NEWS ITEMS ON CAG/ AUDIT REPORTS (06.01.2023)

1. कैग ने चिकित्सा जैव प्रौद्योगिकी कार्यक्रम का प्रभावी अनुपालन नहीं होने पर सवाल उठाये *(hindi.theprint.in, ibc24.in)* 05 Jan 2023

नियंत्रक एवं महालेखा परीक्षक (कैग) ने चिकित्सा जैव प्रौद्योगिकी कार्यक्रम के अनुपालन का प्रभावी प्रबंधन नहीं होने को रेखांकित करते हुए कहा कि परियोजनाओं की समय समय पर निगरानी तथा पूरी हुई परियोजनाओं का समय पर मूल्यांकन नहीं किया गया तथा पेटेंट को लेकर भी अपेक्षित परिणाम प्राप्त नहीं हुए।

संसद के शीतकालीन सत्र में पेश वैज्ञानिक एवं पर्यावरण संबंधी मंत्रालयों/विभागों पर नियंत्रक एवं महालेखा परीक्षक की अनुपालन आडिट रिपोर्ट संख्या 21/2022 में यह बात कही गई है।

रिपोर्ट के अनुसार, जैव प्रौद्योगिकी विभाग ने अपने चिकित्सा जैव प्रौद्योगिकी कार्यक्रम के अनुपालन का प्रभावी प्रबंधन नहीं किया । इसके अलावा परियोजना प्रस्तावों, इनका अनुपालन सुनिश्चित करने के लिये जरूरी सुरक्षा प्रोटोकॉल, परियोजनाओं की समय समय पर निगरानी तथा पूरी हुई परियोजनाओं का समय पर मूल्यांकन नहीं किया गया।

इसमें कहा गया है कि इस संबंध में उत्कृष्ठ पत्रिकाओं में प्रकाशनों की संख्या काफी कम रही है जो परियोजनाओं की खराब गुणवत्ता का संकेत है।

रिपोर्ट के अनुसार, चिकित्सा जैव प्रौद्योगिकी कार्यक्रम के तहत परियोजनाओं पर 1203.40 करोड़ रूपये आवंटित किये जाने के बावजूद केवल एक पेटेंट मंजूर किया गया जिसमें कोई प्रौद्योगिकी हस्तांतरण शामिल नहीं था । यह मानव स्वास्थ्य एवं कुशलता को बेहतर बनाने के क्षेत्र में शोध परियोजनाओं की खराब योजना और परिणाम का संकेत है।

इसमें कहा गया है कि जैव प्रौद्योगिकी पेटेंट सुविधा प्रकोष्ठ (बीपीएफसी) की स्थापना जुलाई 1999 में की गई थी ताकि हितधारकों के लिये प्राथमिकता के आधार पर बीपीएफसी के जरिये पेटेंट दाखिल करने की सुविधा प्रदान की जा सके और शोध के परिणाम एवं उपयोग का लाभ उठाया जा सके।

कैग ने कहा, ''हमने पाया कि जिन 107 परियोजनाओं के पूरा होने की रिपोर्ट दाखिल की गई, उनमें से 11 परियोजनाओं में 16 औपबंधिक पेटेंट दायर किये गए और केवल एक पेटेंट को मंजूरी दी गई। ''

इसमें कहा गया है कि इसमें बीपीएफसी के जरिये केवल दो पेटेंट दाखिल किये गए जो इस सुविधा केंद्र के मामूली उपयोग का संकेत देता है।

रिपोर्ट के अनुसार, विभाग ने कहा कि बीपीएफएसी का गठन पेटेंट दाखिल करने की प्रक्रिया को सुगम बनाने के लिये किया गया था और इसका उपयोग अनिवार्य नहीं है।

कैग की रिपोर्ट में कहा गया है कि यह जवाब स्वीकार्य नहीं है क्योंकि विभाग ने बीपीएफसी की स्थापना वैज्ञानिकों एवं शोधकर्ताओं में बौद्धिक संपदा अधिकारों (आईपीआर) के बारे में जागरूकता एवं सुविधा के लिए एकल खिड़की व्यवस्था के मकसद से की गई थी।

रिपोर्ट में कहा गया है कि बीपीएफसी का उपयोग नहीं होने से विभाग आईपीआर के क्षेत्र में गतिविधियों से अवगत नहीं रहेगी और नीति निर्माताओं, वैज्ञानिकों और जैव प्रौद्योगिकी उद्योगों आदि के ध्यानार्थ महत्वपूर्ण मुद्दों को नहीं ला पायेगी। https://hindi.theprint.in/india/cag-questions-non-effective-compliance-of-medical-biotechnology-program/450986/

2. Indian Railways: तीन साल में पटरी पर कट कर मर गए चार शेर और 73 हाथियों समेत 63 हजार जानवर: CAG रिपोर्ट *(jansatta.com)* Jan 05, 2023

एक तरफ इंडियन रेलवे में नई-नई हाई स्पीड ट्रेनें शामिल हो रही हैं। रेलवे का आधुनिकीकरण कर हो रहा है। वहीं दूसरी तरफ बड़ी संख्या में रेलवे की पटरियों पर जानवरों की जान जा रही है। कैग (Comptroller and Auditor General of India) ने अपनी ताजा रिपोर्ट में बताया है कि पिछले तीन साल में 63,000 से अधिक जानवरों की रेलवे पटरियों पर मौत (63,000 animals died on rail tracks) हो गई है।

2017-18 से 2020-21 के बीच रेल दुर्घटनाओं में चार एशियाई शेरों (Asiatic lions) और 73 हाथियों (elephants) की जान चली गयी है। कैग ने इन 63,345 जानवरों की मौत पर चिंता व्यक्त की है।

दरअसल कैग ने पिछले महीने संसद में रेल दुर्घटनाओं पर एक रिपोर्ट पेश की थी। कैग ने अपनी रिपोर्ट 'परफॉर्मेंस ऑडिट ऑन डिरेलमेंट इन इंडियन रेलवे' में जानवरों के मौत के आंकड़ों के अलावा भारतीय रेल को सलाह भी दी है। कैग ने कहा है कि भारतीय रेल वन मंत्रालय और रेल मंत्रालय की ओर से जारी सलाह और नियमों का ईमानदारी से पालन करे।

कैग ने कहा है कि साल 2010 में पर्यावरण एवं वन मंत्रालय और रेल मंत्रालय की ओर से हाथियों से जुड़े ट्रेन हादसों को रोकने के लिए एक संयुक्त सलाह जारी की गई थी। इसके बावजूद इतनी बड़ी संख्या में जानवरों की मौत चिंताजनक है।

कैग ने रेलवे को बताया लापरवाह

कैग ने कहा है कि रेलवे एक दशक बाद भी कई खंडों में संकेतक बोर्ड की व्यवस्था, अंडरपास-ओवरपास का निर्माण, फेंसिंग, वन कर्मियों की नियुक्ति आदि जैसे महत्वपूर्ण उपायों को लागू नहीं कर सका। गिर वन के एशियाई शेरों की सुरक्षा के लिए एसओपी का पालन नहीं किया गया है। वन विभाग व रेलवे की उपेक्षा के कारण निगरानी टावर भी नहीं लग सके हैं।

ऑडिट डिपार्टमेंट और जोनल रेलवे के इंजीनियरिंग विभाग के अधिकारियों द्वारा किए गए संयुक्त निरीक्षण से पता चलता है कि रेलवे नियंत्रण कार्यालयों में वन विभाग के कर्मचारियों की 64 प्रतिशत सीटें खाली हैं।

सीएजी के अलावा रेल मंत्री अश्विनी वैष्णव ने भी संसद में माना था कि ट्रेन की चपेट में आने से हर साल 50 से अधिक जानवरों की मौत हो जाती है। https://www.jansatta.com/jansatta-special/63000-animals-including-4-asiatic-lions-and-73-elephants-died-on-rail-tracks-cag/2594624/?ref=Must_Read

3. Subramanian Swamy withdraws from SC his 2013 plea against Jet-Etihad Airways deal *(economictimes.indiatimes.com)* Jan 06, 2023

BJP leader Subramanian Swamy on Friday withdrew from the Supreme Court his 2013 plea seeking quashing of an alliance between Jet Airways and the Abu Dhabi-based Etihad Airways. "I wish to withdraw this, it is the JetEtihad matter. Now there is no Jet, no Etihad," Swamy told a bench of Justices M R Shah and C T Ravikumar.

The bench then remarked in a lighter vein, "We do not know who is responsible for that."

Taking note of his submissions, the top court allowed Swamy to withdraw his plea.

"The petitioner seeks permission to withdraw in view of subsequent developments. The petitioner stands dismissed as withdrawn," the bench said while granting him liberty to file a fresh application, if there is any new cause of action.

The apex court had issued notices to the Centre, Ministry of Commerce, the Ministry of External Affairs, Foreign Investment Promotion Board (FIPB), Department of Industrial Policy and Promotion, Directorate General of Civil Aviation and others in the case.

Swamy had submitted that the deal was against public interest as there has been squandering of natural resource i.e. the sky and air space.

He claimed that the deal was cleared against the advice of the Parliament Select Committee and other advisory bodies.

Swamy had also submitted that even the CAG has found that there has been reckless allocation of air space to foreign airlines.

Jet Airways had on April 24, 2013 announced plans to sell 24 per cent equity to Etihad Airways for about Rs 2,058 crore as part of a strategic alliance that would lead to a major expansion in their global network.

Swamy had in his PIL sought "a direction to set aside and revoke any action or decision or grant of any further approvals/permissions/permits, etc. by the respondent(govt) authorities, based upon, relying upon or in furtherance of the impugned bilateral dated April 24."

"The petitioner challenges such arbitrary, irrational and malafide act of grant of largesse in the form of bilateral/MoU dated April 24 and by way of the present petition seeks an investigation under the supervision of this Court into the matters of national and public interest," he had said in his petition.

He had also sought a CBI probe against government officials who had cleared the deal.

Swamy had questioned the Centre's decision to execute the agreement in favour of Abu Dhabi under the existing air service agreement between the governments of India and United Arab Emirates.

"The actions of authorities from execution of the bilateral to the unprecedented haste in order to assist the realisation of wrongful gains by the facilitator are writ large with acts of collusion and abuse of position," the petition had contended. https://economictimes.indiatimes.com/news/india/subramanian-swamy-withdraws-from-sc-his-2013-plea-against-jet-etihad-airways-deal/articleshow/96784856.cms

STATES NEWS ITEMS

4. 623 करोड़ बिना बजट प्रावधान किए खर्च: कैग ने BJP सरकार के वित्त प्रबंधन पर उठाए सवाल; राजकोषीय घाटा बढ़कार 5.84% होने का अनुमान *(bhaskar.com)* 06 Jan 2023

हिमाचल सरकार ने वित 2021-22 के दौरान 6,23,39,68,317 रुपए (623.40 करोड़) बिना बजट प्रावधान के खर्च कर किए हैं। उप मुख्यमंत्री मुकेश अग्निहोत्री द्वारा शुक्रवार को सदन में रखी गई नियंत्रक महालेखा परीक्षक (कैग) की रिपोर्ट में हिमाचल सरकार के वित्त प्रबंधन पर कई गंभीर सवाल खड़े किए गए।

कैग ने बिना बजट खर्च की गई राशि को वित्तीय अनियमितता बताया और सरकार को भविष्य में सरकार राजकोषीय उत्तरदायित्व एवं बजट प्रबंधन (FRBM) कानून के प्रावधानों का पालन

करने की सलाह दी है। अभी ऐसा नहीं करने से राज्य का राजकोषीय घाटा 4.98 फीसदी से बढ़कर 5.84 प्रतिशत हो गया है।

राजस्व प्राप्तियां 37110 करोड़, राजस्व व्यय 42470 करोड़

कैग के अनुसार वित्त वर्ष 2022-23 के अंत तक राज्य की राजस्व प्राप्तियां 37,110 करोड़ रुपए रहने का अनुमान है। राजस्व प्राप्तियों में 735.36 करोड़ रुपए की बढ़ोतरी होगी। चिंता इस बात को लेकर है कि आय कम और राजस्व व्यय 42,470 करोड़ का अनुमानित है। अनुमानित से राजस्व व्यय 2191 करोड़ रुपए ज्यादा है।

सरकार पर कर्मचारियों की 10 हजार करोड़ की देनदारी

हिमाचल में करीब 10 हजार करोड़ रुपए की देनदारी कर्मचारियों की सरकार पर बकाया है। कैग रिपोर्ट में कहा गया कि प्रदेश का राजस्व घाटा बढ़कर 1456.32 करोड़ और राजकोषीय घाटा 1642.49 करोड़ तक पहुंच जाएगा।

3.5% होना चाहिए राजकोषीय घाटा, 5,84% पहुंचने का अनुमान

FRBM कानून के अनुसार राजकोषीय घाटा GSP 3.5 प्रतिशत से अधिक नहीं होना चाहिए। मगर, चालू वित्त वर्ष में इसके 5.84 प्रतिशत तक पहुंचने का अनुमान है।

GST प्रतिपूर्ति राशि बंद होने से तेजी से बिगड़ रही आर्थिक

केंद्र से मिलने वाली 3500 करोड़ रुपए से ज्यादा की GST प्रतिपूर्ति राशि बंद होने से राज्य की वित्तीय हालत ओर तेजी से बिगड़ रही है। GST प्रतिपूर्ति राशि जून 2022 से मिलनी बंद हो गई है। https://www.bhaskar.com/local/himachal/kangra/news/623-crore-spent-without-budget-provision-in-himachal-cag-raised-questions-on-the-financial-management-of-state-government-fiscal-deficit-cm-sukhvinder-singh-sukhu-130767034.html

5. **CAG Report: हिमाचल सरकार ने बजट प्रावधान के बिना किया खर्च, उपयोगिता प्रमाणपत्र नहीं किए पेश** *(amarujala.com)* January 06, 2023

हिमाचल प्रदेश के उप मुख्यमंत्री मुकेश अग्निहोत्री ने शुक्रवार को भारत के नियंत्रक एवं महालेखापरीक्षक(कैग) के प्रतिवेदन(वर्ष 2021-2022) को विधानसभा सदन के पटल पर रखा। रिपोर्ट में वर्ष 2021-22 के लिए राज्य सरकार के बजट दस्तावेजों की समीक्षा में बजट प्रावधानों में कई विसंगतियों को दर्शाया गया है। कैग ने की रिपोर्ट के अनुसार 2021-22 के दौरान राज्य सरकार ने विस्तृत अनुमानों के बिना किसी बजट प्रावधान के 12 अनुदानों में 18 प्रमुख शीर्षों के तहत 623.40 करोड़ का खर्च किया। कैग ने कड़ी टिप्पणी करते हुए रिपोर्ट में कहा, संविधान के अनुच्छेद 204 के प्रावधानों के अनुसार पारित कानून में किए गए विनियोग के अलावा

राज्य की संचित निधि से कोई पैसा नहीं निकाला जाएगा। इसके अलावा किसी योजना, सेवा पर पुनर्विनियोग से अतिरिक्त धनराशि प्राप्त करने के बाद या अनुपूरक अनुदान या विनियोग या राज्य की आकस्मिकता निधि से अग्रिम से बिना निधि के प्रावधान के व्यय नहीं किया जाना चाहिए। इसके बावजूद 2021-22 के दौरान राज्य सरकार ने विस्तृत अनुमानों के बिना किसी बजट प्रावधान के 12 अनुदानों में 18 प्रमुख शीर्षों के तहत 623.40 करोड़ का खर्च किया। वर्ष 2021-22 के दौरान हिमाचल प्रदेश की राज्य सरकार ने एक अनाधिकृत उप प्रमुख शीर्ष (01 प्रमुख शीर्ष 5002 के तहत) बजट प्रावधान प्रदान किया और इस शीर्ष में पूंजी अनुभाग के तहत 213.00 करोड़ का व्यय किया।

सलाह के बिना नए उप शीर्षों,विस्तृत लेखा शीर्षों को खोलना

भारत के संविधान के अनुच्छेद 150 के अनुसार राज्य के लेखों को भारत के नियंत्रक और महालेखा परीक्षक की सलाह के अनुसार रखा जाना है। वर्ष 2021-22 के दौरान प्रदेश की राज्य सरकार ने प्रधान महालेखाकार (लेखा व हकदारी) आवश्यकतानुसार की सलाह लिए बिना बजट में 136 नए उप शीर्ष खोले। राज्य सरकार ने इन शीर्षों के तहत बजट प्रावधान प्रदान किए और 2021-22 के दौरान इन शीर्षों में 2,641.81 करोड़ (राजस्व अनुभाग के तहत 2,583,84 करोड़ और पूजी अनुभाग के तहत 57.97 करोड़) का व्यय किया।

2,392.99 करोड़ की कुल राशि के 1,823 उपयोगिता प्रमाण पत्र प्रस्तुत नहीं किए

वर्ष 2021-22 के दौरान 2,392.99 करोड़ की कुल राशि के 1,823 उपयोगिता प्रमाण पत्र (यूसी) जो देय थे, राज्य के निकायों और प्राधिकरणों द्वारा प्रदान सहायता अनुदान के एवज में प्रस्तुत नहीं किए गए। इसके अलावा 2,359.15 करोड़ की कुल राशि के 1,796 उपयोगिता प्रमाण पत्र जोकि वर्ष 2020-21 तक प्रस्तुत करने के लिए देय थे, 31 मार्च 2022 तक लंबित थे। इसी प्रकार 4,752.14 करोड़ की राशि के 3,619 उपयोगिता प्रमाण पत्र 31 मार्च 2022 तक प्रस्तुत करने के लिए लंबित थे। यूसी जमा नहीं करने के मददेनजर इस बात का कोई आश्वासन नहीं है कि 4,752.14 करोड़ की राशि वास्तव में उस प्रयोजन के लिए खर्च,उपयोग की गई है, जिसके लिए इसे अनुमोदित किया गया था।

पर्याप्त प्रावधान किया गया था लेकिन कोई खर्च नहीं किया गया

योजना के दिशा-निर्देशों, तौर-तरीकों का अनुमोदन नहीं होने, प्रशासनिक स्वीकृति के अभाव में कार्य प्रारंभ नहीं करने, बजट जारी नहीं करने आदि के कारण सरकार की कई नीतिगत पहलों को आंशिक रूप से क्रियान्वित किया या क्रियान्वित नहीं किया जाता है। वर्ष 2021-22 के दौरान 25 अनुदानों के अंतर्गत 68 प्रमुख शीर्ष थे जिनमें विभिन्न योजनाओं पर 363.04 करोड़ का बजट प्रावधान किया गया था, लेकिन कोई व्यय नहीं किया गया था। इससे हितधारकों को

अपेक्षित लाभ नहीं मिल पाता है। हालांकि, बजट दस्तावेजों में आवश्यक कार्रवाई एवं सुधार के लिए मामला राज्य सरकार के समक्ष उठाया गया था।

जीएसटी लागू होने से हुए नुकसान पर राज्य ने 1, 167.99 करोड़ मुआवजा

माल एंव सेवा कर (जीएसटी) 1 जुलाई 2017 से लागू किया गया था। वर्ष 2021-22 के बाद का माल एंव सेवा कर संग्रह वर्ष 2020-21 में 3,466.58 करोड़ की तुलना में 1,015.57 करोड़ की वृद्धि (29.30 प्रतिशत) के साथ 4,482.15 करोड़ था। इसमें आईजीएसटी की अग्रिम मूल्यांकन राशि 308.20 करोड़ शामिल है। इसके अतिरिक्त केंद्रीय माल एवं सेवा कर के तहत राज्य को शुद्ध आय के अपने हिस्से के रूप में सौंपे गए 2,105.41 करोड़ प्राप्त हुए। माल एवं सेवा कर के तहत कुल प्राप्तियां 6,587,56 करोड थीं। वर्ष 2021-22 के दौरान माल एवं सेवा कर के कार्यान्वयन से उत्पन्न होने वाले राजस्व के नुकसान के कारण राजस्व प्राप्ति के रूप में राज्य ने 1, 167.99 करोड़ मुआवजा प्राप्त किया। इसके अलावा, राज्य को जीएसटी. मुआवजे के बदले केंद्र सरकार से बैक टू बैक ऋण के रूप में 2021-22 (31 मार्च 2022 तक कुल 24,412.22 करोड़ का कुल ऋण के दौरान 2.606.22 करोड़ भी प्राप्त हुए, जिसे राज्य के किसी भी मानदंड के लिए जो वित्त आयोग की ओर से केंद्रीय व्यय विभाग के निर्णय के अनुसार निर्धारित किया जा सकता है ऋण के रूप में नहीं माना जाएगा। https://www.amarujala.com/photo-gallery/shimla/cag-report-2021-2022-laid-on-the-table-of-the-himachal-vidhan-sabha-hp-govt-expenditure-done-without-budget-p?pageId=5

6. Purchase of body-worn cameras for Kerala Police causes loss of public money *(onmanorama.com)* January 05, 2023

Thiruvananthapuram: There is no end in sight to fiscal profligacy of the Kerala Government. Even after wasting Rs one crore for buying 310 body-worn cameras for the police, the Motor Vehicles Department has finalized a proposal to buy another 356 similar cameras from the same company spending Rs 89 lakh.

More than half the police officers who had received the cameras which are attached to their uniform had returned it to the department within a month complaining of experiencing heat from the devices on their chest area.

Incidentally, a 'purchase lobby' at the Police Headquarters was allegedly behind the camera deal. The lobby had earlier ordered all police personnel to wear uniforms stitched by a particular firm. It had also issued another order which said that every police station in Kerala was to be painted in the same colour manufactured by a specific company. Graft involved in these orders was pointed out in the Comptroller and Auditor General's (CAG) report. However, nobody at the Police HQ has faced any action so far.

"No annual maintenance contract was signed by the police with the company which supplied the cameras. So, the devices could not be repaired. Moreover, the purchase took place when

Loknath Behera was the state police chief," said an officer at the Police HQ explaining the helpless of the present dispensation.

At the same time, a section of officers at the Police HQ suspect that the personnel who had returned the cameras were carrying out an organised plan to sabotage the real-time transmission of visuals and audio during vehicle inspection to the control room. Incidentally, the police officers at the HQ are yet to conduct an inquiry into the reported heating up of the cameras or take up the matter with the company which supplied the devices. https://www.onmanorama.com/news/kerala/2023/01/05/purchase-body-worn-cameras-kerala-police-causes-loss-public-money.html

7. CAG Detected Huge Anomalies, Corruption: What Really Happened in Assam NRC Process? *(newsclick.in)* 05 Jan 2023

The CAG reported that with a lack of proper planning, the software and utilities were haphazardly developed for the NRC data capture and correction process and it posed the risk of data tampering.

Delhi: The Comptroller and Auditor General of India (CAG) recently detected huge financial anomalies amounting to hundreds of crores of rupees in the updation procedure of the National Register of Citizens (NRC) in Assam. The national audit body also recommended that action be taken against the former Assam NRC coordinator Prateek Hajela and system integrator Ms Wipro Limited.

Without proper planning, the haphazard development of software and utilities for the NRC data capture and correction posed the risk of data tampering and it did not leave any audit trail either. Additionally, due processes, such as the selection of vendors following a national tender, were not followed.

Thus, the objective of preparing a valid and error-free NRC was not met, said the CAG report, which was submitted to the state legislative assembly. And this happened despite the direct expenditure of Rs 1,579 crore as well as the manpower cost of deploying around 50,000 government employees for over four years, the EastMojo reported.

The NRC exercise was done under the supervision of the Supreme Court and the Assam government was only asked to provide logistic support, the news report said. The NRC exercise was started after bureaucrat Prateek Hajela was appointed the State Coordinator in October 2013.

The CAG report recommended penal measures against Hajela and the system integrator for violating Indian wage laws while paying monthly salaries to nearly 6000 part-time data entry operators (DEO), the EastMojo report said. The wage difference reportedly created a benefit of Rs 155 crore to both the system integrator and the labour contractor.

Further, Wipro was supposed to supply the DEOs, but its officials in Assam allegedly hired subcontractors, wherein some Guwahati-based television journalists were also seemingly involved, according to the news report.

The NRC authority sanctioned Wipro a monthly salary ranging from Rs 14,500 to 17,500 per DEO. However, the subcontractors paid only Rs 5,500 - Rs 9,100 per month to each DEO. This means, the DEOs were even denied the minimum payment guaranteed by the Minimum Wage Act. Some DEOs also approached the state labour commissioner, and several of them took to the streets to demand their dues. However, they have still not been paid, the EastMojo reported.

The NRC updation process was started in December 2014 with an initial project cost of Rs 288 crore and was supposed to be completed within 14 months, which was February 2015.

As the project kept getting delayed and extended, and the final draft was finally published in August 2019, more than four years after it was supposed to be completed. Due to the delay, the project cost skyrocketed to Rs 1,579 crore. The draft NRC is yet to be approved by the Registrar General of India.

The final draft of the citizens' list excluded as many as 19 lakh out of the 3.3 crore applicants for not being able to provide valid documents supporting their residence in Assam before March 25, 1971. Assam has a different cut-off date for claiming citizenship than rest of India because of the 1985 Assam Accord.

Notably, former NRC coordinator Hitesh Dev Sarma has alleged massive corruption in the NRC exercise during Hajela's tenure. He even filed a first information report (FIR) with the state government's vigilance and anti-corruption wing. https://www.newsclick.in/CAG-Detected-Huge-Anomalies-Corruption-Really-Happened-Assam-NRC-Process

SELECTED NEWS ITEMS/ARTICLES FOR READING

8. Why is the GST Tribunal a non-starter? *(thehindubusinessline.com)* January 06, 2023

The Goods and Services Tax (GST) law has come a long way since its inception. It has evolved through a long winding and rigorous path to effectuate critical legislative changes and its efficient administration.

Significant efforts have gone into transitioning the GST network to a robust GST compliance platform with gradual introductions of E-way bill and E-invoicing in a staggered manner and extensive use of data analytics to stop tax evasion and revenue leakages.

On the flip side, the GST law has been subjected to divergent interpretations by the taxpayers as well as the authorities, leading to numerous disputes mainly in the context of the levy, valuation, classification, creditability (including transitional credits), and refunds.

While the statute and the administration are gradually settling, the authorities have initiated an audit/scrutiny followed by enquiry and summons. Taxpayers are served notices on various disputed questions including inadvertent procedural errors (e.g., non-updation of Part B of the E-way bill] where there exists no mala fide intention. It is feared that there would be a multi-fold increase in litigations as the limitation period of three years [from the due date of the annual return) comes closer, after Covid-induced relaxations, for FY 2017-18 and 2018-19.

The authorities routinely invoke an extended period of limitation of five years on the grounds of suppression of facts, fraud, wilful misstatement, etc. It is noteworthy that the three-year limitation period is still available to the authorities to issue notices till June 2023 or September 2023 for FY 2017-18 and FY 2018-19, respectively.

Robust judicial mechanism

Against this backdrop, a robust judicial mechanism/hierarchy is of utmost importance. An expeditious constitution of an appropriate appellate structure in the form of National and Sub-national Benches of the Tribunal is the need of the hour to provide an effective and speedy resolution of disputes. Despite five years since the introduction of GST, the GST Appellate Tribunal (GSTAT) has not been set up. Currently, taxpayers who are aggrieved by adverse orders passed by the authorities are compelled to approach High Courts for redress. The expeditious constitution of GSTAT is expected to guarantee uniformity pan India and faster redress of grievances.

After taking cognisance of notices received from the Apex Court, the GST Council has deliberated the changes required in the GST law pertaining to the set-up of the Tribunal. A Group of Ministers [GoM] was constituted to recommend necessary amendments required in the GST laws. However, there is limited progress and even the recently concluded GST Council meeting, did not take up the matter.

Matters involving the interpretation of law or industry-specific practices have found their way to High Courts through writ in absence of GST Tribunals. Without an ultimate fact-finding authority in the form of GTAT in place, knocking on the doors of High Courts is not viable.

While the Tribunal is stillborn, taxpayers are compelled to evaluate the appropriateness of resorting to appellate remedy based on the merits, monetary impact and the impending exposure to potential revenue recovery proceedings by authorities.

It is time that the GST Tribunal takes birth without further delay and starts addressing the mounting litigations, expeditiously. https://www.thehindubusinessline.com/opinion/why-is-the-gst-tribunal-a-non-starter/article66343216.ece

9. Budget 2023-24: Govt may go easy on capital expenditure growth in FY24 *(business-standard.com)* January 6, 2023

The Central government may not expand its capital expenditure (capex) for the next financial year (FY24) to as large a degree as the increase in the previous two Budgets in the belief that private-sector capex is recovering strongly.

For this financial year (FY23), the 2022 Union Budget had targeted a capex outlay of Rs 7.5 trillion, which is 35.4 per cent higher than the FY22 Budget Estimate (BE) of Rs 5.54 trillion. And that, in turn, is higher than the FY21 BE of Rs 4.12 trillion by 34.5 per cent (see chart).

Capex expansion in the Union Budget 2023 could be around 25 per cent, Business Standard has learnt. This would take the capex outlay for next year to around Rs 9.5 trillion. Even a capex outlay of Rs 10 trillion, if that comes to pass, would be less than the increase in the two preceding years. Union Finance Minister Nirmala Sitharaman will present the Budget on February 1.

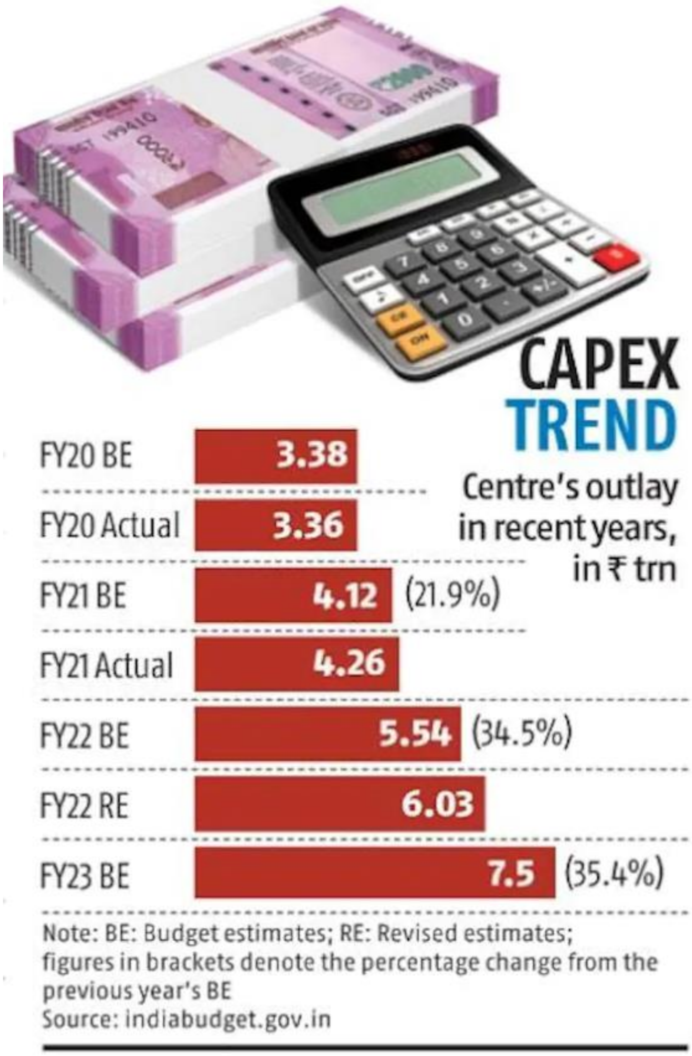
“The data tracked by the government and independent agencies shows private-sector capex is recovering strongly. There are discussions on how much to increase the Centre’s capex in the coming year,” a senior government official said.

Top policymakers seem to have publicly laid the ground for a softer expansion in capex, saying that private-sector capex is showing encouraging recovery not only because of the bounce-back in demand after two years of the pandemic, but also because the twin balance-sheet problems are receding and companies are de-leveraging.

In the Winter Session of Parliament last month, Sitharaman told the Rajya Sabha private capex was improving.

"Private-capex announcements are up by 35 per cent year over year and 53 per cent above pre-Covid levels," she had said, adding that the Centre had seen a robust response to its Production-Linked Incentive (PLI) scheme in 14 sectors as well.

In a recent interview to another newspaper, Chief Economic Advisor V Anantha Nageswaran cited a report by Axis Bank, which said that Rs 3 trillion worth of investment had happened in the private sector in April-September this financial year. He said that would mean an annual run rate of Rs 6 trillion, which was 20-30 per cent higher year-on-year.



Before that, in early December, Nageswaran had said policymakers needed to decide whether public-sector investment should be scaled up at the same pace as now, or the private sector should take over as the main engine of capital formation in the economy.

"It may not be necessary or healthy for the public sector to keep expanding capital investment at the same pace. Capital expenditure has to increase but not at the same pace because not only should we not be crowding out the private sector, we should be ensuring that the combined investment spending by the public and private sectors should not drive up the cost of capital too much," he had said.

By the public sector, Nageswaran meant the Central and state governments and state-owned enterprises. He said in the past 10 years, public-sector capex had increased from Rs 6.8 trillion to Rs 21.2 trillion, at a time when financial-sector companies were still repairing their balance sheets.

It should be noted that any capex outlay for FY24 is also likely to include long-term, interest-free loans to states for their capex commitments, just like FY23. The amount this year was Rs 1 trillion, and could be retained next year as well, as reported earlier. https://www.business-standard.com/budget/article/budget-2023-24-govt-may-go-easy-on-capital-expenditure-growth-in-fy24-123010501124_1.html

10. India's Bad Corporate Loans Story Is Marred with Poor Assessment of Funds, Dubious Guarantees *(thewire.in)* January 6, 2023

Documents placed before the IDBI Bank's 'wilful defaulters committee' fail to answer a crucial question: Why wasn't the use of funds better monitored and why were forensic audits not ordered before restructuring loans?

Last week, I wrote about how banks basically accept meaningless personal guarantees from industrialists or their group companies which can never be effectively invoked. I specifically mentioned the massive personal guarantees of Rs 11,000-Rs 12,000 crore from Venugopal Dhoot of Videocon, as well as Prashant and Ravi Ruia of the Essar group, which are not backed by any assets and are essentially worthless pieces of paper.

A former finance secretary was disturbed enough to write to a member of the standing committee of parliament for finance suggesting that the committee "may like to go into this extraordinary travesty and propose necessary reforms and measures".

As luck would have it, I received a set of documents put up for discussion by the 'wilful defaulters committee' (WDC) of IDBI Bank in successive meetings over the past year.

Remember, IDBI Bank has been cleaned up and turned around by infusing a stupendous Rs 49,000 crore through the government exchequer and by the Life Insurance Corporation of India (LIC), even after selling valuable legacy investments. The government plans to privatise IDBI Bank this year and has invited bids to buy a 30.48% stake from LIC and 30.24% from the government, giving full management control to the new owner. So, the manner in which the bank handles bad loans should also be of interest to the new owners as well as investors.

This column will only focus on the WDC meeting of October 17, 2022, which looked at 54 cases. The documents raise serious questions about the processes followed by banks that inevitably lead to the misuse of funds.

It turns out that as many as 23 cases to be discussed that day were sub judice – among the biggest reasons for delays in India. Most sub judice cases seem to be a delaying tactic and some defaulters even obtained stay orders from courts, despite forensic audits establishing large-scale diversion of funds or fraud.

The WDC discussed 11 cases listed below in detail.

The names on the list are:

Name of Company	GPO Rs/Crore
Alok Industries	68
Doshion Pvt Ltd	72
Sri Lakshmi Saraswathi Spintex Ltd	12
Winwind Power Energy Pvt Ltd (Siva group)	35
Tecpro Infra Projects Ltd	25 (NEW)
GVR Infra Projects Ltd	141 (NEW)
SMS Paryavaran Ltd	21
Sharp Corp Ltd	24
Shrenuj & Company	52
Cheema Spintex Ltd	25
Pathbreaking Projects Ltd	101 (NEW)

The defaults date back to 2013-14 or earlier and had already gone through a loan restructuring process involving significant concessions from the lender. Forensic audits are invariably commissioned just before filing bankruptcy proceedings and have invariably revealed massive diversion of funds, and, in many cases, outright fraud.

The documents put to the WDC fail to answer the most obvious questions that come to mind: Why wasn't the use of funds better monitored and why were forensic audits not ordered before restructuring loans?

The answer lies in what the late K.C. Chakrabarty, former deputy governor of the Reserve Bank of India (RBI), used to tell us. He said, by the time a bank gets around to declare a company a wilful defaulter, there is nothing much left to recover – not even the guarantees collected at the time of disbursing multiple loans. Here are some key findings from the above-mentioned list.

Dubious lending – zero accountability

Poor assessment before sanctioning loans and lack of monitoring is the story behind every default in this list.

Take the case of Winwind Power and Energy Pvt Ltd, listed for discussion. This company is a part of the Siva group of C. Sivasankaran. It may be recalled that, in Siva Industries, IDBI Bank itself had accepted a 94% haircut, settling for just over Rs 300 crore out of an outstanding of nearly Rs 5,000 crore.

That only the public sector banks (PSBs) have extended loans to group entities of Siva is unknown to most people. State Bank of India (SBI)'s exposure was Rs 399 crore, Punjab National Bank (PNB)'s Rs 310 crore and Bank of India (BOI)'s Rs 75 crore to Winwind Power.

After huge payment defaults and other issues, it was declared a fraud account by PNB and BOI in 2020 – when it was already too late. Finally, Winwind was sold for a mere Rs 63 crore as part of a liquidation process in October 2020 with IDBI Bank receiving a mere Rs 4.93 crore on a pro-rata basis.

Diversion of funds

Massive diversion of funds seems a constant in every discussion on wilful defaulters. What is more remarkable is that none of the dozen-odd lenders in the consortium ever seems to notice rampant diversion or fraud until a company is about to be declared a wilful defaulter.

Consider the case of Techpro Infra Projects Ltd (Techpro) which is into laying oil, water and gas pipelines. IDBI Bank had an exposure of Rs 79.4 crore on November 25, 2021 out of its total bank borrowings of Rs 362 crore. It was declared a fraud six months later (May 25, 2022) by Standard Chartered Bank, Bank of Baroda and IDBI Bank.

A forensic audit revealed crores of rupees transferred to subsidiaries and group entities (Shriram Cement, Techpro Infrastructure Pvt Ltd, Huthro Power Corporation and GET Power Ltd). The recommendation to the WDC was to issue show-cause notices to the promoters – a pointless exercise, since the company was already under liquidation. The guarantees, as you will see, are a bigger joke.

Meaningless guarantees

In every single default, the bank had personal guarantees from all the promoters and, in some cases, from group entities. Documents put before the WDC do not always include documentation or discussion about whether the guarantees are backed by any assets and what is the current status.

In a few cases, there is a mention of a share-pledge, but these have no value when a company faces bankruptcy. Others say, guarantees have been invoked without explaining if anything is recoverable.

In the case of Winwind Power and Energy Pvt Ltd of the Siva group, documents show that IDBI Bank had accepted a pledge of 100,000 shares of Tata Teleservices held by Siva Industries and Holdings. Wouldn't we want to know the bankers who signed off on the decision to accept such a guarantee?

The Techpro documents say that personal guarantees by the promoters and three group entities were invoked. But this is clearly a futile exercise in all three cases – Techpro Engineers is under liquidation; Citizen Communications has been struck off after SARFESI proceedings and the status of Techpro Infotech Ltd is also listed at 'strike off' by the ministry of corporate affairs. There is no mention of whether anyone in the bank responsible for monitoring the loans had kept track of the guarantors or made any effort to secure alternate collateral.

GVR Projects, which is in the EPC (engineering, procurement, and construction) business, is even worse. The documents list 15 guarantors, of whom 10 are third-party guarantors. IDBI Bank's exposure was 11% or Rs 243 crore out of a total exposure of Rs 2,271 crore. The documents note that it is evident that the promoters/directors/guarantors have "disposed of or removed the movable fixed assets or immovable property" given to secure the loans without the knowledge of the lender.

This is a criminal offence. And it is another empty guarantee.

The documents claim that IDBI Bank retains the right to proceed against 15 persons who issued personal guarantees, and two more firms (GVR Realities and GVR Realities Pvt Ltd); but it is probably safe to bet this will only lead to legal costs for the bank without any recovery.

Cheema Spintex Ltd is another defaulter in the list accused of removing and disposing of fixed assets and immovable property that was secured against the loans. The bank also has duly obtained 'networth certificates' from promoters who have given personal guarantees. A former IDBI banker tells me that these are meaningless pieces of paper, since the officers creating meticulous paperwork to justify the loans rarely bother to check whether the assets included in the 'networth' are free of lien or any encumbrances.

Shrenuj and Company, which is in the diamonds and jewellery business, has dozens of group entities and subsidiaries in India and abroad. After defaulting on loans and the subsequent forensic audit, it was accused of large-scale diversion and misappropriation of funds to group entities as well as misreporting of records.

IDBI Bank declared it a fraud account in September 2020. Shockingly, Shrenuj was found to have issued corporate guarantees to the tune of Rs 1,209 crore (as on March 31, 2016) to other lenders for advances sanctioned to its subsidiaries and associates. Clearly, the process adopted by banks in accepting such guarantees is flawed to the point of being fraudulent.

In fact, the Shrenuj account was subsequently declared a fraud account.

Staff accountability

In the few cases where there is a reference to 'staff accountability', there are bland remarks such as – 'staff accountability was not discernible' (which actually seems to mean that there was no lack of accountability); however, when an account is declared a fraud – as in the case of Techpro Infra, the bank claims to be 're-examining' the issue of accountability.

In Shrenuj as well as Cheema Spintex, the documents exonerate the staff completely!

Pathbreaking Projects Ltd (formerly Abhijeet Projects), the latest inclusion in the list, is surely one that demands some answers from bank officers who sanctioned a loan of Rs 85 crore to buy a Bombardier Challenger 605 aircraft. Not only is an aircraft a hugely depreciating asset, but every aspect of the purchase was dubious.

Instead of purchasing the aircraft directly from Bombardier, it floated a 100% subsidiary registered in Hong Kong to route the transaction with the claims (since disproved) that Bombardier had refused to accept buyers' credit of IDBI Bank for the purchase. How and why would officials accept this logic and go ahead with the loan is anybody's guess; but no official has been held accountable.

The company had borrowings from 11 lenders of whom eight had declared it a fraud account leading to action by the Central Bureau of Investigation (CBI). The attempt to invoke a guarantee by the promoter and a group entity had apparently drawn a blank from the defaulter who did not even cooperate with the forensic audit.

While I have not gone into details about the extent of exposure and restructuring of each loan, the picture that emerges is clear. Indian banks, especially PSBs, have poor processes for monitoring the use of funds and the guarantee process is downright dubious. It is time we demand that the banking regulator and the finance ministry fix these issues before the exchequer is allowed to dole out any funds to bail out and recapitalise PSBs. https://thewire.in/banking/india-bad-corporate-loans-poor-assessment-dubious-guarantees

11. Green hydrogen economy *(financialexpress.com)* January 6, 2023

The national green hydrogen mission, a key project for ensuring energy transition, is also the cornerstone of India's climate action targets for 2030 as well as the 2070 'Net Zero' goal. In that context, the Union Cabinet's decision on Wednesday to approve an initial capital outlay of Rs 19,700 crore for green hydrogen is a good beginning towards achieving the mission's 2030 investment target of `8 trillion, and a hydrogen production capacity of 5 million metric tonnes (MMT) that would create 600,000 jobs. Green hydrogen, which is produced through the electrolysis of water using renewable energy sources, has the potential to greatly reduce carbon emissions. It is also estimated to result in a cumulative reduction in fossil fuel imports of over `1 trillion and abatement of nearly 50 MMT of annual greenhouse gas emissions.

There is a reason for the government's enthusiasm. Green hydrogen is now seen all over the world as a pillar of most net-zero emission scenarios. It's a no-brainer that if hydrogen were adequately available, it would be something of a decarbonisation wonder. It can make carbon-free fuels for transportation and heating, and power some energy-intensive industries that can't easily be electrified, such as the manufacture of steel or fertiliser. That explains why the government has already promised faster clearances for setting up renewable energy plants for hydrogen production. Any surplus electricity from such plants can be 'banked' with the local utility for up to 30 days. If a hydrogen producer wishes to buy electricity from a renewable energy company, 'open access' permission would be given within 15 days of application; and if the energy supplier is in another state, inter-state transmission system charges would be waived for a period of 25 years.

The problem is that green hydrogen is not commercially viable at present. The current cost in India is around `350-400 per kg; it is likely to become viable only at a production cost of under Rs 100/ kg. The technology used in the production and use of hydrogen is at a nascent stage in India, and is therefore expensive. This, in turn, increases the cost of hydrogen production and will require a lot of investment. In addition to the higher manufacturing cost, there is higher maintenance cost as well. So far, creating a hydrogen economy has been a chicken-and-egg problem as consumers seek lower costs which could be possible with scalability and large investments, but for those, producers seek assured demand. The good news, according to TERI estimates, is that by 2030 green hydrogen will become increasingly competitive, coinciding with a decline in electrolyser costs and the increasing load factors of solar plants. These are the factors why a host of public sector and private companies have already announced big plans for green hydrogen production.

The green hydrogen policy has addressed several critical challenges such as open access, waiver of inter-state transmission charges, banking, time-bound clearances, etc, but specific guidelines for implementation are yet to be announced. That is critical. For example, the issue of transportation and storage will require prerequisites such as clearances from the Petroleum and Explosives Safety Organisation as well as various environmental safeguards and right of way across states. Water scarcity could also pose a challenge as production of 1 kg of hydrogen by electrolysis requires around nine litres of water. Therefore, hydrogen project planning should be holistic and targeted in areas that are not water-scarce. https://www.financialexpress.com/opinion/green-hydrogen-economy/2938141/

12. How an orderly transition to net zero could propel growth *(indianexpress.com)* Updated: January 6, 2023

India's per capita emissions are relatively low (1.8 tons of CO2e per person), but we are still the world's third-largest single emitter. India has pledged to get to net zero by 2070. This goal can only be met with urgent actions in this decade, potentially accelerated through India's recently-assumed G20 presidency. And reaching net-zero could benefit India through lower-cost energy, greater energy security and the growth of futuristic industries.

This will not be easy. On its current trajectory, India's emissions are set to grow from 2.9 GtCO2e a year to 11.8 GtCO2e in 2070. Nor will it come without cost. According to a recent McKinsey report, effective decarbonisation, down to 1.9 GtCO2e by 2070, would require India to spend a total of $7.2 trillion on green initiatives by 2050. This "line of sight" (LoS) scenario is based on announced policies and expected technology adoption.

Deeper decarbonisation — an "accelerated scenario" that would reduce emissions to just 0.4 GtCO2e by 2050, or close to net zero — would require $12 trillion in total green investments by 2050. Under this scenario, India could create 287 gigatonnes (GT) of carbon space for the world, almost half of the global carbon budget, for an even chance at limiting warming to 1.5 degrees Celsius.

Decarbonisation will drive many changes, from how we source energy to how we manufacture materials; from how we grow food to how we move around; from how we treat waste to how we use our land.

An orderly transition to net zero could help India decarbonise while creating an engine for growth. To take just one example: If India shifted to a predominantly renewable (and hydrogen)-based energy and materials system, it could save as much as $3 trillion in foreign exchange by 2070 (largely crude oil and coking coal). While the investment is large, a vast majority of the abatement projects are in the money.

This is because India is in a special place. Three-quarters of the buildings, infrastructure, and industrial capacity of India in 2050 is yet to be built. We have a choice — to invest in current technologies or to invest futuristically. Futuristic investment will need India to take urgent actions in this decade — on regulation, technology development, and on technology adoption — to make the right investments.

This is something that India has done before. In renewable power, the right policies, strong institutions and industrial capabilities built in the last decade are providing India with the base to scale up four to five times in this decade. India also has other advantages. For example, its high taxation on automotive fuels translates to an imputed carbon tax of $140 to $240 per tonne of carbon dioxide. This makes electric vehicles competitive against petrol or diesel ones, explaining the recent rapid growth of electric two-wheelers.

Such an "orderly" transition for India is not just desirable, but necessary. The risks of a disorderly transition are significant: Think about the recent distress from the coal shortages as demand bounced back after the pandemic. We outline four seldom-discussed ideas for India's orderly transition:

Set out five-year, 10-year, and 25-year national decarbonisation plans. High-emission industrial assets like steel plants cost billions to build and run for 30 to 50 years. The green route requires higher upfront investment and will also sometimes cost more overall. Yet, policies that enable carbon prices or blending mandates can make the economics viable. Such policies need to be held steady and require coordination across sectors like power, hydrogen and steel. A national decarbonisation plan would enable timely investment decisions. If we do not act now to set up and enable such a plan, more fossil fuel-driven infrastructure will be built, locking India into higher emissions for decades. Without decarbonisation plans, it is possible that companies, fearful of getting stranded at a later point, do not invest enough in building capacity, thus leading to shortages, inflation and greater import dependence — in other words, a disorderly transition.

Second, define a national land use plan. India risks being land-short for its dual goals of growth and decarbonisation. For example, McKinsey estimates that renewable power and forest carbon sinks need 18 million additional hectares of land. India would need to maximise the use of barren land for renewable power, urbanise vertically, improve agricultural productivity, and increase forest density. This forms the case for establishing a national authority, in consultation with the states, to set land-use guidelines.

Third, accelerate compliance with carbon markets. Pricing carbon creates demand signals that accelerate emissions reductions, especially in hard-to-abate sectors. Let's illustrate this through steel, demand for which could multiply eight times by 2070; right now, much of the new capacity is likely to be added using high-emission coal. With a price on carbon emissions, more expensive green steel becomes competitive against high-emission steel. For example, a carbon price of $50 a ton could make green steel cost competitive by 2030, leading to the possibility of the next 200 million tons of capacity being created through low-emissions technologies.

Companies can aim to play on the front foot, investing in opportunities like recycling, hydrogen, biomass, electrolysers, rare earths, battery materials and battery making. Some of these opportunities would take time to mature. Meanwhile, companies could invest in opportunities opened up by decarbonisation of other countries, such as exporting green hydrogen derivatives like ammonia.

To embark on an orderly path to net zero, India needs imagination, realism, determination — and a sense of urgency. We must take steps this decade to set things up, to establish momentum, and to build India right for generations to come. https://indianexpress.com/article/opinion/columns/india-transition-to-net-zero-8364223/

13. Why Indian scientists are critiquing IPCC report — unfair burden on developing countries *(theprint.in)* 06 Jan 2023

A group of scientists from Chennai-based M.S. Swaminathan Research Foundation and the National Institute of Advanced Studies (NIAS) in Bengaluru have challenged the assumptions of the sixth assessment report by the United Nation's Intergovernmental Panel on Climate

Change (IPCC), arguing that the modeled scenarios on how to achieve global net-zero emissions place an unfair burden on developing countries.

The IPCC is considered the most authoritative scientific body on climate change. Between 2021 and 2022, the IPCC released its sixth assessment report in three parts, calling for immediate action to slow down the onset of climate change. The series addressed the scientific basis of climate change (called the report of working group 1), vulnerabilities due to climate change (working group 2), and climate change mitigation (working group 3).

The IPCC states carbon emissions need to drop to net-zero by mid-century for a 50 per cent probability of limiting global warming to 1.5 degrees above pre-industrial levels. The world is already at 1.1 degrees of warming, and crossing 1.5 degrees will cause the effects of climate change to considerably worsen.

However, scientists had said that the IPCC's modeled scenarios to achieve 1.5 and 2 degrees of warming "perpetuate" current and historical inequalities when it comes to regional and per capita emissions. They claimed that the projections continue to afford rich countries high levels of energy consumption and fossil fuels, while cutting down disproportionately on the share for developing countries, potentially affecting development.

A country's gross domestic product (GDP), for example, is inextricably linked to development and higher emissions. In the scenario to limit the global temperature rise to 1.5 degrees, they have found that by 2050, per capita GDP "is restricted to $9,000-$28,000 at the most", for most developing countries (except China). The per capita GDP considered is based on purchasing power parity.

The 2021 per capita GDP for the world averages at around $18,603, which is still a major departure from that of the US ($69,287) the UK ($49,675) and the European Union ($44,840).

For South Asia and Sub-Saharan Africa, the figures are projected to be even lower, at around $18,000 and $9,000, respectively.

"Far from allowing for aspirations of universal well-being, the model scenarios deny incomes that would ensure even basic development, even as late as 2050," the researchers have said in a pre-print, which was made available on 8 December. The paper is currently under review.

The IPCC is considered a neutral body that doesn't prescribe climate solutions or dabble in the politics of climate change, but the paper's findings add to a growing number of the voices from researchers in the global south who say scientific findings should factor in historical emissions to draw a fairer picture of the future. Historical emissions refers to emissions produced since pre-industrial times, which are primarily attributable to the US and Europe.

"No doubt that there is a consensus among IPCC authors that the issue of equity merits much more thought when it comes to scientific analyses of climate mitigation. But, again, the IPCC relies only on the literature available that is out there," said Roberto Schaeffer, professor of energy economics at the Universidade Federal do Rio de Janeiro and coordinating lead author of the working group 3 report.

He added: “It is up to scientists, both in the developed and in the developing world, to develop and publish more work related to equity, so that this issue can be better reflected in future IPCC reports.”

An unequal path to net-zero emissions

Apart from per capita GDP, the paper also analyses the IPCC’s projections based on energy consumption, fossil fuel consumption, and carbon sequestration across time, relying on 556 of 700 scenarios from the IPCC working group 3 database.

Most rich countries are projected to continue having a much higher per-capita energy consumption compared to developing countries. According to the paper, per capita energy consumption is projected to reduce in most developing countries by 2050, with the highest reduction projected in the Middle East and Asia (excluding China and South Asia).

“There is a coupling between GDP and energy, and a coupling between energy and emissions. To a certain extent, the latter two can be decoupled because of technological interventions, but only to an extent. You cannot decouple the two beyond an extent,” said Tejal Kanitkar, lead author of the paper, adding, “To achieve 1.5 or 2 degrees of warming, therefore, the models restrict energy consumption itself, and this would impact developing countries the most.”

For example, the North American region is projected to continue consuming six-to-eight times more energy than Sub-Saharan Africa and around five times more energy than South Asia in 2050. This, despite the fact that both regions will see a “minor increase” in their energy consumption.

As of 2015, North America has a per capita energy consumption of a little over 10 times that of Sub Saharan Africa, and a little over 12 times that of South Asia.

Since the findings also include consumption via renewables, the authors said the implication is “therefore a severe restriction of energy consumption, even from renewable energy sources”, for the developing world.

Cutting down on fossil fuel use is unequivocally the most impactful way to achieve net-zero emissions, according to the IPCC. However, countries still depend on their use to maintain standards of living and achieve development goals. For several developing countries, fossil fuel use is the only current viable path to afford energy access to their citizens.

The analysis by the Indian scientists found, however, that reductions in the use of fossil fuels in 2050, as compared to 2019 levels, to be highest in regions that are still developing, and added that “The highest reduction in fossil fuel use, across all the three fuels is in Sub-Saharan Africa.”

Sub Saharan Africa has among the lowest electrification rates in the world, despite the fact that 67 per cent of its energy consumption is serviced by renewables and 39 per cent by fossil fuels.

By 2050, the IPCC projected Sub Saharan Africa will “reduce its coal consumption by 100 per cent, oil consumption by 95 per cent, and gas consumption by 80 per cent”. By comparison, the North American region is projected to see an “88 per cent reduction in coal, 75 per cent reduction in oil, and 91 per cent reduction in gas” use by 2050, despite having a much higher share of fossil consumption — 83 per cent, according to the World Bank.

The analysis further found that in the scenario limiting global warming to 1.5 degrees, around 65 to 84 per cent of carbon sequestration happens in developing countries.

"If you look at the regions that the sequestration is modelled to occur, most of it is in developing countries, particularly Latin America, Sub Saharan Africa and Asia," explained Kanitkar.

In scenarios where warming is very likely to be limited to 2 degrees, developing countries will shoulder between 60 and 85 per cent of carbon sequestration required for the world to arrive at net-zero emissions by 2050.

What remains of the carbon budget

When the 2015 Paris Agreement was signed, 197 countries agreed to limit global warming to "well below 2 degrees", and preferably 1.5 degrees, in order to manage the worsening effects of climate change.

The difference between how much carbon is left to spend to comply with these benchmarks has different implications across regions, the authors of the paper noted. According to the IPCC, to limit global warming to 1.5 degrees, the world has around 500 gigatonnes of carbon emissions (or its equivalent) left, whereas limiting it to 2 degrees opens up the budget to between 1150 and 1350 gigatonnes.

The world has already emitted 2390 gigatonnes of carbon since pre-industrial times, 57 per cent of which have come from the emissions and industrialisation of the developed world.

The paper finds that if countries were to consume their fair share of what's left of the carbon budget, several developed countries would be in carbon debt.

"This implies that these regions need to accelerate towards net negative emissions and make the remaining carbon budget available to other less developed regions. However, the scenario projections are precisely the opposite. The global North exceeds its fair share of the carbon budget, even when historical emissions are not considered," the paper read.

According to Kanitkar, the findings should probe deeper questions about the feasibility of the modeled projections, as well as their implications for poorer countries who may not have the land or money to implement adequate climate action.

Why researchers from global south struggle to contribute to IPCC

The paper by the scientists signaled other, deeper issues that affect how the IPCC collects its data. In an article from November 2022, The Intercept reported on the hurdles researchers from the global south face when making their contributions to the IPCC.

The IPCC reviews literature which forms the basis for its reports, and the literature it reviews is limited by a set of criteria that are sometimes exclusionary.

The Intercept report found that, for researchers in the global south, the cost of accessing prime data bases or publishing in top journals like Nature and Science "often stretches the meager budgets of their institutions."

"The result of the system of scientific exclusion, financial and cultural, is that the literature of climate change is dominated by researchers from wealthier countries, who bring to the IPCC implicit prejudices as to the world's collective climate future," said the article.

T. Jayaraman, a co-author of the paper, said that though the IPCC generously references the vulnerabilities faced by former colonies and marginalised groups, it didn't doesn't reflect the arduous process of getting those voices a seat at the table.

"A great deal of patronising takes place when they talk about vulnerability and the effects of colonialism on the impacts of climate change, but don't have voices from the global south reflected in the literature," he said.

Schaeffer called it "unfortunate" that most models submitted to the IPCC came from the global north. "My take here is that more global models and scenarios need to be developed in developing countries, so that eventually inequalities can be better addressed in the future IPCC reports," he said. https://theprint.in/environment/why-indian-scientists-are-critiquing-ipcc-report-unfair-burden-on-developing-countries/1298871/

14. MoD Issues RFP for procurement of 12,730 ballastic Helmets for Sikh Troops *(indiandefensenews.in)* 06 Jan 2023

Indian Army has released a Request For Proposal for the procurement of Qty 12,730 Ballistic Helmet for Sikh Troops under Emergency Procurement through Fast Track Procedure under Buy (Indian).

Ballistic Helmet For Sikh Soldiers Made By MKU
Till now, Sikh Soldiers were unable to use modern headgear & equipment in combat that could provide them an all-round head protection. Developed using smart design and techniques, Kavro SCH 111 T is a special ballistic helmet designed to be worn by Sikh soldiers in the line of duty. Its special shape allows it to be worn over the 'cloth patka carried by Sikhs soldiers. The helmet provides uniform and all-round ballistic protection across the complex and compound curves in the helmet shell. It keeps the weight under control for extended usage for long hours in spite of additional surface area and added materials.

With a 40% reduced behind helmet blunt trauma, the special design of the helmet allows maximum situational awareness and compatibility with communication headsets and accessories. It has a bolt free design for uncompromised protection across the helmet shell and a Twisfit stability harness that provides excellent stability even when used with night vision and other accessories. https://www.indiandefensenews.in/2023/01/mod-issues-rfp-for-procurement-of-12730.html

15. Lakhs of pension money siphoned off in ghost beneficiaries' names in Mayurbhanj *(argusnews.in)* 05 Jan 2023

Massive irregularities in distribution of pension have been alleged in eight of 13 gram panchayats of Gopabandhunagar block in Mayurbhanj district.

According information, pension money is being siphoned off in name of ghost beneficiaries in the block.

In an instance, Manda Murmu of Sanakhunta GP died on February 3, 2021, but pension was withdrawn for three months after his death, as per the Government record.

Similarly, two other beneficiaries, Debaraj Tudu and Las Marandi, died on November 5, 2021 and January 15, 2021, respectively. However, pension money has been withdrawn for six months in Debraj's name and for 11 months in Marandi's name after their deaths.

When contacted, concerned families said they don't know who have withdrawn money in their deceased kin's names.

According to Government records, such illegalities have also occurred in Arapada, Baradihi, Kuamara, Pashuda, Puruna Baripada and Ranibandha gram panchayats.

While social audit reports have confirmed all these illegalities, the BDO is not responding to media queries.

Meanwhile, locals have expressed anguish over the irregularities.

"Lakhs of rupees have been withdrawn in name of ghost beneficiaries. We doubt if an investigation will be done and culprits will be brought to fore and stringent action would be taken against them," lamented locals. https://argusnews.in/article/odisha/lakhs-of-pension-money-siphoned-off-in-ghost-beneficiaries%E2%80%99-names-in-mayurbhanj