



सत्यमेव जयते

कार्यालय महानिदेशक लेखापरीक्षा, (केन्द्रीय व्यय),

इंद्रप्रस्थ एस्टेट, नई दिल्ली - 110002

Office of the Director General of Audit, (Central Expenditure)

Indraprastha Estate, New Delhi - 110002

Telephone: 23454135 (Fax : 011-23702271,72)

संख्या : ए.एम.जी.- I/ आई.आर/2-28/MoPR/2025-26/99

दिनांक: 06.05.2025

सेवा में,

संयुक्त निदेशक,

पंचायती राज मंत्रालय (MoPR),

9वाँ तल, टॉवर II, जीवन भारती बिल्डिंग,

नई दिल्ली-110001

1-7 MAY 2025

विषय - पंचायती राज मंत्रालय (MoPR) के वर्ष 2023-24 के लेखाओं की निरीक्षण प्रतिवेदन के संदर्भ में।

महोदय,

मैं वर्ष 2023-24 के पंचायती राज मंत्रालय (MoPR) के लेखाओं पर निरीक्षण प्रतिवेदन प्रेषित करती हूँ। इस संबंध में यह अनुरोध किया जाता है कि उसके अन्तर्गत उठाए गए विभिन्न अभियुक्तियों के उत्तर कृपया इस लेखापरीक्षा निरीक्षण प्रतिवेदन की प्राप्ति के चार सप्ताह की अवधि के भीतर भेजने की व्यवस्था करें। कृपया प्रतिवेदन की पावती इस कार्यालय की email ID: hemanthks.utk.ae@cag.gov.in पर भेजने की व्यवस्था करें।

अनुलग्नक : निरीक्षण प्रतिवेदन

भवदीया

वरि.लेखा परीक्षा अधिकारी (ए.एम.जी.-I)

HOJ may kindly
see please.

EA (Admin)

26/5/2025

383/EA/PR/25
26/05/2025

G2 Director (Admin)
26/5/25

182/PR/2025
21-05-2025

OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL EXPENDITURE)
DGACR BUILDING, I.P ESTATE, NEW DELHI-110002.

Inspection Report on the accounts of Ministry of Panchayati Raj (MoPR), New Delhi for the year 2023-24

PART-I

(i) Introduction

The transaction & Grant-in-aid audit on the accounts of the Ministry of Panchayati Raj for the year 2023-24 was conducted by the local audit party comprising of Shri Sanjeev Kumar, Sr. Audit Officer, Shri Satendra Sharma, Assistant Audit Officer, Shri Pardeep Kumar, Assistant Audit Officer (w.e.f. 24.02.2025) and Shri Surendra Kumar Shrivastva, Asstt. Supervisor of this office from 03.02.2025 to 28.02.2025 (18 working days). The last audit of the Ministry was conducted for the period 2020-21 to 2022-23 from 21.02.2024 to 16.04.2024 (35 working days).

(ii) Organizational set up and activities

The Ministry of Panchayati Raj was created in May 2004, primarily to oversee the implementation of Part IX of the Constitution, inserted by the 73rd Constitutional Amendment Act 1992 and provision of the Panchayats (Extension to the Scheduled Areas) Act, 1996 which has institutionalized Panchayati Raj Institution at the village, intermediate and the District level as a distinct unit of Self-Government. The aim was to combine social justice with devolution, with an emphasis on reservations for the deprived classes of the population in Panchayats including leadership positions.

(iii) Financial Position:

The Budget Allocation and Actual Expenditure of the Ministry for the last three years are as under:

Year	Budget		Expenditure	
	Revenue	Capital	Revenue	Capital
2021-22	913.43	0	864.84	0
2022-23	868.57	0	901.18	0
2023-24	993.27	23.15	980.62	2.61

(iv) Scope of the Compliance audit

The proposed Grant in aid and Transaction Audit entails scrutiny of records of Ministry of Panchayati Raj for the years 2023-24 in light of Government Rules, Regulations and Scheme Guidelines formulated by Ministry.

In addition, the audit checked the remedial actions taken by the Ministry on the audit observations pointed out in previous Inspections Reports.

(v) Internal Audit

The last Internal Audit was conducted w.e.f. 07.08.2023 to 23.08.2023 for the period 2021-22 to 2022-23 by Internal Audit Wing, O/o the Chief Controller of Accounts, Ministry of Panchayati Raj, New Delhi.

PART-II
(Audit Findings)
PART-II-(A)
(Significant Audit Findings)

Para 1: Excess payment of ₹3.89 crore to LIC

As per Rule 144 General Financial Rules, every authority delegated with the financial powers of procuring in public interest shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to public procurement.

The Ministry of Panchayati Raj (MoPR) was created in May 2004 after being carved out of from Ministry of Rural Development. In September 2017, National Security Council Secretariat requested MoPR to remove its structure/office on the ground floor in Sardar Patel Bhawan, New Delhi.

The Ministry was searching for new office space subsequent to vacating premises at Sardar Patel Bhawan, New Delhi. A discussion for hiring of office space was held between MoPR and Life Insurance Corporation on 14.02.2019. On the basis of discussion, LIC vide letter dated 07.03.2019, offered a proposal for leasing out office space spanning 12,938 square feet located at the 9th floor, Tower-2, Jeevan Bharti Building, New Delhi. LIC proposed the rent @ ₹ 400 pm per sq. feet inclusive of property tax plus applicable GST. The lease shall be for ten years with an escalation of 35% over the last paid rent after 5 years as per the Estate policy of the corporation.

A Lease Agreement was signed on December 2, 2019 between the Ministry and the Life Insurance Corporation (LIC) for a period of 3 years w.e.f. 02.09.2019 to 01.09.2022. The agreed rent amount of the said premises by Lessee & Lessor was ₹40,75,008/- every month plus GST as applicable + Property tax of Rs. 11,00,252/- per month (which is equal to ₹ 400/- per sq. ft. as offered by LIC) and parking charges @ ₹1000/- for one parking for 10 slots i.e. Rs. 10,000/- Plus applicable GST.

The Ministry rendered its willingness on 04.10.2022 to LIC to continue the rented accommodation for further period of 3 years w.e.f. 02.09.2022 to 01.09.2025 on same terms and conditions. In reply, LIC offered revised rent @ 510 per sq. ft per month plus GST for a period of 5 years from 01.10.2022 to 30.09.2027.

The Ministry accepted the revised rate without considering the fact that the initial offer of the rent @ ₹ 400 pm per sq. feet was for 5 years.

The above decision of MoPR was imprudent, leading to an excess payment of Rs. 3.89 crore for the period from September 2022 to September 2024. The financial loss could have been avoided, had MoPR initially agreed to a five-year lease agreement as proposed by LIC, rather than opting for a three-year term. The details of the financial loss are outlined in the Annexure 1. Reasons for entering into a 3-year lease deed instead of 5/10 years as offered by LIC may be furnished to audit.

The matter was referred to the Ministry vide Half Margin No. 01 dated 21.02.2025. However, a reply is still awaited.

PART-II-(B)

(Other incidental Audit Findings)

Para 2: Inadmissible release and parking of funds in Assam under the SVAMITVA Scheme

The Government of India "SVAMITVA" scheme aims to provide an integrated property validation solution for rural India. The demarcation of abadi areas would be done using Drone Surveying technology, with the collaborative efforts of the Ministry of Panchayati Raj, State Panchayati Raj Department, State Revenue Departments and Survey of India. The Scheme aims to provide an integrated property validation solution for rural India. This would provide the 'Record of Rights' to village household owners possessing houses in inhabited rural areas in villages which, in turn, would enable them to use their property as a financial asset for taking loans and other financial benefits from Banks. Further, this would also enable updation of property and asset register to strengthen tax collection and demand assessment process of Gram Panchayats in States where Property tax is devolved to the Gram Panchayats.

The scheme, initially planned on 21.03.2021 for five years (2020-21 to 2024-25), was extended for one year on October 2024. The scheme mandates **Information, Education, Communication (IEC) activities** to mobilize rural participation in drone surveys for property validation. State governments are required to implement comprehensive communication strategies, utilizing various media to educate communities on the survey process and its benefits.

In addition, **State Programme Management Unit (SPMU)** was set up at the State level for overall management, monitoring of various activities under Scheme and to provide support to State Revenue Department, District officials, GP functionaries and Survey of India. The SPMU will have qualified and experienced experts from the relevant domain and may also hire short term consultants and/or will have flexibility to outsource (SPMU) to professional agencies.

As per point no. 4.2 (Scheme Component wise Funding Pattern) of the guidelines for ICE and SPMU activities, the fund recipient is the State Revenue Department and the 1st installment (50 % of Total Estimated cost) will be released on submission of demands/ estimates/ project proposals by the state. 2nd installment (Remaining 50 % of Total Estimated cost) will be released based on the submission of a utilization certificate of 60% of the first installment. The rate of consultant is fixed of Rs. 65000/- per month in the SPMU component and per village cost is Rs. 500/- for IEC activity.

During scrutiny of records, audit noticed inadmissible release of funds in state of Assam. As per Framework for implementation of SVAMITVA Scheme, the number of villages covered in IEC activity and the number of consultants engaged in SPMU component by the state of Assam are as follows.

Year	2021-22	2022-23	2023-24	2024-25
Number of Villages covered in IEC activity	0	0	21000	7680
The number of consultants engaged in SPMU	0	0	4	4

On November 23, 2021, based on the Memorandum of Understanding (MoU) between the Government of Assam and the Survey of India, the Ministry of Panchayati Raj (MoPR) released ₹4,954,750 to Assam for IEC initiatives in 19,819 villages (calculated as 50% of ₹500 per village) and ₹520,000 for SPMU consultants (calculated as 50% of ₹65,000 per month per consultant for four months, December 2021 to March 2022). Assam utilized ₹913,100 for IEC and ₹475,807 for SPMU activities, leaving ₹4,041,650 and ₹44,193 unutilized respectively, as per the utilization certificate dated November 28, 2022. In April 2023, Assam revised its village coverage target, reducing it from 19,819 to 1,074, a decrease of 18,745 villages. Consequently, on April 28, 2023, the Ministry requested Assam to refund ₹4,820,500 for the IEC component, reflecting the reduced coverage. Assam refunded this amount on June 28, 2023.

Additionally, MoPR released a total of ₹5,315,000 from 2021-22 to 2024-25 for the remuneration of four consultants. The details of the year wise release of fund for SPMU consultants by the Ministry to Assam is tabulated below: -

Sl. No	Financial year	Fund released by Ministry (in Rs)	Date of fund released	UC submitted by Assam	Date of UC submitted
1	2021-22	520000	23.11.2021	<u>520000</u>	22.11.2023
2	2023-24	520000	11.10.2023	<u>520000</u>	22.11.2023
3		890000	27.12.2023	<u>890000</u>	11.01.2024
4		890000	23.02.2024	<u>890000</u>	01.03.2024
5		890000	18.03.2024	<u>890000</u>	21.03.2024
6		104598	31.03.2024	104598	26.06.2024
6	2024-25	785402	22.07.2024	785402	01.08.2024
7		715000	30.09.2024	<u>715000</u>	12.11.2024
Total		5315000		53,15,000	

In view of the above, audit observed that:

(a) Parking of fund of Rs. 48.20 lakh

- On November 23, 2021, MoPR released ₹4,954,750 for IEC activities (19,819 villages) and ₹520,000 for SPMU consultants, despite no villages or consultants being assigned.
- Assam reduced its village coverage target from 19,819 to 1,074 in April 2023 and refunded the amount of Rs. 48.20 lakh on 28.04.2023, resulting in parking of fund of Rs. 48.20 lakh for more than one year.

(b) Injudicious expenditure of Rs. 50.75 lakh

MoPR released ₹5,315,000 for four consultants from 2021-22 to 2024-25 for covering 19819 villages. Meanwhile, Assam reduced the target by 95% for covering the villages and fixed it with 1,074 villages in April 2023 and kept the same till March 2025 but did not reduce the number of consultants in proportion to the reduced villages. As the average proportionate expenditure on 4 consultants for covering only 1074 villages till March 2025 should have been Rs. 2.40 lakh (calculated @ Rs. 65,000 per month per consultant for two years and four consultants- ₹62.4 lakh*1074 villages/ 28680 villages), resulting in an injudicious release of ₹5,075,000.

(c) Non achievement of targets to cover villages

As per Framework for implementation of SVAMITVA Scheme, MoPR fixed the target for Assam to cover total 28680 villages, i.e. 21000 villages in financial year 2023-24 and 7680 villages in 2024-25. However, Assam fixed the target to cover 19819 villages in the financial year 2021-22 and further reduced the target of covering the villages from 19,819 villages to just 1,074 i.e. a decrease of 94.58 % in April 2023. No correspondence was found in records of Ministry indicating reasons for reducing the target of covering the villages by 95 % fixed in financial year 2021-22. Even after reduction of target by 96%, no property cards were prepared by Assam as of January 2025. This indicates poor monitoring on part of Ministry which led to a drastic reduction of targets.

The matter was referred to the Ministry vide Half Margin No. 02 dated 21.02.2025. However, reply is still awaited.

Para 3: Outstanding Utilization Certificates of amounting Rs. 60.52 crore

As per Rule 238(1) of the GFR 2017, a certificate of actual utilization of the grants received for the purpose for which it was sanctioned should be insisted upon in the order of sanctioning the grant-in-aid. They should contain an output based performance assessment instead of input based performance assessment. The Utilization Certificate (UC) should be submitted within twelve months of the closure of the financial year by the Grantee. Where such certificates not received from the Grantee within the prescribed time, the Ministry or Department will be at liberty to blacklist such institution or Organization or stop releasing any financial assistance in future.

As per information provided by the C&B Division, MoPR, the details of fund released under the Scheme "Revamped Rashtriya Gram Swaraj Abhiyan (Revamped RGSA)" and the UCs pending with the states are as follows: -

Sl. No.	Name of States/Institutions/ NGOs	Year in which the grant released	Amount of grant released (In Cr.)	<u>Amount of pending UC (In Cr.)</u>	Remarks if any/ (UC Pending since)
1	Andhra Pradesh	2021-22	38.50	38.50	2022-23

2	Gujarat	2016-17	33.38	20.37	2022-23
3	Lakshadweep	2015-16	1.65	1.65	2016-17
	Total		73.53	60.52	

Thus, utilization certificates amounting to ₹ 60.52 crore pertaining to the period from 2015-16 to 2021-22, were pending. MoPR stated that no further funds were released to the states with pending UCs and the matter was being followed up with these States /UTs on regular basis. Effective steps may be taken to obtain pending utilization certificates expeditiously.

The matter was referred to the Ministry vide Half Margin No. 03 dated 21.02.2025, reply is still awaited.

Para 4: Non-remittance of Interest amounting to Rs. 72,440 to Consolidated Fund of India

As per Rule 230 (8) of GFR, 2017 all interests or other earnings against Grants in aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts. Such advances should not be allowed to be adjusted against future releases.

The Ministry of Panchayati Raj (MoPR) released ₹1 crore to UT-Ladakh, on receiving a proposal for release of 1st installment for the FY 2023-24, towards Capacity Building & Training of Panchayati Raj Institutions, under Revamped Rashtriya Gram Swaraj Abhiyan (Revamped – RGSA).

During the scrutiny of records and UCs pertaining to UT-Ladakh, it was noticed that the UT accrued an interest of amounting to Rs. 72440 (₹ 33,805 during 2022-23 & ₹ 38635 during 2021-22) on grants released. The accrued interest was not remitted in Consolidated Fund of India (CFI) by UT-Ladakh. The accrued interest may be remitted to the Consolidated Fund of India (CFI), under intimation to audit.

The matter was referred to the Ministry vide Half Margin No. 03 dated 21.02.2025, reply is still awaited.

Para 5: Irregular and Avoidable Expenditure in contracts

As per Rule 144 General Financial Rules, every authority delegated with the financial powers of procuring in public interest shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to public procurement.

The Capacity Building (C&B) Division of Ministry of Panchayati Raj (MoPR) executed contracts with the following agencies for various services on minimum wages rates fixed by the Labour Department, GNCT Delhi with service charges of 5% inclusive of GST on total value.

S..I.	Name of agency to which contract was executed	Period of contract	Detail of service
-------	---	--------------------	-------------------

1.	<u>M/s Go and Grow Global Pvt. Ltd</u>	01.02.2023 28.02.2025	to	4 Multitasking Staff (MTS)
2.	<u>M/s Proactive Solutions</u>	01.03.2023 28.02.2026	to	Multitasking Staff (MTS)
3.	<u>M/s SCM Protection Pvt. Ltd.</u>	29.07.2023 28.07.2026	to	10 Security Guards manpower

During the scrutiny of files related to the above contracts, Audit noticed the following irregularities: -

a. Avoidable expenditure of Rs. 3,14,564 on account of monthly wages to MTS

During the scrutiny of the paid voucher in respect of monthly reimbursement bills of **M/s Go and Grow Global Pvt. Ltd**, it was noticed that the C&B Division paid the minimum wages to MTS hired under skilled category contrary to the applicable unskilled category minimum wages set by the Labour Department, GNCT Delhi. The details of category-wise minimum wages fixed by the Labour Department, GNCT Delhi and the wages paid by the C&B Division are detailed in the table below: -

Rate of minimum wages as on	Categories			Wages paid by the C&B Division	
	Un-skilled	Semi-Skilled	Skilled	Period	Wages paid
01-10-2022	16792	18499	20357	March 2023	20358
01-04-2023	17,234	18,993	20,903	April to September 2023	20923
01-10-2023	17,494	19,279	21,215	October 2023 to August 2024	21216
01-04-2024	17988	19825	21813	September 2024 to December 2024	21813
01-10-2024	18066	19929	21917		

This resulted in an avoidable expenditure of ₹314,564 due to the higher wage payments.

The details are as below: -

Period	No. of months	No. of MTS	No. of average days wages paid	Minimum wages paid	Minimum wages to be paid	Difference of wages paid and minimum wages	Total of excess average wages paid (Col. 2 x Col. 3 x Col. 7)
1	2	3	4	5	6	7	8
March, 23	1	4	26	20358	16792	3566	14264
April to September 23	6	4	26	20903	17234	3689	88536

October 23 to March 24	6	4	26	21216	17494	3722	89328
April to September 24	6	4	26	21216	17988	3228	77472
October to December 24	3	4	26	21813	18066	3747	44964
TOTAL		4					314564

Note : During the calculation of above no. of wages paid day taken 26 and the components of bonus, ESIC, Service Charges & GST on SC not taken

From the above table it is evident that the Ministry had made an avoidable expenditure to the tune of 3.15 lakh by not following the minimum wages criteria of un-skilled category.

b. Irregular payment of bonus amounting to Rs. 3,16,369/-

The Payment of Bonus Act, 1965, stipulates that employees with a salary or wage not exceeding ₹21,000 per month are eligible for bonus payments, provided they have worked for at least 30 days in the accounting year. Section 10 of the Payment of Bonus Act, 1965, mandates a minimum bonus of 8.33% of an employee's salary or ₹100, whichever is higher, regardless of the employer's surplus.

During scrutiny of records related to payment of bonus, it was noticed that:

- The Capacity Building (C&B) Division, MoPR irregularly paid bonus of ₹77,306 to M/s Go and Grow Global Pvt. Ltd in respect of four outsourced Multitasking Staff (MTS), whose wages exceeded ₹21,000, between October 2023 and August 2024 (as detailed in Annexure 2).
- The MoPR paid bonus of Rs. 2,39,063/- to M/s SCM Protection Pvt. Ltd in respect of ten hired security guards whose wages exceeded ₹21,000, from October-2023 to November-2024 (as detailed in Annexure 4)

c. Irregular payment of Rs. 2,40,400/-m on account of payment of Employer's ESIC Contribution

The guidelines for employers issued by the Employees' State Insurance Corporation (ESIC), describes that employees, in connection with the work of a factory or establishments to which this act applies, with a salary or wage not exceeding Rs. 21,000/- per month (Rs. 25,000/- for Persons with Disabilities) is covered under the ESIC Act and this act applies to both directly and indirectly employed individuals. The total ESIC contribution is 4% of wages, with 3.25% being the employer's share and 0.75% the employee's share.

During scrutiny of records related to payment of Employer's ESIC contribution, audit noticed that: -

- i. The Capacity Building (C&B) Division, MoPR irregularly paid the employer's ESIC contribution of Rs. 30,206/- to M/s Go and Grow Global Pvt. Ltd in respect of four outsourced Multitasking Staff (MTS), whose wages exceeded ₹21,000, between October 2023 and August 2024 (as detailed in **Annexure 2**).
- ii. The MoPR, irregularly paid the employer's ESIC contribution of Rs. 1,93,994/- to M/s Proactive Solutions (contactor) in respect of outsourced Multitasking Staff (MTS), whose wages exceeded ₹21,000, from Oct-23 to Oct-24. (as detailed in **Annexure 3**).
- iii. The MoPR, irregularly paid the employer's ESIC contribution of Rs. 16,200/- to M/s SCM Protection in respect of security guards, whose wages exceeded ₹21,000, from Oct-23 to Nov-23. (as detailed in **Annexure 4**).

d. Over payment of Rs. 58,435/- on account of Goods & Service Tax on Service Charge

All the three contracts above stipulate a 5% service charge, inclusive of Goods & Services Tax (GST), on the total value.

During scrutiny of records related to payment of GST, audit noticed that: -

- i. The Capacity Building (C&B) Division, MoPR erroneously paid an additional ₹19,761/- in GST on the service charge, in respect of contract with M/s Go and Grow Global Pvt. Ltd for hiring four outsourced Multitasking Staff (MTS), between March 2023 and December 2024. (**details in Annexure 2**)
- ii. The MoPR paid erroneously paid an additional ₹17,550 in GST on the service charge, in respect of contract with M/s Proactive Solutions for hiring outsourced Multitasking Staff (MTS), from March 2023 to June-2023. (**details in Annexure 3**)
- iii. The MoPR erroneously paid an additional Rs. 21,124/- in GST on the service charges, in respect of contract with M/s SCM Protection Pvt. Ltd for hiring security guards from August 2023 to June-2024. (**details in Annexure 4**)

The matter was referred to the Ministry vide Half Margin No. 03 and 04 dated 21.02.2025, reply is still awaited.

Para 6: Outstanding Utilization Certificates (UCs) amounting Rs. 14.75 crore under Incentivization of Panchayats scheme

Incentivization of Panchayats scheme is one of the central components of Centrally Sponsored scheme of Revamped Rashtriya Gram Swaraj Abhiyan (RRGSA). Under this scheme, 'National Panchayat Awards' are given to the best performing Panchayats, including financial incentives for award winning Panchayats. The best performing Panchayats are provided with

substantial financial incentives, which must be utilized for public purposes such as livelihood support and infrastructure development.

Funds are disbursed electronically to PFMS-mapped bank accounts, and State/UT Administrations are required to submit Utilization Certificates (UCs) in GFR 12-C format. Ultimately, this scheme promotes competition among Panchayats, assesses their SDG performance, and catalyzes the localization of SDGs through Panchayati Raj Institutions (PRIs).

During the scrutiny of records related to the above scheme, Audit noticed the following irregularities: -

A) Outstanding UCs amounting to ₹10.3 crore on account of Award Money

The MoPR released the grant of Rs.12.13 crore from 2021-22 to 2023-24 for award money under the scheme to various states out of which the UCs of amounting to ₹10.3 crore from 10 States were outstanding until Feb 2025.

Due to non-submission of UCs, the actual utilization of the released amounts could not be ascertained in Audit.

B) Outstanding UCs amounting to ₹0.73 crore in respect of grant released for administrative cost toward award related activities

According to para 24.1 of the guidelines of the scheme, the MoPR will support States/ UTs for the administrative expenditure towards award related activities ranging from Rs.5-7 lakhs for smaller States and upto Rs. 20 lakhs for bigger States. The expenditure on this account may be borne by the States/UTs from the approved Annual Action Plan under RGSA.

Audit noticed that an amount of ₹1.11 crore was released to 19 States / UTs for the administrative expenditure towards award related activities during the year 2013-14 to 2022-23. However, UCs of amounting to ₹ 0.73 crore were not submitted by the concerned States/ UTs as detailed below:-

(Amount in ₹)

Sl. No.	State/UT	Year in which the grant released	Amount of grant released	Amount of pending UC	% of amount of pending UC
1.	Assam	2016-17	367,170.00	4,896.00	1.33
2.	Bihar	2013-14	469,327.00	349,061.00	74.37
		2016-17	156,639.00	156,639.00	100
3.	Chhattisgarh	2016-17	632,800.00	632,800.00	100
4.	Haryana	2016-17	418,364.00	418,364.00	100
5.	Jammu & Kashmir	2013-14	319,040.00	319,040.00	100
6.	Jharkhand	2013-14	293,060.00	7,998.00	2.73

Sl. No.	State/UT	Year in which the grant released	Amount of grant released	Amount of pending UC	% of amount of pending UC
		2017-18	395,062.00	395,062.00	100
7.	Karnataka	2018-19	115,520.00	9,689.00	8.39
		2019-20	86,311.00	86,311.00	100
8.	Kerala	2018-19	148,360.00	148,360.00	100
9.	Madhya Pradesh	2013-14	495,138.00	495,138.00	100
		2014-15	506,732.00	506,732.00	100
10.	Maharashtra	2014-15	1,039,126.00	18,310.00	1.76
		2015-16	816,562.00	816,562.00	100
11.	Manipur	2018-19	260,000.00	260,000.00	100
12.	Odisha	2013-14	268,348.00	268,348.00	100
13.	Punjab	2022-23	602,920.00	602,920.00	100
14.	Rajasthan	2022-23	35,528.00	35,528.00	100
15.	Tamil Nadu	2014-15	603,340.00	603,340.00	100
16.	Telangana	2016-17	534,460.00	534,460.00	100
17.	Uttarakhand	2018-19	482,000.00	482,000.00	100
18.	Uttar Pradesh	2016-17	1,940,700.00	27,749.00	1.43
19.	West Bengal	2019-20	128,000.00	128,000.00	100
	Total		1,11,14,507.00	73,07,307.00	65.75

Audit further noticed that from 9 states out of 19 States, the UCs for 100 % grant released were pending from 2013-14 to 2022-23. Due to non-submission of UCs, the actual utilization of the released amounts, could not be ascertained in Audit.

(C) Outstanding UCs of amount ₹3.72 crore under Mission Mode Project (MMP)

Ministry of Panchayati Raj (MoPR) undertook Mission Mode Project (MMP) on e-Panchayat for development and maintenance of Panchayat Enterprise Suite (PES), mobile apps for strengthening planning, budgeting, accounting, dashboard for monitoring of utilization of funds, Geo tagging of assets, service delivery, reporting and related capacity building of PRIs. On 17.02.2009, the Mission Mode Project was awarded to NICSI on nomination basis and the activities under MMP are still being run by NICSI.

Audit noticed that the funds allocated during 2015-16 to 2022-23 to NICSI were ₹111.28 crore with interest. As per reply furnished by the Ministry, an amount of ₹107.56 crore has been utilized. Therefore, an amount of ₹3.72 crore is still outstanding.

The lack of UCs raises serious concerns about the proper utilization of public funds and hinders the assessment of the scheme's effectiveness. Audit recommends that the Ministry of Panchayati Raj (MoPR) expedite the submission of UCs and strengthen its monitoring mechanisms to ensure accountability."

The matter was referred to the Ministry vide Half Margin No. 01 dated 21.02.2025, reply is still awaited.

Para 6: Avoidable expenditure of ₹ 0.60 lakh due to payment of electricity tax

Article 287 of the Constitution of India stipulated that save in so far Parliament by law otherwise provide, no law of state should impose or authorize the imposition of tax on the consumption or sale of electricity (whether produced by a Government or other persons) which is consumed by the Government of India (GoI) or sold to the GoI for consumption by the Government.

An audit scrutiny of electricity bills raised by New Delhi Municipal Corporation (NDMC) in respect of Connection no. K183338 installed at MoPR, Jeevan Bharati Building revealed that the NDMC charged electricity tax at the rate of 5 per cent on electricity tariff and the MoPR paid Rs. 0.60 lakh (as per Annexure 5) to NDMC towards the electricity tax during March-2023 to January-2025 (bill for the months of April-23 to July-23 not found in record), which was not payable as per Article 287 of the Constitution of India.

The matter was referred to the Ministry vide Half Margin No. 06 dated 25.02.2025, reply is still awaited.

Para 7: Deficient monitoring of the SVAMITV Scheme.

SVAMITVA (Survey of Villages and Mapping with Improvised Technology in Village Areas) is a Central Sector Scheme launched on 24th April 2020. The scheme aims to provide the 'records of rights' to village households owners in rural abadi areas and facilitate the issuance of property cards, enabling the monetization of rural residential assets for credit and other financial services such as loan. The Ministry of Panchayati Raj (MoPR), in collaboration with the Survey of India (SOI), is overseeing the scheme's implementation, with drone surveying technology used to demarcate abadi areas. The scheme covers all villages in India, over a period of five years from April, 2020 to March 2025, which was later extended until March 2026.

However, the audit observed several issues related to deficient monitoring and non-achievement of the scheme's objectives:

(A) Excess Release of ₹54.6 Crore Despite Target Reduction

The SVAMITVA scheme was initially designed to cover 6.44 lakh villages (1.01 lakh in pilot and 5.43 lakh in main phase) under drone mapping by March 2025, with a total cost of ₹346 crore (20.17 cr for pilot phase + 325.86 cr for main phase). The cost of drone mapping for the pilot phase and main phase was Rs. 4800/- and Rs. 6000/- per village respectively. An MoU was signed on 10th July 2020 between MoPR and the Survey of India (SOI) to cover 6.62 lakh villages under the pilot and main phase of the scheme. This was revised to 3.73 lakh villages (1.01 lakh in pilot and 2.71 lakh in main phase) across all States/UTs by March 2024 vide letter

14

dated 12.01.2023 and assigned to Survey of India (SOI). The Ministry, through sanction letter dated 25.05.2023, released the final payment for these 2.71 lakh villages (main phase) at a rate of ₹6,000 per village. As per the latest SVAMITVA dashboard report from February 2025, the target for non-pilot phase villages was further revised to 2.44 lakh villages (3.45 lakh total minus 1.01 lakh pilot villages).

Till February 2025, MoPR released a total of ₹249.53 crore (₹48.48 crore for the pilot-phase villages and ₹201 crore for the non-pilot/main phase villages). However, the estimated cost for drone flying in these 2.44 lakh villages of main phase at ₹6,000 per village amounts to ₹146.40 crore. Consequently, this resulted in an excess release of ₹54.60 crore for the payment of 2.44 lakh villages (₹201 crore-2.44 lakh villages*₹6000).

(B) Non-Achievement of Targets/Objectives

As per the Framework, the progress of activities of the SVAMITVA Scheme would be regularly tracked through the online dashboard developed for this purpose. The online monitoring and reporting dashboard is centrally hosted for real-time monitoring of the SVAMITVA Scheme. Details as per the dashboard as of 17th February, 2025 are as below:

Notified Village	Drone Survey Details Completed Village	Maps Handed Over To State (SOI) Complete d Village	Property Parcels Digitized	Maps Provided For Enquiry (SOI) complete d village	Property card prepared complete d Village	complete d Village	Property Count (Unique)	All Property Count
3,45,141	3,13,407	2,72,834	1,23,87,771	1,80,545	1,43,510	1,29,349	1,52,92,222	2,25,65,391

Therefore, only 1,29,349 (37%) villages have been completed as on February, 2025 out of 3,45,141 villages, and 2,15,792 villages remain to be covered under the scheme.

Audit noticed that despite the reduction of the target to 3.73 lakh villages, only 90% of the drone flying operation was completed by March 2024. Furthermore, only 57% of maps were provided for enquiry and 45% of property cards were prepared. Notably, 11 states/UTs did not prepare property cards at all, and the scheme's overall implementation was behind schedule. In particular, two states, Karnataka and Maharashtra, which were assigned 16580 villages and 22069 villages respectively for pilot phase targets, was to be completed in the financial year 2020-21. These states made minimal progress in preparing property cards, with completion rates of only 18% and 59%, respectively, as of Feb, 2025.

This indicates slow progress of the implementation of the scheme and shrinkage of target deprived of the beneficiaries.

(C) Outstanding utilization certificate of ₹ 62.52 crore

As per the General Financial Rules (GFR) 2017, a utilization certificate (UC) for funds released must be submitted within 12 months of the closure of the financial year. However, as of February 2025, UCs for ₹62.52 crore have not been submitted for the period from 2020-21, indicating a lack of proper financial accountability.

(D) Lack of Third-Party Assessment

As per point number 8.1.7 of the guidelines of the SVAMITVA scheme mandate an independent third-party assessment to ensure the efficient and effective use of public resources. However, MoPR has not conducted any third-party assessments for the scheme to date, which compromises the scheme's transparency and accountability.

Thus, the deficiencies in the monitoring of the SVAMITVA scheme led to delay, underperformance and financial discrepancies. The excess release of ₹54.6 crore for the non-pilot phase, combined with the failure to meet key targets, highlights the need for improved oversight. MoPR should reconcile the excess fund release and initiate third-party assessments to ensure that the scheme meets its objectives effectively. Additionally, action should be taken to recover the unutilized amount of ₹62.52 crore or obtain the necessary utilization certificates.

The matter was referred to the Ministry (vide Half Margin No. 07 dated 25.02.2025), but a response is still awaited.

Para 8: Non-conducting of the physical verification of Fixed Assets and Non-consumable / Consumables items

Rule 213 (1 and 2) GFR-2017 stipulates that physical verification of Fixed Assets and verification of consumables should be made at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, should be promptly investigated and brought to account in the case of fixed assets and discrepancies should be recorded in the stock register for appropriate action by the competent authority in the case of consumables.

Audit noticed that physical verification of fixed asset and non-consumable / consumable stores was not conducted by the Ministry from 2015-16. Non-conducting of physical verification of Fixed Assets and Non-consumable/Consumable item led to lack of accountability towards Governments properties. Physical verification of the should be carried out immediately with the intimation to audit

The matter was referred to the Ministry vide Half Margin No. 08 dated 27.02.2025. However, a reply is still awaited.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

At the commencement of current audit 09 Inspection Reports with 74 paras were outstanding for settlement. During course of audit 72 paras remained outstanding due to non-submission of reply and compliance not shown. The details of paras taken afresh/settled and outstanding are given below:

The list of Paras Settled/Taken Afresh:

(Transaction Audit)

S. No.	Year of the IR	Para No.	Brief of para	Remarks
1.	2020-23	1 Part-II-A	Excess payment of ₹ 2.56 crore to LIC	Para taken afresh
2.	2020-23	2	Fund of Rs.3.2 crore lying idle in Mission Mode Project (MMP)	Para taken afresh

The list of outstanding paras is as per following table:

(Grant in Aid)

S. No.	Year of the IR	Para No.	Brief of para	Remarks
1.	2010-11	2	Blockade of funds under Rashtriya Sama Vikas Yojna (RSVY)	Reply not furnished
2.	2011-13	2	Unrealistic budget assumptions	Reply not furnished
3.	-do-	3	Shortcomings in implementation of RGSY	Reply not furnished
4.	-do-	5	Irregularities in training of elected representatives of RGSY	Reply not furnished
5.	2013-15	2	Unfruitful Expenditure of Rs. 2.50 lakh	Reply not furnished
6.	2015-16	1	Irregular release of fund amounting to Rs.5.10 lakh to M/s. Mahila Chetana Manch, Bhopal	Reply not furnished
7.	-do-	2	Undue benefit to the agency	Reply not furnished
8.	-do-	5	Non-finalization of underway projects under Action Research & Research Studies	Reply not furnished
9.	-do-	6	Delay in production and broadcast of programmes	Reply not furnished
10.	2016-18	3	Non-finalization of underway projects under Action Research & Research Studies	As per reply the records is being traced. Hence, para stands.
11.	-do-	4	Delay in completion of films	No penalty has been imposed to NFDC for late submission of

12

				film. The Ministry stated that the delay was occurred on the end of the Ministry. However, the NFDC submitted final cut to the Ministry on 06.03.2018 (to be submitted on 17.12.2017). Hence, para stands.
12.	-do-	5	Diversion of funds	Reply not furnished
13.	-do-	6	Undue benefit to the agencies for publication of newsletter without due diligence	Reply not furnished
14.	-do-	7	Excess payment of Rs. 4.35 lakh on account of travel charge	Reply not furnished
15.	-do-	8	Inordinate delay in production of film	Reply not furnished
16.	2018-20	01 II-A	Blockade of funds and loss of interest due to non-adherence to financial rules	Reply not furnished
17.	-do-	03	Inadmissible grant of Rs. 25.06 crore released under RGSA to Jammu & Kashmir	Reply not furnished
18.	-do-	04	Excess release of fund to states under RGSA I. State government of Maharashtra II. State government of Madhya Pradesh III. State government to Assam	Reply not furnished
19.	-do-	05	Irregularity in awarding the study "Utilization and Impact Evaluation of Fourteenth Finance Commission to Gram Panchayats in Selected Indian States"	Reply not furnished
20.	-do-	06	Excess payment of Rs. 4.75 lakh paid to BOC	Reply not furnished
21.	-do-	07	Irregularity in award of work under Action Research and Research Studies	Reply not furnished
22.	-do-	08	Delayed acceptance of evaluation study on the implementation of e-Panchayat Mission Mode Project (MMP) and pending Utilization certificate	Reply not furnished
23.	-do-	09	Unspent balances of Rs. 96.80 lakh lying with the states	Reply not furnished
24.	-do-	10	Non finalization of projects under Action Research and Research Studies	Reply not furnished

25.	-do-	11	Irregular expenditure of Rs. 1.62 crore towards distribution of newsletters	Reply not furnished
-----	------	----	---	---------------------

15

(Transaction Audit)

S. No.	Year of the IR	Para No.	Brief of para	Remarks
1.	2006-07	1 Part-II-A	Irregularities in the implementation of the scheme "Panchayat Empowerment and Accountability by Incentive scheme"	Reply not furnished
2.	2009-10	2 Part-II-A	Extra expenditure of Rs. 3.78 crore on account of rent due to non-utilization of office accommodation hired at Jeevan Prakash Building	Reply not furnished
3.	-do-	1	Financial Assistance under Rashtriya Gram Swaraj Yojana and Irregularities therein	Reply not furnished
4.	-do-	2	Financial Assistance released under Rural Business Hubs and shortcoming therein	Reply not furnished
5.	-do-	3	Financial Assistance released under "Panchayat Mahila Evan Yuva Shakti Abhiyan" scheme and irregularities therein	Reply not furnished
6.	2010-11	4	Parking of precious funds /huge unspent balances lying under schemes resulting in slow progress	Reply not furnished
7.	-do-	8	Suspected Mis-appropriation of Funds	Reply not furnished
8.	-do-	12	Non Recovery of Rs. 3.15 Lakh with interest	Reply not furnished
9.	-do-	13	Poor Funds Flow and Utilization	Reply not furnished
10.	2011-13	1	Irregular expenditure of Rs. 71.06 lakh on deployment of excess staff	Reply not furnished
11.	-do-	2	Lack of propriety in hiring of private taxis	Reply not furnished
12.	-do-	4	Irregular drawl and retention of government money	Reply not furnished
13.	-do-	7	Avoidable expenditure of Rs. 1.10 lakh	Reply not furnished
14.	-do-	8	Contingent advance of Rs. 63,000	Reply not furnished
15.	-do-	9	Discrepancies in maintenance of valuable register	Reply not furnished
16.	-do-	10	Budgeting assumptions	Reply not furnished
17.	2013-15	8	Irregular extension of contract of Rs. 1.97 cr.	Reply not furnished
18.	-do-	13	Purchase of Stores in excess of requirement	Reply not furnished
19.	-do-	15	Purchase of Staff cars worth Rs. 33.88 lakh	Reply not furnished

20.	-do-	17	Avoidable expenditure of Rs. 68.05 lakh on hiring of private vehicles.	Reply not furnished
21.	2015-16	7	Engagement of consultant in contravention of GFR Provision	Reply not furnished
22.	-do-	8	Irregular extension of contract	Reply not furnished
23.	-do-	9	Un-fruitful expenditure on Purchase of Computers, Printers and I-Pad	Reply not furnished
24.	-do-	10	Outstanding Advances	Reply not furnished
25.	2016-18	10	Expenditure of Data Cards in contravention of Rules	Reply not furnished
26.	-do-	11	Excess deployment of outsourced staff	Reply not furnished
27.	-do-	12	Avoidable expenditure on purchase of Desktop computers.	Reply not furnished
28.	-do-	13	Non Operation of Detailed Head 99 for purchases related to Information Technology	Reply not furnished
29.	-do-	14	Splitting of purchase order	Reply not furnished
30.	-do-	16	Non-deduction of Tax Deducted Source (TDS)	Reply not furnished
31.	-do-	19	Irregular reimbursement of TA Claim	Reply not furnished
32.	-do-	20	Non-adherence to tendering process	Reply not furnished
33.	-do-	21	Non-adherence to guidelines for Software Asset Management.	Reply not furnished
34.	2018-20	02 II-A	Infructuous expenditure of Rs. 4.99 crore on hiring of excess office space.	Reply not furnished
35.	-do-	12	Irregularities in award of contracts A. Excess expenditure of Rs. 15.48 lakh due to delay in award of contract for hiring of taxies. B. Irregular awarding of photocopy work without following tender process.	Reply not furnished
36.	-do-	13	Irregular expenditure on deployment of excess staff	Reply not furnished
37.	-do-	14	Irregular awarding of photocopy work without following tender process	Reply not furnished
38.	-do-	15	Inadmissible payment of Rs. 25,272/- in respect of transport allowance	Reply not furnished
39.	-do-	16	Non recovery of interest on advance	Reply not furnished
40.	-do-	17	Irregular reimbursement of Rs. 12,333/- on account of LTC	Reply not furnished
41.	-do-	3	Irregular award of contract.	Reply not furnished
42.	-do-	4	Non following of GFR provisions for Logo Designs	Reply not furnished
43.	-do-	5	SVAMITVA Scheme (a) Non-achievement of target of Pilot Phase even after 3 years	(a)Reply not furnished

			(b) Inadmissible release of fund for non-participating state (c) Non-achievement of targets/ objectives of the Scheme (d) Excess release due to reduction of target to the tune of Rs. 16.02 crore.	(b) Reply not furnished (c) Para taken afresh (d) Para taken afresh
44.	-do-	6	Short deposition of interest to CFI by NICSI.	As per reply, the compliance is under process. Hence para stands.
45.	-do-	7	Diversion of fund amounting to ₹ 4.99 lakh	As per reply, the approval of competent authority has not been provided. Hence paras stands.
46.	-do-	8	Outstanding Utilization Certificate	Reply not furnished
47.	-do-	9	Outsourcing of Senior Office Assistant/office assistant	Reply not furnished

72

PART-IV
(Best Practices)

The Ministry of Panchayati Raj has implemented e-Office and the record/files are being maintained electronically. The efforts of the Ministry in implementation of e-Office are commendable.

PART-V
(Acknowledgement)

Audit acknowledges the co-operation and assistance extended by the Ministry, and their officials, at various stages during conduct of the audit.

The following officials held the charge of the respective posts indicated below for the period mentioned against each: -

SI No.	Post held	Name & Designation	Period
01	Head of the Department	Dr. Bijaya Kumar Behera, Economic Adviser	01.04.2023 to till date
02	Head of the Office	Sh. Subhash Sangwan, Under Secretary	01.04.2023 to till date
03	Head of Accounts (DDO)	Sh. Rambabu Jangir, Section Officer	01.04.2023 to till date
04	Cashier	-NIL-	

27

General

The general condition of the accounts of Ministry of Panchayat Raj for 2023-24 was found to be satisfactory subject to the observations made in the inspection report.

The inspection report has been prepared on the basis of records/information furnished and made available by the Ministry of Panchayat Raj. The office of the Director General of Audit (Central Expenditure), New Delhi -110002 disclaims any responsibility for any mis-information and/or non-information on the part of auditee.


Director (AMG-I)

Annexure-1

Year	Month	Payment as per Revised agreement (in Rs.)	Payment as per Initial agreement (in Rs.)	Excess amount paid (in Rs.)
2022	September	7491307	5920561	1570746
	October	7545470	5920561	1624909
	November	7545470	5920561	1624909
	December	7545470	5920561	1624909
2023	January	7545470	5920561	1624909
	February	7545470	5920561	1624909
	March	7545470	5920561	1624909
	April	7545470	5920561	1624909
	May	7545470	5920561	1624909
	June	7545470	5920561	1624909
	July	7545470	5920561	1624909
	August	7545470	5920561	1624909
	September	7545470	5920561	1624909
	October	7545470	5920561	1624909
	November	7545470	5920561	1624909
	December	7545470	5920561	1624909
2024	January	7545470	5920561	1624909
	February	7545470	5920561	1624909
	March	7545470	5920561	1624909
	April	7545470	5920561	1624909
	May	7545470	5920561	1624909
	June	7545470	5920561	1624909
	July	7545470	5920561	1624909
	August	7545470	5920561	1624909
Total		181037117	142093464	38943653

Annexure 2 (Refer to Para no. 3)
M/s Go and Grow Global Pvt.
Ltd.

Detail of GST On Service Charge, bonus & ESI contribution paid

Month	Minimum wages	Service Charges paid	GST on SC	Bonus Paid	ESI Contribution	Total
Mar-23	20358	4933	888	0	0	888
Apr-23	20904	5055	910	0	0	910
May-23	20904	5055	910	0	0	910
Jun-23	20904	5055	910	0	0	910
Jul-23	20904	5055	910	0	0	910
Aug-23	20904	4920	886	0	0	886
Sep-23	20904	5055	910	0	0	910
Oct-23	21216	5034	906	6820	2705	10431
Nov-23	21216	5125	923	7069	2758	10750
Dec-23	21216	5125	923	7069	2758	10750
Jan-24	21216	5125	923	7069	2758	10750
Feb-24	21216	5125	923	7069	2758	10750
Mar-24	21216	5125	923	7069	2758	10750
Apr-24	21216	5125	923	7069	2758	10750
May-24	21216	5125	923	7069	2758	10750
Jun-24	21216	5125	923	7069	2758	10750
Jul-24	21216	5125	923	7069	2758	10750
Aug-24	21216	4988	898	6865	2679	10442
Sep-24	21814	4753	856	0	0	856
Oct-24	21814	4585	825	0	0	825
Nov-24	21814	4669	840	0	0	840
Dec-24	21314	4501	810	0	0	810
		TOTAL	19761	77306	30206	127273

Annexure 3 (M/s Proactive Solutions for MTS)

Detail of GST paid on Service Charge

Month	No. of MT	Service Ch	GST on SC
Mar-23	21	23717	4269
Apr-23	21	24757	4456
May-23	21	24655	4438
Jun-23	22	24372	4387
TOTAL			17550

Detail of EPF paid & ESI contribution

Month	No. of MTS	No. of working days	Total No. of working Days	Basic wages	EPF @ 13%	ESIC @ 3.25%	Wages/ month	ESIC overpaid
1	2	3	4	5	6	6 (3.25% of Col.5)	7	8
Oct-23	21	26	535	21215	1950	689.49	23854.49	14479
Nov-23	21	26	541	21215	1950	689.49	23854.49	14479
Dec-23	21	26	541	21215	1950	689.49	23854.49	14479
Jan-24	21	26	541	21215	1950	689.49	23854.49	14479
Feb-24	21	26	546	21215	1950	689.49	23854.49	14479
Mar-24	21	26	568	21215	1950	689.49	23854.49	14479
Apr-24	22	26	570	21215	1950	689.49	23854.49	15169
May-24	22	26	570	21215	1950	689.49	23854.49	15169
Jun-24	22	26	572	21215	1950	689.49	23854.49	15169
Jul-24	22	26	572	21215	1950	689.49	23854.49	15169
Aug-24	22	26	572	21215	1950	689.49	23854.49	15169
Sep-24	22	26	572	21813	1950	708.92	23854.49	15596
Oct-24	22	26	571	21917	1950	712.3	23854.49	15671
TOTAL								193994

27

Annexure 4 (Refer to Para No.4)

(M/s SCM Protection-Security
Service)

Detail of GST paid on Service Charge, bonus & ESIC paid

Month	Service Charges	GST charged on SC	Basic wages	Bonus paid	ESIC paid @3.25%
Aug-23	13632	2454	20904	0	
Sep-23	14627	0	20904	0	
Oct-23	28873	5197	21215	23400	8100
Nov-23	14835	2670	21215	20392	8100
Dec-23	14677	0	21215	21072	0
Jan-24	14627	0	21215	21072	0
Feb-24	11689	2104	21215	19712	0
Mar-24	12438	2239	21215	21072	0
Apr-24	12063	2171	21215	20392	0
May-24	12438	2239	21215	21072	0
Jun-24	11388	2050	21215	20392	0
Jul-24	11741	0	21215	16857	0
Aug-24	9950	0	21215	16857	0
Sep-24	9903	0	21814	16773	0
Oct-24	9519	0	21918	0	0
TOTAL		21124		239063	16200

28

Annexure-5**Detail of Electricity tax paid**

Bill Cycle	Bill Amount	Electricity tax paid
Mar-23	53506	2546
Aug-23	259396	3054
Sep-23	321908	3026
Oct-23	379547	2745
Nov-23	437304	2750
Dec-23	490847	2550
Jan-24	552341	2928
Feb-24	630778	3751
Mar-24	151033	3424
Apr-24	67632	3221
May-24	70496	3424
Jun-24	150845	3826
Jul-24	231346	3833
Aug-24	82989	3952
Sep-24	380664	3159
Oct-24	435561	2614
Nov-24	111049	2674
Dec-24	169997	2807
Jan-25	238301	3253
TOTAL		59537

Note :The bill for the months of April-23 to July-23, not found in record.

29