

**Appendix 2.1**  
(Referred to in para 2.4)

**Details of selected Districts, Janpad Panchayats and Gram Panchayats**

| Sl. No. | Name of the selected District | Name of the selected JPs | Name of the selected GPs                        |
|---------|-------------------------------|--------------------------|-------------------------------------------------|
| 1       | Balrampur                     | Ramchandrapur            | Bhitarchura, Chunapatar, Hariharpur, Meghuli    |
|         |                               | Wadrafnagar              | Bartikala, Beto, Gurmuti, Pansara               |
| 2       | Dantewada                     | Dantewada                | Chandenar, Metapal, Metapal 02, Pandewar        |
|         |                               | Geedam                   | Badepaneda, Hidpal, Hiranar, Kundenar           |
| 3       | Jashpur                       | Pathalgaon               | Bandanpur, Budhadand, Maheshpur, Patratoli      |
|         |                               | Pharsabahar              | Dhorasand, Kolhenjhariya, Sikirima, Tapkara     |
| 4       | Raigarh                       | Kharsia                  | Bilaspur, Darri, Gadabordi, Jobi                |
|         |                               | Dharamjaigarh            | Jamabira, Pusalda, Siyar, Sokhamuda             |
| 5       | Raipur                        | Dharsiwa                 | Giroud, Godhi, Kukera, Tivraiya                 |
|         |                               | Tilda                    | Chataud, Khapridih-Khurd, Tulsimanpur, Tarpongi |
| 6       | Surguja                       | Lakhanpur                | Amdala, Losanga, Mutki, Potka                   |
|         |                               | Sitapur                  | Belgaon, Bharatpur, Kunmera, Lalitpur           |

**Appendix 3.1**  
(Referred to in para 3.5)

**Allocation of Human Resources for implementation of MGNREGS**

| Name of post                     | Sanctioned post | Person in position | Shortfall    | Shortfall (per cent) |
|----------------------------------|-----------------|--------------------|--------------|----------------------|
| <b>State level</b>               |                 |                    |              |                      |
| Specialists                      | 04              | 0                  | 04           | 100                  |
| Programmer/Data Entry Operator   | 13              | 12                 | 01           | 08                   |
| Accounts Officer/ Accountant     | 05              | 03                 | 02           | 40                   |
| Other functionaries              | 44              | 28                 | 16           | 37                   |
| <b>Total</b>                     | <b>66</b>       | <b>43</b>          | <b>23</b>    | <b>35</b>            |
| <b>District level</b>            |                 |                    |              |                      |
| Asstt. Programme Officer         | 28              | 21                 | 07           | 25                   |
| Computer Programmer              | 28              | 21                 | 07           | 25                   |
| District Coordinator (Technical) | 28              | 13                 | 15           | 54                   |
| Data Entry Operators             | 83              | 56                 | 27           | 33                   |
| Grievance Redressal Coordinator  | 28              | 18                 | 10           | 36                   |
| Other functionaries              | 213             | 129                | 84           | 39                   |
| <b>Total</b>                     | <b>408</b>      | <b>258</b>         | <b>150</b>   | <b>37</b>            |
| <b>Janpad Panchayat level</b>    |                 |                    |              |                      |
| PO/APO                           | 146             | 122                | 24           | 16                   |
| Technical Assistant              | 1828            | 1325               | 503          | 28                   |
| Accountant                       | 292             | 207                | 85           | 29                   |
| Assistant Programmer             | 146             | 118                | 28           | 19                   |
| Coordinators (Technical)         | 146             | 01                 | 145          | 99                   |
| Data Entry Operator              | 584             | 351                | 233          | 40                   |
| Other functionaries              | 876             | 552                | 324          | 37                   |
| <b>Total</b>                     | <b>4,018</b>    | <b>2,676</b>       | <b>1,342</b> | <b>33</b>            |
| <b>Gram Panchayat level</b>      |                 |                    |              |                      |
| Gram Rozgar Sahayak              | 10,862          | 9,159              | 1,703        | 16                   |
| <b>Total</b>                     | <b>10,862</b>   | <b>9,159</b>       | <b>1,703</b> | <b>16</b>            |
| <b>State Total</b>               | <b>15,354</b>   | <b>12,136</b>      | <b>3,218</b> | <b>21</b>            |

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

**Appendix 4.1**  
(Referred to in para 4.2)

**Statement of Funds released and expenditure incurred during 2019-24**

(₹ in crore)

| Year    | Opening Balance | Release of funds |        |          |          |          | Total releases   | Misc. Receipt | Deduction/ FTO rejected amount | Total fund available | Expenditure incurred |        |          | Total expenditure | Closing Balance |
|---------|-----------------|------------------|--------|----------|----------|----------|------------------|---------------|--------------------------------|----------------------|----------------------|--------|----------|-------------------|-----------------|
|         |                 | Wages            |        | Admn.    | Material |          |                  |               |                                |                      | Wages                | Admin  | Material |                   |                 |
|         |                 | CS               | SS     |          | CS       | SS       |                  |               |                                |                      |                      |        |          |                   |                 |
| 1       | 2               | 3                | 4      | 5        | 6        | 7        | 8<br>(3+4+5+6+7) | 9             | 10                             | 11<br>(2+8+9-10)     | 12                   | 13     | 14       | 15<br>(12+13+14)  | 16              |
| 2019-20 | 115.47          | 2,048.30         | 177.72 | 606.80   | 0.00     | 188.86   | 3,021.67         | 5.02          | 0.00                           | 3,142.16             | 2,199.32             | 150.8  | 582.67   | 2,932.78          | 209.38          |
| 2020-21 | 209.38          | 3,377.92         | 191.13 | 580.54   | 0.00     | 181.9    | 4331.5           | 38.2          | 41.29                          | 4,537.79             | 3,493.35             | 164.35 | 761.66   | 4,419.35          | 118.44          |
| 2021-22 | 118.44          | 2,844.88         | 268.67 | 234.49   | 822.65   | 274.22   | 4,444.91         | 188.92        | 203.39                         | 4,548.89             | 3,009.17             | 155.42 | 746.41   | 3,911.00          | 637.89          |
| 2022-23 | 637.89          | 2,468.55         | 50     | 143.47   | 881.86   | 242.16   | 3,786.04         | 67.98         | 87.93                          | 4,403.99             | 2,565.26             | 155.23 | 999.51   | 3,720.00          | 683.99          |
| 2023-24 | 683.99          | 2,375.20         | 174.46 | 147.04   | 653.16   | 269.51   | 3,619.38         | 28.30         | 319.74                         | 4,011.92             | 2,288.48             | 187.53 | 998.19   | 3,474.20          | 537.72          |
| Total   | 1,765.17        | 13,114.85        | 861.98 | 1,712.34 | 2,357.67 | 1,156.65 | 19,203.50        | 328.42        | 652.35                         | 20,644.75            | 13,555.58            | 813.33 | 4,088.44 | 18,457.33         | 2,187.42        |

(Source: MIS Data of NREGASoft)

**Appendix 6.1**  
(Referred to in para 6.4.3)

**Statement showing timelines for deliverables to be achieved under CFP**

| Sl. No. | Deliverables                                                                                                                                                         | Timeframe for Outcomes for CSOs/ CFP (in per cent) |                                           |                                            |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------|--------------------------------------------|
|         |                                                                                                                                                                      | 6 Months                                           | 12 Months                                 | 18 Months                                  |
| 1.      | Expenditure on NRM work should reach up to 65 per cent of the total expenditure at Block within 6 months from the date of commencement of the CFP.                   | 100                                                | 100                                       | 100                                        |
| 2.      | Expenditure on Individual work should reach up to 60 per cent of the total expenditure at Block within 6 months from the date of commencement of the CFP             | 100                                                | 100                                       | 100                                        |
| 3.      | Preparation of GIS based GPs plan for Mahatma Gandhi NREGS in saturation mode within six months                                                                      | 100 per cent GIS plan for GPs                      | 50 per cent execution of GIS plan         | 100 per cent execution of GIS plan         |
| 4.      | Commencement of works as per GIS based Integrated Natural Resource Management (INRM) plan                                                                            | 25                                                 | 100                                       | 100                                        |
| 5.      | Completion of works taken up as per GIS based NRM plan                                                                                                               | 10                                                 | 60                                        | 100                                        |
| 6.      | Expenditure on Agriculture and allied work should reach up to 60 per cent of the total expenditure at Block within 6 months from the date of commencement of the CFP | 100 per cent GPs                                   | 100 per cent GPs                          | 100 per cent GPs                           |
| 7.      | Saturation of plantation works on community                                                                                                                          | 100 per cent planning of plantation                | 25 per cent execution of plantation works | 100 per cent execution of plantation works |
| 8.      | Survival rate of plants on plantations on community and individual lands                                                                                             | At least 90 per cent in all GPs                    | At least 90 per cent in all GPs           | At least 90 per cent in all GPs            |
| 9.      | All SC/ST household will get at least 10 per cent more person-days than the district average                                                                         | 100                                                | 100                                       | 100                                        |
| 10.     | 100 per cent generation of Fund Transfer Order (FTO) within 8 days from the date of closure of Muster Roll.                                                          | 100                                                | 100                                       | 100                                        |
| 11.     | Completion rate of the work should reach up to national average within 9 months                                                                                      | 80 per cent of the National Average                | Up to National Average                    | More than National Average                 |

| Sl. No. | Deliverables                                                                                                                                                                                                                          | Timeframe for Outcomes for CSOs/ CFP (in per cent)                                                              |                                                                                                                   |                                                                                                                   |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
|         |                                                                                                                                                                                                                                       | 6 Months                                                                                                        | 12 Months                                                                                                         | 18 Months                                                                                                         |
| 12.     | Capacity Building at GP/ Block level<br>The capacity building of the GP beneficiaries and functionaries should be improved for individual schemes, water scenario, benefit of NRM planning using GIS tools including map reading etc. | Two rounds of training at GP level for beneficiaries<br>Two rounds of training at block level for functionaries | Four rounds of training at GP level for beneficiaries<br>Four rounds of training at block level for functionaries | Four rounds of training at GP level for beneficiaries<br>Four rounds of training at block level for functionaries |
| 13.     | The performance of the block on the parameters PD generation                                                                                                                                                                          | 80 per cent of the State Average                                                                                | Up to State Average                                                                                               | More than State Average                                                                                           |
| 14.     | Grievances redressal- per cent of Grievances disposed in 15 days                                                                                                                                                                      | 100                                                                                                             | 100                                                                                                               | 100                                                                                                               |

(Source: Cluster Facilitation Project Guidelines 2019)

**Appendix 6.2**  
(Referred to in para 6.5.2(i))

**Statement showing details of Idle Expenditure on Vermicompost Units**

| Sl. No.      | Name of District | Name of GP      | Name of work and beneficiary (work ID)                                       | Expenditure (in ₹) | Date of completion | Date of JPV | Remarks                                                                    |
|--------------|------------------|-----------------|------------------------------------------------------------------------------|--------------------|--------------------|-------------|----------------------------------------------------------------------------|
| 1.           | Dantewada        | Pandewar        | (2022-23) SWM & Vermicompost (Gondpal / Pandewar) (3312006011/RS/1111404411) | 2,67,483           | 22-07-2024         | 22-08-2024  | It is not in use.                                                          |
| 2.           | Jashpur          | Dhorasand       | Samudayik Vermi Compost Pit Nirman (10) (3307014019/RS/1111379675)           | 1,21,382           | 07-11-2022         | 28-08-2024  | Vermi Compost pit was found empty and not in use.                          |
| 3.           | Jashpur          | Tapkara         | Vermi Compost Nirman Karya (3307014066/RS/1111401403)                        | 1,65,400           | 19-05-2023         | 28-08-2024  | The Vermi Compost pit was found empty and not in use.                      |
| 4.           | Raigarh          | Darri           | SLWM Vermi Compost Nirman Karya (2) Darri (3313007063/RS/1111405766)         | 97,101             | 22-09-2023         | 14-08-2024  | Though work was completed but not in use.                                  |
| 5.           | Raigarh          | Darri           | SLWM Vermi Compost Nirman Karya (4), Rajpur Darri (3313007063/RS/1111405765) | 1,90,490           | 27-10-2023         | 14-08-2024  | Though work was completed but not in use.                                  |
| 6.           | Raigarh          | Bilaspur        | SLWM Vermicompost 2 Nos, Bilaspur (3313007058/RS/1111405795)                 | 97,947             | 22-09-2023         | 21-08-2024  | Though the work was completed but not in use.                              |
| 7.           | Raipur           | Khapridih-Khurd | Construction Of Vermicompost for SHG (3316007091/RS/1111361464)              | 1,24,779           | 12-10-2020         | 03-09-2024  | The vermicompost was dry. Found unusable.                                  |
| 8.           | Raipur           | Tarpongi        | Vermi Tank Construction Work-12 Nos. (3316007007/RS/GIS/443735)              | 4,23,684           | 02-02-2023         | 27-08-2024  | During physical verification, it was found to be inactive without any use. |
| 9.           | Raipur           | Tulsimanpur     | Vermi Tank Construction Work-12 Nos. (3316007038/RS/GIS/392850)              | 3,43,286           | 09-02-2024         | 28-08-2024  | During physical verification, it was found to be inactive without any use. |
| 10.          | Raipur           | Godhi           | Vermi Tank Construction Work (3316012018/AV/1111385608)                      | 6,21,702           | 01-09-2022         | 16-09-2024  | Water was stagnant around the vermi tank. The vermi tank was not in use.   |
| 11.          | Raipur           | Kukera          | Vermi Tank Construction Work-10 Nos. (3316012008/AV/1111380918)              | 1,75,304           | 04-08-2021         | 13-09-2024  | Water was stagnant around the vermi tank. The vermi tank was not in use.   |
| 12.          | Surguja          | Mutki           | Construction Of Vermi Compost (3305007041/RS/1111364268)                     | 1,88,622           | 16-12-2023         | 02-09-2024  | In joint physical verification it was not in use.                          |
| 13.          | Surguja          | Belgaon         | Construction Of Vermi Compost (3305006029/IF/1111505969)                     | 1,68,205           | 04-12-2023         | 24-08-2024  | Wrong site selection, currently not in use                                 |
| <b>Total</b> |                  |                 |                                                                              | <b>29,85,385</b>   |                    |             |                                                                            |

(Source: MIS Data of NREGASoft and Audit Findings in JPV)

**Appendix 6.3**  
(Referred to in para 6.5.2(ii))

**Statement showing details of Idle Expenditure on Animal Shelters**

| Sl. No. | Name of District | Name of GP      | Name of work and beneficiary (Work ID)                                              | Expenditure (in ₹) | Date of completion | Date of JPV | Remarks                                                                                             |
|---------|------------------|-----------------|-------------------------------------------------------------------------------------|--------------------|--------------------|-------------|-----------------------------------------------------------------------------------------------------|
| 1.      | Raipur           | Khapridih-Khurd | SHG Bakari Palan Kendra<br>(3316007091/AV/1111380828)                               | 2,08,737           | 12-01-2021         | 31-08-2024  | There was no slab. The center is broken. Not being used.                                            |
| 2.      | Raipur           | Tulsimanpur     | Pashu Vishram Sthal Nirman Bhag 2<br>(3316007038/AV/1111383558)                     | 12,00,502          | 02-09-2022         | 28-08-2024  | During physical verification, the main door was locked and not found being used it remained closed. |
| 3.      | Raigarh          | Darri           | Pashu Kotha Karya<br>(3313007063/IF/1111736986)                                     | 55,893             | 22-09-2023         | 14-08-2024  | Completed but not in use.                                                                           |
| 4.      | Dantewada        | Metapal         | (2021 -22) SHG Bakri Shed Nirman<br>(3312006017/IF/1111680164)                      | 1,33,311           | 21-11-2023         | 20-08-2024  | It is not in use currently.                                                                         |
| 5.      | Dantewada        | Metapal         | (2021-22) SHG Murgi Shed Nirman,<br>Metapal (3312006017/IF/1111670513)              | 1,44,510           | 18-11-2023         | 20-08-2024  | It is not in use currently.                                                                         |
| 6.      | Dantewada        | Pandewar        | (2021-2022) Samudayik Pashu Ashray<br>Nirman Pandewar<br>(3312006011/If/1111640818) | 10,59,361          | 02-01-2024         | 22-08-2024  | It is not in use currently.                                                                         |
| 7.      | Dantewada        | Pandewar        | 2022-23 SHG Mushroom Shed Nirman<br>Pandewar (3312006011/AV/1111445748)             | 1,15,925           | 31-01-2025         | 22-08-2024  | The work was incomplete. It is not in use currently.                                                |
| 8.      | Dantewada        | Badepaneda      | (2022-23) Goat Shed Nirman<br>(3312005032/AV/1111445650)                            | 2,54,250           | 15-04-2024         | 31-08-2024  | The created asset could not be put to use till date and continues to lie idle.                      |
| 9.      | Dantewada        | Badepaneda      | (2022-23) Mashroom Shed Nirman<br>(3312005032/AV/1111445651)                        | 1,49,375           | 22-10-2024         | 01-09-2024  | The created asset could not be put to use till date and continues to lie idle.                      |
| 10.     | Dantewada        | Badepaneda      | (2022-23) Murgi Shed Nirman                                                         | 2,54,555           | 15-04-2024         | 01-09-2024  | The created asset could not be put to use till date and continues to lie idle.                      |
|         | <b>Total</b>     |                 |                                                                                     | <b>35,76,419</b>   |                    |             |                                                                                                     |

(Source: MIS Data of NREGASoft and Audit Findings in JPV)

**Appendix 6.4**  
(Referred to in para 6.5.2(iii))

**Statement showing details of Unfruitful Expenditure on Segregation Sheds**

| Sl. No. | Name of District | Name of GP      | Name of work (work ID)                                                   | Expenditure (in ₹) | Date of completion | Date of JPV | Remarks                                                                                                                                                                                          |
|---------|------------------|-----------------|--------------------------------------------------------------------------|--------------------|--------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Raipur           | Chataud         | SHG Working Shed Nirman (3316007043/AV/GIS/390163)                       | 5,96,616           | 29-04-2024         | 30-08-2024  | The asset was found locked and remained unused.                                                                                                                                                  |
| 2.      | Raipur           | Khapridih-Khurd | Construction of Segregation Shed (3316007091/RS/1111400017)              | 72,176             | 18-07-2024         | 31-08-2024  | The segregation shed was found locked and not in use.                                                                                                                                            |
| 3.      | Raipur           | Giroud          | Construction of Segregation Shed (3316012037/AV/1111381962)              | 74,100             | 01-08-2025         | 29-10-2024  | Found closed and lying unusable.                                                                                                                                                                 |
| 4.      | Raipur           | Tivraiya        | Construction of Segregation Shed (3316012013/RS/1111381192)              | 82,604             | 13-01-2023         | 19-09-2024  | The asset was found locked and remained unused.                                                                                                                                                  |
| 5.      | Jashpur          | Dhorasand       | Construction of SHG/Fed Building for Groups (3307014019/AV/1111441986)   | 7,05,994           | 17-08-2023         | 28-08-2024  | It was found that SHG Shed was closed and unused.                                                                                                                                                |
| 6.      | Raigarh          | Darri           | SHG Shed Nirman (3313007063/AV/1111387008)                               | 1,67,340           | 30-05-2023         | 14-08-2024  | Not in use.                                                                                                                                                                                      |
| 7.      | Dantewada        | Badepaneda      | 2022-2023 Segregation Shed Nirman (3312005032/AV/1111448794)             | 2,45,316           | 15-04-2024         | 01-09-2024  | The created asset could not be put to use till date and continues to lie idle.                                                                                                                   |
| 8.      | Dantewada        | Kundenar        | 2023-24 Segregation Shed Nirman Karya, Masodi (3312005047/AV/1111451064) | 2,35,313           | 07-08-2025         | 05-09-2024  | The site selected for the shed was inappropriate, as it is located too far from the nearest <i>para/tola</i> . Consequently, the segregation shed has remained unused and continues to lie idle. |
| 9.      | Balrampur        | Chunapatar      | SHG Working Shed Nirman (3305016070/Av/1111445727)                       | 3,01,115           | 13-06-2024         | 28-10-2024  | The created asset could not be put to use till date and continues to lie idle.                                                                                                                   |
| 10.     | Balrampur        | Hariharpur      | SHG Work Shed Nirman Hariharpur (3305016078/Av/1111445715)               | 3,03,137           | 06-04-2023         | 29-08-2024  | The site selected for the shed was inappropriate, as it is located too far from the nearest <i>para/tola</i> . Consequently, the segregation shed has remained unused and continues to lie idle. |
| 11.     | Balrampur        | Meghuli         | SRLM Nirman (3305016064/WC/1111382263)                                   | 5,91,717           | 22-07-2021         | 28-08-2024  | The created asset could not be put to use till date.                                                                                                                                             |
|         | <b>Total</b>     |                 |                                                                          | <b>33,75,428</b>   |                    |             |                                                                                                                                                                                                  |

(Source: MIS Data of NREGASoft and Audit Findings in JPV)