilities, the Board has been given power to have such number of officers and other employees as may be necessary for the efficient performance of its functions, in consultation with the State Government as enumerated in Section 24 of the Act.

On scrutiny of records made available to Audit by the Board it was found that 42 out of sanctioned 82 posts were lying vacant (March 2023). The shortage of staff in important posts of Inspector, Auditor, Enquiry Officer, Revenue Officer, Accounts Officer Legal Advisor *etc*., with respect to the Board's objectives, is likely affecting major activities like survey, physical inspection, revenue work and audit *etc*. The details of posts lying vacant (as on March 2023) are given in ***Appendix-3.4.6***.

The sanctioned posts of LDCs are 28 *i.e.*, around 35 *per cent* of total set-up whereas the sanctioned post of Enquiry Officer, Revenue Officer and Sr. Auditor is only one each. Justification for the creation of the posts was not found in records provided by the Board.

The mandate of the Board as mentioned in the previous paragraphs is to *inter alia* administer and maintain the waqf properties in the State. The major portion of the income of Board comes through the *Chanda Nigrani* it receives from the waqf for which audit of the accounts submitted by the waqf is essential in order to accurately verify the actual net income of the waqf and to derive the actual dues (to be calculated at seven *per cent* of the net income). With more than 14,000 waqf properties scattered throughout the State, the Board needs optimal staff for audit and inspection staff for efficiently carrying out the duties and responsibilities of the Board. The fact that there are a significant number of waqf properties whose accounts have not been audited (as detailed in **Paragraph 3.4.5.4**) is indicative of a lapse on the part of the Board to properly assess staff requirements and fill up the vacancies, wherever necessary.

Further, no recruitment guidelines were found in records provided by the Board which could throw light on the duties and responsibilities attached to each post.

The government in its reply stated that at present there is a shortage of more than 40 employees in the office of Waqf Board as of March 2023. After the approval of the Board, employees will be recruited on the vacant posts as per Rules.

The Board should adopt the recruitment procedures followed by the Government Departments and should also revise the composition of posts in accordance with the nature of workload, such as audit of accounts of the waqfs and their inspections and monitoring. This will help in getting quality manpower for focused work culture.

During the exit conference the Government assured that the position of staff in the Waqf Board would be optimised on the lines of recommendations of the Audit.

3.4.7.4 Non-conducting of inspections and non-monitoring of waqfs

The provisions stipulated in the Act pertaining to inspections/monitoring of waqfs by the Board are as follows:

- The Board can inspect the waqf properties in respect of their accounts, records or deeds and related documents *{Section 32 (2) (m)};*
- The Board can investigate and determine the nature and extent of waqf and waqf property, and to cause, whenever necessary, a survey of such waqfs *{Section 32 (2) (n)};*
- The CEO, or any other person authorised by him with the prior approval of the Board, may inspect all movable and immovable properties, which are waqf properties, and all records, correspondences, plans, accounts and other documents relating thereto with a view to examining whether, by reason of any failure or negligence on the part of the estate manager (*mutawalli*) in the performance of his executive or administrative duties, any loss or damage has been caused to any waqf or waqf property *(Section 33)*.

During examination of the records of the Board, it was observed that no inspections, either by the Board or by the CEO, was done in respect of any of the waqfs and no waqf survey was conducted during the audit period. Due to lack of inspections, investigations, and surveys of waqfs, many ineligible properties were registered in the Auqaf Register as waqfs which has been highlighted in the **Paragraph 3.4.6.2**, the accounts of various waqfs could not be received and audited, as highlighted in **Paragraph 3.4.5.4**, and cases of encroachment on waqf properties could not be resolved, leading to loss of income to the Board, which ultimately hampered the achievement of the objectives for creation of the Board.

Case study

In response to an audit query (May 2023) on a news item published in a leading newspaper[80] (26 April 2023) regarding missing graveyards in Bhopal city, the Board stated (July 2023) that there are 130 graveyards registered as waqfs in Bhopal, out of which only 31 were in operation, 26 were closed and the Board was unaware of the status of 55 graveyards Which indicates that the Board did not monitor the activities of any of the waqfs registered in the state.

Thus, not conducting the supervision and monitoring of the waqf properties reflects the indifferent attitude of the Board toward their preservation, protection and better administration. Further, no scheme was formulated for carrying out the objectives of the Waqf Board as stipulated in its mandate, *i.e.*, to make provisions for better administration, preservation and protection of waqf properties in the State. The Board accepted (July 2023) the audit observation and stated that no schemes were formulated due to shortage of staff in the Board.

Government in its reply stated that due to shortage of staff, inspection of Waqfs by the CEO and other staff is not possible. Regarding the graveyards of Bhopal, it was stated that an

[80] Dainik Bhaskar, Bhopal edition.

investigation would be conducted at the appropriate level. The matter was under consideration of the Board.

3.4.7.5 Not conducting subsequent surveys of waqf properties

Section 4 (1) of the Act stipulates that the State Government may appoint a Survey Commissioner of waqfs along with Additional and Assistant Survey Commissioners for the purpose of making a survey of waqfs in the State. Section 4 (6) of the Act *ibid* stipulates that the State Government may direct the Survey Commissioner to make a second or subsequent survey of waqf properties in the State, provided that no such second or subsequent survey shall be made until the expiry of a period of ten years from the date on which the report in relation to the immediate previous survey was submitted.

During examination of records of the Board, audit observed that last survey of waqf properties was carried out in 1989 by the State Government. However, even after a lapse of 35 years, neither the State Government undertook subsequent surveys, nor any request was made to the State Government for such surveys by the Board.

This reflects the lackadaisical attitude of the Government as well as the Board towards assessing the status of waqfs, thereby failing the objectives of establishing the Waqf Board.

When audit enquired (August 2024) about not conducting the subsequent survey by Waqf Commissioner/Commissioner Backward Classes and Minorities Welfare, it was replied (August 2024) that subsequent surveys of waqf properties in the State were not being taken up as there was no such proposal from the Board.

It is evident from the reply that there is lack of communication between the government and the Board which led to non-conduct of survey of waqf properties in the State since 1989.

During the exit conference, the Government replied that after the implementation of the new amendment Act, action would be taken as per its provisions.

3.4.7.6 Inadequate internal controls for effective accounts audit

Under Section 80 of the Waqf Act, the accounts of the Board shall be audited and examined annually by such auditor as may be appointed by the State Government.

During scrutiny of records of the Board, it was found that the Director, Local Fund Audit, Bhopal (DLFA) is the auditor of the accounts of the Board. According to the records available in the Board, the last audit of the Board was conducted by the DLFA for the period from 2009-10 to 2015-16 during June to August 2017. Accounts from 2016-17 to 2022-23 remained un-audited (August 2024). Due to pending audit of accounts, the lapses, if any, in the Board's accounts continued to remain unnoticed.

On further scrutiny, it was noticed that out of 477 audit paragraphs of previous period from the year 1968-69 to 2015-16, a total of 459 audit paragraphs were pending for disposal.

On this being pointed out, the Government in its reply stated that the Local Fund Audit Office was being intimated continuously to perform audit. Reply further added that clarifications to audit objections for period 1968-69 to 2015-16 had been sent to Local Fund Audit for settlement and no objections on them had been received from Local Fund Audit.

The reply is not acceptable since on further enquiry with the Office of the Joint Director, Local Fund Audit (DLFA) Bhopal it was informed (September 2024) that the Board did not submit the compliance of audit reports with supporting documents for the disposal of pending paragraphs.

It is thus evident from the above status that there is a lack of communication between the Board and Local Fund Audit, Bhopal which led to the non-settlement of pending audit paras.

During the exit conference, the Government replied that the Director Local Fund, Audit Department was facing acute staff shortage, due to which the audit was getting affected.

3.4.7.7 General Annual Report of Waqf Board not being submitted to the State Legislature

Section 98 of the Act read with Rule 55 of the Rules stipulates that as soon as may be after the close of a financial year, the State Government shall cause, a general annual report on the working and administration of the Board and the Administration of waqfs in the State during that year, to be prepared and laid before the State Legislature (by 31st July each year) and every such report shall be in such form and shall contain such matters as may be provided by regulations.

During scrutiny of records, it was observed that the Board did not prepare and submit its Annual Report as per the format prescribed in Form IV to the State Government during the audit period. The Government also did not pursue the matter with the Board for regular preparation and submission of such reports for presentation to the State Legislature.

Due to non-submission of the Annual Reports, the likelihood that the State Government was not in a position to assess the performance and work of the Waqf Board cannot be ruled out.

Government in its reply stated that a report on the Board's activities is prepared every year. The report for the coming year is being prepared which will be presented in the Assembly.

During the exit conference, the Government instructed the CEO, Waqf Board to present their Annual Report in required format in future as pointed out by the Audit.

3.4.8 Issues emanating from joint surveys of waqf properties

During the course of audit, a joint survey was conducted by the audit team along with committee members/estate managers of the respective districts/waqfs in eight districts[81] covering 24 waqfs as shown in ***Appendix-3.4.7***. The issues/deficiencies observed during the joint surveys are as follows:

3.4.8.1 Poor maintenance, control, and administration of Waqfs by the Board

As per the Section 32 of the Waqf Act, it shall be the duty of the Board to ensure that the waqfs under its superintendence are properly maintained, controlled, and administered and the income thereof is duly applied to the objects and for the purposes for which such waqfs were created or intended.

[81] Bhopal, Dindori, Dhar, Gwalior, Indore, Jabalpur, Mandsaur and Ratlam.

During the audit of Board, it was found that Board issued two Revenue Recovery Certificates (RRCs) related to Waqf Dargah Nahar Shah Wali, Indore (Entry No. 428 in the Auqaf Register, Indore) as per the following details and sent its copy to Tehsildar, Indore for recovery with copy to the District Collector, Indore.

Table 3.4.8: Details of RRC issued to Dargah Nahar Shah Wali, Indore

Sl. No.	RRC Letter No	Name from whom amount to be recovered	Amount of recovery	Details
1	63 to 65 dated 03.01.2020	Shri Yunus Patel, Former Chairman, Waqf Dargah Nahar Shah Wali, Indore	₹66.00 lakh	According to RRC, during the tenure of Shri Yunus Patel, an income of ₹66.00 lakh was obtained from recreational swings and shops in the financial year 2017-18 and 2018-19 at Dargah Nahar Shah Wali, Indore. Due to not providing the details of income and expenditure and not getting the complete records audited by the Waqf Board, which was tantamount to embezzlement, RRC had been issued for recovery of the amount.
2	3584 to 3587 dated 03.08. 2021	Shri Arab Ali Patel Former Chairman, Waqf Dargah Nahar Shah Wali, Indore	₹45.07 lakh	According to RRC, during the tenure of Mr. Arab Ali Patel, Dargah Nahar Shah Wali, Indore (during 2019-20 and 2020-21) the income received from rent, langar, box deposit, *etc.*, was not deposited in the bank account.
Total			**₹111.07 lakh**	

(Source: Records received from Board)

Further, scrutiny of records during joint survey of the said waqf indicated that no amount was recovered against the RRCs. This indicates that no concrete efforts were made by the Board to recover the amount even after a lapse of more than two years since the issuing of RRCs. Such irregularities in the waqf indicated that the Board did not have proper control over the activities of the waqf.

During the exit conference, the Government instructed the Commissioner to prioritize recovery from the responsible officials.

3.4.8.2 Other miscellaneous issues noticed during joint survey of waqfs

Out of the 24 waqfs which were jointly surveyed, information was not provided by the estate managers of four[82] waqfs. In respect of the remaining 20 waqfs, audit observed the following issues:

A. Registration of waqf without application for registration

A mosque in Jabalpur district was registered as a waqf (Entry No. 317 in the *Auqaf* Register, Jabalpur) with the Board in October 2021. However, during joint survey, the estate manager (*mutawalli*) of the mosque confirmed that he had never registered the mosque with the Waqf Board nor had made any application for registration. As such, the process of registration of

[82] Shia Dawoodi Bohra Jamat in Ratlam and Mandsaur districts, Waqf Qabrastan Wa Masjid, Gram Badagaon Khureri Tehsil Murar, Gwalior and Masjid Madarsa Pachan Danipura, Ratlam.

the mosque as waqf without the knowledge of the mosque committee could not be verified by Audit.

B. Waqf not traceable at its registered address

As per registration records in the Board, a building located in Jahangirabad, Bhopal was registered as a waqf (Entry No. 778 in the Auqaf Register, Bhopal) in May 2018. However, during joint survey with the Board officials, the said building could not be traced at its address recorded in the registration file. which indicates that the property was registered as waqf registered without verification and survey.

Government in its reply stated that the Waqf Board manages the Waqfs under its control as per the working capabilities of the available staff. Once the full staff is in place, all the actions related to proper management and administration of Waqfs will be carried out.

3.4.9 Conclusions and recommendations

The Audit of the MP Waqf Board brought to light irregular registration of properties as waqfs under Sections 36 and 41 of the Waqf Act, 1995. These included Government lands, forest lands, Government *nazul* lands, privately owned lands, *etc*. Apart from this, waqf registrations were carried out by the Board without due verification of documents submitted by applicants. No prescribed policies or systems were created for registration processes, resulting in arbitrary actions by the Board in several cases.

A person below the prescribed rank was irregularly appointed to the post of Chief Executive Officer for about two years. The composition of posts for officers and employees in the Board office was not optimal to fulfill the objectives of the Board and there was a shortage of nearly 50 *per cent* employees against the sanctioned posts. The budgets prepared by the Board during the period 2018-23 were unrealistic. The accounts of the waqfs were not submitted to the Board, and the Board did not prepare annual audit plans for the waqfs. Waqf properties were leased at rents not in accordance with the amended Lease Rules.

Many of the waqfs were not paying the due *Chanda Nigrani* to the Board and the Board also did not send the contribution due to the Central Waqf Commission from the *Chanda Nigrani* received from waqfs.

New Waqf (Amendment) Act, 2024 has been notified on 05th April 2025, which inter alia includes amendments to the existing provisions relating to the registration of properties by the Waqf Board.

It is recommended that the Government should:

i. *ensure cases are forwarded to the District Collectors before registering properties as waqfs and for mutation of same in favour of the Board by the local administration. (With reference to Paragraph 3.4.6)*

ii. *review all such cases where waqf registrations have been carried out on Government lands and take appropriate action against the concerned board officials and district authorities. (With reference to Paragraph 3.4.6)*

iii. *fill all vacant posts in the Board through proper channels to fulfill the aims and objectives outlined in the Act. (With reference to Paragraph 3.4.7.3)*

iv. *conduct a comprehensive survey of all waqf properties in the State to identify and address any ownership disputes or lapses related to their registration. (With reference to Paragraph 3.4.7.5)*

v. *the preparation of annual accounts by the waqfs and the formulation of annual audit plans by the Board are finalized in a timely manner. (With reference to Paragraph 3.4.5.3)*

vi. *review and regularize all existing leases in accordance with the amended Lease Rules, and rectify deviations to ensure that revenue is realized at the prescribed rates. (With reference to Paragraph 3.4.5.7)*

Siddhartha

Gwalior **(SIDDHARTHA BONDADE)**
The 19 January 2026 **Accountant General (Audit-I)**
Madhya Pradesh

Countersigned

New Delhi **(K. SANJAY MURTHY)**
The 02 February 2026 **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 2024	
		IRs	Paragraphs
1.	Panchayat and Rural Development Department	1621	6698
2.	Urban Development and Housing Department	1562	12488
3.	Jail Department	91	187
4.	Law and Legislative Affairs Department	267	540
5.	Home Department	326	862
6.	Women and Child Development Department	925	2986
7.	Tribal welfare Department	674	2134
8.	Denotified Nomadic and Semi Nomadic Department	06	18
9.	Backward Classes and Minority Welfare Department	123	498
10.	Scheduled Caste Development Department	198	898
11.	Ayush Department	161	436
12.	Social Justice & Disabled Persons welfare	326	1081
13.	Bhopal Gas Tragedy and Rehabilitation Department	12	26
14.	Public Health and Family Welfare Department	920	4241
15.	Medical Education Department	195	976
16.	Higher Education Department	809	3400
17.	School Education Department	2361	8351
18.	Labour Department	238	559
19.	Sports and Youth Welfare Department	122	423
20.	Technical Education and Skill Development Department	349	1212
21.	General Administration Department	133	360
22.	Parliamentary Affairs (State Legislature) Department	08	13
23.	Public Relation Department	24	74
24.	Revenue Department	2651	9139
25.	Public Service Management	--	--
Total		**14102**	**57600**

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 Audit Report	Name of Department	ENs pending as of 31.03.2024	Date of presentation in the State Legislature	Due date for receipt of Departmental replies
1.	2017-18 (G&SSA)	Public Health and Family Welfare Department	02	21.09.2020	21.12.2020
2.	2018-19 (G&SSA)	Sports and Youth Welfare Department	01	21.12.2021	21.03.2022
		Tribal Welfare	01		
3.	2018-19 (Revenue Sector)	Revenue Department	03	21.12.2021	21.03.2022
4.	2020-21 (Audit-1)	Revenue Department	01	08.02.2024	08.05.2024
		Technical Education, Skill Development and Employment Department	01		
		School Education Department	01		
Total			**10**		

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 2024

Sl. No.	Name of Department	XIVth Legislative Assembly 2013-2018		XVth 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.	Revenue Department	07	26			07	26
3.	Tribal Welfare Department	01	01			01	01
4.	Home Department	01	02			01	02
5.	Public Health and Family Welfare Department	02	06	01	02	03	08
6.	Labour Department	01	01			01	01
7.	Social Justice Department	01	01			01	01
8.	Women and Child Development Department			02	02	02	02
9.	Urban Development and Housing Department			02	03	02	03
Total		**16**	**41**	**06**	**09**	**22**	**50**

Appendix-2.1

(Reference: Paragraph No. 2.1.1, Page No. 19)

List of examinations conducted during 2018-19 to 2022-23

Sl. No.	Name of Examination	Year of notification	Advertisement Date	No. of Post	Selection made
1	a. District *Ayush* Officer Exam 2018	2015	31-03-2015	13	13
	b. Scientific Officer (Chemistry) Exam 2018	2015	31-03-2015	1	1
	c. Scientific Officer (Botany) Exam 2018	2015	31-03-2015	1	1
2	State Forest Examination 2017	2016	05-12-2016	174	174
3	a. Lecturer Hearing Handicapped	2017	02-03-2017	9	9
	b. Lecturer Visual Handicapped	2017	02-03-2017	11	8
4	a. Scientific Officer (Curator)	2017	31-07-2017	6	5
	b. Scientific Officer (Archaeologist)	2017	31-07-2017	3	3
5	Assistant Professor 2017	2017	12-12-2017	3,462	2,586
6	State Service Examination 2018	2017	05-12-2017	298	286
7	State Forest Examination 2018	2017	12-12-2017	131	131
8	Assistant Director (Planning)	2018	01-03-2018	12	12
9	Assistant Registrar Examination 2018	2018	03-05-2018	29	29
10	a. Librarian & Sports Officer Exam 2018 (Librarian)	2018	29-05-2018	308	218
	b. Librarian & Sports Officer Exam 2018 (Sports)	2018	29-05-2018	311	214
11	Veterinary Assistant Surgeon Exam 2018	2018	31-07-2018	188	138
12	a. Medical Officer Exam 2019 (Backlog)	2019	15-02-2019	1,065	547
	b. Insurance Medical Officer/ Assistant Surgeon Exam 2019	2019	15-02-2019	67	62
13	Assistant Director Agriculture (Area and Extension) 2019	2019	01-11-2019	37	32
14	State Service Examination 2019	2019	14-11-2019	571	472
15	State Forest Examination 2019	2019	14-11-2019	6	6
16	Assistant Director Agriculture (Statistics) 2019	2020	26-11-2019	1	1
17	Dental Surgeon 2019	2019	28-11-2019	2	2
18	a. Medical officer 2020 (non-medical)	2020	05-12-2020	1	1
	b. Medical officer 2020 (medical)	2020	05-12-2020	4	3
19	State Service Examination 2020	2020	28-12-2020	260	214
20	State Forest Examination 2020	2020	28-12-2020	111	96

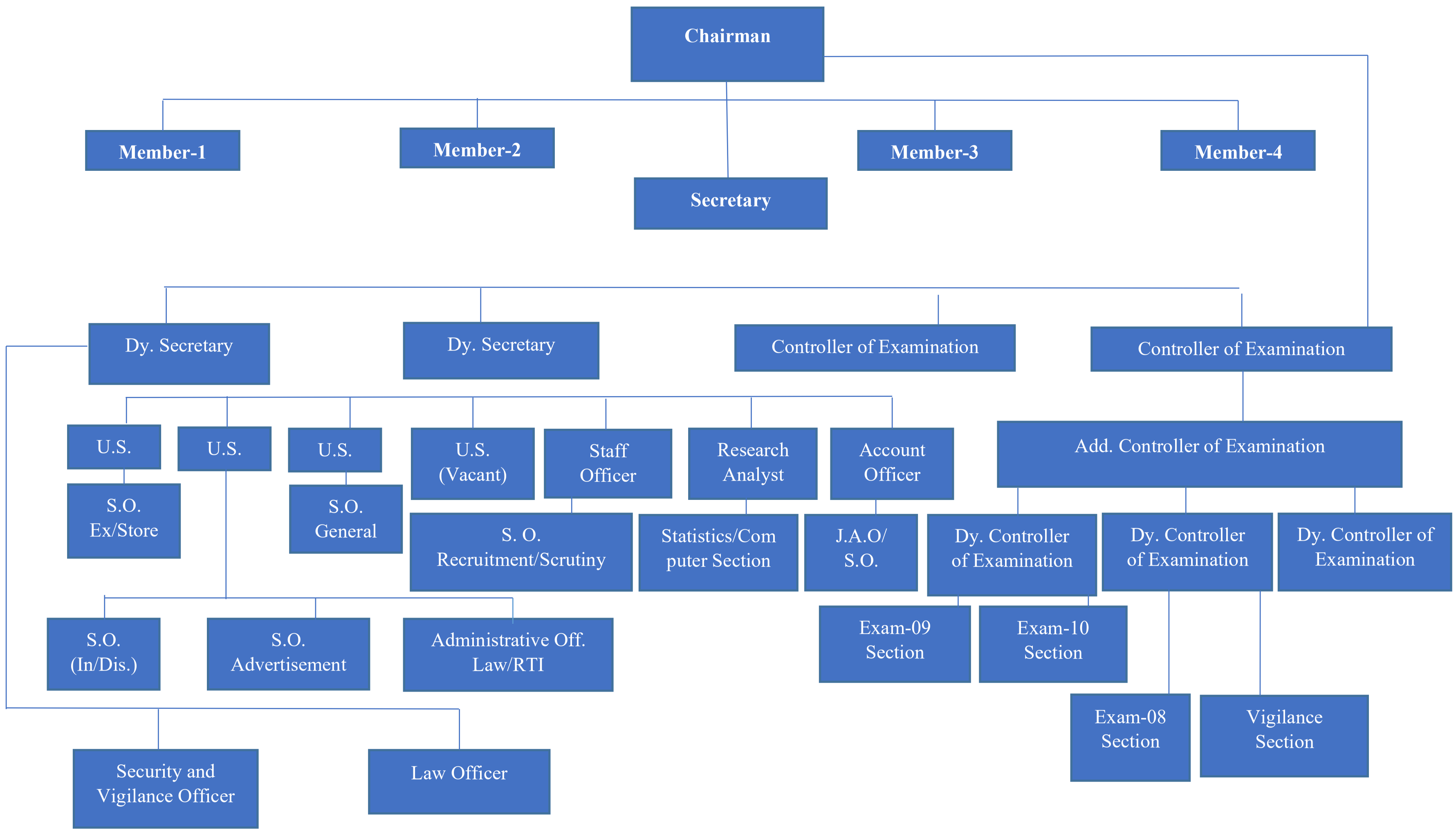
Sl. No.	Name of Examination	Year of notification	Advertisement Date	No. of Post	Selection made
21	State Engineering Services 2020 a. (Assistant Engineer-Civil)	2020	29-12-2020	72	63
	b. Assistant Engineer (Energy security) & Electrical Inspector	2020	29-12-2020	2*	1
	c. Boiler (Grade 1)	2020	29-12-2020	3	1
	d. Boiler (Grade 2)	2020	29-12-2020	1	0
	e. Dy. SP (MT)	2020	29-12-2020	1	1
22	Medical Officer Exam 2021(1)	2021	08-02-2021	866	495
23	Assistant Director (Cadre) 2021	2021	08-02-2021	19	17
24	Assistant District Prosecution Officer Exam 2021	2021	07-06-2021	256	219
25	Medical Officer 2021(2)	2021	14-06-2021	576	371
26	Deputy Superintendent Police (Radio & Computer) Exam 2021	2021	23-06-2021	15	12
27	Assistant Manager Exam 2021	2021	07-07-2021	63	48
28	Veterinary Assistant Surgeon Exam 2021	2021	20-09-2021	129	93
29	Computer Programmer Exam 2021	2021	14-12-2021	2	1
30	State Service Examination 2021	2021	22-12-2021	290	243
31	State Forest Examination 2021	2021	22-12-2021	63	49
32	*Ayurvedic* Medical Officer Exam 2021	2021	28-12-2021	692	543
33	Homeopathic Medical Officer Exam 2021	2021	28-12-2021	43	36
34	*Unani* Medical Officer Exam 2021	2021	30-12-2021	28	14
35	a. Scientific Officer (Biology)	2021	30-12-2021	13	9
	b. Scientific Officer (Physics)	2021	30-12-2021	15	8
	c. Scientific Officer (Chemistry)	2021	30-12-2021	16	13
36	Lecturer (Psychology)	2021	30-12-2021	1	1
37	State Engineering Services 2021	2021	30-12-2021	487	385
38	Estate Manager/Branch Officer Exam 2021	2021	30-12-2021	11	10
39	Dental Surgeon 2022	2022	01-02-2022	193	128
40	System Analytics and Programmer	2022	27-06-2022	1	1
41	Assistant Registrar Examination 2022	2022	25-07-2022	13	12
42	Insurance Medical Officer/ Assistant Surgeon Exam	2022	25-07-2022	74	54
43	Medical Specialist (Gynaecologist)	2022	20-07-2022	153	95

Sl. No.	Name of Examination	Year of notification	Advertisement Date	No. of Post	Selection made
44	Medical Specialist	2022	27-07-2022	160	72
45	Medical Specialist (Orthopaedics)	2022	28-07-2022	57	41
46	Medical Specialist (Anaesthesia)	2022	29-07-2022	96	57
47	a. Medical Specialist 2022 (Eye)	2022	17-08-2022	29	20
	b. Medical Specialist 2022 (Paediatrics)	2022	17-08-2022	128	83
	c. Medical Specialist 2022 (Surgery)	2022	17-08-2022	159	76
	d. Medical Specialist 2022 (Ear Nose Throat)	2022	17-08-2022	21	12
	e. Medical Specialist 2022 (Tuberculosis)	2022	17-08-2022	13	8
	f. Medical Specialist 2022 (Radiology)	2022	17-08-2022	24	6
	g. Medical Specialist 2022 (Pathology)	2022	17-08-2022	34	24
48	Medical Officer Examination 2022	2022	30-12-2022	1,456	925
Total				**13,357**	**9,511**

* 1 post was cancelled

Appendix-2.2
(Reference: Paragraph No. 2.1.2, Page No. 20)

Organization of Commission



Appendix-2.3
(Reference: Paragraph No. 2.1.8.1, Page No. 21)
Statement showing details of delay in initiation of recruitment process due to non-providing of vacancies position

Sl. No.	Name of departments	Name of posts	Period for which demand not sent to Commission for vacant posts	Time taken to report the vacancies	No of vacant posts	Date on which demand sent to Commission	Date on which exam conducted by the Commission
1	Industrial Policy and Investment Promotion Department	Inspector grade-I	2017-18 to 30-11-2020	44 months	3	01-12-2020	23-09-2022
	Industrial Policy and Investment Promotion Department	Inspector grade-II	2017-18 to 30-11-2020	44 months	1	01-12-2020	23-09-2022
2	Energy Department	Assistant Engineer (Electrical Safety)	2017-18 to October 2019	31 months	2	21-11-2019	14-11-2021
3	MP Housing Department	Assistant Engineer (Civil)	2017-18 to May 2021	50 months	19	28-06-2021	03-07-2022
		Assistant Engineer (Electrical)	2017-18 to May 2021	50 months	2	28-06-2021	-
		Branch Officer/Estate Officer	2017-18 to May 2021	50 months	11	28-06-2021	-
		Computer Programmer	2017-18 to May 2021	50 months	2	28-06-2021	-
4	Public Health Engineering Department	Assistant Engineer (Civil)	2017-18 to February 2021	38 months	43	16-03-2021	-
		Electrical/Mechanical	2017-18 to February 2021	38 months	3	18-03-2021	-
5	Jail Department	Lecturer criminology/ Lecturer forensic science	2017-18 to November 2022	68 months	2	05-12-2022	-
		Law Officer	2017-18 to November 2022	68 months	4	05-12-2022	-
		Welfare Officer	2017-18 to November 2022	68 months	4	05-12-2022	-
		Probation Officer	2017-18 to November 2022	68 months	3	05-12-2022	-
		Sub Engineer	2017-18 to November 2022	68 months	2	05-12-2022	-
		Total			**101**		

Appendix-2.4

(Reference: Paragrpah No. 2.1.9, Page No. 23)

Statement showing details of reporting of vacancies in a manner which led to not depicting vacancies position in proportion to the reservation policy of the State

Sl. No.	Name of Post	Exam	Advertisement date	Advertised Post	Demand received						Category wise percentage of demand				
					UR	SC	ST	OBC	EWS	Total	UR	SC	ST	OBC	EWS
1	Asst. Engineer (Civil)	State Engineering Services 2022	30-12-2022	18	9	2	0	5	2	**18**	50	11	0	28	11
2	District Excise Officer	State Service Examination 2022	30-12-2022	7	1	3	1	2	0	**7**	14	43	14	29	0
3	Excise Sub Inspector	State Service Examination 2022	30-12-2022	53	0	17	23	12	1	**53**	0	32	43	23	2
4	MP Finance Services	State Service Examination 2022	30-12-2022	7	1	1	1	4	0	**7**	14	14	14	57	0
5	MP Subordinate Account Services	State Service Examination 2022	30-12-2022	54	23	6	9	11	5	**54**	43	11	17	20	9
6	Registrar	Registrar 2022	03-11-2022	4	2	0	1	1	0	**4**	50	0	25	25	0
7	Asst. Engineer (Civil)	State Engineering Services 2021	30-12-2021	139	30	18	46	34	11	**139**	22	13	33	24	8
8	Asst. Engineer (Civil)	State Engineering Services 2021	30-12-2021	33	16	0	14	0	3	**33**	48	0	42	0	9
9	Asst. Engineer (Mechanical)	State Engineering Services 2021	30-12-2021	5	3	0	2	0	0	**5**	60	0	40	0	0
10	Forest Ranger	State Forest Service 2021	22-12-2021	40	0	6	7	23	4	**40**	0	15	18	58	10
11	Sub registrar	State Service Examination 2021	22-12-2021	12	0	3	2	5	2	**12**	0	25	17	42	17
12	Asst. Engineer (Civil)	State Engineering Services 2021	30-12-2021	24	0	2	14	6	2	**24**	0	8	58	25	8
13	MP Subordinate Account Services	State Service Examination 2021	22-12-2021	87	20	2	23	33	9	**87**	23	2	26	38	10
14	Asst. Commissioner and Asst. Registrar Cooperative Society	State Service Examination 2021	22-12-2021	6	3	1	0	2	0	**6**	50	17	0	33	0
15	Commercial Tax Inspector	State Service Examination 2021	22-12-2021	20	0	4	5	9	2	**20**	0	20	25	45	10
16	Food Analyst	Food and Drug Analyst 2022	30-12-2022	4	2	0	1	1	0	**4**	50	0	25	25	0

Sl. No.	Name of Post	Exam	Advertisement date	Advertised Post	Demand received						Category wise percentage of demand				
					UR	SC	ST	OBC	EWS	Total	UR	SC	ST	OBC	EWS
17	Drug Analyst	Food and Drug Analyst 2022	30-12-2022	7	3	1	1	2	0	**7**	43	14	14	29	0
18	Dy. Director	Technical Education 2023	13-03-2023	8	3	1	2	2	0	**8**	38	13	25	25	0
19	Asst. Engineer (Civil)	State Engineering Services 2021	30-12-2021	19	7	3	3	4	2	**19**	37	16	16	21	11
20	Medical Officer	Medical Officer 2021 (Revised)	08-02-2021	866	0	0	295	485	86	**866**	0	0	34	56	10
21	Veterinary Assistant Surgeon	Veterinary Assistant Surgeon Exam 2021	20-09-2021	129	25	12	63	21	8	**129**	19	9	49	16	6
22	Area Organiser/Block Development Officer	State Service Examination 2018	12-12-2017	0 *(Post not published)*	5	3	3	7	1	**19**	26	16	16	37	5
23	District Organisor/Asst. Project Administrator /Asst. Director	State Service Examination 2018	12-12-2017	0 *(Post not published)*	1	0	1	3	1	**6**	17	0	17	50	17
24	Asst. Director Admn./Training	State Service Examination 2018	12-12-2017	12	6	2	4	0	0	**12**	50	17	33	0	0
25	Labour Officer	State Service Examination 2019	14-11-2019	4	1	0	0	3	0	**4**	25	0	0	75	0
				1,558											

Appendix- 2.5
(Reference: Paragraph No. 2.1.10.2, Page No. 24)
Comparison of posts of Assistant Professors published in 2016 and 2017 notifications

Sl. No	Subject	Posts as per 2016 notification	Posts as per 2017 notification	Revision of Posts	Remarks
1	Home science	UR- 7	UR-0	UR- (-7)	7 posts (UR) were cancelled.
2	Arabic	UR- 1 ST- 2	UR- 0 ST- 0	UR- (-1) ST- (-2)	1 post (UR) and 2 posts (ST) were cancelled.
3	Geology	UR- 9	UR- 0	UR- (-9)	9 posts (UR) were cancelled.
4	Public Administration	UR- 2 SC- 1	UR- 0 SC- 0	UR- (-2) SC- (-1)	2 posts (UR) and 1 post (SC) were cancelled.
5	Defence Science	UR- 3	UR- 0	UR- (-3)	3 posts (UR) were cancelled.
6	Music	UR- 2	UR- 0	UR- (-2)	2 posts (UR) were cancelled.

Appendix-2.6 (a)
(Reference: Paragraph No. 2.1.12.1, Page No. 26)
Detail of examinations planned in Calendar of Examinations but not advertised

Sl. No.	Year as per Calendar	Name of examination	Tentative date as per Calendar
1	2018	State Engineering Services 2018	January-2018
2	2018	Medical Services 2018	February-2018
3	2019	State Engineering Services 2019	February-2019
4	2019	Assistant Geologist	March-2019
5	2019	Mining Officer	March-2019
6	2019	Mining Inspector	March-2019
7	2019	Scientific Officer (Physics, Zoology & Chemistry)	March-2019
8	2019	Assistant Director Horticulture	March-2019
9	2019	Assistant Director, Fisheries	April-2019
10	2020	Assistant Geologist Exam	March-2020
11	2020	Mining Officer	March-2020
12	2020	Mining Inspector	March-2020
13	2020	Scientific Officer (Physics, Zoology & Chemistry)	April-2020
14	2020	Principal Grade 1 and 2	April-2020
15	2020	Assistant Director, Horticulture	May-2020
16	2020	Assistant Director, Fisheries	May-2020

Appendix- 2.6 (b)
(Reference: Paragraph No. 2.1.12.1, Page No. 26)
Publishing advertisement/Conducting examination without including in Annual Calendar

Sl. No	Year	Advertisement date	Name of Examination	Total posts
1	2018	01.03.2018	Assistant Director (Planning)	12
2	2018	03.05.2018	Assistant Registrar Examination 2018	29
3	2018	29.05.2018	Librarian & Sports Officer Exam 2018 (Librarian)	308
		29.05.2018	Librarian & Sports Officer Exam 2018 (Sports Officer)	311
4	2018	31.07.2018	Veterinary Assistant Surgeon Exam 2018	188
5	2019	15.02.2019	a. Medical Officer Exam 2019 (Backlog)	1,065
			b. Insurance Medical Officer/ Assistant Surgeon Exam 2019	67
6	2021	08.02.2021	Medical Officers 2020	866
7	2021	28.12.2021	*Ayurvedic* Medical Officer Exam 2021	692
8	2021	28.12.2021	Homeopathy Medical Officer Exam 2021	43
9	2021	30.12.2021	Scientific Officer (Biology)	13
		30.12.2021	Scientific Officer (Physics)	15
		30.12.2021	Scientific Officer (Chemistry)	16
10	2021	30.12.2021	Lecturer Psychology	1
11	2021	30.12.2021	Estate Officer/ Branch Manager Exam 2021	11
12	2021	30.12.2021	Unani Medical Officer Exam 2021	28
13	2022	01.02.2022	Dental Surgeon 2022	193
14	2022	27.06.2022	System Analytics and Programmer	3
15	2022	25.07.2022	Insurance Medical Officer/ Assistant Surgeon	74
16	2022	20.07.2022	Medical Specialist 2022 (Gynaecologist)	153
17	2022	27.07.2022	Medical Officer 2022	160
18	2022	28.07.2022	Medical Specialists 2022 (Orthopaedics)	57
19	2022	29.07.2022	Medical Specialists 2022 (Anaesthesiology)	96
20	2022	17.08.2022	a. Medical Specialist (Eye) 2022	29
		17.08.2022	b. Medical Specialist (Paediatrics) 2022	128
		17.08.2022	c. Medical Specialist (Surgery) 2022	159
		17.08.2022	d. Medical Specialist (Ear, Nose, Throat) 2022	21
		17.08.2022	e. Medical Specialist (Tuberculosis) 2022	13
		17.08.2022	f. Medical Specialist (Radiology) 2022	24
		17.08.2022	g. Medical Specialist (Pathology) 2022	34
21	2022	03.11.2022	Registrar Examination 2022	4
22	2022	30.12.2022	Medical Officer Examination 2022	1,456
23	2022	30.12.2022	Food Analysist 2022	4
			Drug Analysist 2022	7
24	2023	13.03.2023	Technical Education 2023 (Principal Grade I)	29
			Technical Education 2023 (Deputy Director)	8
			Technical Education 2023 (Principal Grade II)	96
			Technical Education 2023 (Assistant Director)	48
25	2023	13.03.2023	Veterinary Assistant Surgeon 2023	80
26	2023	13.03.2023	Senior Medical Officer/ Specialist Homeopathy 2023	1
27	2023	13.03.2023	Assistant Director/ District Statistical Officer 2023	3
28	2023	13.03.2023	Mining Officer 2023	5
			Total	**6,550**

Appendix- 2.7

(Reference: Paragraph No. 2.1.12.2, Page No. 27)

Delay in publishing of advertisement more than one month

Sl. No.	Year	Date of demand	Name of examination	Advertisement Date	Delay (in days)	Total posts
1	2018	16-01-2018	Assistant Director (Planning)	01-03-2018	14	12
2	2018	03-01-2018	Assistant Registrar Examination 2018	03-05-2018	90	29
3	2018	14-05-2018	Veterinary Assistant Surgeon Exam 2018	31-07-2018	48	188
4	2019	16-09-2019	Assistant Director Agriculture (Area and Extension) 2019	01-11-2019	16	37
5	2019	03-03-2018	Assistant Director Agriculture (Statistics) 2019	26-11-2019	603	1
6	2020	28-02-2020	Lecturer *Ayush*	25-09-2020	180	87
7	2020	29-02-2020	a.Medical officer 2020 (non-medical)	05-12-2020	250	1
		28-02-2020	b.Medical officer 2020 (medical)	05-12-2020	251	4
8	2021	03-09-2019	Assistant Director (Cadre)	08-02-2021	494	19
9	2021	08-04-2021	Assistant District Prosecution Officer 2021	07-06-2021	30	256
10	2021	30-03-2021	Deputy Superintendent Police (Radio & Computer) 2021	23-06-2021	55	15
11	2021	10-12-2020	Assistant Manager 2021 (Public Health & Family Welfare)	07-07-2021	179	63
12	2021	29-01-2021	Veterinary Assistant Surgeon Exam	20-09-2021	204	129
13	2021	28-06-2021	Computer Programmer	14-12-2021	139	2
14	2021	18-08-2021	*Ayurvedic* Medical Officer Exam 2021	28-12-2021	102	692
15	2021	18-08-2021	Homeopathy Medical Officer Exam 2021	28-12-2021	102	43
16	2021	26-11-2021	Scientific Officer (Biology)	30-12-2021	04	13
		29-11-2021	Scientific Officer (Physics)	30-12-2021	01	15
		26-11-2021	Scientific Officer (Chemistry)	30-12-2021	04	13
17	2021	02-08-2021	Lecturer psychology	30-12-2021	120	1
18	2021	28-06-2021	Estate Officer/Branch Manager Exam 2021	30-12-2021	155	11
19	2022	22-06-2022	Assistant Registrar Examination 2022	25-07-2022	03	13
20	2022	15-03-2022	Insurance Medical Officer/ Assistant Surgeon	25-07-2022	102	74

Sl. No.	Year	Date of demand	Name of examination	Advertisement Date	Delay (in days)	Total posts
21	2022	11-07-2022	Medical Specialists 2022	17-08-2022	07	422
22	2022	22-06-2022	Registrar Examination 2022	03-11-2022	104	4
23	2022	01-11-2022	Medical Officer Examination 2022	30-12-2022	29	1456
24	2022	16-07-2021	Food Analysist 2022	30-12-2022	502	4
		16-07-2021	Drug Analysist 2022	30-12-2022	502	7
25	2023	01-02-2023	Technical Education 2023 (Principal Grade I)	13-03-2023	10	29
		01-02-2023	Technical Education 2023 (Deputy Director)	13-03-2023	10	8
		16-08-2022	Technical Education 2023 (Principal Grade II)	13-03-2023	179	96
		16-08-2022	Technical Education 2023 (Assistant Director)	13-03-2023	179	48
26	2023	18-11-2022	Veterinary Assistant Surgeon 2023	13-03-2023	85	80
27	2023	28-12-2022	System Analyst 2023	13-03-2023	45	2
28	2023	21-10-2022	Senior Medical Officer Homoeopathy/ Specialist Homoeopathy in *Ayush* 2023	13-03-2023	113	1
29	2023	24-11-2022	Assistant Director Planning 2023	13-03-2023	79	3
30	2023	20-12-2022	Mining Officer 2024	13-03-2023	53	5
Total					**Average 136 days**	**3,883**

Appendix-2.8
(Reference: Paragraph No. 2.1.12.3, Page No. 27)
Delay in selection process

Sl. No.	Year	Advertise-ment date	Name of examination	No. of posts	Tier	Due date for exam finalization	Final Result	Delay in conducting exam
1	2018	01.03.2018	Assistant Director (Planning)	12	Direct Interview	31.08.2018	22-07-2019	10 months
2	2019	01.11.2019	Assistant Director Agriculture (Area and Extension) 2019	37	2	31.10.2020	19-12-2022	25 months
3	2019	26.11.2019	Assistant Director Agriculture (Statistics) 2019	1	Direct Interview	25.11.2020	28-10-2020	5 months
4	2019	28.11.2019	Dental Surgeon 2019	2	2	27.11.2020	23-08-2022	24 months
5	2020	05.12.2020	a. Medical officer (non-medical) 2020	1	Direct Interview	04.12.2021	17-12-2021	7 months
			b. Medical officer (medical) 2020	4	Direct Interview		17-12-2021	
6	2020	28.12.2020	State Service Examination 2020	260	3	27.06.2022	09-06-2023	11 months
7	2020	29.12.2020	State engineering service examination 2020 a. Assistant Engineer Civil	72	2	28.12.2021	29-11-2022	11 months
		29.12.2020	b. Assistant Engineer (Energy security) & Electrical Inspector	2	2	28.12.2021	18-11-2022	11 months
		29.12.2020	c. Dy. SP (MT)	1	2	28.12.2021	18-08-2022	7 months
		29.12.2020	d. Boiler- Grade 1	3	Direct Interview	28.06.2021	28-12-2022	18 months
8	2021	08.02.2021	Assistant Director (Cadre) 2021	19	2	07.02.2022	01-11-2022	8 months
9	2021	14.06.2021	Medical Officers 2021	576	Direct Interview	13.12.2021	28-02-2022	2 months
10	2021	07.07.2021	Assistant Manager 2021 (Public Health & Family Welfare)	63	2	06.07.2022	27-03-2023	8 months
11	2021	20.09.2021	Veterinary Assistant Surgeon Exam 2021	129	2	19.09.2022	14-06-2023	8 months
12	2021	14.12.2021	Computer Programmer	2	2	13.12.2022	05-09-2023	8 months
13	2021	30.12.2021	*Unani Chikitsa Adhikari* Exam 2021	28	2	29.12.2022	04-12-2023	11months
14	2021	30.12.2021	a. Scientific Officer (Biology)	13	Direct Interview	29.06.2022	03-03-2023	8 months
			b. Scientific Officer (Physics)	15	Direct Interview	29.06.2022	16-03-2023	8 months
			c. Scientific Officer (Chemistry)	16	Direct Interview	29.06.2022	21-03-2023	8 months
15	2021	30.12.2021	Lecturer Psychology	1	Direct Interview	29.06.2022	13-09-2022	2 months

Sl. No.	Year	Advertise-ment date	Name of examination	No. of posts	Tier	Due date for exam finalization	Final Result	Delay in conducting exam
16	2022	25.07.2022	Insurance Medical Officer/ Assistant Surgeon	74	Direct Interview	24.01.2023	31-03-2023	2 months
17	2022	17.08.2022	a. Medical Specialist (Eye) 2022	29	Direct Interview	16.02.2023	04-05-2023	3 months
	2022	17.08.2022	b. Medical Specialist (Paediatrics) 2022	128	Direct Interview	16.02.2023	05-07-2023	4 months
	2022	17.08.2022	c. Medical Specialist (Surgery) 2022	159	Direct Interview	16.02.2023	14-07-2023	5 months
	2022	17.08.2022	d. Medical Specialist (Ear Nose Throat) 2022	21	Direct Interview	16.02.2023	25-04-2023	2 months
18	2022	30.12.2022	Medical Officer Examination 2022	1,456	Direct Interview	29.06.2023	16-08-2023	1 month
			Total	**3,124**				

Appendix- 2.9
(Reference: Paragraph No. 2.1.14.3 , Page No. 33)
Delay in Departmental Promotion Committee

Sl. No.	Case No.	Date of initially receiving the case	Date of returned to Department	Date of again receiving the case	Date of recommendation for Promotion	Remarks
1.	258/2003	26.05.15	09.01.19	20.05.19	27.04.19	Fit for promotion
2.	172/2011	24.05.16	10.01.19	17.12.20	10.08.22	Fit for promotion
3.	96/2011	26.05.16	09.01.19	20.01.20	28.01.20	Fit for promotion
4.	148/2004	02.08.16	09.01.19	17.01.20	28.01.20	Fit for promotion
5.	165/1988	26.10.16	09.01.19	24.07.19	23.11.19	Fit for promotion
6.	172/2011	20.10.16	23.01.19	1.09.20	26.08.21	Not fit
7.	55/2014	27.05.17	10.01.19	13.01.20	22.12.21	Fit for promotion
8.	205/1998	02.11.16 & 15.01.18	23.01.19	Not received by MPPSC	--	--
9.	287/20 15	28.07.16	23.01.19	09.10.19	14.02.20	Two persons fit for promotion one not fit for promotion
10.	171/2013	21.09.16	05.03.19	07.01.20	02.03.20	Fit for promotion
11.	49/2007	06.02.16	27.02.19	26.11.19	20.07.20	Fit for promotion
12.	108/2010	10.11.16	05.03.19	Not received to MPPSC	--	--
13.	189/2014	13.01.17	30.03.19	08.08.22	Date not mentioned	Fit for promotion
14.	104/2013	18.12.15	20.03.19	No information attached in file	27.05.19	Fit for promotion
15.	311/2013	18.01.16	20.03.19	--	27.05.19	Not fit
16.	155/2010	12.07.17	20.03.19	--	27.05.19	Unfit for promotion
17.	124/2015	26.07.17	06.03.19	--	27.05.19	Fit for promotion
18.	226/2013	06.02.16	13.03.19	03.05.19	06.05.19	Fit for promotion
19.	226/2013	25.04.16	20.03.19	24.05.19	17.08.20	Recommendation was sought from GAD
20.	200/2014	03.03.16	13.03.19	16.01.20	28.01.20	02 persons fit for promotion 01 unfit
21.	200/2014	28.11.17	30.03.19	14.09.21	23.06.22	Fit for promotion
22.	153/2005	04.04.16	30.03.19	20.06.19	06.07.19	Fit for promotion
23.	41/2014	30.05.16	30.03.19	27.06.19	Date not mentioned	Fit for promotion
24.	49/2014	12.04.16	30.03.19	No corresponde	---	--

Sl. No.	Case No.	Date of initially receiving the case	Date of returned to Department	Date of again receiving the case	Date of recommendation for Promotion	Remarks
				nce done by MPPSC		
25.	151/2014	02.04.16	30.03.19	27.12.19	---	Retired on 31.12.16 and Fit for promotion
26.	10/2012	02.08.16	30.03.19	28.06.19	04.10.19	fit for promotion as per condition
27.	09/2005	06.10.16	30.03.19	28.06.19	04.10.19	fit for promotion as per seniority
28.	21/2014	15.12.16	30.03.19	28.06.19	04.10.19	Out of two person fit for promotion
29.	301/2006	27.04.15	30.03.19	No correspondence by the department	--	--
30.	333/2002	23.12.16	30.03.19	20.06.19	30.01.20	Out of two one person keep pending for promotion and other is retired.
31.	46/2009	03.03.17	30.03.19	20.06.19	29.07.19	Fit for promotion
32.	257/2012	21.08.17	30.03.19	20.06.19	30.01.20	Not fit for promotion.
33.	80/2012	03.03.17	30.03.19	24.05.19	25.05.19	Pending in court
34.	296/2009	02.06.18	23.01.19	27.07.19	18.06.20	Fit for promotion
35.	168/2014	27.09.18	30.01.19	12.07.19	21.10.19	Fit for promotion
36.	251/2012	19.12.18	10.01.19	16.07.19	25.01.20	Fit for promotion
37.	105/2014	13.04.18	28.0219	29.04.19	03.05.19	Fit for promotion
38.	171/2013	20.06.18	27.03.19	04.06.19	05.07.19	Pending in court
39.	156/2013	23.08.18	27.02.19	11.06.20	--	Pending in court
40.	111/2013	04.12.18	26.12.18	16.05.19	17.05.19	Fit for promotion
41.	111/2013	03.11.18	05.03.19	16.05.19	17.05.19	Fit for promotion
42.	146/2013	23.01.16	30.03.19	16.05.19	05.07.19	Pending in court
43.	178/1990	14.12.18	20.12.18	10.01.19	30.09.19	Pending for next DPC
44.	88/2010	29.05.18	13.03.19	13.11.19	05.03.20	Fit for promotion
45.	268/2010	08.10.18	13.03.19	26.07.19	04.10.19	Pending in court
46.	197/2014	01.03.19	27.03.19	02.03.19	19.07.19	Fit for promotion
47.	65/2014	22.05.18	30.03.19	21.06.19	09.12.19	Pending for GAD opinion

Appendix- 2.10
(Reference :Paragraph No. 2.1.14.4, Page No. 33)
Delay in Disposal of Departmental Enquiry

Sl. No.	Case No. /Date	Receiving Date	Subject	Submission by the Clerk	Time taken by the clerk for submission	Subject for the submission	Date of the letter sent to the department for seeking records	Approval date by the member	Time taken by the member for approving	Letter date and no. sent to the department/ state government	Time taken for sending the letter to the department/ state government	Total time taken for disposing the letter (in days)
1	F 5-9/2017/V-5/22/Est. Bhopal date 16.11.2017	07.12.2017	Disciplinary action against Shri Shriprakash Chaturvedi, Chief Executive Officer, District Panchayat Patan, District Jabalpur	26.12.2017	19 days	For order		Member-1/22.01.2018 and member-2/12.03.2018	76 days	No.1086/189/2017/GS Date 19.04.2018	38 days	133
2	F19-2/2016/12-2 Bhopal date 20-06-2016	25.06.16, again received on 14.12.2017	Shri R.P.S. Bhadauria, the then Mineral Officer, District Anuppur (in relation to providing the opinion/consent of the Public Service Commission regarding determining the punishment after departmental inquiry against the present Mineral Officer, District Damoh)	03.09.2016, again presentation 12.01.2018	70 days 29 days	Regarding sending a letter to the department due to incomplete records	Letter sent to the department on 14.09.2016 and 18.01.2017 (after 126 days)	Member-3/2.04.2018 and member-2/20.03.2018	67 days	No.9732/98/2016/GS Date 14.09.2016 no.1062/98/2016/GS Date 19.04.2018	30 days	126
3	F 16-4/P-5/06/1./25 Bhopal date 02-01-2012	17.01.12, again received on 30.05.2017	Inquiry against Shri B.L. Parmar, the then Assistant Project Administrator	15.02.2012 again submission on 05.06.2017	29 days 5 days	Regarding sending a letter to the department` due to	Letter sent to the department on 29.02.2012, reminder sent on 7.11.2012,	Member-1/09.06.2017 and member-2/16.06.2017	19 days	No.18917/266/11/GS date 29.02.2012 no..5614/266/2	19 days	36

Sl. No.	Case No. /Date	Receiving Date	Subject	Submission by the Clerk	Time taken by the clerk for submission	Subject for the submission	Date of the letter sent to the department for seeking records	Approval date by the member	Time taken by the member for approving	Letter date and no. sent to the department/ state government	Time taken for sending the letter to the department/ state government	Total time taken for disposing the letter (in days)
						incomplete records	29.05.2013 , (after 187 days), 22.01.2015 (after 603 days), 4.03.2015 (after 39 days) 26.08.2015, (after 180 days) 7.03.2017 (after 558 days)			011/GS Date 5.07.2017		
4	F 16/50/2017/P -2/31 Bhopaldate 20-11-2017	27.11.2017	Departmental inquiry against Shri S.N.Verma the then Assistant Engineer (Retd.on 30.06.2017) and Shri S. P. Bhumarkar the then Deputy Engineer (Senior Assistant Engineer 31.01.2016) Water Resources Sub-division, Amla, District Betul	26.12.2017	29 days	For order		Member-1/22.01.2018 and member-2/12.03.2018	76 days	No.630/181/2017/GS date 11.04.2018	30 days	135
5	673/R-1118/2017/P-2/3 Bhopal Date 13-08-18	20.08.2018	Appeal representation - Shri D.P.S. Bagri, the then Executive Engineer, Public Resources Department	06.09.2018	17 days	For order		Member-1/18.09.2018 and member-2/23.10.2018	47 days	No.1718/94/2018/GS date 14.05.2019	203 days	267

Sl. No.	Case No. /Date	Receiving Date	Subject	Submission by the Clerk	Time taken by the clerk for submission	Subject for the submission	Date of the letter sent to the department for seeking records	Approval date by the member	Time taken by the member for approving	Letter date and no. sent to the department/ state government	Time taken for sending the letter to the department/ state government	Total time taken for disposing the letter (in days)
6	F 16-16/2014/P-2/3 Bhopal date 23-12-2016	31.12.2016	Joint departmental inquiry against Shri D.P.S. Bagri, Executive Engineer	13.01.2017	13 days	For order		Member-1/27.01.2017 and member-2/28.01.2017	15 days	No.17237/2015 /2016/GS d ate 03.02.2017	6 days	34
7	F 9-47/2001/10-1 Bhopal date 13-10-2016	22.10.2016 again received on 1.12.2018	Crime Case No. 56/2001 and 71/2001 against Shri Raghavendra Singh, the then Assistant Forest Conservator, Indore.	26.10.2016, again submission 4.12.2018	4 days 3 days	Regarding sending a letter to the department due to incomplete records	Letter sent to department on 9.11.2016 and reminder issued on 13.06.2018 (after 581 days)	Member-1/06.12.2018 and member-2/7.12.2018	3 days	No.15942/164/ 2016/GS date 09.01.2019	33days	39
8	F 9-54/2013/10-1 Bhopal date 03-05-2014	19.05.2014 again received on 4.7.2018	Departmental inquiry against Shri A.L. Pameshbari, retired forest ranger, Indravati Tiger Reserve, Jagdalpur, Chhattisgarh.	11.06.2014 again submission 11.7.2018	23 days 7 days	Regarding sending a letter to the department due to incomplete records	Letter sent to the department 25.06.2014 (after 14 days), reminders issued on 22.01.2015 (after 211 days) ,09.03.2017 (after 777 days) and 07.02.2018 (after 335 days)	Member-1/24.07.2018 and member-2/25.07.2018	14 days	No..8999/37/20 14/GS date 23.08.2018	29 days	50
9	F 9-47/2013/10-Bhopal date 15-07-2014	22.07.2014 again received on 02.02.2019	Departmental inquiry against Shri A.K. Taywade, Forest Range Officer, the then Range Officer, Jashpur Forest Division (Chhattisgarh)	06.09.2014 again submission 13.02.2019	46 days 11 days	For order	Letter sent to department on 24.09.2014 (after 18 days), reminder issued on 22.01.2015 (after 120) , 09.03.2017 (after 777) and	Member-1/22.03.2019 and member-2/27.03.2019	42 days	F.317/117/201 4/GS date 11.04.2019	15 days	68

Sl. No.	Case No. /Date	Receiving Date	Subject	Submission by the Clerk	Time taken by the clerk for submission	Subject for the submission	Date of the letter sent to the department for seeking records	Approval date by the member	Time taken by the member for approving	Letter date and no. sent to the department/ state government	Time taken for sending the letter to the department/ state government	Total time taken for disposing the letter (in days)
							07.02.2018 (after 335)					
10	F 9-45/2013/10-1 Bhopal date 18-07-2014	22.07.2014	Departmental inquiry against Shri S.P. Rajpal, retired forest ranger, Madikheda submergence area in-charge, forest division, Shivpuri.	5.09.2014	45 days	Regarding sending a letter to the department due to incomplete records	Letter sent to the department 14.10.2014, reminder issued on 22.01.2015, (100 days for reminder) and 9.03.2017 (777 days for reminder)	Letter with complete records not received yet		Letter with complete records not received yet		
11	F 16-8/2011/1/25 Bhopal date 04.10.2011	7.10.2011,again received on 22.05.2018	Departmental inquiry-Shri A.K. Tripathi,the then CEO, District Panchayat Parswada, District Balaghat, Presently Rama District Jhabua	17.11.2011 again submission 12.06.2018	41 days 21 days	Regarding sending to the department due to incomplete records	Letter sent to department on 24.11.2011 , reminder issued on 01.02.2012 , (after 69 days) and, 21.03.13 (after 414 days) 22.01.2015 (after 672 days) and 7.03.2017 (after 774 days)	Member-2/19.06.2018 and member-3/21.06.2018	9 days	No.7493/185/2011/GS date 26.07.2018	35 days	65
12	F A 6 (A) 31/2017/1/ five Bhopal date 15.09.2017	26.09.2017, again received on 26.03.2019	Crime Case No. 257/2015 against Shri Digambar Dashariye, Commercial Tax Inspector, Jabalpur.	09.10.2017, again submission on 24.04.2019	13 days 6 days	Regarding sending a letter to the departmental due to incomplete records	Letter sent to department on 15.11.2017, reminder issued on 19.03.2019 (after 489 days)	Member-1/08.04.2019 and member-2/15.04.2019	14 days	No.938/137/2017/GS date 01.05.2019	16 days	36

Sl. No.	Case No. /Date	Receiving Date	Subject	Submission by the Clerk	Time taken by the clerk for submission	Subject for the submission	Date of the letter sent to the department for seeking records	Approval date by the member	Time taken by the member for approving	Letter date and no. sent to the department/ state government	Time taken for sending the letter to the department/ state government	Total time taken for disposing the letter (in days)
13	F 16-33/2013/P-2/3 Bhopal date 23.01.18	03.02.2018	Departmental inquiry against Shri Ajay Sharma, Senior Geologist and Other Water Resources Department	09.04.2018	65 days	For order		Member-2/17.04.2018 and member-3/25.04.2018	16 days	No.2623/230/2017/GS date 16.05.2018	21 days	102
14	15049/74/22/V-15/appeal/2016 Bhopal date 12.12.2017	18.12.2017, again received on 23.02.2019	Commissioner Gwalior Division Gwalior's order no. Q/Vikas/Est. Appeal case against the sentence passed in 23-4/28/2013/286 dated 11/01/2016, Shri S. K. Srivastava, the then Chief Executive Officer, District Panchayat, Karaira, District Shivpuri.	22.12.2017 ,again submission on 29.03.2019	43 days 34 days	Regarding sending a letter to the departmental due to incomplete records	Letter sent to the department on 13.02.2018	Member-1/11.04.2019 and member-3/15.04.2019	17 days	No.1721/204/2017/GS date 14.05.2019	29 days	80
15	F 5-4/2009/2009/1/34 Bhopal date 30.11.2017	12.12.2017 And 10.01.2019	Departmental inquiry Shri H.S.Dhurve, Office Engineer, Public Health Engineering Department	06.01.2017 And 31.01.2019	25 days 21 days	Regarding sending a letter to the department due to incomplete records	Letter sent to the department on 01.02.2018.	Member-1/6.03.2019 and member-3/15.03.2019	43 days	No..935/193/2017/GS date 01.05.2019	47 days	111
16	F 608/1367/2015/V-5/22Est. Bhopal date 01.06.2018	05.06.2018,	Disciplinary action against Shri Raghunath Kharaule, the then Chief Executive	21.06.2018 ,	16 days 27 days	Regarding sending to the department due to	Letter sent to the department on 4.07.2018 reminder issued on 6.01.2020 (after 551 days)	Member-2/10.11.2020 and member-3/19.11.2020	22 days	No.6717/39/2018/GS date 11.12.2020	22 days	71

Sl. No.	Case No. /Date	Receiving Date	Subject	Submission by the Clerk	Time taken by the clerk for submission	Subject for the submission	Date of the letter sent to the department for seeking records	Approval date by the member	Time taken by the member for approving	Letter date and no. sent to the department/ state government	Time taken for sending the letter to the department/ state government	Total time taken for disposing the letter (in days)
		again received on 1.10.2020	Officer, District Panchayat Sihaur	again received on 28.10.2020		incomplete records						
17	F -6-29/2004/Thirty five Bhopal date 25.02.2019	08.03.2019	Departmental inquiry against Dr. N.P. S. Bhadauria, Retired Deputy Director Veterinary Services	09.04.2019	32 days	For order		Member-2/25.04.2019 and member-3/01.05.2019	22 days	No.2143/225/2018/GS date 22.05.2019	21 days	75
18	F -16-15/2016/P-2/31 Bhopal date 08.08.2017	21.08.2017	Departmental inquiry against Shri A.K. Jain, the then Executive Engineer Water Resources Division Umaria	18.10.2017	58 days	For order		Member-4/16.11.2017 and member-3/20.11.2017	33 days	No.12978/106/2017/GS date 06.12.2017	16 days	107
19	F -16-15/2015/P-2/31 Bhopal date 12.07.2018	18.07.2018	Appeal representation Shri A.K. Jain, the then Executive Engineer Water Resources, Division Umaria	31.07.2018	13 days	For order		Member-1/06..08.2018 and member 2/07.08.2018	07 days	No.9601/71/2018/GS date 05.09.2018	29 days	49
20	F -568/R-51/2017/P-2/31 Bhopal date 12.07.2018	18.07.2018	Appeal representation Shri R.M. Gautam,the then Sectional Officer, Water Resources Sub-Division, Amanganj	01.08.2018	14 days	For order		Member-1/10..08.2018 and member-2/13.08.2018	12 days	No.9600/72/2018/GS date 05.09.2018	23 days	49
21	F -18-04/2013/P-2/31 Bhopal date 16.05.2016	20.05.2016	Regarding joint departmental equiry against Shri Akhil Varshney, Executive Engineer	02.08.2016	74 days	For order		Member-1/06.08.2016 and member-2/09.08.2016	7 days	No.10465/55/2016/GS date 28.09.2016	50 days	131

Sl. No.	Case No. /Date	Receiving Date	Subject	Submission by the Clerk	Time taken by the clerk for submission	Subject for the submission	Date of the letter sent to the department for seeking records	Approval date by the member	Time taken by the member for approving	Letter date and no. sent to the department/ state government	Time taken for sending the letter to the department/ state government	Total time taken for disposing the letter (in days)
			Water Resources Division Panna and others									
22	4711/22/V-3/Grayse/17 Bhopal Date 10-10-17	13.10.17	Show cause notice under Rule 16 of M.P. Civil Services (Classification Controller and Appeal) Rules, 1966 (in relation to Shri R.K. Tiwari, the then Superintending Engineer, Gryase Division, Rewa, presently Gryase Division, Shahdol).	24.10.17	11 days	For order		Member-2/23.12.2017	60 days	No. 14851/146/2017/GS date. 10.01.18	18 days	89
23	No.F 9-25/2018/10-1 Bhopal date 28.09.18	09.10.18 again received on 19.03.19	Departmental inquiry Shri B.D. Dinakar, Forest Range Officer (Retired), Forest Department.	30.10.18 again submission on 30.03.19	21 days 11 days	Regarding sending a letter to the department due to incomplete records	Letter issued to department on 30.11.18	Member-1/08.04.19 member-2/15.04.19	16 days	No. 920/125/2018/GS date 01.05.19	16 days	43
24	No. 475/637/2013/10-1 Bhopal date 23.02.19	28.02.19	Appeal against Government order dated 26.05.2000 by Shri R.R. Tripathi, retired Assistant Forest Conservator.	11.04.19	42 days	For order		Member-1/29.04.19 member-1/2.05.19	21 days	No.2476/223/2018/GS date 29.05.19	27 days	90
25	No.673/R-1118/2017/P-2/31	20.08.18	Appeal Case of Shri D.P.S. Bagri, the then Executive Engineer, Rockfil	06.09.2018	17 days	For order		Member-1/18.09.18 member-2/23.10.18	47 days	No.13517/**94**/2018/GS	30 days	94

Sl. No.	Case No. /Date	Receiving Date	Subject	Submission by the Clerk	Time taken by the clerk for submission	Subject for the submission	Date of the letter sent to the department for seeking records	Approval date by the member	Time taken by the member for approving	Letter date and no. sent to the department/ state government	Time taken for sending the letter to the department/ state government	Total time taken for disposing the letter (in days)
	Bhopal date13.08.2018		Dam, Division, Deolond By the letter under consideration of the M.P. Government, Water Resources Department, Bhopal.							date-22/11/2018		
26	No. F 18-01/2012/P-2/31 Bhopal date-10.12.2018	10.01.19	Appeal against departmental order number F 18-1/2012/P-2 dated 31.12.2014 Shri P.S. Thakur, Assistant Geologist.	01.02.2019	22 days	For order		Member-1/11.03.19 and member-2/19.03.19	46 days	No.318/189/2018/GS date-11.04.19	23 days	91
27	No. F 15-55/1992/P-2/31 Bhopal date-15.03.2019	20.03.19	Shri C.K Khanna retired the then Executive Engineer Water Resources Department.	04.04.2019	15 days	For order		Member-1/16.04.19 and member-2/25.04.19	21 days	No.948/235/2018/GS date 01.05.19	6 days	42
28	No. F- 17-37/2016/Est./19, Bhopal date-21.10.2018	28.12.18	Disciplinary action – Shri R.K.Khatri, the then Executive Engineer in Charge, Public Works Department, Gwalior (Public Works Department)	31.01.2019	34 days	For order		Member-1/06.03.19 and member-2/18.03.19	46 days	No.634/178/2018/GS date 24.04.19	37 days	117
29	No. F 17-41/2011/Est./19, date-26.12.2018	28.12.18	Departmental inquiry against Shri B.K. Chauhan, the then Chief Engineer in Charge, Ujjain and Dhari Sunil	09.01.2019	12 days	For order		Member-1/31.01.19 and member-2/13.02.19	35 days	No.123/179/2018/GS date 03.04.19	49 days	96

Sl. No.	Case No. /Date	Receiving Date	Subject	Submission by the Clerk	Time taken by the clerk for submission	Subject for the submission	Date of the letter sent to the department for seeking records	Approval date by the member	Time taken by the member for approving	Letter date and no. sent to the department/ state government	Time taken for sending the letter to the department/ state government	Total time taken for disposing the letter (in days)
			Kumar Jain, Tatka. Executive Engineer, Public Works Division, Dewas.									
30	No. F 17-14/2009/Est./ 19, Bhopal date-19.03.2019	29.03.19	Appeal presented to the Governor, Shri B.K. Vishwakarma, Executive Engineer.	25.04.2019	27 days	For order		Member-1/01.05.19 and member-02/04.05.19	9 days	No.2489/244/2 018/GS date-29.05.19	25 days	61
31	No.F 17-41/2015/Est./ 19, Bhopal date-19.03.2019	29.03.2019	Appeal presented to the Governor, Shri Anil Kumar, Executive Engineer.	10.04.2019	12 days	For order		Member-1/01.05.19 and member-2/ 04.05.19	24 days	No.2482/246/2 018/GS date 29.05.19	25 days	61
32	No.F 7-12/2014/Seven-4A Bhopal date-08/08/2018	20.08.2018	Crime number 159/2013 Vs Regarding issuing order approved prosecution in the court against Shri N.S.Gajeria, Naib Tehsildar, Bada Malhara District Chhatarpur	29.08.2018	09 days	For order		Member/12.09.18 and member 18.09.18	20 days	No.11646/95/2 018/GS date 15.10.18	27 days	56
33	No.F 1(B)96/2013/ B-4/two Bhopal date-08/01/2019	10.01.2019	Departmental Inquiry-Shri Avnish Bansal the then SDOP Powai, District Panna (Currently Deputy Superintendent of Police, A.A.V., PUMU Bhopal)	30.01.2019	20 days	For order		Member-1/ 08.03.19 and Member-2/ 15.03.19	44 days	No.284/185/20 18/GS date 10.04.19	26 days	90

Sl. No.	Case No. /Date	Receiving Date	Subject	Submission by the Clerk	Time taken by the clerk for submission	Subject for the submission	Date of the letter sent to the department for seeking records	Approval date by the member	Time taken by the member for approving	Letter date and no. sent to the department/ state government	Time taken for sending the letter to the department/ state government	Total time taken for disposing the letter (in days)
34	No. 132/2729/2018/B-4/two Bhopal date-17/01/2019	30.01.2019	Regarding separation from service to Ms. Pooja Gupta, newly appointed ADPO, Chhatarpur	04.02.2019	5 days	For order		Member-1 22.03.19 and Member-2 27.03.19	51 days	No.947/199/2018/GS date-01.05.19	35 days	91
35	No. F 1(B)157/2016 /B-4/two Bhopal date-02/03/2019	12.03.19	Departmental investigation against Shri D.K. Dixit, the then SDOP, Patharia, District Damoh (Presently-Retired Dy.SP HQ Inspector General of Police, Gwalior Zone Gwalior)	12.04.2019	31 days	For order		Member-1 25.04.19 and Member-2 27.04.19	15 days	No.1716/226/2018/GS date-14.05.19	17 days	63
36	No. F 1(B)12/2018/ B-4/two Bhopal date-06/03/2019	12.03.2019	Departmental inquiry against Shri P.N. Malviya, the then station in-charge, Khajraho, District Chhatarpur (at present - retired Deputy Superintendent of Police)	02.04.19	21 days	For order		Member-1 23.04.19 and Member-2 26.04.19	24 days	No.1722/228/2018/GS date-14.05.19	18 days	63
37	No. 2104/22/**V-13**/grayse /admin/2019 Bhopal date-29/03/2019	04.03.2019	Regarding withdrawal of pension dated 28.02.2014 from Shri Shakeel Ahmed Ansari then Assistant Engineer,	16.04.2019	13 days	For order		Member-1 29.04.19 and Member-2 02.05.19	16 days	No.2146/03/2019/GS date 22.05.19	20 days	49

Sl. No.	Case No. /Date	Receiving Date	Subject	Submission by the Clerk	Time taken by the clerk for submission	Subject for the submission	Date of the letter sent to the department for seeking records	Approval date by the member	Time taken by the member for approving	Letter date and no. sent to the department/ state government	Time taken for sending the letter to the department/ state government	Total time taken for disposing the letter (in days)
			Grayse, Division, Ujjain, presently retired.									
38	No. F 1(B)09/2018/ b-4/two Bhopal date- 27/06/2019	10.07.2019	Departmental inquiry against Shri Rajendra Sharma, Deputy Superintendent of Police (Ajak), District Ashoknagar.	24.07.2019	14 days	For order		Member-1 31.07.19 and Member-2 05.08.19	12 days	No.7047/43/2019/GS date 11.09.19	37 days	63
39	B-3/40/2018/2/ one Bhopal date 24/04/2019	27.04.2019	Appeal by- Shri Virendra Kumar, Rapse the then Deputy Director, M.P. Ra. Agricultural Marketing Board, Madhya Pradesh State Zonal Office, Gwalior, Presently- Chief Executive Officer, Gwalior, Development Authority, Gwalior.	06.05.2019	9 days	For order		Member-1 13.05.19 and Member-2 15.05.19	9 days	No.2488/15/2019/GS date 29.05.19	14 days	32
40	No. F 5-5/2017/1/34 Bhopal date- 13/05/2019	29.05.2019	Disciplinary action against Shri K.S. Panwar, Executive Engineer, Public Health Engineering, Block Damoh.	03.06.2019	5 days	For order		Member-1 14.06.19and Member-2 18.06.19	15 days	No.5108/**30**/2019/GS date 24.07.19	36 days	56
41	No. F 4A/47/2011/14-1	19.07.2019	Departmental inquiry against Shri S.K. Payasi, the	27.07.2019	8 days	For order		Member-1 05.08.19 and	12 days	No.6536/44/2019/GS date 28.08.19	20 days	40

Sl. No.	Case No. /Date	Receiving Date	Subject	Submission by the Clerk	Time taken by the clerk for submission	Subject for the submission	Date of the letter sent to the department for seeking records	Approval date by the member	Time taken by the member for approving	Letter date and no. sent to the department/ state government	Time taken for sending the letter to the department/ state government	Total time taken for disposing the letter (in days)
	Bhopal date-10/07/2019		then Principal, Agricultural Extension and Training Centre, Javra District Ratlam, is presently retired.					Member-2 08.08.19				
42	No. F 1-20/2019/52-1 Bhopal date-04/12/2019	05.12.2019	Disciplinary action against Shrimati Vandana Phillips, the then Joint Director Silk, Deputy Director Silk Office Indore.	19.12.2019	14 days	For order		Member-1 06.01.20 and Member-2 10.01.20	22 days	No.13379/107/ 2019/GS date 22.01.20	12 days	48
					5 to 74 days				**3 to 76 days**		**6 to 203 days**	**32 to 267**

Appendix- 2.11
(Reference: Paragraph No. 2.1.15.1, Page No. 35)
Non-conducting of online computer-based examination during 2018-19 to 2022-23

Sl. No	Name of Examination	Mode	Year of notification	Advertisement date	No. of Post
1	Assistant Professor 2017	Online	2017	12-12-2017	3462
2	Librarian & Sports Officer Exam 2018 (Librarian)	Online	2018	29-05-2018	308
	Librarian & Sports Officer Exam 2018 (Sports Officer)				311
3	Assistant Registrar 2018	Online	2018	03-05-2018	29
4	District *Ayush* Officer 2018	Online	2015	31-03-2015	13
	Scientific Officer 2018 (Chemistry)				1
	Scientific Officer 2018 (Botany)				1
5	Veterinary Assistant Surgeon Exam 2018	Online	2018	31-07-2018	188
6	Assistant Director Agriculture (Area and Extension) 2019	Offline	2019	01-11-2019	37
7	State Engineering Services 2020 a.(Assistant Engineer-Civil)	Offline	2020	29-12-2020	72
	b. Assistant Engineer (Energy security) & Electrical Inspector	Offline	2020	29-12-2020	2
8	Dental Surgeon 2019	Offline	2019	28-11-2019	2
9	Assistant Director (Cadre) 2021	Offline	2021	08-02-2021	19
10	Assistant Manager 2021	Offline	2021	07-07-2021	63
11	State Engineering Services 2021	Offline	2021	30-12-2021	487
12	Dental Surgeon 2022	Offline	2022	01-02-2022	193
13	Veterinary Assistant Surgeon Exam 2021	Offline	2021	20-09-2021	129
14	*Ayurvedic* Medical Officer 2021	Offline	2021	28-12-2021	692
15	Homeopathic Medical Officer 2021	Offline	2021	28-12-2021	43
16	*Unani* Medical Officer 2021	Offline	2021	30-12-2021	28
17	Deputy Superintendent of Police (Radio & Computer) 2021	Offline	2021	23-06-2021	15
18	Estate Manager/ Branch Officer 2021	Offline	2021	30-12-2021	11
19	Assistant District Prosecution Officer 2021	Offline	2021	07-06-2021	256

Appendix- 2.12
(Reference: Paragraph No. 2.1.15.3, Page No. 35)
Status of correspondence with the General Administration Department related to the recruitment rules of the Commission

Sl. No.	Commission's letter no. /Date (Letter sent to General Administration Department)	Brief description of the sent letter	Response of G.A.D. to Commission Letter no./dated	Brief description of the letter
1	Letter No.-14817/07/2006 Date 18.12.13	Regarding amendment in Madhya Pradesh Public Service Commission (Conditions of Service) Regulations-1973.	Letter no./F/6/6-40/2013 Date20.01.14	The amendment should be Regulation 1973 and not Regulation 2013 (the amendment is only on a few points) Points to be amended include only those and resend
2	No.-482/07/2006/Estt.dt.01.03.14	Amendment in Hindi and English send separately.	Serial No. F6-40 /2013 /1 Bhopal Date 25.08.14	Regarding publication of Regulation 2014 in place of Regulation 1973, amendments should be made as per the attached appendix and the amendments should be sent separately in Hindi and English (hard and soft).
3	No.-559/07/2006/Estt. Indore dt.30.05.14	Reminder letter Amendment in Hindi and English to send separately	No. F 6-1 /2016/1 Bhopal dated 15.2.16	Regarding whether the proposed amendment will potentially increase the financial burden or not.
4	No.-20610/07/2006/Estt. Indore dt.18.12.15	Regarding sending the draft of amended Regulation-2015 and comparative statement sheet by amending the Madhya Pradesh Public Service Commission (Conditions of Service and conduct of work of Chairman, Members and Servants) Regulations-1973 for further action.	S. No. F 6-5 /2016/1 Bhopal dated 19.08.16	Regarding providing special pay at the rate of 15 percent of Basic Salary + Grade Pay to the officers/employees posted on deputation in Public Service Commission and traveling expenses of Rs 10/km.
5	No.-707/07/2016/St. Indore dt.25.02.16 (Sent proposal for publication)	By amending the Regulation-1973 and the draft and comparative statement sheet of the amended Regulation-2015, for the upcoming proceedings and the selection and examination conducted by the Public Service Commission, for those working in the state or outside the state. Regarding sending the English version of Payment Rules-2016 related to confidential services taken from officers/experts and conduct of selection/examination.	S.No.- F 6-1 /2016/1 Bhopal dated 24.6.17	Public Service Commission (Conditions of Service) Regulations-1973 The provision of 8.3 *per cent* special salary to the Executive Chairman is not clear, the date of salary increase being the date of joining the Commission, reduction of pension amount received for previous service, related to encashment of leave

Sl. No.	Commission's letter no. /Date (Letter sent to General Administration Department)	Brief description of the sent letter	Response of G.A.D. to Commission Letter no./dated	Brief description of the letter
				received, traveling allowance for A category, Secretary and Relates to the revision of special pay of the controller of examination. (Related to sending the amendments suggested by the Finance Department)
6	No.-25044/ 07/2006/Estt., Indore dt.25.02.16	Regarding the amendments in Public Service Commission (Service Conditions) Regulations-1973 and Rules-2015, it is not possible to tell whether there will be an increase in the financial burden or not.	No.-F 6-1 /2016/1 Bhopal dated 23.8.17	Regarding sending the opinion suggested by the Finance Department to the government after deleting and modifying the points which were invalidated by the government.
7	No.-26143/07/2006 /Estt., Indore dt.08.03.16	Madhya Pradesh Public Service Commission Regulation-2015 Regarding sending the estimate sheet of additional expenditure from the proposed provision.	S.No.-F/ 6-1 /2016/1 Bhopal dated 11.06.18	Regarding amendment in the format.
8	No.-12031/07/2006/Estt., Indore dt.03.11.16	Disagreement has been shown in the following provisions – Appointment and pay scale and service conditions of the Secretary and 15 percent special allowance, secretariat allowance to the officers/employees of the Commission, consent to the post of Storekeeper in Assistant Grade-1, converting the post of Sub-Examination Controller to the post of Under Secretary. Disagreement was expressed in the above matters regarding the provision for creation of a new post of Private Secretary.	No-F 6-1 /2016/1 Bhopal dated 11.01.19	Regarding sending the proposed draft Regulation-2018 incorporating new points.
9	No.-13072/07/2006/Estt., Indore dt.28.11.16 Reference - (for publication)	By amending the Regulation-1973 and the draft and comparative statement sheet of the amended Regulation-2015, for the upcoming proceedings and the selection and examination conducted by the Public Service Commission, for those working in the state or outside the state. Sent English version of Payment Rules-2016 related to confidential services taken from officers/experts and conduct of selection/examination.	S.No.-F 6-1 /2016/1 Bhopal dated 29.06.19	Regarding preparation of Regulation 2019 in place of Public Service Commission (Conditions of Service) Regulations-1973 regarding presence in General Administration Department.
10	No.-13838/07 / 2006 / Estt., Indore dt.19.12.16 (publication related)	reminder letter Regarding making amendments in Regulation-1973 and requesting to publish Hindi, English version draft and	No.-F 6-1 /2016/1 Bhopal dated 14.01.20	After receiving the opinion of the Finance Department on the proposed amendment in

Sl. No.	Commission's letter no. /Date (Letter sent to General Administration Department)	Brief description of the sent letter	Response of G.A.D. to Commission Letter no./dated	Brief description of the letter
		comparative statement sheet of amended Regulation-2015 and Payment Rules-2016, further action etc.		the Regulations, 1973, the proposal will be amended and sent.
11	No.-5200/07/2006 /Estt., Indore dt.27.06.17	Public Service Commission (Conditions of Service) Regulations-1973 It is related to 8.3% special pay of Executive Chairman, reduction of pension of past service, encashment of leave received, traveling allowance for A category, revision of special pay of Secretary and Controller of Examinations.	Number-F 6-1 /2016/1 Bhopal dated 11.06.20	Regarding sending the prevailing provisions of pension eligibility to other constitutional commissions under the state of Madhya Pradesh along with the opinion of the commission.
12	No.-8427/07/2006 /Estt., Indore dt.18.08.17	Point wise clarification was sent by the Finance Department on the information wanted by the government.	S.No.-F 6-1 /2016/1 Bhopal Dated 28.11.20	Regulation 2020 Regarding sending the draft proposal/notification (in Hindi and English) in duplicate as per the proposal approved by the Finance Department.
13	No.-9918/07/2006/Estt., Indore dt.22.09.17	Point wise clarification was sent by the Finance Department on the information wanted by the government.	Serial No.-F 6-1 /2016/1 Bhopal dated 04.01.21	Regarding the amendment made in Public Service Commission (Conditions of Service) Regulations-1973 and sending the information after filling it as per the form.
14	No.-980/07/2006/Estt., Indore dt.17.04.18	Regarding sending point wise clarification (justification of the amendment proposed by the Commission) by the Finance Department on the information sought by the Government.	Serial No.-F 6-1 /2016/1 Bhopal dated 15.04.21	Regarding being present for work as per the Regulation 2021 in place of Public Service Commission (Conditions of Service) Regulation-1973.
15	No.-833/07/2006/Estt., Indore dt.25.05.18	Regarding the request for publication of the amended Regulations 2015.	S.No.-319/1385 /2021/1 Bhopal dated 03.03.22)	Regarding retrieving the files of the department sent to the Finance Department for opinion/consent along with the Council of Ministers brief to replace the amended Regulation-2021, along with the opinion/consent.
16	No.4984/07/2006/ Estt., Indore d.15.06.18 (Requested for publication)	Regarding the preparation and publication of updated Regulations in the 2018 format as desired by GAD. With reference to letter no Serial No.-F 6-1 /2016/1 Bhopal dated 11.06.18	Serial No.-F 6-1 /2016/1 Bhopal dated 08.06.22	Regarding making necessary amendments in the notification regarding amendment in Regulation-1973 and sending the draft of the notification (in Hindi and English).

Sl. No.	Commission's letter no. /Date (Letter sent to General Administration Department)	Brief description of the sent letter	Response of G.A.D. to Commission Letter no./dated	Brief description of the letter
17	No.-6315/07/2006/Estt., Indore dt.04.07.18 (Requested for publication	Regarding publication of updated regulations-2018.	Number-F 6-1 /2016/1 Bhopal dated 04.08.22	reminder letter- Regarding making necessary amendments in the notification regarding amendment in Regulation-1973 and sending the draft of the notification (in Hindi and English).
18	No.-11016/07/2006/Estt., Indore dt.01.10.18	Regarding pending draft of Madhya Pradesh Public Service Commission (Conditions of Service) Regulations, 1973 new amended regulations 2018 and inclusion of some other points.	Number-F 6-1 /2016/1 Bhopal dated 05.01.23	Format of notification for replacement of Regulation 2022 (in Hindi and English) Regarding sending in duplicate.
19	No.-11640 /07/2006 /Estt., Indore d.15.10.18	Amended Regulation-2018, Regarding Publication	____	____
20	No.-2087/07/2006/Estt., Indore dt.21.05.19	Regarding Madhya Pradesh Public Service Commission (Conditions of Service) Regulations, 1973 Amendment Regulation.	____	____
21	No.-2161/07/2006/Estt., Indore d.22.05.19	Regarding sending the draft of new amended regulation 2019 in place of Madhya Pradesh Public Service Commission (Conditions of Service) Regulations, 1973 amended regulation 2018.	____	____
22	No.-9006/07/2006/Estt., Indore dt.02.11.19	Madhya Pradesh Public Service Commission (Conditions of Service) Regulations 1973, regarding publishing of new regulations	____	____
23	No.-9351/07/2006/Estt., Indore dt.07.11.19	Amendment to Regulations 1973, Regarding the presence of the officer/employee in the General Administration Department, Bhopal, in relation to the proposed recruitment rules of the Amended Regulation-2019.	____	____
24	No.-15019/07/2006/Estt., Indore dt.07.02.20	Regarding sending and publishing amendments in the proposal after receiving advice from the Finance Department on the proposed amendment in the Regulations, 1973.	____	____
25	No.-16584/07/2006/Estt., Indore dt.26.02.20	Regarding sending and publishing amendments in the proposal after receiving advice from the Finance	____	____

Sl. No.	Commission's letter no. /Date (Letter sent to General Administration Department)	Brief description of the sent letter	Response of G.A.D. to Commission Letter no./dated	Brief description of the letter
		Department on the proposed amendment in the Regulations, 1973.		
26	No.-2527/07/2006/Estt., Indore dt.05.08.20	Regarding finalizing and publishing the proposed amended regulation along with the prevailing provisions of pension eligibility in other constitutional commissions under the state of Madhya Pradesh and the opinion of the commission.	——	——
27	No.-5340 /07/2006 /Estt., Indore dt.03.11.20	Regarding getting approval of Regulation 1973, Amendment Regulation 2020.	——	——
28	No.-5746/07/2006/Estt., Indore dt.12.11.20	Regarding sending the updated format (Hindi and English) of the notification of Madhya Pradesh Public Service Commission (Conditions of Service) Regulations, 1973, Amendment Regulations-2020 after getting it revised from the Law Department.	——	——
29	No.-6620 /07/2006 /Estt., Indore dt.08.12.20	Regarding sending the updated format (Hindi and English) of the notification of Madhya Pradesh Public Service Commission (Conditions of Service) Regulations, 1973, Amendment Regulations-2020 after getting it revised from the Law Department.	——	——
30	No.-8640 /07/2006 /Estt., Indore d. 21.01.21	Regarding sending the form of amended Provision Regulation 2020 in place of the earlier provision (Regulation-1973).	——	——
31	No.-188/07/2006/Estt., Indore d. 20.04.21	S.R. regarding reconsideration in the revised format by the Law Department in Madhya Pradesh Public Service Commission (Conditions of Service) Regulations, 1973, Amendment Regulations-2021. Regarding attaching consent to the proposal and sending it for further action.	——	——
32	No.-4712/07/2006/Estt., Indore d. 22.09.21	Reminder - Regarding the action of issuing the notification after getting the updated format (Hindi and English) of the notification of Madhya Pradesh Public Service Commission (Conditions of Service) Regulations, 1973, Amendment Regulations-2020 revised from the Law Department.	——	——

Sl. No.	Commission's letter no. /Date (Letter sent to General Administration Department)	Brief description of the sent letter	Response of G.A.D. to Commission Letter no./dated	Brief description of the letter
33	No.-9371/07/2006/Estt., Indore d. 12.01.21	Reminder - Regarding the action of issuing the notification after getting the updated format (Hindi and English) of the notification of Madhya Pradesh Public Service Commission (Conditions of Service) Regulations, 1973, Amendment Regulations-2020 revised from the Law Department.	—	—
34	No.-7023/07/06/Estt., Indore d. 16.09.22	For the last 7 years, the Commission has been sending amended regulations to the Department from time to time for publication in Regulations 1973 and as a result of disagreements on some of the points under consideration, there was a delay in the publication of the notification. Regarding preparing a sheet with justified notes in agreed and disagreeable points and sending it by attaching Appendix-1 (which contains the previous provision, amended provision and the propriety of agreement/disagreement).	—	—
35	No.-6935/07/06/Estt., Indore d. 16.09.22	Regarding the provision of pay scale upgradation and promotion provision for the post of Data Entry Operator in the Commission's office through amendment in the departmental recruitment rules after the recommendation of the Brahmaswaroop Committee, approval of the proposed draft and sending the gazette notification for action.	—	—
36	No.-15590/07/2006/Estt., Indore d. 02.03.23	Regarding amendment in Public Service Commission (Conditions of Service) Regulations-1973 and getting the amended Regulations-2022 validated and notified, despite the delay of about 8 years due to disagreement on some of the points under consideration.	—	—

Appendix-2.13 (a)
(Reference: Paragraph No. 2.1.18.2, Page No. 41)
Details of TDS not deducted on printing of examination paper

Sl. No	Date	Amount (without GST)	GST Rate	GST Amount	Total Amount	TDS to be deducted @ 2 *per cent*	TDS for GST @ 2 *per cent*
1.	16.06.2018	51880.00	12%	6226	58106	1038	1038
2.	16.06.2018	51880.00	12%	6226	58106	1038	1038
3.	16.06.2018	48480.00	12%	5818	54298	970	970
4.	16.06.2018	48480.00	12%	5818	54298	970	970
5.	16.06.2018	48040.00	12%	5765	53805	961	961
6.	16.06.2018	57040.00	12%	6845	63885	1141	1141
7.	04.06.2021	1185492.00	12%	142259	1327751	23710	23710
8.	04.06.2021	10756276.00	12%	1290753	12047029	215126	215126
9.	05.08.2022	1262778.00	12%	151533	1414311	25256	25256
10.	04.06.2021	4800586.00	Not levied	0.00	4800586	96012	96012
11.	06.01.2022	339057.00	18%	61030	400087	6781	6781
12.	15.02.2022	98540.00	18%	17737	116277	1971	1971
13.	27.05.2022	3092386.00	Not levied	0.00	3092386	61848	61848
14.	24.07.2022	735973.00	18%	132475	868448	14719	14719
15.	24.07.2022	215178.00	18%	38732	253910	4304	4304
16.	08.08.2022	11132266.00	18%	2003808	13136074	222645	222645
17.	15.09.2022	129700.00	18%	23346	153046	2594	2594
18.	02.03.2023	686570.00	18%	123583	810153	13731	13731
19.	10.10.2022	1171.00	18%	211	1382	23	23
20.	26.12.2022	3085.50	18%	555	3641	62	62
21.	25.01.2023	45946.00	18%	8270	54216	919	919
22.	25.01.2023	7738.00	18%	1393	9131	155	155
	Total	**34798542.50**			**38830926**	**695974**	**695974**

Appendix-2.13 (b)
(Reference: Paragraph No. 2.1.18.2, Page No. 41)
Details of non-deduction of TDS on evaluation result of examinations paper

Sl. No.	Voucher Date	Amount (without GST)	GST Rate	GST Amount	Total Amount	TDS to be deducted at the rate of 10 *per cent*	TDS for GST @ 2 *per cent*
1	05.06.2018	92443.10	18%	16639.76	109082.86	9244.31	1848.86
2	05.06.2018	3319002.00	18%	597420.36	3916422.36	331900.20	66380.00
3	04.12.2018	175000.00	18%	31500.00	206500.00	17500.00	3500.00
4	04.12.2018	213977.60	18%	38515.97	252493.57	21397.76	4279.55
5	20.03.2019	232291.50	18%	41812.47	274103.97	23229.15	4645.83
6	20.03.2019	27152.20	18%	4887.40	32039.60	2715.22	543.04
7	20.03.2019	381356.00	18%	68644.08	450000.08	38135.60	7627.12
8	20.03.2019	63560.00	18%	11440.80	75000.80	6356.00	1271.20

Sl. No.	Voucher Date	Amount (without GST)	GST Rate	GST Amount	Total Amount	TDS to be deducted at the rate of 10 *per cent*	TDS for GST @ 2 *per cent*
9	20.03.2019	63560.00	18%	11440.80	75000.80	6356.00	1271.20
10	20.08.2019	4569910.00	18%	822583.80	5392493.80	456991.00	91398.20
11	27.02.2020	381356.00	18%	68644.08	450000.08	38135.60	7627.12
12	07.11.2020	769030.80	18%	138425.54	907456.34	76903.08	15380.60
13	05.03.2021	349941.90	18%	62989.54	412931.44	34994.20	6998.84
14	05.03.2021	130724.00	18%	23530.32	154254.32	13072.40	2614.48
15	27.03.2021	169618.20	18%	30531.28	200149.28	16961.80	3392.36
16	04.06.2021	940803.00	18%	169345.00	1110148.00	94080.32	18816.10
17	22.10.2021	13499856.00	18%	2429974.08	15929830.08	1349985.60	269997.00
18	22.10.2021	81006.30	18%	14581.13	95587.43	8100.63	1620.13
19	22.10.2021	1262235.00	18%	227202.30	1489437.30	126223.50	25244.70
20	09.03.2022	373752.50	18%	67275.45	441027.95	37375.25	7475.05
21	09.03.2022	177399.20	18%	31931.86	209331.06	17739.92	3547.98
22	23.03.2022	302312.50	18%	54416.25	356728.75	30231.25	6046.25
23	05.08.2023	1133538.65	18%	204036.96	1337575.61	113353.87	22670.80
24	10.10.2022	1283425.00	18%	231016.50	1514441.50	128342.50	25668.50
25	10.10.2022	50721.30	18%	9129.83	59851.13	5072.13	1014.43
26	17.10.2022	7786350.00	18%	1401543.00	9187893.00	778635.00	155727.00
27	26.12.2022	387384.80	18%	69729.26	457114.06	38738.40	7747.68
28	26.12.2022	401364.70	18%	72245.65	473610.35	40136.47	8027.29
29	26.12.2022	183498.70	18%	33029.77	216528.47	18349.87	3669.97
30	26.12.2022	146982.00	18%	26456.76	173438.76	14698.20	2939.64
31	26.12.2022	13956.30	18%	2512.13	16468.43	1395.63	279.13
32	26.12.2022	2144.50	18%	386.01	2530.51	214.45	42.89
33	25.01.2023	429057.60	18%	77230.37	506287.97	42905.76	8581.15
34	25.01.2023	94299.40	18%	16973.89	111273.29	9429.94	1885.99
35	25.01.2023	60599.70	18%	10907.95	71507.65	6059.97	1211.99
36	25.01.2023	21229.85	18%	3821.37	25051.22	2122.99	424.60
37	25.01.2023	10557.90	18%	1900.42	12458.32	1055.79	211.16
38	25.01.2023	4062.70	18%	731.29	4793.99	406.27	81.25
39	25.01.2023	1255.25	18%	225.95	1481.20	125.53	25.11
	Total	**39586716.15**			**46712325.33**	**3958671.56**	**791734.19**

Appendix-2.14

(Reference: Paragraph No. 2.1.18.3, Page No. 42)

Details showing Excess payment of GST to printers

(Amount in ₹)

Sl. No	Invoice Date	Quantity	No of Pages	Rate per page	Rate per booklet	Amount paid	Rate of GST charged at 18 *per cent*	Rate of GST to be charged at 12 *per cent*	Excess GST Charged
1	27-05-23	279660	32	0.60	19.20	5369472.00	966504.96	644336.64	322168.30
2	27-05-23	279660	32	0.60	19.20	5369472.00	966504.96	644336.64	322168.30
3	16-11-21	14400	32	0.62	19.84	285696.00	51425.28	34283.52	17141.76
4	16-11-21	990	32	0.62	19.84	19641.60	3535.49	2356.99	1178.50
5	16-11-21	480	32	0.62	19.84	9523.20	1714.18	1142.78	571.39
6	16-11-21	340	32	0.62	19.84	6745.60	1214.21	809.47	404.74
7	22-01-22	3320	32	0.62	19.84	65868.80	11856.38	7904.26	3952.13
8	22-01-22	440	32	0.62	19.84	8729.60	1571.33	1047.55	523.78
9	22-01-22	860	24	0.62	14.88	12796.80	2303.42	1535.62	767.81
10	24-05-22	24300	32	0.62	19.84	482112.00	86780.16	57853.44	28926.72
11	24-05-22	3560	32	0.62	19.84	70630.40	12713.47	8475.65	4237.82
12	24-05-22	3540	32	0.62	19.84	70233.60	12642.05	8428.03	4214.02
13	24-05-22	4580	32	0.62	19.84	90867.20	16356.10	10904.06	5452.03
14	27-06-22	5740	32	0.62	19.84	113881.60	20498.69	13665.79	6832.90
15	27-06-22	1180	32	0.62	19.84	23411.20	4214.02	2809.34	1404.67
16	27-06-22	880	32	0.62	19.84	17459.20	3142.66	2095.10	1047.55
17	27-06-22	400	32	0.62	19.84	7936.00	1428.48	952.32	476.16
18	01-07-22	385380	32	0.44	14.08	5426150.00	976707.07	651138.05	325569.00
19	01-07-22	385380	32	0.44	14.08	5426150.00	976707.07	651138.05	325569.00
20	22-07-22	3000	40	0.62	24.8	74400.00	13392.00	8928.00	4464.00
21	07-12-22	22180	44	0.62	27.28	605070.40	108912.67	72608.45	36304.22
Total						**23556247.20**	**4240124.64**	**2826749.76**	**1413374.78**

Appendix-3.1.1
(Reference: Paragraph No. 3.1.1, Page No. 47)
Teaching Departments of the Barkatullah University Bhopal

Sl. No.	Name of the Department
1	Arabic
2	Biochemistry and Genetics
3	Bioscience
4	Biotechnology
5	Chakravorty Rajagopalachari Institute of Management (CRIM)
6	Commerce
7	Computer Science
8	Continuing Education and Extension
9	Earth Science
10	Electronics
11	Environmental science and Limnology
12	Institute of Open and Distance Education (IODE)
13	Language
14	Legal education and research
15	Microbiology
16	Persian
17	Pharmacy
18	Physical education
19	Physics
20	Psychology
21	Regional Planning and Economic Growth (RPEG)
22	Sociology and Social work
23	University Institute of Technology (UIT)
24	Women Studies
25	Yoga
26	Zoology and Applied aquaculture

Appendix 3.1.2
(Reference: Paragraph No. 3.1.4.1, Page No. 49)
Income and expenditure for the period 2018-19 to 2022-23

(₹ in lakh)

Income	2018-19	2019-20	2020-21	2021-22	2022-23
State Grant	390.00	390.00	390.00	0	425.00
Income from Teaching Department	358.10	297.97	489.94	206.47	472.93
Examination fees	6,790.76	6,779.86	4,085.58	4,930.11	2,711.04
All Other Income	3,247.22	3,612.53	3,220.58	2,242.66	3,594.68
Deposit	1,018.54	1,381.37	1,263.42	1,485.29	1,872.03
Development[1]	614.13	1,571.06	167.05	624.29	37.94
Projects	177.78	10.14	0.30	1.20	0.39
Self-financed scheme	549.78	750.52	176.97	628.68	431.74
Total Income	**13,146.31**	**14,793.45**	**9,793.84**	**10,118.70**	**9,545.75**
Expenditure	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
Salary and Allowances	3,439.51	4,222.23	4,540.17	4,356.87	4,664.28
Establishment	907.64	577.55	744.29	1,089.08	1,649.66
Examination	2,454.29	2,202.51	884.17	1,277.47	1,622.56
Construction & maintenance	124.22	305.66	196.01	632.71	480.55
All Other Expenditure	740.85	579.08	501.72	411.21	736.99
Deposit Head	2,979.20	1,763.12	1,543.68	1,477.49	1,941.02
Development Head	222.19	12.09	583.21	1000.42	322.88
Projects	121.71	99.38	23.79	7.02	0.83
Self-financed scheme	339.61	530.15	447.52	437.72	555.62
Total Expenditure	**11,329.22**	**10,291.77**	**9,464.56**	**10,689.99**	**11,974.39**
Balance/ excess	**1,817.09**	**4,501.68**	**329.28**	**-571.29**	**-2,428.64**

(Source: Audited income and expenditure statements)

[1] Development Head includes all grants including RUSA grant for construction, renovation & upgradation purpose and scholarships.

Appendix-3.1.3
(Reference: Paragraph No. 3.1.4.4, Page No. 51)
Outstanding other advances cases to deceased and retired employees

Sl. No.	Section	Number of advances	Range of Pendency	Total Amount (in ₹)
1	University Press	2	2004-05 to 2009-10	25000
2	Academic Section	31	1977-78 to 2008-09	266996
3	Dept of Bioscience	24	1976-77 to 2009-10	134158
4	Confidential Section	66	1976-77 to 2008-09	954080
5	DSW section	8	2004-05 to 2012-13	406938
6	Dean Student Welfare Section	3	2003-04	75000
7	BUIT	4	2006-07 to 2009-10	158000
8	Dept. of Women Study	8	2006-07 to 2015-16	506800
9	Dept of Arabic	2	2009-10	67500
10	Dept of Genetics	1	2009-10	10000
11	Dept of Geography	21	1977-78 to 1999-2000	86650
12	Dept of Geology	8	1995-96 to 2008-09	54700
13	Dept of Pharmacy	6	2008-09 to 2013-14	842000
14	Dept of Physics	8	1987-88 to 1995-96	95788
15	Dept of Psychology	1	2006-07	50000
16	Dept of RPEG	9	1978-79 to 2016-17	56000
17	Dept of Sociology	7	1990-91 to 1999-2000	137500
18	DPE Section	2	1997-98	21535
19	Vehicle Cell	5	2001-02 to 2008-09	46000
20	Engineering Section	30	1980-81 to 2011-12	345246
21	Establishment Section	4	1975-76 to 2008-09	135343
22	Examination Section	49	1974-75 to 2017-18	57733
23	Department of Law	1	2008-09	25000
24	Legal Cell	26	1992-93 to 2002-03	206610
25	Dept of Limnology	2	2005-06 to 2006-07	24000
26	NSS Section	1	2007-08	35000
27	Registrar Section	27	1986-87 to 2008-09	706982
28	Security Section	1	2009-10	9000
29	Sports Section	3	1995-96 to 1999-2000	36800
30	Store Section	6	1986-87 to 1998-99	11700
31	Section not mentioned in the advance register	20	1985-86 to 2007-08	63380
	Total	**386**		**56,51,439**

Appendix-3.1.4
(Reference: Paragraph No. 3.1.4.4, Page No. 51)
Details showing pending Imprest cases

Sl. No.	Section	Number of advances	Range of Pendency	Total Amount (in ₹)
1	Academic Section	2	2001-02 to 2013-14	12000
2	Account Section	3	1999-2000 to 2018-19	6500
3	Confidential Section	5	1982-83 to 2008-09	130000
4	DC Cell	1	2003-04	1000
5	DSW Section	7	1991-92 to 2021-22	17000
6	Guest House	1	2007-08	50000
7	Dept. Of Bioscience	3	1997-98 to 2008-09	8000
8	Dept of Arabic	1	2017-18	5000
9	BUIT	1	2021-22	25000
10	CRIM	2	2004-05 to 2010-11	20000
11	Dept of Commerce	2	1999-2000	2000
12	Dept of Education	2	2014-15	10000
13	Dept of Electronics	1	2020-21	5000
14	Dept of Genetics	5	1980-81 to 2005-06	7300
15	Dept of Geology	1	1989-90	500
16	Dept of IODE	2	2015-16 to 2018-19	10000
17	Dept of Limnology	1	1997-98	2000
18	Dept of Microbiology	1	1981-82	300
19	Dept of Pharmacy	3	2004-05 to 2019-20	20000
20	Dept of Pharsi	2	2008-09 to 2017-18	5000
21	Dept of Physics	2	1984-85	1000
22	Dept of Psychology	1	1991-92	1000
23	Dept of Sociology	3	1998-99 to 2014-15	17000
24	Dept of Sports	1	2011-12	5000
25	Dept of USIC	1	2002-03	2000
26	Dept of Yoga	1	1998-99	1000
27	Development Section	2	2005-06 to 2008-09	5000
28	Engineering Section	6	1976-77 to 2020-21	45500
29	Establishment Section	2	2011-12 TO 2015-16	10000
30	Examination Section	2	2006-07 to 2007-08	7000
31	Gyan Vigyan Bhawan	1	2016-17	5000
32	Health Centre	2	2008-09 to 2011-12	5000
33	Indira Kanya Hostel	1	2014-15	5000
34	Jansampark Section	5	2012-13 to 2018-19	22000
35	Kulpati Office	3	2003-04 to 2021-22	35000
36	Legal Cell	2	2002-03 to 2015-16	6000
37	Library	1	2022-23	5000
38	Minority cell	2	1997-98 to 2011-12	5000
39	Munshi Prem Chand Hostel	1	2013-14	5000
40	Naveen Girls Hostel	1	2016-17	5000
41	Nivedita Girls Hostel	2	2009-10 to 2015-16	10000
42	Printing Press	1	1995-96	5000

Sl. No.	Section	Number of advances	Range of Pendency	Total Amount (in ₹)
43	Sanjay Gandhi Hostel	1	2015-16	5000
44	Registrar Office	6	1980-81 to 2014-15	17500
45	Section not mentioned in Advance register	3	1999-2000 to 2020-21	65000
46	Security section	1	2007-08	1000
47	Store section	2	1996-97 to 2003-04	7000
48	Web Cell	1	2014-15	10000
49	Vehicle Cell	1	2010-11	10000
Total		**104**		**6,59,600**

Appendix-3.1.5
(Reference: Paragraph No. 3.1.4.4, Page No. 51)
Details showing pending advance cases to various agencies

Sl. No.	Name of Firm/Agency	Number of advances	Range of Pendency	Toal Pending advance (in ₹)
1	Abhimanyu Indane Gas Agency	01	2009-10	12099
2	Adani Software	01	2009-10	181500
3	Aman Travels	01	2014-15	300000
4	Amit Agency	01	2002-03	898800
5	BHEL	01	2022-23	25000
6	CIFE	01	2009-10	44920
7	Commando MPSAF	02	2015-16	19000
8	DGS&D	01	2015-16	240271
9	Director NTTTR	01	2013-14	20000
10	Director, Gramin Vikash	01	2006-07	5000
11	I.C.A.R. Mumbai Cie Mumbai	01	2019-20	44920
12	MP Electricity Nigam	01	2019-20	176682
13	MP CON	01	2019-20	495600
14	Multi-Purpose Public Audit	01	2008-09	7500
15	National Insurance	01	2012-13	21414
16	Postmaster	01	2019-20	50000
17	Sambhagiya Pariyojna Yantrik	3	2014-15	26442000
18	Sanchalak Vyavsaik Pariksha Mandal	02	2002-03 to 2003-04	200000
19	Varishta Vidhut Sambhagiya	2	2007-08	9255
20	Varun Thakur, Advocate	01	2009-10	200000
21	Bhopal Vikas Pradhikaran	4	2021-22 to 2022-23	30198454
22	Gramin Vikash Environmental	01	2006-07	5000
23	M.P. Housing Board Bhopal	09	2012-13 to 2018-19	101828008
24	M.P. Laghu Udhyog Nigam Ltd.	17	2008-09 to 2013-14	70059406
Total		**56**		**23,14,84,829**

Appendix-3.1.6

(Reference: Paragraph No. 3.1.4.4, Page No. 51)

Details showing pending advance cases to various colleges for Examination

Sl. No.	Name	Number of advances	Year	Amount (in ₹)
1	Govt. Geetanjali College, Bhopal	03	2003-04	2500000
2	Govt. Homeopathic College, Bhopal	01	2014-15	150000
3	Govt. J.H. College, Betul	03	2012-13 to 2014-15	200000
4	Govt. M.L.B. College, Bhopal	01	2014-15	50000
5	Govt. M.V.M. College, Bhopal	01	2018-19	100000
6	Govt. Sarojini Naidu College, Bhopal	02	2013-14 to 2014-15	70000
7	N.M.V. College, Narmadapuram	06	1978-79 to 2020-21	2700050
8	Netaji Shubhash Chandra Bose College, Sehore	01	2014-15	50000
9	Govt. Nutan College Bhopal	08	2002-03 to 2003-04	7000000
Total		**26**		**1,28,20,050**

Appendix-3.1.7

(Reference: Paragraph No. 3.1.4.4, Page No. 52)

Details showing multiple times advances given to an Assistant Registrar

Sl. No.	Section	Number of advances	Range of Pendency	Balance amount (in ₹)
1	Academic section	11	2001-02 to 2003-04	213916
2	Legal cell section	25	1992-93 to 2001-02	205610
Total		**36**		**4,19,526**

Appendix-3.1.8
(Reference: Paragraph No. 3.1.4.10, Page No. 55)
Statement showing the outstanding amount of affiliation fees

(Amount in ₹)

Sl. No.	College Name	District	Dues							Total dues
			Old	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
1	Govt. Hamidia College	Bhopal	--	--	--	--	--	65,000	65,000	1,30,000
2	Govt. MLB Girls college, **autonomous**	Bhopal	--	--	--	--	--	--	2,03,550	2,03,550
3	Govt. M.V.M College autonomous	Bhopal	--	--	--	--	--	95,000	3,30,000	4,25,000
4	Govt. Sarojini Naidu Girls college Shivaji Nagar	Bhopal	7,44,000	--	--	--	--	--	--	7,44,000
5	Govt. Geetanjali Girls College Berasia Road	Bhopal	--	--	--	--	--	--	45,000	45,000
6	Govt. Swami Vivekanand College Berasia,	Bhopal	--	--	--	--	--	30,000	30,000	60,000
7	Babu Lal Gaur P.G Govt. College BHEL	Bhopal	1,28,400	--	--	--	--	--	22,500	1,50,900
8	Extol College, Bawariya Kalan,	Bhopal	--	--	--	--	--	--	45,000	45,000
9	Bonnie FOI College, Narela Shankari, Ayodhya Nagar	Bhopal	--	--	--	--	37,500		52,500	90,000
10	Jai Hind Defence College	Bhopal	--	--	--	--	--	2,62,500	1,35,000	3,97,500
11	Sardar Ajit Singh Memorial Girls College, 13 Lala Lajpat Rai Colony	Bhopal	--	--	--	--	--	--	3,97,500	3,97,500
12	Bhoj College, 81 Akash Nagar, Kotra Sultanabad	Bhopal	6,37,687	--	--	--	--	--	4,57,500	10,95,187
13	Maharishi Centre for Edu. Exce.	Bhopal	--	--	--	--	--	--	7,500	7,500
14	Kopal college for Excellence, Neelbad,	Bhopal	1,58,750	--	--	--	--	--	7,500	1,66,250
15	Millenium Instt. Of Tech. Nathu Barkheda Road Neelbad,	Bhopal	--	--	--	--	--	--	1,72,500	1,72,500
16	Getway Instt. Dynamic Education Raisen road	Bhopal	--	--	--	--	--	2,02,500	2,02,500	4,05,000
17	Shri Gopal Das Hingorani Girls College	Bhopal	--	--	--	--	--	--	1,27,500	1,27,500
18	Kailash Narayan Patel College of Science	Bhopal	--	--	--	--	--	--	7,500	7,500
19	Trinity Institute of Sc & tech, Raisen Road	Bhopal	--	--	--	--	--	--	36,500	36,500
20	APT College, Shakti Nagar	Bhopal	--	--	--	--	--	22,500	--	22,500
21	Gurukul college, Bairasia,	Bhopal	--	--	--	--	--	--	15,000	15,000
22	S.S. College Salaiya Kolar road	Bhopal	--	--	--	--	--	1,95,000	2,25,000	4,20,000
23	Vidhyapeeth Institute of Edu. Khajuri Kalan	Bhopal	--	--	--	--	--	52,500	1,12,500	1,65,000
24	Innovative Commerce College Govindpura	Bhopal	--	--	--	--	--	--	22,500	22,500
25	Truba Institute of Sc. & Comm.	Bhopal	--	--	--	--	--	--	1,57,500	1,57,500
26	Swami Vivekanand College	Bhopal	--	--	--	--	--	63,000	1,12,500	1,75,500
27	Veer Savarkar Govt. College, Obedullahganj	Raisen	--	--	--	--	--	--	15,000	15,000

Sl. No.	College Name	District	Dues							Total dues
			Old	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
28	Govt. College, Udaipura, Raisen	Raisen	--	--	--	--	--	--	7,500	7,500
29	Govt. College, Kurwai	Vidisha	--	--	--	--	--	--	30,000	30,000
30	Govt. LBS College, Sironj	Vidisha	--	--	--	--	--	--	30,000	30,000
31	Govt. Girls college Seoni Malwa	Hoshangabad	--	--	--	--	--	--	37,500	37,500
32	Anantam College of Sc & Mgt. Bareli Raisen	Raisen	--	--	--	--	--	--	1,12,500	1,12,500
33	Achievers College of Management and Science Badi	Raisen	1,63,125	--	--	--	--	--	45,000	2,08,125
34	LBS college, Ganj Basoda,	Vidisha	--	--	--	--	--	--	22,500	22,500
35	B.M College, Sangh Khai Road Pedi Chourha	Vidisha	--	--	--	--	--	--	8,81,250	8,81,250
36	Shri Dwarika Prasad Yadav College Sironj	Vidisha	--	1,43,750	56,250	67,500	--	--	--	2,67,500
37	Kushabhau Thakre College, Gyraspur,	Vidisha	--	--	--	--	--	--	7,500	7,500
38	JPB college of teacher Edu. Vidisha	Vidisha	--	1,28,844	56,250	67,500	--	--	--	2,52,594
39	Subhash Chandra Bose college, Hoshangabad	Hoshangabad	--		56,250		--	--	--	56,250
40	Shaheed Chandra Shekhar Azad Govt PG College	Sehore	--	--	--	--	--	1,81,250	1,50,000	3,31,250
41	Govt. Girls College	Sehore	--	--	--	--	--	--	30,000	30,000
42	Govt. college, Baktara	Sehore	--	--	--	--	--	--	75,000	75,000
43	Swami Vivekanand Govt. PG college	Harda	--	--	--	--	--	--	90,000	90,000
44	Govt college, Narshingarh,	Rajgarh	55,000	--	--	--	--	--	3,00,000	3,55,000
45	Govt. College, Sarangpur	Rajgarh	--	--	--	--	--	--	1,40,000	1,40,000
46	Govt. College Rajgarh	Rajgarh	--	--	--	--	--	--	1,75,000	1,75,000
47	Swami Vivekanand College, Shah Ganj,	Sehore	1,35,000	--	--	--	--	--	--	1,35,000
48	Shahid Bhagat Singh Mahavidyalaya Ichchawar	Sehore	--	--	--	--	--	--	90,000	90,000
49	Excellence college, Khedli sehore	Sehore	82,000	--	--	--	--	--	22,500	1,04,500
50	Satpura Valley college, Sirali,	Harda	--	--	--	--	--	--	7,500	7,500
51	Amrit Shree College of Excellence Timrani,	Harda	--	--	--	--	--	--	93,000	93,000
52	Sai Niketan Mahavidyalaya, Rehat, Gaon, Harda	Harda	30,000	--	--	--	--	--	--	30,000
53	Anand Excellance of Information Technology , Biora	Rajgarh	--	--	--	--	--	--	1,27,500	1,27,500
54	Crist College Biora	Rajgarh	--	--	--	--	--	27,500	60,000	87,500
55	Pragya Sagar Mahavidyalaya Pachore		--	--	--	--	--	--	75,000	75,000
56	Mahatma Gandhi college, Kurawar	Rajgarh	--	--	--	--	--	--	7,500	7,500
57	Prastige College of Science& Tech.	Rajgarh	2,17,000	--	--	--	--	--	90,000	3,07,000
58	Govt. College Gopalpur	Sehore	--	--	--	--	--	--	37,500	37,500
59	Govt College Sulthaliya	Rajgarh	--	--	8,250	--	--	--	30,000	38,250
60	Govt. College Chhapiheda	Rajgarh	--	--	--	--	--	--	37,500	37,500

Sl. No.	College Name	District	Dues							Total dues
			Old	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
61	Aastha Girls College Shyampur	Sehore	--	--	--	--	--	--	1,20,000	1,20,000
62	S.S college Bilkis Ganj	Sehore	--	--	--	--	--	67,500	67,500	1,35,000
63	M.R.C College of Education Shyampur	Sehore	--	--	--	--	--	--	22,500	22,500
64	Victoriya College	Sehore	--	--	--	--	--	--	1,45,000	1,45,000
65	Singh Institute of Science and Management	Rajgarh	3,15,000	--	--	--	--	--	--	3,15,000
Total dues			**26,65,962**	**2,72,594**	**1,77,000**	**1,35,000**	**37,500**	**12,64,250**	**61,71,800**	**1,07,24,106**

Appendix-3.1.9
(Reference: Paragraph No. 3.1.9.3, Page No. 63)
Student Satisfaction Survey Questionnaire

Sl. No.	Survey Questionnaire
1.	Teaching ability of faculty: Subject Knowledge, Teaching skill and attitude, and doubt clearing ability etc
2.	Rate the syllabus of the course studied (Comprehensiveness of the coverage of the subject and whether it is updated as per the latest developments in the field and whether it is relevant to your field of study)
3.	Quality of Course content
4.	Behaviour of the administrative staff
5.	Computer facilities provided in the department/college
6.	Laboratory facilities provided by the University/College
7.	Environment of the campus
8	Medical Camps Conducted in the College: General medical check-ups of students, preparation of health cards, etc
9.	Infrastructure provided by the University/College: Building, Playground, Hostel etc.
10.	Support to SHE safety in the college (Physical safety, access to counselling in case it is needed, and action taken against cases of ragging, availability of separate washrooms, amenities centre, etc)
11.	Student amenities: safe drinking water, Canteen, Recreational room
12.	Library facilities provided by the University/colleges. (whether the library has all the necessary reading and research material including international journals and if it is easy to get the resources you need)
13.	Grievance redressal system in the College:
14.	Satisfaction of studying in university/college
15.	General/Overall rating of the Course: (Helped in develop intellectual and critical thinking skills, improved ability to evaluate arguments, the ability to identify, formulate, and solve problems has increased, ability to communicate knowledge of the world, intellectual skills, professional skills, sense of social responsibility)
16.	Facilities for Extracurricular activities provided by the College: Sport and recreational facilities, Clubs and students' organizations
17.	If you have to pursue another course would you come back to this college
18.	Recommendation of this educational institution to others?
19.	University/College encourage students going for higher education
20.	In the context of Covid-19, rating of the online content/courses conducted by the University/College
21.	Establishment of Internal Committee on Complaints of Sexual Harassment and interaction with it
22.	Facilities available for Online classes attended during lockdown of Covid-19
23.	Awareness about medical facilities available in the University/College - Medical cum Accidental Insurance Policy for Students (MAIPS), health check-up etc
24.	Eligibility and disbursement of Scholarship
25.	Industry interaction (internships, projects sponsored by companies, etc) during the course
26.	Value-addition by course and Future plans of student
27.	Employability added by course
28.	Career and counselling cell and Industry connection / job placement:

Appendix-3.1.10
(Reference: Paragraph No. 3.1.10, Page No. 64)
Selected sampled affiliated Colleges of the Barkatullah University

Sl. No.	District Name	College name	Type of College	Stream
1	Bhopal	Career Law College	Private	Law
2	Bhopal	Chouhan College Of Education	Private	Science, Education
3	Bhopal	Govt MLB Girls PG College Bhopal	Autonomous	Arts, Science, Commerce, Tech
4	Bhopal	Govt. Geetanjali Girls College Bhopal	Autonomous	Arts, Science, Commerce, Tech
5	Bhopal	Govt. Hamidia College Bhopal	Government	Arts, Commerce
6	Bhopal	Govt. Mahavidhyalaya Narela Dist. Bhopal	Government	Arts & Commerce
7	Bhopal	Govt. MVM College, Bhopal	Government	Science
8	Bhopal	Institute of Advanced Studies in Education (PGBT), Bhopal	Government	Education
9	Bhopal	Institute Of Professional Education and Research	Private	Management
10	Bhopal	Jai Hind Defence College	Private	Arts, Commerce, Science, Law
11	Bhopal	Jawahar Lal Nehru College	Private	Arts, Science, Commerce, Education, Tech
12	Bhopal	Kasturba Girls College	Private	Arts, Science and Commerce
13	Bhopal	Kopal College For Excellence	Private	Arts, Science, Education, Management
14	Bhopal	Laxmipati College	Private	Arts, Science, Commerce, Management
15	Bhopal	Rajeev Gandhi College of Law	Private	Law
16	Bhopal	Rajeev Gandhi Management Institute Bhopal	Private	Management
17	Bhopal	Sadhu Waswani College, Bairagarh	Autonomous	Arts, Science, Commerce, Tech, Management
18	Bhopal	Sarojini Naidu Govt Girls P G College	Autonomous	Arts, Science, Commerce, Tech, Management
19	Bhopal	Sharda Vihar Shiksha College	Private	Arts Commerce Education
20	Bhopal	Shri Ram College	Private	Education
21	Bhopal	SRC Bhopal	Private	Education
22	Bhopal	Sri Sathya Sai College for Women	Autonomous	Arts, Science, Commerce, Education, Law
23	Bhopal	SS College Bhopal	Private	Education
24	Bhopal	Trinity Institute of Technology and Research	Private	Management
25	Bhopal	Vidhyadayini Institute of Science and Technology	Private	Arts, Science, Commerce, Management, Tech, Law

Sl. No.	District Name	College name	Type of College	Stream
26	Bhopal	Vidhyapeeth Institute of Management	Private	Commerce, Education, Management
27	Harda	Govt. Degree College, Timarni	Government	Arts, Science, Commerce, Management & Tech
28	Harda	Harda Degree College	Private	Management
29	Harda	Satpura Valley College Sirali, Harda	Private	Arts, Commerce
30	Harda	Swami Vivekananda Govt. PG College Harda	Government	Arts, Science, Commerce, Management And Tech
31	Narmada Puram	Govt Home Sc College, Narmadapuram	Government	Arts, Science, Commerce, Tech & Health
32	Narmada Puram	Govt. College Pachmarhi	Government	Arts
33	Narmada Puram	Govt. College Sukhatava	Government	Arts, Science, Commerce
34	Narmada Puram	Govt. Girls College, Itarsi, Dist. Narmada Puram	Government	Arts, Science, Commerce, Tech
35	Narmada Puram	H.L. Agrawal College of Education	Private	Education
36	Narmada Puram	J.L.N. Memorial College, Sohagpur	Private	Arts, Science, Commerce, Tech
37	Narmada Puram	Shree Gajanan Shiksha Samiti College	Private	Arts. Commerce, Management, Tech
38	Raisen	Govt. College Badi Raisen	Government	Arts
39	Raisen	Govt. College Udaipura	Government	Arts, Commerce
40	Raisen	K.P.M College Sultanpur	Private	Science, Commerce Education
41	Raisen	Princeton College Udaipura	Private	Arts, Science, Commerce
42	Raisen	Raja Bhoj Govt. College, Mandideep	Government	Arts, Commerce & Science
43	Raisen	Rajeev Gandhi College of Education, Obedullahganj	Private	Education
44	Raisen	Renu Mahavidhyalaya	Private	Education
45	Raisen	Vaishnavi Institute of Management	Private	Management
46	Raisen	Veer Savarkar Govt. College, Obedullahganj Raisen	Government	Arts, Commerce, Science & Tech
47	Rajgarh	Adarsh Mahavidhyalaya	Private	Management
48	Rajgarh	Govt. College Khilchipur	Government	Arts, Science, Commerce
49	Rajgarh	Govt. College Suthaliya	Government	Arts, Science
50	Rajgarh	Govt. College, Sarangpur,	Government	Arts, Commerce, Science, & Tech
51	Rajgarh	Pragya Sagar College Pachore	Private	Arts, Science, Management
52	Rajgarh	RG College Boda	Private	Arts, Science
53	Sehore	Alpha Institute	Private	Management
54	Sehore	Ample Dreams Institute of Education	Private	Arts, Science, Education

Sl. No.	District Name	College name	Type of College	Stream
55	Sehore	Government College Rehti	Government	Arts, Science, Commerce
56	Sehore	Govt College, Dobi	Government	Arts
57	Sehore	Govt. College, Budhni	Government	Arts, Commerce & Science
58	Sehore	Govt. Girls College	Government	Arts, Commerce & Management
59	Sehore	Ideal College of Professional Studies	Private	Art, Science, Commerce
60	Sehore	Samrat Ashok College of Professional Studies	Private	Arts, Science, Commerce, Management, Tech
61	Sehore	Shri Rajabhoj Mahavidhyalaya	Private	Arts, Commerce
62	Sehore	Subhas Chandra Bose Mahavidhyalaya Kakarda Rehti	Private	Arts
63	Sehore	Sundram College Of Professional Studies Jawar	Private	Arts, Science
64	Sehore	Victoria College Of Education	Private	Science, Education
65	Vidisha	Bundelkhand College	Private	Arts
66	Vidisha	C.I.S.T. College	Private	Tech, Management
67	Vidisha	Govt. College, Nateran	Government	Arts
68	Vidisha	Govt. Lbs College, Sironj	Government	Arts, Commerce, Science& Tech
69	Vidisha	Gurudev Shri Vidhyasagar Institute of Management	Private	Management
70	Vidisha	I.I.H.R.D. College	Private	Arts, Science, Commerce
71	Vidisha	Jawahar Lal Nehru Smiriti Mahavidyalaya, Ganj Basoda	Private	Education
72	Vidisha	L.B.S College Ganjbasoda	Private	Arts, Science Commerce, Tech
73	Vidisha	Namokar College	Private	Education
74	Vidisha	Prestige College	Private	Arts, Commerce
75	Vidisha	Shaheed Bhagat Singh Mahavidhyalaya, Shamshbad	Private	Commerce, Tech
76	Vidisha	Swami Vivekananda Degree College Sironj	Private	Arts, Science, Education

Appendix-3.1.11
(Reference: Paragraph No. 3.1.11, Page No. 66)
Details of salary to teaching staff in private colleges

Sl. No.	District name	College name	Minimum salary provided by college	Maximum salary provided by college	Payment mode (cash/ e-payment/ cheque)
1	Bhopal	Vidyadayini College	15,000	46,466	
2	Bhopal	Laxmipati College	8,000	35,000	
3	Bhopal	Kasturba Girls College	2,800	6,720	
4	Narmadapuram	H.L. Agrawal College of Education, Itarsi	12,000	25,000	
5	Bhopal	Career College of Law	2,436	28,975	
6	Vidisha	CIST College	28,500	28,500	Cash
7	Vidisha	IIHRD College	5,000	15,000	
8	Bhopal	Kopal College Of Excellence	6,960	23,628	
9	Vidisha	LBS College, Ganj Basoda	6,600	26,200	
10	Vidisha	Namokar College	24,375	29,800	
11	Bhopal	Sharda Vihar Shiksha College	19,607	35,740	
12	Bhopal	S.S. College	22,000	25,000	Cash
13	Bhopal	Shri Ram College	20,000	32,000	
14	Bhopal	Chauhan College	8,000	14,000	Cash
15	Bhopal	Vidhyapeeth Institute of Education	21,500	42,000	
16	Raisen	Renu College Mandideep	12,600	21,050	
17	Raisen	Vaishnavi Institute of Management Bhopal	20,300	26,000	
18	Raisen	KPM College Sultanpur Raisen	16,500	16,500	Cash
19	Bhopal	Rajeev Gandhi Law College (Pvt)	4,000	25,460	Cash
20	Bhopal	Rajeev Gandhi Management Institute	12,000	17,900	Cash
21	Bhopal	Institute Of Professional Education and Research	28,000	69,368	
22	Sehore	Ideal College of Professional Studies	9,600	18,700	Cash
23	Sehore	Ample Dreams Institute of Education	10,000	18,000	Cash
24	Sehore	Samrat Ashok College of Professional Studies, Sehore	5,000	40,000	
25	Sehore	Victoria College Of Education	21,500	21,500	Cash
26	Vidisha	Bundelkhand College	Not provided		

Sl. No.	District name	College name	Minimum salary provided by college	Maximum salary provided by college	Payment mode (cash/ e-payment/ cheque)
27	Harda	Satpura Valley College, Sirali	6,900	20,000	
28	Vidisha	Shahid Bhagat Singh Degree College, Shamsabad,	8,000	8,000	
29	Narmadapuram	Shri Gajanan Shiksha Samiti, Sohagpur	15,500	20,000	
30	Vidisha	Swami Vivekanand Degree College,Sironj	1,500	4,000	Cash
31	Rajgarh	Adarsh College Jeerapur	20,000	23,000	
32	Rajgarh	Pragya Sagar Pachore	15,525	38,000	
33	Sehore	Sundram College Of Professional Study	6,000	7,000	
34	Bhopal	Jawahar Lal Nehru College	6,000	23,850	
35	Bhopal	SRC College	pay scale provided		
36	Bhopal	Shri Satya Sai College of Women	8,620	34,478	
37	Raisen	Princeton College Udaipura	6,000	14,000	
38	Vidisha	Prestige College	Not available		
39	Vidisha	Gurudev Shri Vidhyasagar Institute of Management	15,600	38,000	
40	Narmadapuram	J.L.N. Memorial College Sohagpur	12,384	20,720	
41	Bhopal	Jai Hind Defence College	8,000	15,000	
42	Harda	Harda Degree College	Not provided		
43	Raisen	Rajeev Gandhi College of Education, Obedullahganj	6,500	25,000	
44	Bhopal	Sadhu Vaswani Autonomous College	9,000	36,671	
45	Bhopal	Trinity Institute of Technology & Research Bhopal	pay scale provided		
46	Sehore	Alpha Institute College, Shyampur	10,000	22,000	
47	Sehore	Shri Rajabhoj College, Sehore	6,000	11,000	Cash
48	Vidisha	Jawahar Lal Nehru Smrati College, Ganj Basoda	pay scale provided		Cash
49	Rajgarh	R G College, Boda	6,000	15,000	Cash
50	Sehore	Subhash Chandra Bose College Rehati	Records not provided		

Appendix-3.1.12
(Reference: Paragraph No. 3.1.12, Page No. 66)
Details of Colleges not having accreditation

Sl. No.	District name	Name of College	Type of College	College establishment year	whether college is permanently affiliated to the University	Whether college get accredited after successfully completing six years
1	Bhopal	Career College of Law	Private	2000	No	No
2	Bhopal	Chauhan College	Private	2014	No	No
3	Bhopal	Govt College Nerela	Government	2016	No	No
4	Bhopal	Jai Hind Defence College	Private	1998	No	No
5	Bhopal	Laxmipati College	Private	2013	No	No
6	Bhopal	Rajeev Gandhi Law College (Pvt)	Private	2017	No	No
7	Bhopal	Rajeev Gandhi Management Institute	Private	2009	No	No
8	Bhopal	S.S. College	Private	2016	No	No
9	Bhopal	Sharda Vihar Shiksha College	Private	2014	No	No
10	Bhopal	Trinity Institute of Technology & Research	Private	2009	No	No
11	Bhopal	Vidhyapeeth Institute of Education	Private	2014	No	No
12	Bhopal	Vidyadayini Institute of Science, Management and Technology	Private	2009	No	No
13	Harda	Harda Degree College	Private	2000	No	No
14	Harda	Satpura Valley College	Private	2012	No	No
15	Harda	Swami Vivekanand PG COLLEGE, harda	Government	1963	No	Yes
16	Narmadapuram	Government College Pachmarhi	Government	1989	No	No
17	Narmadapuram	H L Agrawal College of Education	Private	2002	No	No
18	Raisen	Govt College Udaipura	Government	1986	No	No
19	Raisen	KPM College Sultanpur	Private	2010	No	No
20	Raisen	Princeton College Udaipura	Private	2012	No	No
21	Raisen	Raja Bhoj Govt. College, Mandi deep	Government	2012	No	yes
22	Raisen	Rajeev Gandhi College of Education, Obedullahganj	Private	2003	No	No
23	Raisen	Renu College Mandideep	Private	1997	No	No

Sl. No.	District name	Name of College	Type of College	College establishment year	whether college is permanently affiliated to the University	Whether college get accredited after successfully completing six years
24	Raisen	Vaishnavi Institute of Management	Private	2017	No	No
25	Rajgarh	Pragya Sagar College, Pichore	Private	2013	No	No
26	Sehore	Alpha Institute College, Shyampur	Private	2013	No	No
27	Sehore	Ample Dreams Institute of Education	Private	2017	No	No
28	Sehore	Ideal College of Professional Studies (IPER)	Private	2012	No	No
29	Sehore	R.B.B.S. Govt. College, Dobi	Government	2012	No	No
30	Sehore	Samrat Ashok College of Professional Studies	Private	2011	No	No
31	Sehore	Sundram College Of Professional Studies Jawar	Private	2014	No	No
32	Sehore	Swami Vivekanand Government College Budhani	Government	2010	No	No
33	Sehore	Victoria College Of Education	Private	2017	No	No
34	Vidisha	Bundelkhand College	Private	2015	No	No
35	Vidisha	CIST College	Private	2010	No	No
36	Vidisha	Govt. College Nateran	Government	2012	No	No
37	Vidisha	IIHRD College	Private	2009	No	No
38	Vidisha	Namokar College	Private	2014	No	No
39	Vidisha	Shahid Bhagat Singh Degree College	Private	2004	No	No
40	Bhopal	Institute of advanced studies in Education	Government	1956	No	No
41	Bhopal	Shri Ram College	Private	2019	No	No
42	Raisen	Govt. College Badi	Government	2018	No	No
43	Rajgarh	Government College, Suthaliya	Government	2018	No	No

Appendix-3.1.13
(Reference: Paragraph No. 3.1.13, Page No. 67)
Details of Colleges having shortage of land

Sl. No.	District name	Name of Collage	Type of College	stream name	College location	Area of Land (In acre)	Area requirement (as per Norms) (In acre)	Shortage of land area (In acre)
1	Bhopal	Govt. College Nerela, Bhopal	Government	General courses	Urban	0.13	2	1.87
2	Bhopal	Jai Hind Defence College	Private	General courses	Urban	1.26	2	0.74
3	Bhopal	Jawahar Lal Nehru College	Private	general courses	Urban	0.06	2	1.94
4	Bhopal	Kasturba Girls College	Private	General courses	Urban	0.07	2	1.93
5	Bhopal	Rajeev gandhi law college	Private	Law	Urban	0.25	2	1.75
6	Harda	Govt. Degree College Timarni	Government	General courses	Rural	2.47	5	2.53
7	Harda	Swami Vivekanand PG College, Harda	Government	General courses	Urban	1.14	2	0.86
8	Narmadapuram	Government College Pachmarhi	Government	General courses	Urban	0.70	2	1.30
9	Narmadapuram	Government Girls College Itarsi	Government	General courses	Urban	0.87	2	1.13
10	Narmadapuram	Shri gajanan shiksha samiti	Private	General courses	Rural	2.00	5	3.00
11	Raisen	Princeton college Udaipura	Private	General courses	Urban	0.16	2	1.84
12	Raisen	Raja Bhoj Govt. College, Mandideep	Government	General courses	Rural	0.46	5	4.54
13	Rajgarh	Pragya Sagar College, Pichore	Private	General courses	Urban	1.15	2	0.85
14	Rajgarh	R G College, Boda	Private	General courses	Urban	0.35	2	1.65
15	Sehore	Alpha Institute College, Shyampur	Private	General courses	Rural	3.00	5	2.00
16	Sehore	Ideal college of professional studies	Private	General courses	Urban	0.17	2	1.83
17	Sehore	Shri Rajabhoj College, Sehore	Private	General courses	Rural	3.00	5	2.00
18	Sehore	Sundram College of Professional Studies Jawar, Sehore	Private	General courses	Rural	0.34	5	4.66

Sl. No.	District name	Name of Collage	Type of College	stream name	College location	Area of Land (In acre)	Area requirement (as per Norms) (In acre)	Shortage of land area (In acre)
19	Vidisha	Bundelkhand college, vidisha	Private	General courses	Rural	0.11	5	4.89
20	Vidisha	IIHRD College	Private	General courses	Urban	0.43	2	1.57
21	Vidisha	Prestige college	Private	General courses	Rural	3.10	5	1.90
22	Sehore	Ample dreams institute of education	Private	General courses, Education	Rural	2.17	5+0.62	3.45
23	Raisen	KPM college sultanpur Raisen	Private	General courses, Education	Rural	3	5+0.62	2.62
24	Bhopal	Sharda vihar shiksha College	Private	General courses, Education	Rural	3.1	5+0.62	2.52
25	Sehore	Samrat Ashok College of Professional Studies, Sehore	Private	General courses, Management	Urban	0.091	2+0.5	2.409
26	Harda	Satpura Valley college	Private	General courses Management	Rural	1.81	5+0.5	3.69
27	Vidisha	Shahid Bhagat Singh Degree College	Private	General courses, Management	Rural	0.0826	5+0.5	5.4174
28	Vidisha	CIST college	Private	Management, Tech	Urban	0.117	0.5	0.383
29	Raisen	Renu College Mandideep Raisen	Private	Education	Urban	0.33	0.62	0.29
30	Raisen	Rajeev Gandhi College of Education, Obedullahganj	Private	Education	Rural	0.52	0.62	0.1

Appendix-3.1.14
(Reference: Paragraph No. 3.1.13, Page No. 67)
Details of Basic Amenities in Colleges

Sl. No.	District name	College Name	Type of College	Availability of Parking area Yes/No	Availability of Playground Yes/No	Availability of Multipurpose hall Yes/No	Availability of Conference rooms Yes/No	Availability of Canteen/ Cafetaria Yes/No	Availability of Girls Common rooms Yes/No
1	Bhopal	Kasturba Girls College	Private	No	No	No	No	No	No
2	Narmadapuram	H.L. Agrawal College of Education, Itarsi	Private	Yes	Yes	Yes	Yes	No	Yes
3	Narmadapuram	Govt. College, Sukhtawa	Government	Yes	No	Yes	Yes	No	Yes
4	Narmadapuram	Govt. College, Pachmarhi	Government	Yes	No	No	No	No	No
5	Vidisha	CIST college	Private	Yes	No	No	No	No	No
6	Vidisha	IIHRD College	Private	Yes	Yes	Yes	Yes	No	Yes
7	Bhopal	LBS College, Ganj basoda	Private	Yes	Yes	Yes	Yes	No	Yes
8	Vidisha	Namokar college	Private	Yes	Yes	Yes	Yes	No	Yes
9	Bhopal	Sharda vihar shiksha college	Private	Yes	Yes	Yes	Yes	No	Yes
10	Bhopal	S.S.College	Private	Yes	Yes	No	Yes	No	Yes
11	Bhopal	Shri Ram College	Private	Yes	Yes	No	Yes	No	No
12	Bhopal	Chauhan College	Private	Yes	Yes	Yes	No	No	Yes
13	Bhopal	VidhyaPeeth institute of education	Private	Yes	Yes	Yes	No	Yes	Yes
14	Raisen	Renu College	Private	Yes	Yes	No	No	No	Yes
15	Raisen	Vaishnavi institute raisen	Private	Yes	Yes	Yes	Yes	Yes	Yes
16	Raisen	KPM college sultanpur raisen	Private	Yes	Yes	Yes	No	No	No
17	Raisen	Govt. College Badi	Government	No	No	No	No	No	No
18	Raisen	Govt. College Udaypura	Government	No	No	No	No	No	Yes
19	Bhopal	Institute Of Professional Education and Research	Private	Yes	NO	Yes	Yes	Yes	Yes

Sl. No.	District name	College Name	Type of College	Availability of Parking area Yes/No	Availability of Playground Yes/No	Availability of Multipurpose hall Yes/No	Availability of Conference rooms Yes/No	Availability of Canteen/ Cafetaria Yes/No	Availability of Girls Common rooms Yes/No
20	Sehore	Ideal College of Professional Studies	Private	Yes	NO	Yes	Yes	No	Yes
21	Sehore	Ample Dreams Institute of Education	Private	Yes	Yes	Yes	Yes	No	Yes
22	Sehore	Samrat Ashok College of Professional Studies, Sehore	private	NO	NO	NO	NO	No	NO
23	Sehore	Victoria College Of Education, Barkedi, Sehore	Private	Yes	Yes	Yes	Yes	No	Yes
24	Harda	Satpura Valley College, Sirali	Private	Yes	Yes	Yes	No	No	Yes
25	Vidisha	Shahid Bhagat Singh Degree College, Shamsabad,	Private	Yes	Yes	No	Yes	No	Yes
26	Narmadapuram	Shri Gajanan Shiksha Samiti, Shuhagpur	Private	Yes	Yes	Yes	Yes	No	Yes
27	Vidisha	Swami Vivekanand Degree College,Sironj	Private	Yes	Yes	Yes	No	No	No
28	Harda	Swami Vivekanand Post Graduate Collge, Harda	Government	Yes	No	Yes	Yes	No	Yes
29	Sehore	Government College, Rehti	Government	Yes	Yes	No	No	No	No
30	Rajgarh	Government College, Suthaliya	Government	Yes	Yes	No	Yes	Yes	Yes
31	Sehore	Sundaram College Of Professional Studies, Jawar	Private	Yes	Yes	Yes	No	No	No
32	Bhopal	Princeton college udaipura	Private	Yes	No	no		no	Yes
33	Vidisha	Government College Nateran	Government	Yes	Yes	No	Yes	No	
34	Rajgarh	Government College Sarangpur	Government	No			Yes	No	Yes

Appendix-3.1.15
(Reference: Paragraph No. 3.1.14, Page No. 67)
Details regarding lack of books in Library of Colleges

Sl. No.	Name of District	Name of College	Stream	Number of books in library
1	Vidisha	CIST college	Management, Tech	746
2	Bhopal	S S College	B.Ed. Special	363
3	Vidisha	Shahid Bhagat Singh Degree College Shamshabad	Arts, Commerce	485
4	Sehore	Samrat Ashok College of Professional Studies, Sehore	Science, Arts, Commerce, Management, Tech	341
5	Vidisha	Bundelkhand college	science, Arts, commerce	187
6	Harda	Satpura Valley College	Arts, commerce, Management	889
7	Vidisha	Swami Vivekanand Degree College, Sironj	science, Arts, commerce	529
8	Rajgarh	Govt College Suthaliya	BA, B.Sc.	195
9	Rajgarh	Sundaram College of Professional Studies, Jawar	BA, B.Sc.	410
10	Rajgarh	RG College, Boda	Arts, Science	719
11	Vidisha	Prestige College, Vidisha	Arts, Commerce	300

Appendix-3.1.16
(Reference: Paragraph No. 3.1.16.1, Page No. 69)
Details of sanctioned and working non-teaching staff

Sl. No.	Cadre	Designation	Number of Sanctioned posts	Posted (Year-wise)				Vacant Post (Year-wise)			
				2019-20	2020-21	2021-22	2022-23	2019-20	2020-21	2021-22	2022-23
1	Officer Cadre	Vice Chancellor	1	1	1	1	1	0	0	0	0
2		Rector	1	0	0	0	0	1	1	1	1
3		Registrar	1	1	0	0	0	0	1	1	1
4		Finance Controller	1	1	1	0	1	0	0	1	0
5		Dy. Registrar	5	5	4	5	4	0	1	0	1
6		Exam Controller	1	0	0	0	0	1	1	1	1
7		Assistant Registrar	6	6	6	6	5	0	0	0	1
8		Secretery to VC	1	0	1	1	0	1	0	0	1
9		Librarian	1	0	0	0	0	1	1	1	1
10		Dean, College Development Council (D.C.D.C)	1	0	0	0	0	1	1	1	1
11		Dean, Student Welfare (DSW)	1	0	0	0	0	1	1	1	1
12		Director Minority Cell	1	0	0	0	0	1	1	1	1
13		Director Physical Education	1	0	0	1	1	1	1	0	0
14		Director Correspondence	1	0	0	0	0	1	1	1	1
15		Programme Coordinator (NSS)	1	1	1	1	1	0	0	0	0
16		Dy. Director Correspondence	1	1	1	1	1	0	0	0	0
17		Senior System Analysist	1	0	0	0	0	1	1	1	1
18		Assistant Librarian	1	0	0	0	0	1	1	1	1
19		Information Technology Press	1	0	0	0	0	1	1	1	1
20		Senior Scientific Officer grade-2	1	1	0	0	0	0	1	1	1

Sl. No.	**Cadre**	**Designation**	**Number of Sanctioned posts**	**Posted (Year-wise)**				**Vacant Post (Year-wise)**			
				2019-20	**2020-21**	**2021-22**	**2022-23**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
21		Placement Officer	1	1	1	1	1	0	0	0	0
22		Programmer (Computer Science Department)	1	0	0	0	0	1	1	1	1
23		Programmer (Computer Center)	2	2	2	2	2	0	0	0	0
24		University Engineer	1	0	0	0	0	1	1	1	1
25		Security Officer	1	0	0	0	0	1	1	1	1
26	Class-III, Establishment	Section Officer, Superintendent, Asstt. Grade-I, II& III,	227	178	170	169	148	49	57	58	79
27	Establish Technical cadre	Technical Cadre	31 (whereas sanction was 35 upto 2021-22)	31	30	30	27	9	9	9	10
28	Establish Class IV cadre	Class IV cadre	160	113	103	101	98	47	57	59	62
29	Establish Technical Teaching Department	Technical Teaching Department	59 (whereas sanction was 53 upto 2020-21)	40	40	41	34	13	13	18	25
30	Establish Central Library	Central Library	4	4	4	3	2	0	0	1	2
31	Establish University Printing	University Printing Press	23	12	11	10	9	11	12	13	14
32	Establishment Teaching Department	Establishment Teaching Department	33	16	16	14	13	17	17	19	20
33	Establishment Continuous Education and Extension Programme	Director, Assistant Director, Project Officer	4	2	2	2	2	2	2	2	2

Sl. No.	Cadre	Designation	Number of Sanctioned posts	Posted (Year-wise)				Vacant Post (Year-wise)			
				2019-20	**2020-21**	**2021-22**	**2022-23**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
34	Establishment Rajeev Gandhi Chair	Professor, Research Associate, Junior Research Fellow	5	4	4	4	0	1	1	1	5
35	Establishment Women Study Department	Director, Research Officer	2	2	1	1	1	0	1	1	1
36	Establishment Distance Education Department	Distance Education Department	17	10	10	11	11	7	7	6	6
	Total		**600**	**432**	**409**	**405**	**362**	**171**	**193**	**203**	**244**

Appendix-3.1.17

(Reference: Paragraph No. 3.1.16.4, Page No. 74)

Details of facilities not available in colleges for physically disabled persons

Sl. No.	District name	College Name	Building block name	Number of floors	Availability of ramps with railing	Availability of railing	Availability of Lift in Multi-story building	Disabled friendly toilet	Facility of library for visually impaired person
1	Bhopal	Career Law college	Main building	3	No	Yes	No	Yes	No
2	Bhopal	Government Hamidia Arts and Commerce college	A-Block	2	Yes	Yes	No	No	No
			B-Block	2	Yes	Yes	No	No	No
			AV- block	2	Yes	Yes	No	No	No
			P-Block	2	No	No	No	No	No
			G- block	1	No	No	No	No	No
			H-Block	2	Yes	Yes	No	No	No
			New building (Commerce and library)	2	Yes	Yes	No	No	No
			Virtual	2	No	No	No	No	No
3	Bhopal	Govt. Geetanjali girls' college	Old building	3	Yes	Yes	No	Yes	Yes
			New building	4	Yes	Yes	Yes	Yes	Yes
4	Bhopal	Institute of Professional Education and Research (IPER)	institute of professional education and research (pgdcm)	3	No	Yes	No	Yes	No
5	Bhopal	Kasturba Girls College	College Building	4	No	No	No	No	No
6	Bhopal	Kopal college for Excellence	Kopal college for Excellence	3	Yes	Yes	No	Yes	No
7	Bhopal	Laxmipati College, Bhopal	B Block	4	No	Yes	No	Yes	No
8	Bhopal	Rajeev Gandhi Law College (Pvt)	Rajeev Gandhi Law College	2	Yes	Yes	No	Yes	No
9	Bhopal	Rajeev Gandhi Management Institute	Rajeev Gandhi Management Institute	4		No	No	No	No
10	Bhopal	S.S. College bhopal	S.S. College Bhopal	4	No	yes	No	Yes	Yes
11	Bhopal	Shri Ram College	Shri Ram College	2	Yes	yes	No	Yes	No

Sl. No.	District name	College Name	Building block name	Number of floors	Availability of ramps with railing	Availability of railing	Availability of Lift in Multi-story building	Disabled friendly toilet	Facility of library for visually impaired person
12	Bhopal	Sharda Vihar Shiksha college	B.Ed. Block	3	Yes	Yes	No	Yes	No
13	Bhopal	Vidhyapeeth institute of Science & Technology	Vidhyapeeth institute of Science & Technology	4	Yes	Yes	No	Yes	No
14	Bhopal	Vidyadayini Institute of Science, Management and Technology	Vidyadayini Institute of Science, Management and Technology – Law	5	No	No	No	No	No
			Vidyadayini Institute of Science, Management & Technology	3	No	No	No	No	No
15	Bhopal	Jawahar Lal Nehru college Bhopal	College Building	5	No	Yes	No	No	No
16	Bhopal	Shri Satya Sai women college	main building	2	Yes	Yes	No	No	Yes
17	Bhopal	Sadhu Vaswani Autonomous college	College Building	2	Yes	Yes	No	Yes	No
18	Bhopal	Trinity Institute of Technology & Research, Bhopal	MBA	1,2,3	YES	YES	No	YES	No
19	Bhopal	Govt. College, Narela	Commercial hall	1,2	No	No	No	No	No
20	Bhopal	Sarojni Naidu Govt. Girls College	College Building	1,2,3	Yes	Yes	Yes	Yes	Yes
21	Bhopal	Govt. M.L.B. College	Science, Arts, Comm.	1,2,3	Yes	Yes	No	Yes	Yes
22	Bhopal	Jai Hind Defence College	College Building	3 (G+2)	Yes	Yes	No	Yes	Yes
23	Bhopal	Govt. MVM College	College Building	2 (G+1)	Yes	Yes	No	No	No
24	Harda	Satpura Valley College	College Building	1	No	No	No	No	No
25	Harda	Swami Vivekanand Post Graduate college, Harda	Swami Vivekanand Post Graduate college, Harda	2	Yes	Yes	No	yes	Yes
26	Harda	Harda Degree college, Harda	College Building	2	Yes	Yes	No	Yes	No
27	Harda	Govt. Degree College, Harda	College Building	1,2,3	Yes	No	No	No	No

Sl. No.	District name	College Name	Building block name	Number of floors	Availability of ramps with railing	Availability of railing	Availability of Lift in Multi-story building	Disabled friendly toilet	Facility of library for visually impaired person
28	Narmadapuram	Government College, Pachmarhi	College Building	1	Yes	Yes	not applicable	No	No
29	Narmadapuram	HL Agrawal College of Edcation	College Building01	3	No	Yes	No	Yes	No
			College Building02	2	No	Yes	No	Yes	No
30	Narmadapuram	Shri Gajanan Shiksha Samiti	Shri Gajanan Shiksha Samiti	2	No	No	No	No	Yes
31	Narmadapuram	Government College, Sukhtawa	College Building	3	Yes	Yes	No	yes	No
32	Narmadapuram	Government Girls College Itarsi	College Building	2 (G+1)	Yes	Yes	No	No	No
33	Narmadapuram	JLN Memorial College Sohagpur	College Building	2 (G+1)	No	No	No	No	No
34	Narmadapuram	Govt. Home Science PG College	College Building	3 (G+2)	Yes	Yes	No	Yes	No
35	Raisen	Renu College Mandideep Raisen	College Building	3	No	No	No	No	No
36	Raisen	Vaishnavi institute of management Raisen	MBA Block	2	Yes	Yes	No	Yes	No
37	Raisen	Govt College Badi Raisen	Govt Girls School Badi	1	No	No	No	No	No
38	Raisen	Govt college Udaipura Raisen	Govt college udaipura raisen	2	No	No	No	No	No
39	Raisen	KPM college Sultanpur Raisen	Building 1	2	No	No	No	No	No
40	Raisen	Princeton college Udaipura	College Building	3	No	No	No	No	No
41	Raisen	Rajeev Gandhi College Education	College Building	2	Yes	No	No	No	No
42	Raisen	Govt. Veer Savarkar college	Science, Arts &Comm.	1,2	yes	Yes	No	yes	No
43	Rajgarh	Adarsh College	College Building	2	Yes	Yes	No	Yes	No
44	Rajgarh	Government College, Suthaliya	Main Building	2	Yes	Yes	No	Yes	No
45	Rajgarh	Govt. College Khilchipur	Govt. college Khilchipur	1	Yes	No	not applicable	No	No

Sl. No.	District name	College Name	Building block name	Number of floors	Availability of ramps with railing	Availability of railing	Availability of Lift in Multi-story building	Disabled friendly toilet	Facility of library for visually impaired person
46	Rajgarh	Pragya Sagar College, Pachore	College Building	3	Yes	No	No	Yes	No
47	Rajgarh	RG College, Boda	Main Building	2	No	No	No	No	No
48	Rajgarh	Govt. College, Sarangpur	Old Building	2	Yes	No	No	No	No
			New Science Building	2	Yes	Yes	No	No	No
49	Sehore	Ample dreams institute of education	Ample college	5	Yes	Yes	No	Yes	Yes
50	Sehore	Govt College Rehti	Govt College Rehti	2	Yes	Yes	No	Yes	No
51	Sehore	Ideal College of Professional Studies	Ideal College	3	No	No	No	No	No
52	Sehore	Samrat Ashok College of Professional Studies, Sehore	Samrat Ashok College of Professional Studies	2	No	No	No	No	No
53	Sehore	Sundram College of Professional Studies Jawar, Sehore	College Building	2	Yes	yes	No	Yes	No
54	Sehore	Victoria College of Education	College Building	3	Yes	Yes	No	Yes	No
55	Sehore	Subhas Chandra Bose Mahavidhyalaya Kakarda Rehti	College Building	College was not operational in the location provided by the university					
56	Sehore	Swami Vivekanand Government college Budhani	College Building	2 (G+1)	Only on Ground Floor	Only on Ground Floor	No	Yes	No
57	Sehore	Alpha College	Main Block	2	Yes	Yes	No	Yes	No
58	Sehore	Govt. Girls College	Main Building Science Building, Computer Lab.	2	Yes	No	No	Yes	Yes
59	Vidisha	Bundelkhand college	College Building	1	No	No	No	No	No
60	Vidisha	CIST college	CIST college	3	No	Yes	No	Yes	No
61	Vidisha	IIHRD College	Classes	1	No	Yes	No	No	No
62	Vidisha	LBS College, Ganj basoda	Block-A	2	Yes	No	No	No	No
			Block-B	2	No	No	No	No	No

Sl. No.	**District name**	**College Name**	**Building block name**	**Number of floors**	**Availability of ramps with railing**	**Availability of railing**	**Availability of Lift in Multi-story building**	**Disabled friendly toilet**	**Facility of library for visually impaired person**
			Block-C (ground floor only)	1	No	No	not applicable	no	no
63	Vidisha	Namokar College	academic block	3	No	Yes	No	Yes	No
64	Vidisha	Shahid Bhagat Singh Degree College	College Building	1	No	No	Not applicable	No	No
65	Vidisha	Swami Vivekanand degree college Sironj	College Building	2	No	No	No	yes	No
66	Vidisha	Prestige college	College Building	2	No	No	No	No	No
67	Vidisha	Gurudev shri Vidyasagar institute of management	management block	2	Yes	Yes	No	Yes	No
68	Vidisha	Jawahar Lal Nehru Smriti College, Ganj basoda	B.ed.	2	Yes	No	No	Yes	No
69	Vidisha	Govt. L.B.S. College, Sironj	Main Building	2	Yes	No	No	No	No
70	Bhopal	Shri Satya Sai women college	Main Building		Yes	Yes	No	No	Yes
			B.ed building		No	No	No	No	No
			Library		Yes	No	No	No	Yes
			Law building		No	No	No	No	No
			Home science building		Yes	No	No	No	No
71	Vidisha	Government college Nateran	College Building		Yes	Yes	No	Yes	No
72	Raisen	Raja Bhoj Govt. College	College Building	1	Yes	No	NA	No	No
73	Sehore	Shri Raja Bhoj College	College Building	1	Yes	Yes	No	Yes	Yes
74	Sehore	R.B.B.S. Govt. College, Dobi	College Building	1	Yes	Yes	No	Yes	No
75	Bhopal	Institute of advanced studies, Bhopal	College Building	2	Yes	No	No	No	No
76	Bhopal	Chouhan College of Education	College Building	4	No	No	No	No	No

Appendix-3.1.18

(Reference: Paragraph No. 3.1.16.5, Page No. 75)

Details showing lack of basic amenities in Barkatullah University Hostels

Basics amenities	Indira Gandhi girls' hostel	Maharani laxmi bai girls' hostel	Nivedita girls' hostel	Jawahar Lal Nehru boys' hostel	Sanjay Gandhi boys' hostel	Munshi Prem Chand boys Hostel
Availability of CCTV camera	Only one at entrance	No	No	No	No	No
Availability of Wi-Fi	Only at ground floor	Not work inside the room	Only at ground floor	Yes	Yes	Very weak frequency
Availability of Tv	Not working	Not working	Yes	Not available	No	Yes
Facilities for disabled person	No	No	No	No	No	No
Fire-safety facility	Yes	No	Yes	No	No	No
Damps in walls	Yes	No	Yes	Yes	No	Yes
Indoor game facility	Only carom board available	No	Available	No	No	Yes
Hot water facility	No	No	Yes	No	No	No
Availability of RO facility	No	No	Only at ground floor	Not working	Not working at ground floor	Yes
Availability of Water cooler	Not working at 1st floor	Not working in mass	Not working at 1st floor	Yes	Yes	Yes
Availability of Almira	Yes	No	Yes	No	No	No
Others	Electricity switch boards not working in some rooms, Window glasses broken	-	Two room are not usable due to worse condition	Leakage of water from 1st floor toilets to ground floor, no fan in some rooms or too slow	-	-

Appendix-3.2.1
(Reference: Paragraph No. 3.2.1, Page No. 77)
Details of selected districts and Sub-division/Tehsils

Sl. No.	Name of selected district	Name of two sub-divisions/tahsils of each selected district
1	Bhopal	Kolar, Huzur
2	Indore	Kanadiya, Bichaulihapsi
3	Gwalior	Bhitarwar, Tansen
4	Jabalpur	Kundam, Ranjhi
5	Dhar	Dahi, Pithampur
6	Balaghat	Khairlanji, Balaghat
7	Shahdol	Gohparu, Sohagpur
8	Damoh	Damoh, Batiyagarh
9	Guna	Aron, Kumbhraj
10	Chhatarpur	Bijawar, Baxwaha

Criteria for selection of cases

Selection particulars	Basis for selection
Colony development permission cases	*10 per cent of total subject to a maximum of 20 cases in selected Collectorates/Sub-Divisional offices*
Land diversion cases	*Top 25 cases from the list of cases arranged in descending order based on diverted area and 25 cases on random basis*

Appendix-3.2.2
(Reference: Paragraph No. 3.2.2, Page No. 78)
Diversion of land use contrary to the provisions of the applicable law

(Area in square meter)

Sl. No.	Village	Application No.	Name of the applicant	Survey number	No. of Survey involved	Total area	Diverted area	Land use before diversion	Purpose of diversion	Land use as per TNCP
District Bhopal, Tehsil Huzur										
1	Kanasiya	22041371647	RAJENDRA SINGH PARMAR	799/1, 800/1/2, 806, 815	4	48460	48460	Agriculture	Residential	Agriculture
2	Chhawani Pathar	22039785563	SATISH CHANDRA VISHWAKARMA	22, 23, 29	3	36320	36320	Agriculture	Residential	Agriculture
3	Pipliya Jaheerpir	22006910386	MOHSIN KHAN	826, 827, 828, 829, 830, 832, 833, 834, 842	9	35700	35700	Agriculture	Commercial	Agriculture
4	Pipliya Jaheerpir	22006963888	MEER KHAN	749/2, 808/1/1/1, 808/1/2/1, 808/1/2/3, 808/1/3/1, 808/1/3/3, 808/1/4, 824	8	34600	34600	Agriculture	Commercial	Agriculture, Existing Road
5	Chhawani Pathar	22040959906	JAI NARAYAN CHOUKSEY	256/3, 256/4	2	34210	34210	Agriculture	Educational	Existing Road, Agriculture
6	Rolukhedi	22037298068	ARUN PATEL	45/3/2, 50, 52, 56/1	4	30376	30376	Agriculture	Residential	Agriculture
7	Rolukhedi	22038934044	ARJUN SINGROLE	45/2/2, 64/1/2	2	30351	30351	Agriculture	Residential	Agriculture
8	Malikhedi	22036980778	ABHAY MISHRA	220/1, 220/2, 222	3	30100	30100	Agriculture	Residential	Agriculture
9	Neelbagh	22043316707	NEELAM VERMA	131, 132/1, 132/2, 133, 134	5	27800	27800	Agriculture	Residential and Commercial	Agriculture
10	Pipliya Jaheerpir	22003969175	MESARS TRIDEV LOGISTIC AND WAREHOUSING PARK	733, 735, 736, 737	4	26800	26800	Agriculture	Commercial	Agriculture
11	Naronha Sankal	22004130460	JUSTIN AKKARA	30, 39, 40	3	40270	24819	Agriculture	Educational	Existing Road, Agriculture

Sl. No.	Village	Application No.	Name of the applicant	Survey number	No. of Survey involved	Total area	Diverted area	Land use before diversion	Purpose of diversion	Land use as per TNCP
12	Dobra	22005280406	MANOHAR PATIDAR	104, 105/2, 243/2/2, 244/2, 245/1, 246, 305/243/2/1	7	23300	23300	Agriculture	Commercial	Agriculture
13	Bandarkha Sadak	22026155119	SOUDAN SINGH	217/2, 218 , 220 , 49/2/1, 50	5	21900	21900	Agriculture	Residential and Commercial	Agriculture
14	Kanasiya	22030779778	BRIJESH MITTAL	842/1	1	20920	20920	Agriculture	Residential	Agriculture
15	Adampur Chhawani	22047087509	DULAR SINGH	101	1	28820	20234	Agriculture	Residential	Agriculture
16	Kurana	22007886659	GULSHAN TOLANI	262/2/2/1, 262/2/2/2, 262/2/2/3	3	20230	20230	Agriculture	Residential	Agriculture
17	Golkhedi	22005768723	UTTAM KUMAR DESWAL	119, 120, 121	3	18100	18100	Agriculture	Residential	Agriculture, Existing Road
18	Jamoniya Chhir	22005829792	MAHESH PATIDAR	52 , 55/1, 55/2	3	17200	17200	Agriculture	Residential	Agriculture
19	Neelbagh	22025668740	CHANDAN MISHRA	235/1/1/1	1	2150	125	Agriculture	Residential	Agriculture
20	Amjhira	22044869921	ITI PRAJAPATI	500/1/1	1	18800	222	Agriculture	Residential	Agriculture
21	Neelbagh	22037578371	SUNITA	50/1	1	864	105	Agriculture	Residential	Agriculture
22	Neelbagh	22015461049	ABHA	547/1	1	4008	90	Agriculture	Residential	Agriculture
23	Lambakheda	22016562556	BRAJESH KUMAR	142/2	1	4040	50	Agriculture	Residential	Agriculture
24	Pipliya Bajkhan	22024374851	MITHLESH GAWANDE REKHA GAWANDE	95/6/1	1	1890	140	Agriculture	Residential	Agriculture
25	Islam Nagar	22008942510	NASEEMA	264	1	1660	110	Agriculture	Residential	Agriculture
26	Arwaliya	22050207037	PANCHAM DAS	265/1/1/2/1/1	1	1028	55	Agriculture	Residential	Agriculture
27	Aredi	22026682964	PRABHAVATI SHARMA	90	1	9100	116	Agriculture	Residential	Agriculture
28	Puraman Bhawan	22007261011	LEELAKRISHN	89/1	1	1300	63	Agriculture	Residential	Agriculture
29	Neelbagh	22011128881	ABHISHEK DWIVEDII	84/1	1	3182	93	Agriculture	Residential	Agriculture

Sl. No.	Village	Application No.	Name of the applicant	Survey number	No. of Survey involved	Total area	Diverted area	Land use before diversion	Purpose of diversion	Land use as per TNCP
30	Neelbagh	22021627179	RAMESH CHANDRA CHAUHAN	97/1/1/1/1/1/1/1	1	10273	90	Agriculture	Residential	Agriculture
31	Lambakheda	22009778601	PRAKASH SHARMA	250/1/B	1	5340	155	Agriculture	Industrial	Agriculture
32	Barkhedanathu	22038879456	GOVARDHAN KUSHWAHA	56/2/2/1/1	1	7808	93	Agriculture	Residential	Agriculture
33	Neelbagh	22007925819	KAJAL LALWANI	534/1/6	1	660	110	Agriculture	Commercial	Agriculture
34	Chopra Kalan	22028495086	JAGDISH DHURVE	159/3/1/1	1	8090	56	Agriculture	Residential	Agriculture
35	Pipliya Bajkhan	22005379597	MUKESH MALVIYA	433/2/2	1	5100	85	Agriculture	Residential	Agriculture
36	Pipliya Bajkhan	22014539129	VINAY KUMAR SINGH	133/2/1	1	3900	85	Agriculture	Residential	Agriculture
37	Neelbagh	22023109062	RAJANI SHUKLA	55	1	1100	94	Agriculture	Residential	Agriculture
38	Islampur	22042261488	SAYARA BEE	340/1/1/1/1/1/1/1/1/1/1/1	1	5575	56	Agriculture	Residential	Agriculture
39	Ghatkhedi	22007768314	MAHEMDRA SINGH	184/2	1	4860	122	Agriculture	Residential	Agriculture
40	Neelbagh	22040678743	NEELIMA PALLAVI RAM SAXENA	203/1	1	400	56	Agriculture	Commercial	Agriculture, Existing Road
41	Jamoniya Chhir	22042491441	RUKMANI BHALRAI	171/3	1	11780	56	Agriculture	Residential	Agriculture
42	Neelbagh	22008484848	SHUSHILA BHARKE	81/1/1/1/1/1	1	10925	75	Agriculture	Residential	Agriculture
43	Parwaliyasadak	22010595270	JITENDRA KUMAR	315/1/1/1/1	1	3387	139	Agriculture	Residential	Agriculture, Existing Road
44	Dobra	22049061306	KOMAL MEENA	82/2	1	400	50	Agriculture	Commercial	Existing Road, Agriculture
45	kalkheda	22046547269	MAMTA SHUKLA	533/1/1/1	1	12020	202	Agriculture	Residential	Agriculture
46	Intkhedi Sadak	22023452215	GEETA DEVI VISHWAKARMA	302	1	6800	61	Agriculture	Residential	Agriculture
47	lambakheda	22023726832	MAHESH TIRTHANI	149/2/2/2/1/1	1	729	149	Agriculture	Commercial	Existing Road, Agriculture
48	Shyampur	22024680743	Smt. SANDHYA RAI	139/1	1	5000	220	Agriculture	Commercial	Agriculture

Sl. No.	Village	Application No.	Name of the applicant	Survey number	No. of Survey involved	Total area	Diverted area	Land use before diversion	Purpose of diversion	Land use as per TNCP
49	Pipliya Bajkhan	22026370529	SURESH	406/1	1	4019	81	Agriculture	Residential	Agriculture
50	Aredi	22028475568	SALITA KAJVE	82/1	1	1610	93	Agriculture	Residential	Agriculture
51	Neelbagh	22013017245	JAIDYAL	97/1/1/1	1	10666	111	Agriculture	Residential	Agriculture
52	Neelbagh	22042650657	MANOJ KUMAR MISHRA AND SADHNA	526/3/1/1/1/1/1/1/1/1	1	7167	92	Agriculture	Residential	Agriculture
53	Mendori	22019209231	MANJULATA SHRIVASTAV	267/1/2	1	4000	140	Agriculture	Residential	Agriculture
54	Aredi	22010649145	VIJENDRA SINGH DAYMA	314/2	1	2020	56	Agriculture	Residential	Agriculture
55	Pipliya Bajkhan	22043109212	SONIYA RAJAK	95/5/1/1/1/1/1	1	1602	50	Agriculture	Residential	Agricultire
56	Ratatal	22007890184	IGNATIUS DUNGDUNG	557/1/A	1	13440	139	Agriculture	Residential	Agriculture
57	Kalkheda	22036024448	AJMER SINGH	82/2/10	1	460	100	Agriculture	Residential	Agriculture
58	Pipliya Jaheerpir	22009028103	Smt. CHETNA	563/3/1	1	9458	110	Agriculture	Residential	Agriculture
59	Aredi	22029997452	NITESH MISHRA	24/2/1	1	2259	130	Agriculture	Residential	Existing Road, Agriculture
60	Neelbad	22006911075	SATISH CHANDRA SHARMA	533	1	10800	114	Agriculture	Residential	Agriculture
61	Kurana	22011465757	GULSHAN TOLANI	262/1/3/1/1	1	3410	100	Agriculture	Commercial	Agriculture
62	Lambakheda	22023308454	MANOJ KUMAR AND SANJAY	148/1/2/1/1/1/1/1	1	4741	148	Agriculture	Commercial	Existing Road, Agriculture
63	Neelbad	22007776030	JITENDRA KUMAR YADAV	179/10/1	1	780	160	Agriculture	Residential	Agriculture
64	Jamoniya Chhir	22027960839	MAMTA SHARMA	184/1/2/2/1	1	5977	93	Agriculture	Residential	Agriculture, Existing Road
				Total	**116**	**760035**	**506260**			

Sl. No.	Village	Application No.	Name of the applicant	Survey number	No. of Survey involved	Total area	Diverted area	Land use before diversion	Purpose of diversion	Land use as per TNCP
District Bhopal Tehsil Kolar										
1	Babdia Kala	22042710238	MANISH VYAS	80/1/7/1	1	320	320	Residential	Commercial	Proposed Residential, Existing Road
2	Bairagarh Chichli	22042725677	ASHISH KUMAR SINGH	278/4/3/1	1	500	500	Agriculture	Commercial	Proposed Residential, Existing Road
3	Babdia Kala	22007178467	ATUL KUMAR AGRAWAL	7/4/5/3	1	1010	1010	Agriculture	Commercial	Proposed Residential
4	Bhairopur	22005608016	YOGESH SONI	86/1	1	500	500	Agriculture	Educational	Proposed Residential
5	HinotiaAlam	22008981744	RANJEET SINGH	185/1/1/1/1	1	15207	74	Agriculture	Residential	Agriculture
6	HinotiaAlam	22021824927	RAKESH RAJPUT	185/1/1/1/1/1/1/1/1/1/1/1/1	1	14558	74	Agriculture	Residential	Agriculture
7	Samardha Kaliasot	22004640184	BHAGWAN DAS CHOKSE	373/1/1	1	1710	1000	Agriculture	Commercial	Agriculture, Existing Road
8	Misrod	22009038661	TULSI RAM PATIDAR	206/1, 207/1/1	2	2020	650	Agriculture	Commercial	Proposed Residential, Existing Road
9	Babdia Kala	22012392899	Smt. KAMLA	140/1/1/2	1	1010	405	Agriculture	Commercial	Proposed Residential, Existing Road
10	Babdia Kala	22030985091	PUSHPENDRA PAL SINGH	80/2/1/1, 8/1/2	2	480	480	Agriculture	Commercial	Waterbody, Existing Recreational, Proposed Residential
11	Bhairopur	22013027021	SADANAND SHROTI	374	1	2300	920	Agriculture	Educational	Agriculture
12	Bhairopur	22013532150	SADANAND SHROTI	350	1	22600	17600	Agriculture	Educational	Waterbody, Existing Recreational, Agriculture

Sl. No.	Village	Application No.	Name of the applicant	Survey number	No. of Survey involved	Total area	Diverted area	Land use before diversion	Purpose of diversion	Land use as per TNCP
13	Maksi	22020026847	LISBAS MADHU PANSE	104/2, 104/3, 105/2, 106/2	4	14220	14220	Agriculture	Educational	Agriculture
14	Salaiya	22044509081	VIRENDRA TIWARI	188	1	11900	11900	Agriculture	Commercial	Proposed Residential
15	Bhairopur	22013584340	SADANAND SHROTI	337/1	1	11200	11200	Agriculture	Educational	Waterbody, Existing Recreational, Agriculture
16	Bairagarh Chichli	22004977312	UMESH YADAV	355/1	1	10900	10900	Agriculture	Residential	Agriculture
17	Samardhakaliyasote	22030904876	RAHUL KUMAR SWAMI	224/2/2	1	10120	10120	Agriculture	Residential	Agriculture
18	Misrod	22020272526	KISHAN MODI	133/2/2	1	10120	10120	Agriculture	Residential	Agriculture
19	Bhairopur	22013577978	SADANAND SHROTI	375	1	12700	9320	Agriculture	Educational	Agriculture, Existing Recreational
			Total	**Total**	**24**	**143375**	**101313**			
District Indore Tehsil Bichaulihapsi										
1	Kalodkartal	22040603143	BHUPENDRA PATIL	960/1/2/2	1	1160	1160	Agriculture	Residential	Road 75 M,Low Density Residential,Control Area 45 M
2	Badiyakima	22006884741	MAHEK BALWANI	460/2	1	4050	1000	Agriculture	Industrial and Mining	Agriculture,Road 18 M
3	Sanawadiya	22011696216	NITU	760/5	1	5560	500	Agriculture	Educational	Road 75 M,Agriculture
4	Umariyakhurd	22047170513	DHARMENDRA THAKUR	302	1	490	100	Agriculture	Residential	Agriculture
5	Umarikheda	22047306020	SATNAM KAUR SALUJA	21/1 , 21/2 , 22 , 29	4	25750	25750	Agriculture	Residential	Agriculture, Agriculture,PUF
				Total	**8**	**37010**	**28510**			

Sl. No.	Village	Application No.	Name of the applicant	Survey number	No. of Survey involved	Total area	Diverted area	Land use before diversion	Purpose of diversion	Land use as per TNCP
District Dhar Tehsil Pithampur										
1	Bardari	22024205915	RAGHVENDRA VINIMAY Pvt Ltd	114/1 , 114/2 , 116/1 , 116/3 , 116/4 , 116/5 , 116/6/1 , 116/6/2 , 117/2 , 117/4 , 117/6 , 117/7 , 118/2 , 118/3 , 118/5 , 118/6 , 118/7	17	69350	69350	Agriculture	Residential	Proposed Road
2	Gawla	22003443116	SANJAY LUNAWAT	79/2/2/2	1	18810	18810	Agriculture	Residential	Forest, Agriculture
3	Silotiya	22009079125	DHARMENDRA	259/3/2	1	840	840	Agriculture	Commercial	Proposed Road
4	Umariyakhurd	22008839211	MOHAN SINGH	71/2	1	1050	1050	Agriculture	Residential	Proposed Road, Agriculture
5	Silotiya	22033874354	RANJEET SINGH KACHNARE	237/3/3	1	930	930	Agriculture	Industrial and Mining	Proposed Road
				Total	**21**	**90980**	**90980**			
District Damoh Tehsil Damoh										
1	Mahuakheda	22014971250	M/S DIAMOND CEMENT FACTORY	133, 164 , 174 , 177 , 178 , 37	6	21700	21700	Agriculture	Indistrial and Mining	Agriculture (37)
2	Mahuakheda	22023890686	SHUSHMA JAIN	192, 193	**2**	21500	21500	Agriculture	Commercial	Agriculture
3	Ladanbag	22050476440	FIRM RAB INFRATECH PARTNER	57	1	11700	11700	Agriculture	Residential	Agriculture
4	Samanna Raiyatwari	22023307848	AMIT KUMAR JAIN	54/2, 60/1/1/1/1, 60/3/2	3	4500	4500	Agriculture	Residential	Agriculture
5	Imlai	22008994110	BALRAM RAI	529/1	1	2040	2040	Agriculture	Residential	Agriculture
6	Singpur	22026106504	JAYALAXMI PASARI	359/1/1	1	3490	400	Agriculture	Commercial	Agriculture
				Total	**14**	**64930**	**61840**			

Sl. No.	Village	Application No.	Name of the applicant	Survey number	No. of Survey involved	Total area	Diverted area	Land use before diversion	Purpose of diversion	Land use as per TNCP
District Shahdol Tehsil Sohagpur										
1	Sohagpur	22036042803	ATUL KUMAR TIWARI	12/1/1	1	11730	11730	Agriculture	Educational	Agriculture, Existing Residential
2	Kotma	1314070600073150000000	SAHEDA BEGAM	1561	1	11130	11130	Agriculture	Commercial	Agriculture
3	Kotma	22034926022	MRIDUL AGRAWAL	86/1/2/1	1	3640	3640	Agriculture	Commercial	Proposed Afforestation
4	Jamua	22044130820	JAGDISH CHANDRA	465/1/1/1/1/1/1/1/2	1	669	669	Agriculture	Commercial	Proposed Transport Nagar
5	Jamua	22043909380	NIRBHAY PRATAP SINGH	465/1/1/1/1/1/1/1/1	1	14192	608	Agriculture	Commercial	Proposed Transport Nagar
6	Jamui	22018268736	AJAY KUMAR MUNDRA	384/1/1/3	1	1050	558	Agriculture	Commercial	Proposed Transport Nagar, Stadium
7	Kiolari	1314070600079170000000	SHEIKH MUSLIM	47/6/2	1	2030	280	Agriculture	Commercial	Existing residential, Proposed Residential.
				Total	**7**	**44441**	**28615**			
District Jabalpur Tehsil Ranjhi										
1	Katiyaghat	22008228709	SARABJEET SINGH MOKHA	223	1	19100	19100	Agriculture	Educational	Agriculture, Proposed Residential
				Total	1	19100	19100			
107				**Grand Total**	**191**	**1159871**	**836618**			

Appendix-3.2.3
(Reference: Paragraph No. 3.2.3, Page No. 79)
Loss of revenue due to under assessment of Panchayat cess

(Amount in ₹)

Sl. No.	District	Sub-division	Total cases	No. of cases checked	No. of cases wherein Panchayat cess levied	Diverted area (in square meter)	Premium	Land revenue	Total	Panchayat cess to be levied	Panchayat cess levied	Under-assessment / levied of Panchayat cess
1	2	3	4	5	6	7	8	9	10 (8+9)	11(8+9)/2	12	13(11-12)
1	Bhopal	Huzur	4132	100	100	1402893	22456132	2483875.5	24940007	12470003.5	1241937.75	11228065.75
		Kolar	723	100	77	829735	15058992	1626661	16685653	8342826.5	813330	7529496.5
2	Indore	Bicholihapsi	565	50	40	1089724	9251075	1170243	10421318	5210659	585121	4625538
		kanadia	476	50	33	1187461	1773353	596187.5	2369540	1184770	298093.25	886676.75
3	Dhar	Dahi	230	50	30	56280	170010	56670	226680	113340	28334.5	85005.5
		Pithampur	291	50	23	69545	217035	63820	280855	140427.5	31910	108517.5
4	Guna	Aron	317	50	16	118480	340230	113410	453640	226820	56705	170115
		Kumbhraj	227	50	13	115700	191812.5	63937.5	255750	127875	31968.25	95906.75
5	Shahdol	Sohagpur	2710	50	35	423826	1520592	373359	1893951	946975.5	186678.5	760297
		Gohparu	207	50	29	135494	329970	109990	439960	219980	54995	164985
6	Balaghat	Balaghat	3284	50	37	202990	481170	146345	627515	313757.5	73172.5	240585
		Khairlanji	1263	50	50	124080	236752	79622.5	316374.5	158187.25	39780.75	118406.5
7	Chhatarpur	Bijawar	759	50	34	90740	254395	84865	339260	169630	42932.5	126697.5
		Buxwah	165	50	21	37230	96927.5	32508.5	129436	64718	16254.26	48463.74
8	Damoh	Damoh	2000	50	33	473013	3295724	606876.5	3902600.5	1951300.25	303438.25	1647862
		Batiagarh	592	50	37	91864	262348.5	87449.5	349798	174899	43724.75	131174.25
9	Gwalior	Tansen	32	32	32	131748	268779	89593	358372	179186	44796.5	134389.5
		Bhitarwar	264	50	18	122443	312432	104144	416576	208288	52072	156216
10	Jabalpur	Kundam	123	50	46	151758	466177	155542	621719	310859.5	77770.25	233089.25
		Ranjhi	1000	50	1	16350	24525	8175	32700	16350	4087.5	12262.5
	Total		**19360**	**1082**	**705**	**6871354**	**57008431**	**8053274.5**	**65061705**	**32530852.5**	**4027102.51**	**28503749.99**

Appendix-3.2.4

(Reference: Paragraph No. 3.2.4, Page No. 80)

Grant of colony development permission on un-diverted land

Sl. No.	Case No.	District	Tehsil	Village	Name of the Colonizer	Date of granting Development Permission	Khasra No. for which permission given	Total area of land for which permission given (in Square mtr)	Total Non-diverted Area (in Sq. mtr.)	Involved Survey nos. in col. 10	Purpose for diversion
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
1	0003/B-121/2022-23	Balaghat	Waraseoni	Wara	Param Builders and Developers	01-04-2022	289/10	1740	1570	10	Residential
2	0015/B-121/2022-23	Balaghat	Waraseoni	Wara	Sanjay Singh Kachwaha	17-06-2022	622/7, 623/1/1/1/1, 624/13, 620/5, 621/1, 621/12, 623/69, 624/79	11480	1450	2	Residential
3	0001/B-121/2022-23	Balaghat	Waraseoni	Waraseoni	Param Builders and Developers	01-04-2022	289/1/3	2100	2100	12	Residential
4	0002/B-121/2022-23	Balaghat	Waraseoni	Waraseoni	Param Builders and Developers	01-04-2022	289/1/2	2320	2320	12	Residential
								Total	**7440 (0.744 hec.)**	**36**	

Appendix- 3.2.5
(Reference: Paragraph No. 3.2.5; Page No. 80)
Loss of revenue due to development of illegal colony on un-diverted land

Sl. No.	District	SDO	No. of Illegal Colony	Area (in hectare)	Area in square meter	Rate of Premium (₹ three per sqm for Nagar Parishad)	Premium	Rate of Revenue (₹ One per square meter for Nagar Parishad)	Revenue	Total (Premium+ Revenue)	Penalty	Grand Total
1	**2**	**3**	**4**	**5**	**6**	**7**	**8(6*7)**	**9**	**10(6*9)**	**11(8+10)**	**12(50 *per cent* of Col. 11)**	**13(11+12)**
1	Dhar	Kukshi	26	31.377	313770	3	941310	1	313770	1255080	627540	1882620
2	Guna	Aron	15	11.956	119560	3	358680	1	119560	478240	239120	717360
		Total	**41**	**43.333**	**433330**		**1299990**		**433330**	**1733320**	**866660**	**2599980**

Appendix-3.2.6
(Reference: Paragraph No. 3.2.7, Page No. 81)
Cases involving registration of Government land through sale deed/partition

Sl. No.	Name of the applicant/Purchaser	*Tehsil*/Village	Government Survey no. involved	Area of Govt. land (in hectare)
1.	Bhooriyabai	*Tehsil Aron*, village *Ghatawada*	172	0.6380
2.	Dalupa S/o Kesariya	*Tehsil Aron*, village *Ghatawada*	163 and 172/2	1.359
3	Munnabai	*Tehsil Aron*, village *Kakaryai*	28/1 recorded as Government land	1.934
4	Pahalwan Singh	*Tehsil Aron*, village *Roosiya*	Survey number 73 recorded as Government land	2.5
5	Shiv Pratap Singh	*Tehsil Aron*, village *Ghatawada*	172/1	Area included in survey no. 172 (Sl. No.1)
			Total	**6.43 hectare**

Appendix- 3.3.1
(Reference: Paragraph No. 3.3, Page No. 84)
Transfer of land of aboriginal tribes to non-tribal without lawful authority in non-scheduled area

Sl. No.	Case No.	District	Tehsil	Village	Kharsa No.	Name of the Seller (Tribal)	Caste of the Seller	Name of the Buyer (Non-tribal)	Area of land (in hectare)	Date of Permission
1	0001/A-21/2014-15	Damoh	Patharia	Umraho	310, 311	Kalyan Singh Gond	Gond	Rajkumari Mishra	0.85	27-01-2015
2	0001/A-21/2015-16	Damoh	Tendukheda	Tendukheda	513	Basant Singh Gond	Gond	Hiralal Sahu	0.332	28-10-2015
3	0002/A-21/2011-12	Damoh	Tendukheda	Narguan	346,347	Pusau Gond S/o Motilal Gond	Gond	Munna Choudhary	0.49	28-12-2011
4	0002/A-21/2014-15	Damoh	Patharia	Bansakalan	20/1	Munna Gote	Gond	Smt Seetarani	1.22	29-01-2015
5	0002/A-21/2015-16	Damoh	Tendukheda	Tendukheda	646/3	Preetam Singh Gond	Gond	Sunil Kumar Sahu	1.129	04-11-2015
6	0003/A-21/2011-12	Damoh	Tendukheda	Amvahi	391	Channulal Gond	Gond	Smt. Jamna Bai	1.44	11-01-2012
7	0003/A-21/2015-16	Damoh	Jabera	Kakreta	136/1	Abhay Kumar Gond	Gond	Rajesh Dubey	0.55	19-11-2015
8	0004/A-21/2011-12	Damoh	Damoh	Shishpur	30, 42/12, 43/3, 43/4	Subbi Singh Gond	Gond	Amit Pyasi and Bharat Singh Lodhi	1.33	16-01-2012
9	0004/A-21/2015-16	Damoh	Tendukheda	Dauni	377/1	Chunnilal Gond	Gond	Smt. Vimla Lodhi	1.8	23-11-2015
10	0005/A-21/2014-15	Damoh	Batigarh	Devgaon	12	Kishori Gond	Gond	Dinesh Athya	0.2	30-04-2015
11	0005/A-21/2015-16	Damoh	Tendukheda	Dauni	377/1	Chunnilal Gond	Gond	Murli Lodhi	2	26-11-2015
12	0006/A-21/2011-12	Damoh	Tendukheda	Tendukheda	252/3	Halkai Gond	Gond	Smt. Geeta Bai Soni	0.32	16-03-2012
13	0006/A-21/2014-15	Damoh	Patharia	Sujnipur	125/5, 126/2, 132	Nanhebhai Adivasi	Gond	Ramcharan Tiwari and Kalpana Mishra	2	09-06-2015
14	0006/A-21/2015-16	Damoh	Jabera	Sahasna	22/2'	Itiya Gond S/o Nanna Singh Gond	Gond	Rajkumar Rai	0.6	27-11-2015
15	0007/A-21/2011-12	Damoh	Jabera	SalaiyaBadi	96/1, 96/2	Surup Singh and Bhure Singh Gond	Gond	Raj Awasthi	1.8	20-03-2012
16	0007/A-21/2014-15	Damoh	Batigarh	Mahuakheda	335	Bhaddu Gond	Gond	Mithilesh Vidoliya	0.55	30-05-2015
17	0007/A-21/2015-16	Damoh	Tendukheda	Mahguan	629	Karan Singh Gond	Gond	Devisingh Lodhi	0.75	27-11-2015
18	0008/A-21/2011-12	Damoh	Tendukheda	Panji	132, 134'	Mussadi Gond	Gond	Munim and Sushil Yadav	2.66	11-05-2012

Sl. No.	Case No.	District	Tehsil	Village	Kharsa No.	Name of the Seller (Tribal)	Caste of the Seller	Name of the Buyer (Non-tribal)	Area of land (in hectare)	Date of Permission
19	0009/A-21/2011-12	Damoh	Damoh	Hatari	23, 274, 276	Dibbu Gond	Gond	Mahendra Pateriya	1.47	09-04-2012
20	0009/A-21/2014-15	Damoh	Tendukheda	Tendukheda	174/1, 174/2, 174/3, 174/4	Tantu Gond	Gond	Santosh Jain	0.919	08-07-2015
21	0010/A-21/2011-12	Damoh	Tendukheda	Tipani	95, 97, 98, 206	Jaggu, Madan, Munga and Anni Gond	Gond	Rajendra Jain	4.78	28-04-2012
22	0010/A-21/2014-15	Damoh	Batigarh	Semkachar	7/2, 95/2, 135/2, 145/2	Bhuvani Gond	Gond	Chiitar Singh, Babulal, kripal, Dinesh Yadav and Mevabai Yadav	1.56	29-07-2015
23	0011/A-21/2011-12	Damoh	Patera	Devdogra	768	Kanchedi Gond	Gond	Shri Madhav Singh	1.3	05-05-2012
24	0011/A-21/2014-15	Damoh	Batigarh	Semkachar	7/3, 101/2, 145/3	Sukai Singh Gond	Gond	Chiitar Singh, Babulal, kripal, Dinesh Yadav and Mevabai Yadav	1.13	19-08-2015
25	0012/A-21/2014-15	Damoh	Tendukheda	Gopalpur	319, 323'	Harprasad Gond	Gond	Rajendra Singh and Virbahadursingh Lodhi	1.78	15-09-2015
26	0013/A-21/2014-15	Damoh	Tendukheda	Khamtara	247	Khetsingh Gond	Gond	Gajraj Yadav	1.61	31-08-2015
27	0014/A-21/2014-15	Damoh	Batigarh	Semkachar	7/1, 101/1, 135/1, 145/1	Geetabai Gond	Gond	Chiitar Singh, Babulal, kripal, Dinesh Yadav and Mevabai Yadav	2.7	23-09-2015
28	0017/A-21/2011-12	Damoh	Tendukheda	Tendukheda	646/1	Rooprani Gond	Gond	Sharad Sahu	1.129	30-07-2012
29	0020/A-21/2011-12	Damoh	Tendukheda	Amvahi	165,174, 266, 282, 369, 316	Shankarlal and Munna Gond	Gond	Gyani S/o Bhaktupal	2.16	31-08-2012
30	0021/A-21/2011-12	Damoh	Tendukheda	Saraswagli	81	Jhamsingh Gond	Gond	Smt Anguribai Jain	0.96	31-08-2012

Sl. No.	Case No.	District	Tehsil	Village	Kharsa No.	Name of the Seller (Tribal)	Caste of the Seller	Name of the Buyer (Non-tribal)	Area of land (in hectare)	Date of Permission
31	0022/A-21/2011-12	Damoh	Tendukheda	Sarvakuhi	3	Rajkumar and radhabai Gond	Gond	Munnalal Jain	4.4	31-08-2012
32	0003/A-21/2011-12	Chhatarpur	Chhatarpur	Piprokalan	1117, 1118, 1119, 1122, 1123	Mathura, Tanay Parma Kondar	Kondar	Smt. Priyanka Raje	3.555	03-05-2013
33	0081/A-21/2017-18	Chhatarpur	Rajnagar	Kundpura	1326/4	Manka Tanay KOndar	Kondar	Shivram Dwivedi	1.571	04-08-2018
34	0002/A-21/2011-12	Chhatarpur	Rajnagar	Tikuri	1773/1	Nathu, Parmanand, Rameshwar Kondar	Kondar	Kabir Foundation Khajuraho	0.809	24-01-2013
35	0034/A-21/2015-16	Chhatarpur	Chhatarpur	Atrar	1028/2, 1029	DhanniKondar	Kondar	Smt Ramkumari Yadav	1.197	09-09-2016
36	0059/A-21/2017-18	Chhatarpur	Chhatarpur	Nivariya	1198, 1199, 1200, 1204, 1298	Smt Karibai Kondar	Kondar	Ballu Sen, Babu Sen and Rambagas Sen	0.712	03-05-2018
37	0062/A-21/2018-19	Chhatarpur	Chhatarpur	Piprokalan	945	Bhagwati, Rajesh, Ramkunwar, Lalta, Sukrati, RajjoKondar	Kondar	Sushil Shivhare	1.684	27-02-2019
38	0071/A-21/2017-18	Chhatarpur	Bijawar	Satai	777, 778, 779, 780, 804	Changa and Sukna Kondar	Kondar	Maheshwari Prasad Agnihotri and Asharam Shukla	1.114	05-06-2018
39	0093/A-21/2017-18	Chhatarpur	Chhatarpur	Piprokalan	940/2/3	Hiralala Tanay Kondar	Kondar	Smt. Devkunwar	0.395	25-09-2018
								Total	**56.956**	

Appendix 3.3.2
(Reference: Paragraph No. 3.3, Page No. 84)
Summary of objected cases registered under Section 170 B

Sl. No.	Revenue case no./	Parties involved	Decision of Revenue Officer	Documents relied upon by Audit	Audit Scrutiny/Remarks
1	19/A-23/2016-17 Survey No.142/12 (0.065 hectare)	Dhanbai W/o Late Dalpat Singh Paraste (Tribal)Versus Smt. Meera Bai Beldar (Non-Tribal)	*Khasra* no.142/12 (Area- 0.065 hectare) is diverted land and *Smt. Meera Bai* had not purchased the aforesaid land from the applicant (*Dhanbai*)	*1.Adhikar Abhilekh* (Records of Rights) 1972-73,	• As per *Adhikar Abhilekh land was in* possession of *Teja Kol* S/o *Karan Kol* (Tribal), • As the land belonged to a person of aboriginal tribe residing in scheduled area thus the transfer of said land was not possible as per Section 165(6) of MPLRC.
2	69/A-23/2016-17 SDO *Sohagpur* Survey No.837 (0.121 hectare)	Kapuriya D/o Molai Baiga (Tribal)Versus Ramkhelawan Singh (Non-Tribal)	Order (July 2018) passed in another previous case (no.21/A-23/2016-17) having a concurrence affidavit submitted by the applicant (*Smt. Munni Baiga*) in which the applicant has consented to the fact that new *khasra* no.781 (2.25 *acre*), 782(0.60 *acre*) and 783(0.25 *acre*) were sold by her ancestors to *Ramlal Brahman* in the year 1937.	1.Khasra under dispute is Survey No.837 *2.Adhikar Abhilekh* (Records of Rights) 1972-73	• As per *Adhikar Abhilekh khasra* no.837 is recorded in the name of *Molai Baiga* and the current *khasra* bears the name of *Ramkhelawan Singh* • The revenue case file did not contain any records to verify how the transferee came in possession of the said land. • As the land belonged to a person of aboriginal tribe residing in scheduled area thus the transfer of said land was not possible as per Section 165(6) of MPLRC.
3	92/A-23/2016-17	Santosh Kumar Panika (Tribal) Versus Indrajeet	Report (February,2020) of RI (Circle *Dhanpuri* District Shahdol) which stated only the	1.K*hatauni* 1958-1959, the total area of *khasra* no. 78 was recorded as 11.70 *acre*.	• The revenue case file did not contain any records to verify how the Khasra no 78 as per K*hatauni*

Sl. No.	Revenue case no./	Parties involved	Decision of Revenue Officer	Documents relied upon by Audit	Audit Scrutiny/Remarks
	SDO *Sohagpur* Survey No.78/2 (5.11 hectare)	Singh Mishra (Non- Tribal)	factual status of the current *khasra* i.e. 78/2/A (Area 2.092 hectare) which was registered in name of Santosh Kumar and Bharatlal *Panika*, *khasra* 782/2/B/1/1/1/1/1 (Area -0.033 hectare) registered in the name of *Suresh* and *Deepak* and *khasra* no.78/2/3 (Area-0.255 hectare) registered in the name of Shiv Kumar S/o Hukumchand Kesarwani.		1958-1959 was bifurcated and transferred to the person shown in RI report. • The revenue case file did not contain any records to check legality of transfer from tribal to a non-tribal person. • As the land belonged to a person of aboriginal tribe residing in scheduled area thus the transfer of said land was not possible as per Section 165(6) of MPLRC.

Appendix-3.4.1
(Reference: Paragraph No. 3.4.5.5, Page No. 95)
District wise *Chanda nigrani* demand, receipt and outstanding balance

S. No.	District	Total number of Waqfs in the Districts	No of waqfs paying chanda nigrani	Opening Balance	2018-19		2019-20		2020-21		2021-22		Total		Outstan-ding balance	% Collec-tion
					Demand	Receipt	Demand	Receipt	Demand	Receipt	Demand	Receipt	Demand	Receipt		
1	Agar	Merge with Sajapur	8	60256	17906	16545	24681	15605	49952	32794	49742	25960	202537	90904	111633	44.88
2	Alirajpur	4	4	49055	2092	0	2092	0	2092	0	2092	0	57423	0	57423	0.00
3	Anuppur	13	5	60860	17095	46200	36208	31244	49320	27100	65943	13244	229426	117788	111638	51.34
4	Ashoknagar	Merge with Guna	25	130784	19600	0	21210	9650	29400	5000	31150	11000	232144	25650	206494	11.05
5	Balaghat	164	27	943736	259181	285050	290764	362800	339686	88000	284482	499557	2117849	1235407	882442	58.33
6	Badwani	120	11	842641	70028	0	65511	0	54401	0	63821	3500	1096402	3500	1092902	0.32
7	Betul	121	16	706122	745522	50000	109203	0	164076	39000	165735	4623	1890658	93623	1797035	4.95
8	Bhind	212	27	257270	109122	134575	108907	34850	114215	99600	112134	148174	701648	417199	284449	59.46
9	Bhopal	794	114	2379485	1110445	1251139	2477798	751423	2855601	1472231	2604029	2160870	11427358	5635663	5791695	49.32
10	Burhanpur	566	110	1170988	582592	460276	623490	466920	657891	557925	647172	533169	3682133	2018290	1663843	54.81
11	Chhatarpur	250	27	112140	94112	99424	133505	86203	137751	130152	96875	23469	574383	339248	235135	59.06
12	Chhindwara	182	26	563771	31641	700	2763238	2746058	2347823	860200	1287861	2836459	6994334	6443417	550917	92.12
13	Damoh	117	19	351452	35819	36334	37352	36500	48370	24460	51043	0	524036	97294	426742	18.57
14	Datia	69	23	177477	18060	12985	18900	0	25200	0	33950	0	273587	12985	260602	4.75
15	Dewas	577	75	799898	90809	17080	106038	97300	97965	125956	103579	45350	1198289	285686	912603	23.84
16	Dhar	635	27	764483	154468	92450	164484	73500	159708	102397	194352	99108	1437495	367455	1070040	25.56
17	Dindori	23	3	9100	700	0	700	0	700	0	700	0	11900	0	11900	0.00
18	Guna	366	22	350898	74719	59952	97072	11000	83951	7800	97099	200000	703739	278752	424987	39.61
19	Gwalior	453	72	854681	356682	662264	403080	271132	481520	273237	536256	421940	2632219	1628573	1003646	61.87

S. No.	District	Total number of Waqfs in the Districts	No of waqfs paying chanda nigrani	Opening Balance	2018-19		2019-20		2020-21		2021-22		Total		Outstan-ding balance	% Collec-tion
					Demand	Receipt	Demand	Receipt	Demand	Receipt	Demand	Receipt	Demand	Receipt		
20	Harda	149	23	400503	234353	216498	237853	211458	201265	117677	201265	106320	1275239	651953	623286	51.12
21	Hoshangabad	143	29	967792	194195	222079	191958	44325	185136	188950	199098	192980	1738179	648334	1089845	37.30
22	Indore	645	93	1835548	1945829	1929205	1625796	1945455	1621589	1472693	1634353	727633	8663115	6074986	2588129	70.12
23	Jabalpur	230	78	-258316	1899651	229819	1450429	790557	1350457	3045334	1278977	545385	5721198	4611095	1110103	80.60
24	Jhabua	129	5	56737	3598	0	3598	0	3598	0	3598	0	71129	0	71129	0.00
25	Katni	84	35	363286	127305	94000	128750	85000	106785	94139	140358	90098	866484	363237	503247	41.92
26	Khandwa	194	38	367031	121154	125343	131965	66612	120305	165764	120445	91897	860900	449616	411284	52.23
27	Khargone	302	25	362451	31150	0	31150	33300	35630	28000	35630	0	496011	61300	434711	12.36
28	Mandsour	525	33	1140779	270117	512700	263276	308940	314856	183750	344175	261448	2333203	1266838	1066365	54.30
29	Mandla	90	19	147531	21336	6500	21336	28000	21336	13000	24836	0	236375	47500	188875	20.10
30	Morena	186	15	199835	35314	9000	31536	21113	41247	39273	43075	38898	351007	108284	242723	30.85
31	Narsinghpur	131	18	394648	170591	119484	153786	63351	138601	92150	140666	191907	998292	466892	531400	46.77
32	Neemuch	253	17	135390	63476	18618	72912	10252	75222	44380	82867	102075	429867	175325	254542	40.79
33	Niwari	Merge with Tikamgarh	1	3150	350	0	350	0	350	0	350	0	4550	0	4550	0.00
34	Panna	144	9	7350	5950	0	5950	8400	10076	8500	12813	5750	42139	22650	19489	53.75
35	Raisen	670	53	582905	226534	478128	291096	60010	245444	27050	217318	451089	1563297	1016277	547020	65.01
36	Rajgarh	420	43	1846964	647917	562500	520599	692000	501437	134640	510980	552493	4027897	1941633	2086264	48.20
37	Ratlam	477	96	1701853	1998120	2290604	1852960	1904912	1452681	1270923	1711722	1473793	8717336	6940232	1777104	79.61
38	Rewa	181	21	296614	264712	262579	298420	218500	252992	236598	269253	194822	1381991	912499	469492	66.03
39	Sagar	260	58	563416	479848	590080	544408	378690	561826	471596	637670	618102	2787168	2058468	728700	73.86
40	Shajapur	1118	26	440123	117605	128040	170935	8000	190367	130040	192944	153750	1111974	419830	692144	37.76
41	Satna	231	13	303922	33037	45884	44969	10000	45514	22470	42574	57000	470016	135354	334662	28.80
42	Sehore	706	59	1619689	163415	35060	175263	37500	174061	20314	174488	178250	2306916	271124	2035792	11.75
43	Seoni	272	44	720402	182189	267737	180099	80440	211317	62130	184017	250830	1478024	661137	816887	44.73
44	Shahdol	69	8	-495	64798	37661	58033	35095	55257	96280	61826	68136	239419	237172	2247	99.06

S. No.	District	Total number of Waqfs in the Districts	No of waqfs paying chanda nigrani	Opening Balance	2018-19		2019-20		2020-21		2021-22		Total		Outstan-ding balance	% Collec-tion
					Demand	Receipt	Demand	Receipt	Demand	Receipt	Demand	Receipt	Demand	Receipt		
45	Sheopur	96	24	296184	96042	64678	105686	62820	94588	40517	93144	40520	685644	208535	477109	30.41
46	Shivpuri	259	39	403736	76029	57271	85009	2200	90702	28804	95804	30800	751280	119075	632205	15.85
47	Sidhi	102	1	-16223	9100	0	9100	0	9100	0	9100	30000	20177	30000	-9823	148.68
48	Singrauli	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
49	Tikamgarh	208	29	312649	83712	144258	93160	7100	129778	117153	153961	138720	773260	407231	366029	52.66
50	Ujjain	1060	190	1947070	823201	900620	788725	327950	869110	570326	908790	657078	5336896	2455974	2880922	46.02
51	Umaria	42	3	15134	14181	12227	14174	0	11155	15000	11155	10000	65799	37227	28572	56.58
52	Vidisha	925	75	1216858	224923	140930	220569	139241	226957	305217	243709	207222	2133016	792610	1340406	37.16
	Total	**14967**	**1861**	**28959613**	**14420325**	**12726477**	**17288083**	**12575406**	**17048361**	**12888520**	**16208976**	**14493419**	**93925358**	**52683822**	**41241536**	**56.09**

Appendix 3.4.2
(Reference: Paragraph No. 3.4.6.1 and 3.4.6.6, Page No. 99 and 112)
Status of replies from revenue authorities in respect of test checked waqf properties

Sl. No.	Name of Districts	No. of waqf properties	Govt. Properties	Action taken by revenue authorities after receiving notice/order	Action taken by Board	Remarks
Status of Districts where revenue authorities did not receive waqf notice/registration orders						
1.	Agar Malwa	01	01	Not applicable	Registered as waqf	
2.	Balaghat	02	01	Not applicable	Registered as waqf	
3.	Chhatarpur	03	03	Not applicable	Registered as waqf	
4.	Dewas	03	03	Not applicable	Registered as waqf	
5.	Harda	01	01	Not applicable	Registered as waqf	
6.	Indore	01	00	Not applicable	Registered as waqf	Waqf Survey district
7.	Jabalpur	02	00	Not applicable	Registered as waqf	Waqf Survey district
8.	Mandsaur	01	00	Not applicable	Registered as waqf	Waqf Survey district
9.	Raisen	02	01	Not applicable	Registered as waqf	
10.	Ratlam	01	00	Not applicable	Registered as waqf	Waqf Survey district
11.	Shivpuri	04	00	Not applicable	Registered as waqf	
12.	Tikamgarh	02	02	Not applicable	Registered as waqf	
	Total	23				
Status of Districts where revenue authorities received waqf notice/registration orders						
Sl. No.	**Name of Districts**	**No. of waqf properties**	**Govt. Properties**	**Action taken by revenue authorities after receiving notice/order**	**Action taken by Board**	**Remarks**
1.	Bhopal	15	10	Objection raised in one property. In other cases no action taken.	Registered as waqf	In the case where objection raised, the Board registered it as waqf even after accepting that

Sl. No.	Name of Districts	No. of waqf properties	Govt. Properties	Action taken by revenue authorities after receiving notice/order	Action taken by Board	Remarks
						the applicant failed to prove the property as waqf
2.	Dhar	02	00	Objection raised in one property.	Registered as waqf	The Board turned down the objection as a timed barred case since the objection was received 04 days late in the Board
3.	Dindori (Waqf Survey district)	02	01	Mutated the Govt. property in favour of Board.	Registered as waqf	The waqf notice/registration order was not received in 2nd case of private property.
4.	Vidisha	04	03	No action taken	Registered as waqf	
	Total	23				
Status of Districts where response of revenue authorities pending						
Sl. No.	**Name of Districts**	**No. of waqf properties**	**Govt. Properties**	**Action taken by revenue authorities after receiving notice/order**	**Action taken by Board**	**Remarks**
1.	Anuppur	02	02	Response awaited	Registered as waqf	
2.	Bhind	01	01			
3.	Burhanpur	01	00			
4.	Guna	01	01			
5.	Gwalior	02	02			
6.	Jhabua	01	00			
7.	Katni	01	01			
8.	Khargone	02	01			
9.	Narmadapuram	01	01			
10.	Narsinghpur	01	00			
11.	Rajgarh	01	00			

Sl. No.	Name of Districts	No. of waqf properties	Govt. Properties	Action taken by revenue authorities after receiving notice/order	Action taken by Board	Remarks
12.	Rewa	01	01			
13.	Sagar	03	01			
14.	Satna	01	00			
15.	Sehore	01	01			
16.	Seoni	01	00			
17.	Sheopur	01	01			
	Total	**22**				

Appendix 3.4.3
(Reference: Paragraph No. 3.4.6.2, Page No. 99)
Details of test-checked waqf registration files under Section 36

SN	Entry Number in the Auqaf Register	District / Tehsil	Name of property	Applicant Name	Date of receipt of application for registration / Date of registration in Board	Land owner as per revenue record	Purpose	Khasra Number of the Pro-perty	Name of Village/ Colony	Area of the Property as per Board's record	Area of the Property in Sq. mtr
1	784	Bhopal / Huzur	Masjid Khudadad Nagar	Sri Azahar Khan S/o Late Imam Khan and Sri Shahid Shekh R/o Sanjay Nagar Bhopal	01.12.2018/ 24.08.2021 / 22.04.2022	Govt. (lease given by Govt.)	Mosque	43	Sanjay Nagar	213.13 Sq. ft.	19.80
2	929	Vidisha / Vidisha	Masjid Jubeda Bi gram Sulus Halali Dam Vidisha	Sri Nisar Ahmed S/o Zeen Khan R/o Village Sulus	18.04.2022 / 03-01-2023	Forest Department, GoMP	Mosque	204	Tehsil Vidisha, Vidisha	0.041 Hectare	410
3	700	Sehore / Shyampur,	Qabrastan Gram Pan Bihar Tehsil shyampur distt Sehore	Sri Rafiq Khan s/o Wahid khan R/o Village Pan Vihar Tehsil Shyampur, Sehore	12.05.2015 / 24.08.2017	Govt.	Graveyard	228	Village Pan vihar, Tehsil Shyampur, Sehore	99 Decimal	4006.02015
4	626	Dhar / Dhar	Masjid Beghum Razia Khan Haidari	Sri Shahid Jama Khan S/o Shah Jama Khan R/o 151 Rajendra Marg, Muradpura Dhar	05.06.2018 / 19.11.2018	Vallabhdas S/o Pannalal	Mosque and Madarsa	54	Islampura	7200 Sq.ft.	668.89632 11
5	256	Shivpuri / Karera	Waqf Kazi Taal Ki Purani Masjid Maqbara Kabristan Mazar Tehsil Karera Zila Shivpuri	Do	25.03.2021 / 02.08.2021	1787 Abdul samad,Majare alam, Abdul Jalil S/O Kaji Mohammad 1/2 and Mohammad Akhter, Shaukat, Mujaffar S/O Abdul Bashir and 1786 Sundra, Hira S/o Gajju	Graveyard and Mosque	1786 and 1787	Kasba karera	0.376 and 0.021, total 0.397 Hectare	3970

SN	Entry Number in the Auqaf Register	District / Tehsil	Name of property	Applicant Name	Date of receipt of application for registration / Date of registration in Board	Land owner as per revenue record	Purpose	Khasra Number of the Pro-perty	Name of Village/ Colony	Area of the Property as per Board's record	Area of the Property in Sq. mtr
						1/2, Mamta D/o Kalla & Othrs 1/4, Ramkuvar savitri D/o khuman, Rajku bewa khuman & Othrs ¼					
6	673	Raisen Raisen	Waqf Masjid Abdul Ghaffar Wa Madarsa Khursheed Ahmad Gram Sukhasen Tehsele Wa Zila Raisen	Sri Syed Shoaib Ahmed Jafri S/o Khurshid Ahmed Jafri R/o Village Sunari, Main Rd Salamatpur, Raisen	13.07.2022 23.12.2022	Khurshid ahmad S/O khalil ahmad gram salamatpur (Bandhak Central madhya pradesh gramin bank in Kaifiyat)	Mosque and Madarsa	1/1/5	Sukhesen	2700 Sq. ft	250.83612
7	785	Bhopal Huzur	Kabristan Fakhruban Village Misrod	Sri Hussain Ahmad Siddiqui S/o Mustaq Ahmed Siddiqui R/o 183 Ashok Colony Noormahal road Bhopal	01.12.2021 09.11.2022	Govt.	Graveyard	357/274	Misrod	0.36 Hectare	3600
8	779	Bhopal Huzur	Do Pakke Mazar Maidan Ice Factory near Alpana Talkies Bhopal	Secretary Auqaf-e-Amma Bhopal	01-09-2017 22-05-2018	Govt. land Leased to Narbudda Valley Refrigerated Products Co. (Pvt.) Ltd.	Mazar	484/1-02	From Bhopal Talkies to Hamidia Road (On Road)	900 Sq.ft.	83.61204013

Appendix 3.4.4
(Reference: Paragraph No. 3.4.6.3 (A), Page No. 108)
Details of test-checked waqf registration files under Section 41

Sl. No.	Entry Number in the Auqaf Register	District	Name of property	Applicant Name	Date of receipt of application for registration / Date of registration in Board	Land owner as per revenue record	Purpose	Khasra Number of the Property	Name of Village/Colony	Area of the Property	Area of the Property in Sq. mtr
1	779	Mandsaur	Dargah Mehtab Shah Wali Katai	Sri Usman Khan President Anjuman-e-Islam Mandsaur through his Advocate	14-03-2004 / 22-09-2007	Gordhan Das, Girdhar Das s/o Ratan Parakh, Chhaya Pati Santosh Jaiswal	Dargah	old 81,82,83 at present 125,126	Kidyani	0.073 Hectare	730

Appendix 3.4.5
(Reference: Paragraph No. 3.4.6.6, Page No. 111 and 112)
Details of Government land occupied by MP Waqf Board

SN	Entry Number in the Auqaf Register	District and Tehsil	Name of property	Applicant Name	Date of receipt of application for registration in Waqf Board / Date of registration in Waqf records	Land owner as per revenue record	Registration u/ Section	Khasra Number of the Property	Name of Village/ Colony	Area of the Property	Area of the Property in Sq. mtr	Collector Guideline Rate (in ₹.) of the area in Sq. mtr (Household land-bhukhand aavasiya)	Land Value at present (2022-23) in ₹	Collector Guideline District name, page no. & Sl. No. of the property area
1	114	Agar, Susner	Haila Muslim Samaj Kabristan Village Jamunia	Mohd. Akhlaq S/o Ashraf, R/o Dak Bangla Road near Masjid	10-12-2024 / 19-09-2018	Govt.	36	33/2	Jamunia	0.4 Hectare	4000	400	1600000	Aagar Malwa Sl. No 985, pg 145
2	117	Anuppur, Kotma	Waqf Kabristan Kalyanpur Kotma	Shri Roshan Ali Warsi S/o Late Mohd. Hasan, R/o Islamganj Kotma	23-02-2018 / 12-09-2018	Govt. (Land allotted by Collector)	36	296/14	Kalyan-pur	0.81 Hectare	8100	300	2430000	Anuppur Sl. No. 260 pg 43
3	118	Anuppur, Bijuri	Masjid Raza	Shri Shamsher Ali R/o Bijuri Anuppur	12-07-2018 / 12-09-2018	Govt.	36	539/1	Gulab Ground Bijuri	1568 Sq.ft	145.67	9600	1398432	Anuppur Sl. No. 301 pg 50
4	167	Balaghat, Balaghat	Waqf Anjuman Sunni Hanfi Masjid	do	21-01-2020 / 21-10-2021	GOVT	36	241/16	Kosmi	0.014 Hectare	140	7400	1036000	Balaghat, 93 & 659

SN	Entry Number in the Auqaf Register	District and Tehsil	Name of property	Applicant Name	Date of receipt of application for registration in Waqf Board / Date of registration in Waqf records	Land owner as per revenue record	Registration u/ Section	Khasra Number of the Property	Name of Village/ Colony	Area of the Property	Area of the Property in Sq. mtr	Collector Guideline Rate (in ₹.) of the area in Sq. mtr (Household land-bhukhand aavasiya)	Land Value at present (2022-23) in ₹	Collector Guideline District name, page no. & Sl. No. of the property area
			Gram Kosmi Zila Balaghat											
5	212	Bhind, Mehgaon	Mazar Mewati Baba	Shri Niranjan Bhai Mansoori S/o Sardar Khan R/o Village Chiraul, Post Katraul, Tehsil Mehgaon, Dist. Bhind	22-02-2011 / 05-01-2012	Govt.	36	N/A	Chiraul	0.2 Hectare	2000	600	1200000	Bhind Sl. No 2046 pg 289
6	780	Bhopal, Huzur	Masjid Hinotiya (NOC from Gram Panchayat)	Sri Arif Haseeb S/o Syed Abdul Haseeb R/o Gali Sheikh Batti, Ibrahim Pura Bhopal	05-10-2016 / 28-08-2018	Govt.	36	118	Hinotiyan Jagir	2500 Sq.ft	232.26	1100	255486	Bhopal, 394 & 3502

SN	Entry Number in the Auqaf Register	District and Tehsil	Name of property	Applicant Name	Date of receipt of application for registration in Waqf Board / Date of registration in Waqf records	Land owner as per revenue record	Registration u/ Section	Khasra Number of the Property	Name of Village/ Colony	Area of the Property	Area of the Property in Sq. mtr	Collector Guideline Rate (in ₹.) of the area in Sq. mtr (Household land-bhukhand aavasiya)	Land Value at present (2022-23) in ₹	Collector Guideline District name, page no. & Sl. No. of the property area
7	781	Bhopal, Huzur	Madina Masjid Mahavadiya (NOC from Gram Panchayat)	Sri Haji Idris S/o Suleman Khan R/o Village Mahavadiya , Kala Pani Panchayat Vikas Khand, Tehsil Huzur Bhopal	13-06-2019 / 24-12-2019	Gram panchayat	36	N/A	Mahava diya	900 Sq.ft	83.61	4400	367884	Bhopal, 439 & 3874
8	777	Bhopal, Huzur	Kabristaan Kamlanagar	Sri Hafeez Khan R/o Gangaur Bavadi, Kazi Camp, Berasia Road Bhopal	07-09-2017 / 26-12-2017	Govt. (land allotted for Kabristan by State Govt.)	36	8	Kamlan agar, Nishatp ura, Nariyal Kheda	1.3 Acre	5261.1	10400	54715440	Bhopal, 117 & 924
9	773	Bhopal / Huzur	Kabristan Kana Seya	Sri Nazakat Khan S/o Shaukat Khan R/o Village KanaSeya	06-10-2016 / 12-09-2017	Govt. (Nazul Land outside the City)	41	455	Kana Seya	0.01 Hectare	100	4100	410000	Bhopal, 412 & 3659

SN	Entry Number in the Auqaf Register	District and Tehsil	Name of property	Applicant Name	Date of receipt of application for registration in Waqf Board / Date of registration in Waqf records	Land owner as per revenue record	Registration u/ Section	Khasra Number of the Property	Name of Village/ Colony	Area of the Property	Area of the Property in Sq. mtr	Collector Guideline Rate (in ₹.) of the area in Sq. mtr (Household land-bhukhand aavasiya)	Land Value at present (2022-23) in ₹	Collector Guideline District name, page no. & Sl. No. of the property area
				Tehsil Huzur Bhopal										
	773	Bhopal, Huzur	Kabristan Kana Seya	do	06-10-2016 12-09-2017	Govt. (Nazul Land outside the City)	41	668	Kana Seya	1.61 Hectare	16100	4100	66010000	Bhopal, 412 & 3659
10	776	Bhopal, Huzur	Kabristan Lateef Nagar Gram Nishatpura Nariyal kheda Bhopal	Secretary Mutawalli Committee Auqaf-e-Amma Bhopal	01-09-2017 15-11-2017	Govt.	36	139/38	Lateef Nagar, Village Nishat pura, Nariyal Kheda, Bhopal	0.54 Hectare	21.85	10400	227240	Bhopal, 117 & 922
11	782	Bhopal, Huzur	Kabristan Gram Nayapura Lalghati tehsil Huzur Bhopal	Sri Asagar Khan S/o Abdul Rehman R/o Lalghati Bhopal	03-10-2019 14-09-2020	Govt. (Kabristan)	36	53	Village Naya pura, Lalghati	0.089 Hectare	890	10400	9256000	Bhopal, 354 & 3120
12	773	Bhopal, Huzur	Masjid Madarsa Ratibadh	Sri Sheikh Nawab S/o Sheikh	23-06-2014 28-08-2017	Govt.	36	57 New	Samad garh, Ratibadh	2.25 Acre	9105.75	3600	32780700	Bhopal, 440 & 3887

SN	Entry Number in the Auqaf Register	District and Tehsil	Name of property	Applicant Name	Date of receipt of application for registration in Waqf Board / Date of registration in Waqf records	Land owner as per revenue record	Registration u/ Section	Khasra Number of the Property	Name of Village/ Colony	Area of the Property	Area of the Property in Sq. mtr	Collector Guideline Rate (in ₹.) of the area in Sq. mtr (Household land- bhukhand aavasiya)	Land Value at present (2022-23) in ₹	Collector Guideline District name, page no. & Sl. No. of the property area
				Chand R/o Nazd Masjid Mohammadi Gram Samadgarh										
13	750	Burhanpur, Burhanpur	Madina Masjid Madarsa	Sri Haji Zafar S/o Gulsher Khan R/o Gram Bahadarpur, Duban Mohalla Tehsil Burhanpur	14-02-2019 / 17-02-2020	Madina Masjid Madarsa (as per Gram Panchayat Certificate)	36	503	Bahadar pur	4400 Sq.ft	408.77	4000	163508	Burhanpur Sl. No. 325 pg 89
14	248	Chhatarpur, Buxwaha	Waqf Idgaah Gram Magrai Tehsil Buxwaha	Sri Mohd. Karim R/o Raza Hall, Jail Road near Police Line	19-09-2016 / 27-08-2018	Govt. (Idgaah noted in Kaifiyat Column 12)	36	621	Magrai	0.251 Hectare	2510	500	1255000	Chhatarpur Sl.no. 527 pg 79
15	249	Chhatarpur, Chhatarpur	Waqf Kabristan Mauja Palotha	Sri Nasir Khan Secretary Dist. Waqf Committee	13-07-2020 / 27-10-2021	Govt. (Reserved for Kabrisan vide	36	748/2/2	Mauja Palotha	5 Hectare	50000	1800	90000000	Chhatarpur Sl.no. 794 pg 115

SN	Entry Number in the Auqaf Register	District and Tehsil	Name of property	Applicant Name	Date of receipt of application for registration in Waqf Board / Date of registration in Waqf records	Land owner as per revenue record	Registration u/ Section	Khasra Number of the Property	Name of Village/ Colony	Area of the Property	Area of the Property in Sq. mtr	Collector Guideline Rate (in ₹.) of the area in Sq. mtr (Household land-bhukhand aavasiya)	Land Value at present (2022-23) in ₹	Collector Guideline District name, page no. & Sl. No. of the property area
				R/o Ward no. 33 Beniganj Mahal Marg		Collector's order 30.06.2015								
16	250	Chhatarpur, Naugaon	Dargah Hazrat Sayed Wali, Kbristan & Well	Sri Nasir Khan Secretary Dist. Waqf Committee R/o Ward no. 33 Beniganj Mahal Marg	28-09-2020 21-02-2022	Govt. (Dargah Kabristan & Well noted in Kaifiyat Column 12)	36	2693	Mauja Mau	0.387 Hectare	3870	800	3096000	Chhatarpur Sl.no. 1886 pg 282
17	572	Dewas, Khategaon	Kabristan Village Dhayali	Sri Bhoora Khan S/o Imarat Khan R/o Gram Dhayali	01-02-2021 27-10-2021	Govt.	36	158	Dhayali	0.21 Hectare	2100	2500	5250000	Dewas sl.no. 1626 pg 221
18	573	Dewas, Dewas	Kabristan Mauja Bhesuni	Sri Shahid Modi S/o Safaal Hussain Modi R/o 276 A.B.	02-07-2020 27-10-2021	Govt.	36	53	Bhesuni	0.4 Hectare	4000	2500	10000000	Dewas sl.no. 840 pg 109

SN	Entry Number in the Auqaf Register	District and Tehsil	Name of property	Applicant Name	Date of receipt of application for registration in Waqf Board / Date of registration in Waqf records	Land owner as per revenue record	Registration u/ Section	Khasra Number of the Property	Name of Village/ Colony	Area of the Property	Area of the Property in Sq. mtr	Collector Guideline Rate (in ₹.) of the area in Sq. mtr (Household land-bhukhand aavasiya)	Land Value at present (2022-23) in ₹	Collector Guideline District name, page no. & Sl. No. of the property area
				Road Dewas										
19	574	Dewas, Dewas	Kabristan Kali Masjid	Sri Shahid Modi S/o Safaal Hussain Modi R/o 276 A.B. Road Dewas	17-02-2020 / 27-10-2021	Govt.	36	18	Shankar garh	0.008 Hectare	80	7200	576000	Dewas sl.no. 450 pg 62
20	364	Guna, Guna	Masjid Fatehgarh	Sri Rashid Khan S/o Maqsood Khan R/o Ghosipura Guna	04-05-2002 / 14-08-2003	Gram Panchayat	40	191	Fatehgar h	1800 Sq.ft	167.22	4000	668880	Guna Sl. No. 1618 pg 221
21	451	Gwalior, Gwalior	Masjid Kabristan Badagaon	Sri Rahees Ali S/o Shauqat Ali R/ Khureri, Morar Gwalior	20-06-2019 / 01-10-2021	Govt.	36	328	Bada gaon	0.178 Hectare	1780	9600	17088000	Gwalior pg 255 sl.no. 1918
22	270	Harda, Harda	Jama Masjid Awaas	Sri Rashid Khan S/o Shaheed Khan &	11-09-2017 / 31-10-2017	Govt.	36	366/2 (Khasra no. 366/1 shown in Waqf Order)	Jhadpa	3200 Sq.ft	297.29	900	267561	Harda, page 59, SN 426

SN	Entry Number in the Auqaf Register	District and Tehsil	Name of property	Applicant Name	Date of receipt of application for registration in Waqf Board / Date of registration in Waqf records	Land owner as per revenue record	Registration u/ Section	Khasra Number of the Property	Name of Village/ Colony	Area of the Property	Area of the Property in Sq. mtr	Collector Guideline Rate (in ₹.) of the area in Sq. mtr (Household land- bhukhand aavasiya)	Land Value at present (2022-23) in ₹	Collector Guideline District name, page no. & Sl. No. of the property area
			Colony, Jhadpa	Othrs R/o Village Jhadpa Harda										
23	315	Katni, Katni	Dargah Syed Baba	Tasleem bano D/o Haneef Khan R/o Maharani Lakshmi Bai Ward Katni	15-02-2018 23-05-2018	Govt. (Dargah Syed baba in 0.003 Aare written in Kaifiyat)	36	1073	N/A	0.003 not clear as 'Aare' (Hindi) mentioned in Khasra and 'Hectare' mentioned in Registration Letter	30	80000	2400000	Katni pg no. 100 Sl. No, 671
24	B416	Khargone, Maheshwar	Kabristan Mandleshwar	do	26-07-2006 26-07-2007	Government (Kabristan in Kaifiyat and Certificate of Gram Panchayat)	36	260/15	Mandleshwar	15184 Sq.ft	1410.63	5200	7335276	Khargone Pg 294, sl 2109
25	269	Narmada puram	5 Qabrastan Gram Dev Gaon,	Sri Imran Ahmad President	20-02-2015 23-03-2015	MP govt	41	22/1,22/2,246/1,246/2,245/5	Devgaon	4.605 Hectare	46050	5200	239460000	Narmada puram p

SN	Entry Number in the Auqaf Register	District and Tehsil	Name of property	Applicant Name	Date of receipt of application for registration in Waqf Board / Date of registration in Waqf records	Land owner as per revenue record	Registration u/ Section	Khasra Number of the Property	Name of Village/ Colony	Area of the Property	Area of the Property in Sq. mtr	Collector Guideline Rate (in ₹.) of the area in Sq. mtr (Household land-bhukhand aavasiya)	Land Value at present (2022-23) in ₹	Collector Guideline District name, page no. & Sl. No. of the property area
		(Hoshangabad), Sohagpur	piparya, tahseel suhagpur, Distt. Hoshangabad	Anjuman Islam Pipariya Hoshangabad										age 163 SN 1112
26	672	Raisen, Goharganj	Mazar Ali Baba Waqe Goharganj Zila Raisen	Smt Farhana Sultan Beg W/o Lukman Beg R/o Chhoti Masjid Tehsil Goharganj Raisen	11-10-2017 / 26-12-2017	Govt (Dargah in Kaifiyat)	36	545/1/1/1	Goharganj	0.96 Hectare	9600	3600	34560000	Raisen page 194 SN 1381
27	181	Rewa, Java	Waqf Kabristan Gram Sitlaha Tehsil Java Zila Rewa	Sri Noor Mohammed S/o raza Mohammed R/o Sitlaha Tehsil Java Rewa	23-09-2016 / 31-08-2017	Govt (Land allotted by Collector rewa vide order 31.08.2016	41	162	Sitlaha	0.11 Hectare	1100	1800	1980000	Pg 210 SN 1800

SN	Entry Number in the Auqaf Register	District and Tehsil	Name of property	Applicant Name	Date of receipt of application for registration in Waqf Board / Date of registration in Waqf records	Land owner as per revenue record	Registration u/ Section	Khasra Number of the Property	Name of Village/ Colony	Area of the Property	Area of the Property in Sq. mtr	Collector Guideline Rate (in ₹.) of the area in Sq. mtr (Household land- bhukhand aavasiya)	Land Value at present (2022-23) in ₹	Collector Guideline District name, page no. & Sl. No. of the property area
28	258	Sagar, Malthon	Waqf Kabristan Moza Khiriyadang Tehsil Malthon Zila Sagar	Not found in records (Only reference of Collector's letter dated 20.06.2014 is mentioned in the Waqf Board's Order dt 31.08.2017)	20-06-2016 / 31-08-2017	Govt.	41	25	Moja Khiriya Dang	0.2 Hectare	2000	400	800000	Pg 293 SN 2015
29	279	Sheopur, Sheopur	6 Mazar Arazi Purana Bus Stand	Sri Alla Noor S/o Noor Mohammed R/o Pali Rd Sheopur Kalan	10-04-2007 / 26-06-2008	Police Departmen t (Kabristan in Kism Arazi Column)	36	713	Purana bus stand	0.094 Hectare	940	43200	40608000	Pg 74 SN 519
30	207	Tikamgarh, Tikamgarh	Kabristan Gram Majna Bhaata Tehsil Tikamgarh	Sheikh Raees President Dist. Waqf Committee Tikamgarh	30-01-2018 / 13-03-2018	Govt as per DM court order 09-05-05 Land reserve for Kabristan	41	139/2	Majna Bhata	0.393 Hectare	3930	600	2358000	Pg 273 SN 1530

SN	Entry Number in the Auqaf Register	District and Tehsil	Name of property	Applicant Name	Date of receipt of application for registration in Waqf Board / Date of registration in Waqf records	Land owner as per revenue record	Registration u/ Section	Khasra Number of the Property	Name of Village/ Colony	Area of the Property	Area of the Property in Sq. mtr	Collector Guideline Rate (in ₹.) of the area in Sq. mtr (Household land- bhukhand aavasiya)	Land Value at present (2022-23) in ₹	Collector Guideline District name, page no. & Sl. No. of the property area
31	208	Tikamgarh, Tikamgarh	Masjd Chistiyan kundeshwar	Sri Sheikh Lateef S/o Sheikh Wafati through Dr. Sharif Khan Ex-President Dist. Waqf Committee Tikamgarh	12-07-2019 / 07-02-2022	Govt. land as per Khasra but applicant claimed it as his Ancestral Land (Gram Panchayat Gave NoC vide letter 15.11.2021 for registeration of land as waqf)	36	39	Kundeshwar (shivpuri)	2856 Sq.ft	265.33	2000	530660	Pg 301 SN 1674
32	926	Vidisha, Shamshabad	Kabristan waqf Dangarwara Tehsil Shamshabad Zila Vidisha	Sri Mohd. Sayeed S/o Mohd. Sharif, Dangarwara, Tehsil, Shamsha-bad	01-12-2018 / 21-11-2019	Govt as per Khasra	36	Khasra Number 24/2	Dangarwada, Tehsil Shamshabad, Vidisha	1.045 Hectare	10450	1600	16720000	Vidisha, 230 & 1607

SN	Entry Number in the Auqaf Register	District and Tehsil	Name of property	Applicant Name	Date of receipt of application for registration in Waqf Board / Date of registration in Waqf records	Land owner as per revenue record	Registration u/ Section	Khasra Number of the Property	Name of Village/ Colony	Area of the Property	Area of the Property in Sq. mtr	Collector Guideline Rate (in ₹.) of the area in Sq. mtr (Household land-bhukhand aavasiya)	Land Value at present (2022-23) in ₹	Collector Guideline District name, page no. & Sl. No. of the property area
33	0927	Vidisha, Kurwai	Waqf Kabristan Kasba Korwai Vidisha	Sri Mustaq-ul-Haq R/o Kurwai	18-10-2019 / 25-04-2022	Government Nazul land Abadi	36	1751, Abadi	Kasba Kurwai, vidisha	2.038 Hectare	20380	6160	125540800	Vidisha, 94 & 658
								1751, Nazul	Kasba Kurwai, vidisha	0.209 Hectare	2090	6160	12874400	Vidisha, 94 & 658
									Total		**209639.48**		**770725991**	

Appendix-3.4.6
(Reference: Paragraph No.3.4.7.3, Page No. 115)
Sanctioned strength and men-in-position in the Board as on March 2023

Sl. No.	Name of Post	Sanctioned strength	Working strengh	No. of Posts vacant
1	Chief Executive Officer	1	1	0
2	Assistant Secretary	1	1	0
3	Special Officer	1	0	1
4	Assistant Special Officer	1	0	1
5	Enquiry Officer	1	0	1
6	Revenue Officer	1	0	1
7	Accounts Officer	1	0	1
8	Office Superintendent	1	1	0
9	Senior Auditor	1	1	0
10	Auditor	6	1	5
11	Accountant	1	0	1
12	Assistant Accountant	1	0	1
13	UDC	6	3	3
14	LDC	28	23	5
15	Stenographer	1	0	1
16	Surveyor	1	0	1
17	Patwari	1	0	1
18	Legal Advisor (Bhopal)	1	0	1
19	Legal Advisor (Other districts)	2	0	2
20	Inspector (Bhopal)	4	3	1
21	Inspector (Other districts)	8	0	8
22	Others	13	6	7
Total		**82**	**40**	**42**

(Source- Data received from the Board)

Appendix-3.4.7
(Reference: Paragraph No. 3.4.8, Page No. 118)
List of waqfs where joint survey conducted

Sl. No.	Name of District	Entry Number in the Auqaf Register	Name of Waqf	Remarks
1	Gwalior	451	Waqf Qabrastan Wa Masjid Gram Badagaon Khureri Tehsil Murar District Gwalior	Information not provided in Joint Survey
2	Jabalpur	316	Masjid Khadijatul Kubra Zila Jabalpur	
3		037	Anjuman Islamia Madhtal District Jabalpur	
4		317	Waqf Al-Hussain Ahle Sunnat Wal Jamaat Maslake Aala Hazrat District Jabalpur.	
5	Dindori	112	Masjid Gram Shahpur Tehsil Wa District Dindori	
6		113	Masjid Madarsa Gram Sailwar Tehsil Wa District Dindori	
7	Indore	641	Imarat Pukhta Alal Aulad Waqf Asna Ashri (Rafqa Jafri) Waqe Green Park Colony Indore	
8		428	Dargah Nahar Shah Wali Khajrana Tehsil Indore	
9	Dhar	626	Waqf Masjid Begum Razia Khan Haidari Islampura Gulmohar Colony Zila Dhar	
10		627	Waqf Masjid Namrah Basant Vihar Colony Zila Dhar	
11	Ratlam	001	Waqf Hussain Tekri Sharif	
12		B085	Shia Dawoodi Bohra Jamat district Ratlam	Information not provided in Joint Survey
13		470	Masjid Madarsa Pachan Danipura District Ratlam	Information not provided in Joint Survey
14	Mandsaur	779	Dargah Mehtab Shah Wali Katai	
15		B009	Shia Dawoodi Bohra Jamat district Mandsaur	Information not provided in Joint Survey
16	Bhopal	774	Waqf Qabrastan Kanasaiyya Tehsil Huzur Zila Bhopal	
17		775	Makka Masjid Madarsa Deeniyat Neem Wali Sadak Jinsi Jahangirabad	
18		776	Qabrastan Lateef Nagar Gram Nishatpura Nariyal Kheda Bhopal	
19		777	Qabrastan Kamla Nagar Nishatpura Nariyal Kheda Bhopal	
20		779	Waqf 2 Pakke Mazaar Maidaan Waqe Ice Factory Alpana Talkies, Bhopal	
21		782	Qabrastan Gram Nayapura Lalghati Tehsil Huzur Bhopal	
22		784	Waqf Masjid Khudadad Waqe Landiya Talab Sanjay Nagar Bhopal	
23		786	Waqf Masjid Qutubi Professor Colony Bhopal	
24		778	waqf Makan No. ¼-7, Badwali Masjid Road Nadaffpura Post Office, Jahangirabad Bhopal	

Glossary of Abbreviations

Sl. No.	Abbreviation	Full Form
Performance Audit on Functioning of Madhya Pradesh Public Service Commission		
1	ARTO	Assistant Regional Transport Officer
2	CFMS	Central Funds Management System
3	Commission	The Madhya Pradesh Public Service Commission
4	CTD	Commercial Tax Department
5	CTOs	Commercial Tax Officers
6	DPC	Departmental Promotion Committee
7	EMD	Earnest Money Deposit
8	GAD	General Administrative Department
9	GoMP	Government of Madhya Pradesh
10	HED	Higher Education Department
11	IFMIS	Integrated Financial Management Information System
12	IGRS	Inspector General of Registration and Stamps
13	LoI	Letter of Intent
14	MAPIT	Madhya Pradesh Agency for Promotion of Information Technology
15	OBC	Other Backward Class
16	OMR sheet	Optical Mark Recognition Sheet
17	OSD	Officer on Special Duty
18	PIU	Project Implementing Unit
19	PRDD	Panchayat and Rural Development Department
20	RFP	Request for Proposal
21	SC	Scheduled Caste
22	SPA	Service Provider Agency
23	ST	Scheduled Tribe
24	TDS	Tax Deduction at Source
25	UC	Utilisation Certificate
26	UR	Unreserved
27	VYAPAM	Vyavsayik Pariksha Mandal
Audit on Functioning of Barkatullah University		
28	ACS	Additional Chief Secretary
29	BDA	Bhopal Development Authority
30	BUIT	Barkatullah University Institute of Technology
31	CGPA	Cumulative Grade Point Average
32	CDC	College Development Council
33	CRIM	Chakraborty Rajagopalachari Institute of Management
34	DPR	Detailed Project Report
35	DRS	Departmental Research Support
36	DSA	Department of Special Assistance
37	GDA	General Development Assistance

Sl. No.	Abbreviation	Full Form
38	GoMP	Government of Madhya Pradesh
39	HED	Higher Education Department
40	IODE	Institute of Open and Distance Education
41	IUMS	Integrated University Management System
42	LIC	Life Insurance Corporation
43	MoHRD	Ministry of Human Resource Development
44	MoU	Memorandum of Understanding
45	MPMKVVCL	Madhya Pradesh Madhya Kshetra Vidhyut Vitran Company Limited
46	NAAC	National Assessment and Accreditation Council
47	NIRF	National Institutional Ranking Framework
48	PWD	Public Works Department
49	RUSA	*Rashtriya Uchchatar Shiksha Abhiyan*
50	SAP	Special Assistance Programme
51	UC	Utilisation Certificate
52	UGC	University Grants Commission
53	UMS	University Management System
Audit on Diversion of Land		
54	CLR	Commissioner, Land Records
55	GoMP	Government of Madhya Pradesh
56	MPLRC	Madhya Pradesh Land Revenue Code
57	PS	Principal Secretary
58	SDO	Sub-Divisional Officer
59	SQM	Square meter
60	SRSWOR	Simple Random Sampling without Replacement
61	T&CP	Town and Country Planning
Audit on Working of Madhya Pradesh Waqf Board		
62	ACS	Additional Chief Secretary
63	CEO	Chief Executive Officer
64	CWC	Central Waqf Council
65	GoI	Government of India
66	GoMP	Government of Madhya Pradesh
67	LDC	Lower Division Clerk
68	MPSWT	Madhya Pradesh State Waqf Tribunal
69	MP	Member of Parliament
70	MLA	Member of Legislative Assembly
71	NOC	No Objection Certificate
72	SARFAESI Act	Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002

https://cag.gov.in/ag1/madhya-pradesh/en