

NEWS ITEMS ON CAG /AUDIT REPORTS

1. Centre's Response Sought on Plea challenging Procedure to Appoint Government's Auditor CAG (*ndtv.com*) Updated: January 25, 2024

The plea sought a direction to "declare that the procedure adopted for the appointment of CAG is against the mandate of the Constitution of India and the same is not independent, fair and transparent".

The Supreme Court today sought a response from the Centre on a PIL assailing the procedure for appointment of the Comptroller and Auditor General of India (CAG) on grounds that it is "not independent, fair and transparent" and violated the constitutional mandate.

A bench headed by Chief Justice DY Chandrachud took note of the submissions of senior advocate Vikas Singh, appearing for the PIL petitioners, that the existing system of the executive appointing the CAG lacks transparency.

The bench, also comprising justices JB Pardiwala and Satish Chandra Sharma, issued notices to the union ministries of Law and Justice and Finance on the PIL filed by Anupam Kulshreshtha and others.

The plea sought a direction to "declare that the procedure adopted for the appointment of CAG is against the mandate of the Constitution of India and the same is not independent, fair and transparent".

Article 148 of the Constitution, which deals with the appointment of the top government auditor, says: "There shall be a Comptroller and Auditor General of India who shall be appointed by the President by warrant under his hand and seal and shall only be removed from office in like manner and on like grounds as a Judge of the Supreme Court...".

Under the current system, the Cabinet Secretariat, headed by the Union cabinet secretary, sends a list of shortlisted names to the prime minister for his consideration for appointing the top government auditor, the plea said.

The prime minister considers the shortlisted names and recommends one of them to the President of India for approval, and after the presidential nod, the person selected is appointed as the CAG, the PIL said.

The plea, which also referred to the constituent assembly debates, sought a direction to ensure that "the appointment of CAG is made as per the correct interpretation of Article 148 of the Constitution of India and without any interference of the Executive".

It also sought a direction for constitution of a committee to prepare a report and recommend the process for neutral and independent appointment of CAG.

"The process adopted is such that the CAG is directly appointed by the Executives, without any transparent or fair procedure, and the President has no option but to agree on the one name proposed by the Prime Minister," the plea said.

"The Comptroller and Auditor General is the most important officer under the Constitution, his duty being to be the guardian over the expenses of the government to see that not a farthing is spent without the authority of the Parliament and includes an oversight on receipts and revenues of the government. The office of Comptroller and Auditor General of India is expected to be independent of any interference from the executive and the legislature," senior advocate Vikas Singh argued.

He said the constituent assembly debates made it amply clear that the founding fathers intended to keep the post of CAG free from any interference from the executive and the legislature.

"Presently, there exists a vacuum in law with regards to the appointment of CAG. Article 148 of the Constitution only provides that, there shall be a Comptroller and Auditor-General of India who shall be appointed by the President by warrant under his hand and seal.

"That the Constitution does not provide for any procedure for the appointment of CAG. This creates a vacuum in law, giving way to the adoption of a procedure that is arbitrary and against the constitutional mandate," the plea said.

The PIL sought directions as issued by the top court in relation to the appointment of Chief Election Commissioner and other Election Commissioners. <https://www.ndtv.com/india-news/centres-response-sought-on-plea-challenging-procedure-to-appoint-governments-auditor-cag-4930565>

2. SC seeks Centre's response on PIL challenging procedure for appointment of CAG (*economictimes.indiatimes.com*) Jan 25, 2024

The Supreme Court on Thursday sought a response from the Centre on a PIL assailing the procedure for appointment of the Comptroller and Auditor General of India (CAG) on grounds that it is "not independent, fair and transparent".

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The prime minister considers the shortlisted names and recommends one of them to the President of India for approval, and after the presidential nod, the person selected is appointed as the CAG, the PIL said. <https://economictimes.indiatimes.com/news/india/sc-seeks-centres-response-on-pil-challenging-procedure-for-appointment-of-cag/articleshow/107148366.cms?from=mdr>

3. SC seeks Centre’s response on PIL challenging procedure for appointment of CAG (*theprint.in*, *theweek.in*) 25 January, 2024

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“The Comptroller and Auditor General is the most important officer under the Constitution, his duty being to be the guardian over the expenses of the government to see that not a farthing is spent without the authority of the Parliament and includes an oversight on receipts and revenues of the government. The office of Comptroller and Auditor General of India is expected to be independent of any interference from the executive and the legislature,” senior advocate Vikas Singh argued.

He said the constituent assembly debates made it amply clear that the founding fathers intended to keep the post of CAG free from any interference from the executive and the legislature.

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“That the Constitution does not provide for any procedure for the appointment of CAG. This creates a vacuum in law, giving way to the adoption of a procedure that is arbitrary and against the constitutional mandate,” the plea said.

The PIL sought directions as issued by the top court in relation to the appointment of Chief Election Commissioner and other Election Commissioners. <https://theprint.in/india/sc-seeks-centres-response-on-pil-challenging-procedure-for-appointment-of-cag-4/1939298/>

4. Apex Court seeks Centre’s response on PIL challenging procedure for CAG’s appointment (*millenniumpost.in*) 25 Jan 2024

The Supreme Court on Thursday sought a response from the Centre on a PIL assailing the procedure for appointment of the Comptroller and Auditor General of India (CAG) on grounds that it is “not independent, fair and transparent” and violated the constitutional mandate.

A bench headed by Chief Justice DY Chandrachud took note of the submissions of senior advocate Vikas Singh, appearing for the PIL petitioners, that the existing system of the executive appointing the CAG lacks transparency.

The bench, also comprising justices JB Pardiwala and Satish Chandra Sharma, issued notices to the union ministries of Law and Justice and Finance on the PIL filed by Anupam Kulshreshtha and others.

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The plea, which also referred to the constituent assembly debates, sought a direction to ensure that “the appointment of CAG is made as per the correct interpretation of Article 148 of the Constitution of India and without any interference of the Executive”. It also sought a direction for constitution of a committee to prepare a report and recommend the process for neutral and independent appointment of CAG.

“The process adopted is such that the CAG is directly appointed by the Executives, without any transparent or fair procedure, and the President has no option but to agree on the one name proposed by the Prime Minister,” the plea said.

“The Comptroller and Auditor General is the most important officer under the Constitution, his duty being to be the guardian over the expenses of the government to see that not a farthing is spent without the authority of the Parliament and includes an oversight on receipts and revenues of the government. The office of Comptroller and Auditor General of India is expected to be independent of any interference from the executive and the legislature,” senior advocate Vikas Singh argued. He said the constituent assembly debates made it amply clear that the founding fathers intended to keep the post of CAG free from any interference from the executive and the legislature. <https://www.millenniumpost.in/nation/apex-court-seeks-centres-response-on-pil-challenging-procedure-for-cags-appointment-549631>

5. CAG Appointment: CAG की नियुक्ति प्रक्रिया पर सुप्रीम कोर्ट में जनहित याचिका, SC ने केंद्र सरकार से मांगा जवाब (*jagran.com*) 25 Jan 2024

सुप्रीम कोर्ट भारत के नियंत्रक एवं महालेखा परीक्षक (CAG) की नियुक्ति की प्रक्रिया को चुनौती देने वाली जनहित याचिका पर केंद्र सरकार से जवाब मांगा है। याचिका में कैग की नियुक्ति की प्रक्रिया को इस आधार पर चुनौती दी गई है कि प्रक्रिया स्वतंत्र, निष्पक्ष और पारदर्शी नहीं है।

चीफ जस्टिस डीवाई चंद्रचूड़ की अध्यक्षता वाली पीठ ने याचिकाकर्ताओं की ओर से पेश सीनियर वकील विकास सिंह की दलीलों पर ध्यान देते हुए जवाब मांगा। इसमें कहा गया है कि कैग की नियुक्ति करने वाली कार्यपालिका की मौजूदा प्रणाली में पारदर्शिता का अभाव है।

कानून, न्याय और वित्त मंत्रालय को नोटिस जारी

यह जनहित याचिका अनुपम कुलश्रेष्ठ और अन्य द्वारा दायर की गई है, जिसपर पीठ ने केंद्रीय कानून और न्याय और वित्त मंत्रालय को नोटिस जारी किया है। इसके साथ ही याचिका में कोर्ट से निर्देश देने की मांग की गई है कि कैग की नियुक्ति के लिए अपनाई गई प्रक्रिया भारत के संविधान के आदेश के खिलाफ है और यह स्वतंत्र, निष्पक्ष और पारदर्शी नहीं है।

प्रधानमंत्री को भेजी जाती है शॉर्टलिस्ट नामों की लिस्ट याचिका में कहा गया है कि मौजूदा प्रणाली के तहत, केंद्रीय कैबिनेट सचिव की अध्यक्षता वाला कैबिनेट सचिवालय, नियंत्रक एवं महालेखा परीक्षक की नियुक्ति के लिए विचार करने के लिए प्रधानमंत्री को शॉर्टलिस्ट किए गए नामों की एक लिस्ट भेजता है।

प्रधानमंत्री शॉर्टलिस्ट किए गए नामों पर करते हैं विचार जनहित याचिका में कहा गया है कि प्रधानमंत्री शॉर्टलिस्ट किए गए नामों पर विचार करते हैं और उनमें से एक को मंजूरी के लिए भारत के राष्ट्रपति के पास भेजते हैं और राष्ट्रपति की मंजूरी के बाद, चुने गये अधिकारी को कैग के रूप में नियुक्त किया जाता है। <https://www.jagran.com/news/national-supreme-court-public-interest-litigation-in-on-cag-appointment-sc-seeks-central-government-response-23638130.html>

6. CAG की नियुक्ति प्रक्रिया को चुनौती देने वाली PIL पर सुप्रीम कोर्ट ने मांगा जवाब (*navodayatimes.in*) Updated: 25 Jan, 2024

उच्चतम न्यायालय ने बृहस्पतिवार को उस जनहित याचिका पर केंद्र सरकार से जवाब मांगा जिसमें भारत के नियंत्रक एवं महालेखा परीक्षक (कैग) की नियुक्ति की प्रक्रिया को इस आधार पर चुनौती दी गई है कि यह “स्वतंत्र, निष्पक्ष और पारदर्शी” नहीं है।

प्रधान न्यायाधीश डी. वाई. चंद्रचूड़ की अध्यक्षता वाली पीठ ने याचिकाकर्ताओं की ओर से पेश वरिष्ठ अधिवक्ता विकास सिंह की इन दलीलों का संज्ञान लिया कि कैग की नियुक्ति की मौजूदा प्रणाली में पारदर्शिता का अभाव है। पीठ ने अनुपम कुलश्रेष्ठ और अन्य की ओर से दायर एक जनहित याचिका पर केंद्रीय कानून एवं न्याय तथा वित्त मंत्रालय को नोटिस जारी किये।

याचिका में कैग की नियुक्ति के लिए अपनाई जा रही प्रक्रिया को भारत के संविधान की मूल भावना के खिलाफ घोषित करने का निर्देश देने का अनुरोध किया गया है। याचिकाकर्ताओं की दलील है कि संबंधित प्रणाली स्वतंत्र, निष्पक्ष और पारदर्शी नहीं है।

याचिका में कहा गया है कि मौजूदा प्रणाली के तहत केंद्रीय कैबिनेट सचिव की अध्यक्षता वाला कैबिनेट सचिवालय, कैग पद के लिए कुछ छांटे गये नामों की सूची प्रधानमंत्री के पास उनके विचारार्थ भेजता है। याचिका में कहा गया है कि प्रधानमंत्री उन नामों पर विचार करते हैं तथा उनमें से एक को मंजूरी के लिए राष्ट्रपति के पास भेजते हैं तथा वहां से मंजूरी के उपरांत चयनित व्यक्ति को कैग के रूप में नियुक्त किया जाता है। <https://www.navodayatimes.in/news/khabre/supreme-court-seeks-reply-on-pil-challenging-cag-appointment-process/233344/>

7. सुप्रीम कोर्ट ने CAG की नियुक्ति प्रक्रिया को चुनौती देने वाली याचिका को किया मंजूर, केंद्र को जारी किया नोटिस (*navjivanindia.com*) 25 Jan 2024

सुप्रीम कोर्ट ने गुरुवार को नियंत्रक एवं महालेखा परीक्षक (सीएजी) की नियुक्ति की प्रक्रिया को चुनौती देने वाली एक जनहित याचिका पर सुनवाई के लिए मंजूर कर लिया है। सीजेआई डी वाई चंद्रचूड़ की अध्यक्षता वाली पीठ ने याचिका पर केंद्रीय कानून एवं न्याय और वित्त मंत्रालय को नोटिस जारी कर जवाब मांगा है।

जनहित याचिका में शीर्ष अदालत से संविधान के अनुच्छेद 148 में उल्लिखित सीएजी के लिए निष्पक्ष, पारदर्शी और स्वतंत्र नियुक्ति प्रक्रिया सुनिश्चित करने के निर्देश देने की मांग की गई है। वकील मुदित गुप्ता के माध्यम से दायर याचिका में कहा गया है, "संविधान भारत के राष्ट्रपति को अपने हस्ताक्षर और मुहर के तहत सीएजी नियुक्त करने का आदेश देता है। हालांकि चयन पद्धति निर्दिष्ट नहीं है, लेकिन इसे संवैधानिक, गैर-मनमाने सिद्धांतों का पालन करना होगा।"

इसमें कहा गया है कि मौजूदा प्रक्रिया में कैबिनेट सचिवालय प्रधानमंत्री के विचार के लिए "बिना स्थापित मानदंडों के" नामों को शॉर्टलिस्ट करता है, इसमें से प्रधानमंत्री एक नाम राष्ट्रपति को भेजते हैं। हालांकि, यह प्रक्रिया, जहां राष्ट्रपति, प्रधानमंत्री द्वारा प्रस्तावित एक ही नाम को मंजूरी देते हैं, सीएजी की स्वतंत्रता के लिए संविधान की मंशा के विपरीत है। सीएजी की नियुक्ति की वर्तमान प्रक्रिया में स्वतंत्रता की कमी दिखाई देती है, इससे कार्यकारी के पूर्ण नियंत्रण और निष्ठा के बारे में चिंताएं बढ़ जाती हैं।"

इसके अलावा, इसमें कहा गया है कि संविधान के संस्थापकों ने कार्यपालिका और विधायिका दोनों से सीएजी की स्वतंत्रता के सर्वोपरि महत्व को रेखांकित किया था और उनका इरादा सीएजी को एक सतर्क पर्यवेक्षक के रूप में स्थापित करना था, जो किसी भी अनधिकृत सरकारी खर्च को रोक सके। नियंत्रक एवं महालेखा परीक्षक एक संवैधानिक लेखा परीक्षक के रूप में कार्य करता है, सरकारी व्ययों की देखरेख करता है और राजस्व संग्रह की निगरानी करता है।
<https://www.navjivanindia.com/news/supreme-court-accepted-the-petition-challenging-the-appointment-process-of-cag-issues-notice-to-the-center>

8. न्यायालय ने कैग की नियुक्ति प्रक्रिया को चुनौती देने वाली जनहित याचिका पर केंद्र से जवाब मांगा (*hindi.theprint.in*) 25 January, 2024

उच्चतम न्यायालय ने बृहस्पतिवार को उस जनहित याचिका पर केंद्र सरकार से जवाब मांगा जिसमें भारत के नियंत्रक एवं महालेखा परीक्षक (कैग) की नियुक्ति की प्रक्रिया को इस आधार पर चुनौती दी गई है कि यह "स्वतंत्र, निष्पक्ष और पारदर्शी" नहीं है।

प्रधान न्यायाधीश डी. वार्ड. चंद्रचूड़ की अध्यक्षता वाली पीठ ने याचिकाकर्ताओं की ओर से पेश वरिष्ठ अधिवक्ता विकास सिंह की इन दलीलों का संज्ञान लिया कि कैग की नियुक्ति की मौजूदा प्रणाली में पारदर्शिता का अभाव है।

पीठ ने अनुपम कुलश्रेष्ठ और अन्य की ओर से दायर एक जनहित याचिका पर केंद्रीय कानून एवं न्याय तथा वित्त मंत्रालय को नोटिस जारी किये।

याचिका में कैग की नियुक्ति के लिए अपनाई जा रही प्रक्रिया को भारत के संविधान की मूल भावना के खिलाफ घोषित करने का निर्देश देने का अनुरोध किया गया है। याचिकाकर्ताओं की दलील है कि संबंधित प्रणाली स्वतंत्र, निष्पक्ष और पारदर्शी नहीं है।

याचिका में कहा गया है कि मौजूदा प्रणाली के तहत केंद्रीय कैबिनेट सचिव की अध्यक्षता वाला कैबिनेट सचिवालय, कैग पद के लिए कुछ छांटे गये नामों की सूची प्रधानमंत्री के पास उनके विचारार्थ भेजता है।

याचिका में कहा गया है कि प्रधानमंत्री उन नामों पर विचार करते हैं तथा उनमें से एक को मंजूरी के लिए राष्ट्रपति के पास भेजते हैं तथा वहां से मंजूरी के उपरांत चयनित व्यक्ति को कैग के रूप में नियुक्त किया जाता है। <https://hindi.theprint.in/india/court-seeks-response-from-center-on-pil-challenging-cag-appointment-process/656004/>

STATES NEWS ITEMS

9. CAG report reveals grim picture of Tripura's healthcare (*eastmojo.com*) January 25, 2024

The report called Subject Specific Compliance Audit on public health infrastructure and management of Health Services provided a holistic view on sampled healthcare facilities for five years.

Agartala: The latest report of the Comptroller & Auditor General on Tripura's health and family welfare department uncovered a host of lapses in the state's healthcare mechanism that remained unaddressed.

The report called Subject Specific Compliance Audit on public health infrastructure and management of Health Services provided a holistic view on sampled healthcare facilities for five years in between the year 2016-17 to 2021-22.

Noting that specialist services are largely absent in the Community Health Centers which play a vital role in providing healthcare facilities in the rural areas, the report categorically stated that the Community Health Centers of the state are acting as higher bedded primary health centers.

“Though services of specialist doctors were to be made available in the CHCs as per the IPHS, no specialist service was available in the CHCs in the State except in CHC, Kherengbar where Obstetrics & Gynecology service was available only for twice a week. CHCs were serving like higher bedded PHCs only. Diagnostic services like Radiology, ECG, Ophthalmology, etc. which were required to be available in the CHCs as per the IPHS (Indian Public Health Standards) were missing. Quality assurance in the Laboratory Services as mandated under the IPHS was not done. Emergency and Trauma Care service was virtually absent in the sampled health centers,” excerpts from the report read.

Notably, Chief Minister Dr Manik Saha recently inaugurated Trauma Care services in South Tripura District hospital and Dhalai district hospital. Preparations are in the last phase to start similar facilities in North Tripura as well.

In a concerning note, the report stressed on the fact that more than 20 percent of the registered pregnant woman did not receive Ante Natal Care.

“HSCs (Health Sub Centers) are responsible for providing Ante Natal Care (ANC) service to the pregnant woman including the outreach services to the people under them, failed to provide the desired service. As a result, more than 20 per cent of the registered pregnant women did not receive four ANC check-ups during 2021-22. Besides, a large number of essential drugs were not supplied to the health institutions and stock out rate of the available medicines was high,” the report said.

On the safety and efforts of cleanliness, the report gave poor reviews to the sampled health institutions.

“FSSAI license was not obtained by any of the sampled health facilities. Health care facilities were running without any safety clearance from the Fire Department and posing a major fire threat to the patients. Hospital Infection Control Committee was found to have been formed in five out of the nine sampled health centres and failed to deliver any specific road map and plan to control hospital infection. Hospital support services, viz. dietary service, laundry, and linen service, etc, were operational in the sampled health facilities without any standard operating guidelines from the Government,” the report added.

Expressing sharp disappointment over underutilisation of funds made available to combat the pandemic and streamline service delivery in hospital, the report said, “Large funds earmarked for dealing with the pandemic situation in the State remained unutilised. Two Directorates did not surrender funds of 8.97 crore despite no immediate requirement. Progress on ramping up of health infrastructure with the focus on Paediatric care units was slow despite availability of funds. There was no reduction in the expenditure on oxygen cylinders despite the installation of PSA plants, as these plants largely remained unutilised. Assets created, were found idle and are to be re-distributed on the need basis while expired Viral Transport Medium (VTM) kits were found in use for conducting of RTPCR test to detect the presence of virus”.

The report also stated that spending on health sector was much below the desired level as envisaged in the National Health Policy 2017. <https://www.eastmojo.com/tripura/2024/01/25/cag-report-reveals-grim-picture-of-tripuras-healthcare/>

10. Haryana: CAG-certified accountants to audit panchayats, local bodies (*tribuneindia.com*) Jan 29, 2024

Inadequacies in maintenance of accounts

The audit of panchayats and municipal bodies is set to come under the scanner of the auditors certified by the Comptroller and Auditor General (CAG) — a development that will go a long way in checking financial irregularities and instill accountability.

Acting on an advisory issued by Subir Mallick, Deputy Comptroller and Auditor General, state Chief Secretary Sanjeev Kaushal has written to the Additional Chief Secretary, Finance Department, to get the audit conducted by CAG-certified auditors.

Institute of CAs roped in

-To address shortage of qualified accountants, CAG ties up with Institute of Chartered Accountants of India

-Three-month online certification course launched for accountants

Earlier, in an advisory to the government, Mallick noted that “the audits conducted by CAG and local fund auditors of the Haryana Government, besides the successive finance commissions, have highlighted inadequacies in the maintenance of accounts in the panchayats and municipal bodies.”

“A major problem is the non-availability of qualified auditors in local areas as chartered accountants and other qualified professional accountants may not be interested in taking up employment and working in villages and small towns due to distances from big cities and low remuneration. This problem can largely be addressed by creating a pool of accountants willing to work in local areas and possessing the requisite skill sets to prepare relatively simple accounts of these bodies,” he said.

To address this problem, CAG, after consultations with stakeholder ministries, signed a memorandum with the Institute of Chartered Accountants of India (ICAI) to develop a set of online certification courses for accountants in November last year. It launched three-month courses, two each for rural and urban areas.

Officials said after getting certified, the accountants would be able to seek employment in the local bodies. “This is expected to be a significant contribution towards skill development, and over time, create a pool of certified accountants in local areas,” the advisory said, adding that the initiative would strengthen accountability.

<https://www.tribuneindia.com/news/haryana/cag-certified-accountants-to-audit-panchayats-local-bodies-585238>

11. दिल्ली के 1772 स्कूलों को CAG ने भेजे ऑडिट नोटिस; 14 दिन में देना होगा 5 साल का हिसाब-किताब (*livehindustan.com*) 27 Jan 2024

दिल्ली हाईकोर्ट के आदेश पर नियंत्रक एवं महालेखा परीक्षक (सीएजी) ने 1772 प्राइवेट स्कूलों को ऑडिट नोटिस जारी किया है। स्कूलों से 14 दिन के भीतर पिछले पांच साल का हिसाब मांगा गया है।

दिल्ली हाईकोर्ट के आदेश पर नियंत्रक एवं महालेखा परीक्षक (सीएजी) ने 1772 गैर सहायता प्राप्त प्राइवेट स्कूलों को ऑडिट नोटिस जारी किया है। स्कूलों से 14 दिन के भीतर पिछले पांच साल का हिसाब मांगा गया है। दिल्ली हाईकोर्ट के कार्यवाहक मुख्य न्यायाधीश मनमोहन की बेंच ने इस मामले में पूर्व में दिल्ली सरकार द्वारा इन स्कूलों के खातों की जांच न करने पर नाराजगी जाहिर की थी।

हाईकोर्ट के निर्देश पर अब कैग द्वारा स्कूलों को नोटिस जारी किया गया है। नोटिस में हाईकोर्ट के आदेश का हवाला देतेहुए कहा गया है कि 31 मार्च 2023 तक का हिसाब पेश करें। कैग को स्कूलों के ऑडिट की विस्तृत रिपोर्ट 11 मार्च को हाईकोर्ट के समक्ष पेश करनी है। कैग ने अपनेऑडिट नोटिस में कहा है कि स्कूल इस नोटिस को गंभीरता से लें।

जनहित याचिका पर नोटिस : गैर सरकारी संगठन जनसेवा वेलफेयर सोसाइटी ने एक जनहित याचिका दायर कर कहा था कि प्राइवेट स्कूलों को तब तक फीस बढ़ानेकी अनुमति नहीं दी जानी चाहिए, जब तक कि उनके खातों का ऑडिट कैग और शिक्षा निदेशालय द्वारा नहीं हो जाता। प्राइवेट स्कूलों का ऑडिट 2010 में हुआ था। उस समय भी 25 प्राइवेट स्कूलों का ही ऑडिट किया गया था।

कैग ने सात तरह की जानकारी मांगी

1. आगामी वर्षकी प्राप्तियों और भुगतान का बजट अनुमान।
2. आय-व्यय का ब्योरा, पिछले वर्ष की बैलेंस शीट, आंतरिक लेखा परीक्षा रिपोर्ट
3. 30 अप्रैल 2023 तक छात्रों के नामांकन की रिपोर्ट
4. रियायतें/छात्रवृत्ति आदि का पैटर्न

5. स्कूल कर्मचारियों की तनख्वाह और अन्य खर्च का ब्योरा
6. फीस, जुर्माना, फंड की सूची
7. वेतन के संवितरण की तारीखों को दर्शानेवाला विवरण।

<https://www.livehindustan.com/ncr/story-crisis-on-private-schools-cag-sent-audit-notice-to-1772-delhi-schools-asked-for-accounts-of-last-5-years-in-14-days-9250546.html>

12. दिल्ली HC के आदेश पर CAG ने स्कूलों को भेजा नोटिस, 14 दिन के अंदर देना होगा जवाब (*haribhoomi.com*) 27 Jan 2024

दिल्ली हाई कोर्ट के आदेश के बाद नियंत्रक एवं महालेखा परीक्षक (Comptroller and Auditor General) ने 1772 गैर सहायता प्राप्त प्राइवेट स्कूलों को ऑडिट नोटिस जारी किया है। स्कूलों से 14 दिन के अंदर पिछले पांच साल का हिसाब मांगा गया है। दिल्ली हाई कोर्ट के कार्यवाहक मुख्य न्यायाधीश मनमोहन की बेंच ने इस मामले में पूर्व में दिल्ली सरकार द्वारा इन स्कूलों के खातों की जांच करने पर नाराजगी जाहिर की थी।

हाई कोर्ट के आदेश पर स्कूलों को नोटिस जारी
हाई कोर्ट के आदेश के बाद अब कैग द्वारा स्कूलों को नोटिस जारी किया गया है। नोटिस में हाई कोर्ट के आदेश का हवाला देते हुए कहा गया है कि 31 मार्च 2023 तक का हिसाब पेश करें। कैग को स्कूलों के ऑडिट की विस्तृत जानकारी 11 मार्च को हाई कोर्ट के समक्ष पेश करनी होगी। कैग की ओर से जारी नोटिस में कहा गया है कि स्कूल इस नोटिस को गंभीरता से लें।

दायर याचिका में कही गई ये बात
गैर सरकारी संगठन जनसेवा वेलफेयर सोसाइटी की ओर से दायर याचिका में कहा गया था कि प्राइवेट स्कूलों तब तक फीस बढ़ाने की अनुमति नहीं दी जानी चाहिए, जब तक कि उनके खातों को ऑडिट कैग और शिक्षा निदेशालय द्वारा नहीं हो जाता है। प्राइवेट स्कूलों का ऑडिट 2010 में हुआ था। लेकिन उस समय भी 25 प्राइवेट स्कूलों का ही ऑडिट किया गया था।

कैग ने स्कूलों से मांगी यह जानकारी

- पिछले साल की प्राप्तियों और भुगतान का बजट अनुमान।
- आय-व्यय का ब्योरा, पिछले साल की बैलेंस शीट, आंतरिक लेखा परीक्षा रिपोर्ट।
- 30 अप्रैल 2023 तक छात्रों के नामांकन की रिपोर्ट।
- रियायतें और स्कॉलरशिप आदि का पैटर्न
- स्कूलों के कर्मचारी की सैलरी और अन्य खर्च की जानकारी।
- जुर्माना, फीस और फंड की लिस्ट।
- वेतन देने की तारीखों को दर्शाने वाली जानकारी।

<https://www.haribhoomi.com/state-local/delhi/news/cag-sent-audit-notice-to-1772-private-schools-of-national-capital-information-sought-for-5-years-6795>

SELECTED NEWS ITEMS/ARTICLES FOR READING

13. Infrastructure Alarms: Over Rs 4.82 lakh crore cost overruns in 431 projects, reveals MoSPI report (*financialexpress.com*) January 28, 2024

Project implementing agencies cite various reasons for time overruns, including issues such as delays in land acquisition, obtaining forest and environment clearances, and deficiencies in infrastructure support and linkages.

An official report from the Ministry of Statistics and Programme Implementation (MoSPI) reveals that 431 infrastructure projects, each requiring an investment of Rs 150 crore or more, experienced cost overruns exceeding Rs 4.82 lakh crore in December 2023. Out of a total of 1,820 monitored projects, the report highlights that 848 projects faced delays, leading to a complex scenario of both cost overruns and timeline extensions.

Financial Implications: Escalation of Original Costs

The original cost of implementing the 1,820 projects was Rs 25,87,066.08 crore. However, the anticipated completion cost is projected to be Rs 30,69,595.88 crore, indicating a substantial overall cost overrun of Rs 4,82,529.80 crore, equivalent to 18.65% of the original cost.

Expenditure Analysis: 53% Spending Incurred as of December 2023

The report notes that the expenditure incurred on these projects until December 2023 amounts to Rs 16,26,813.80 crore, representing 53% of the anticipated total cost. While the total number of delayed projects stands at 848, the report suggests a decrease to 638 if delays are calculated based on the latest completion schedule.

Time Overruns: Average Delay of 36.59 Months

For the 848 delayed projects, the average time overrun is reported to be 36.59 months, indicating significant delays in project completion.

Variety in Delays: Diverse Time Ranges for Delayed Projects

The report categorizes delays into different time ranges, revealing that 202 projects experienced delays of 1-12 months, 200 projects faced delays of 13-24 months, 323 projects were delayed for 25-60 months, and 123 projects were delayed for more than 60 months.

Reasons Behind Delays: Challenges Identified by Implementing Agencies

Project implementing agencies cite various reasons for time overruns, including issues such as delays in land acquisition, obtaining forest and environment clearances, and deficiencies in infrastructure support and linkages.

Additional Challenges: Diverse Factors Contributing to Delays

Apart from the primary reasons, the report outlines other factors contributing to delays, such as complications in tying up project financing, finalizing detailed engineering, changes in project scope, issues in the tendering process, equipment supply, and law and order problems.

The report acknowledges state-wise lockdowns due to COVID-19, imposed in 2020 and 2021, as contributing to delays in project implementation.

Reporting Discrepancies: Under-Reporting of Time/Cost Overruns

A critical observation in the report notes that project executing agencies often do not report revised cost estimates and commissioning schedules for many projects. This raises concerns about the potential under-reporting of time and cost overrun figures. <https://www.financialexpress.com/business/infrastructure-infrastructure-alarms-over-rs-4-82-lakh-crore-cost-overruns-in-431-projects-reveals-mospi-report-3376983/>

14. Bullet Train Project Cost Likely to Escalate Further, Touching Nearly Rs 2 Lakh Crore (*swarajyamag.com*) Updated: January 27, 2024

With the bullet train project falling behind the target and the delay in submission of rolling stock bids by the Hitachi-Kawasaki consortium, the estimated cost is slated to increase further, touching nearly Rs 2 lakh crore.

The delay in land acquisition and other factors have already escalated the total project cost of the 508-km-long Mumbai-Ahmedabad High Speed Rail Corridor to Rs 1.65 lakh crore from the original cost of Rs 1.08 lakh crore.

As per the monthly progress report, the overall physical progress achieved is 39.10 per cent against the target of 44 per cent, with a shortfall of 4.9 per cent until December 2023.

Financial progress of 44.36 per cent has been achieved up to 31 December 2023, with an expenditure of Rs 53,592.58 crore incurred and a spending of Rs 1,173 crore in December 2023.

According to the monthly report, total expenditure incurred in FY (fiscal year) 2023-24 has been Rs 11,410 crore.

The Japanese companies have sought more time to submit the rolling stock bids, a cause for concern for the Railways as it creates uncertainty and is also an indication of the increase in rolling stock cost.

According to the JICA loan conditions, only Japanese manufacturers such as Kawasaki and Hitachi can participate in the bid.

The Japanese companies are expected to submit the bids by the end of February this year, as no proposal was submitted in November 2023 and the last date of submission was extended to February 2024.

The Railways has made it clear that first section of the 50-km line between Bilimora and Surat in Gujarat will be operational by July 2026, with the procurement of the first bullet train from Japan.

The Bilimora-Surat section would be operational for a trial run of the first bullet train in India, as per the Railways.

It would be a phase-wise commissioning. After the trial run, there would be phased commissioning of the 352-km-long Gujarat portion from Sabaramati to Vapi by August 2027.

Currently, though land acquisition is almost completed, the National High Speed Rail Corporation Ltd (NHSRCL) has taken possession of 94 per cent of the total land acquired.

The NHSRCL would procure a total of 24 bullet trains based on Japan's E5 Shinkansen technology for the Mumbai-Ahmedabad high-speed corridor.

The bullet train will operate at a maximum speed of 350 km per hour, reducing the travel time between the cities.

Each Shinkansen trainset will have 10 coaches and be able to accommodate 690 passengers. The trainsets will be modified to meet the Indian conditions, such as the harsh hot weather and omnipresent dust.

The trains will be equipped with modern facilities, including a new range of toilet systems and changing rooms for babies. <https://swarajyamag.com/infrastructure/bullet-train-project-cost-likely-to-escalate-further-touching-nearly-rs-2-lakh-crore>

15. PM Gati Shakti: Three infrastructure projects worth Rs 9,600 crore recommended for approval (*financialexpress.com*) Jan 26, 2024

So far, the maximum projects recommended by the group are related to urban development, roads, and railways

Three infrastructure projects of roads and railways have been recommended for approval under the PM Gati Shakti initiative, said an official statement, on Thursday. These projects are worth Rs 9,600 crore. On October 17, these schemes were assessed in the 64th Network Planning Group (NPG) meeting.

“During the meeting, the NPG discussed three proposed greenfield projects of the Ministry of Railways (1) and Ministry of Road Transport and Highways (2), with an aggregate project cost worth about Rs 9,600 crore,” said the commerce and industry ministry, reported PTI.

Special Secretary (Logistics), Department for Promotion of Industry and Internal Trade (DPIIT), Sumita Dawra chaired the meeting.

Every fortnight, the inter-ministerial NPG meets. It appraises infra schemes to ensure multi-modality, synchronisation of efforts, and complete development in and around the project area.

The initiative was introduced to develop an integrated infrastructure. This will in turn reduce logistics costs. All logistics and connectivity infrastructure schemes, entailing investments of over Rs 500 crore are routed through the Network Planning Group.

The approval of NPG is needed before clearance of the project by the Public Investment Board (PIB) or Department of Expenditure under the finance ministry. So far, the maximum projects recommended by the group are related to urban development, roads, and railways. <https://www.financialexpress.com/business/infrastructure-pm-gati-shakti-three-infrastructure-projects-worth-rs-9600-crore-recommended-for-approval-3375580/>

16. 500 non-coal mineral blocks to go under the hammer by FY26 (*financialexpress.com*) January 29, 2024

In 2023, the government auctioned 24 iron ore mineral and 20 blocks of limestone.

The ministry of mines has set a new target to put 500 blocks of minerals on auction by 2025-26 which will include rare earth elements (REEs) and precious metals, a goal that was earlier envisaged to be achieved by 2024-end.

“The target was to put 500 blocks on auction (by 2024), but due to Covid it cannot be done,” Union Minister for Coal and Mines Pralhad Joshi said while addressing reporters adding that the government will now strive to reach the target by 2025-26.

The minister also informed that 368 blocks have been auctioned so far and some more notice inviting tenders (NITs) are in pipeline.

The government began auctioning mineral blocks in the year 2015-16.

“As many as 35 offshore mineral blocks have been given to states,” Joshi said urging states to expedite the auction of the blocks. Furthermore, in its recent meeting with the mining ministers of states, the centre handed over 37 G4 geological memorandum to the states.

The government has also successfully auctioned 76 mineral blocks last year till December, 30 of which were auctioned for Mining Lease and the remaining 46 auctioned as Composite Licence – with which an entity can explore the resource and get a lease to commercially extract minerals.

In 2023, the government auctioned 24 iron ore mineral and 20 blocks of limestone.

Of the 37 G4 geological memorandum handed over to states, 5 belongs to critical minerals, the minister said.

The government had last year launched the first ever auction of critical and strategic minerals for 20 such blocks including 5.9-million-tonne lithium reserves discovered in Reasi district of Jammu & Kashmir in an attempt to boost exploration of indigenous mineral reserves and further reduce their import dependency.

Earlier, the mines ministry has also said that it will put up over 100 critical mineral blocks on auction before February and 15 offshore blocks in March. <https://www.financialexpress.com/policy/economy-500-non-coal-mineral-blocks-to-go-under-the-hammer-by-fy26-3377095/>

17. India's renewable energy revolution: Brighter skies ahead (*timesofindia.indiatimes.com*) January 28, 2024

India's renewable energy journey has been nothing short of remarkable. Driven by strong government support, a burgeoning domestic market, and a growing pool of skilled professionals, the country has emerged as a global leader in renewable energy deployment. The latest IEA report, "Electricity 2024," further underscores India's immense potential in this sector.

According to the report, India is expected to account for almost half of the world's additional renewable energy capacity additions through 2026. This growth is attributed to the country's ambitious renewable energy targets, which call for 40% of electricity generation to come from renewables by 2030.

Bhushan Rastogi, Managing Director, Mercados Energy Markets India, commends the Indian government's efforts in promoting renewable energy. He points to the National Solar Mission, the National Wind Energy Mission, and the Integrated Energy Policy as key initiatives that have provided a strong policy framework for renewable energy development.

"These policies have not only driven down the cost of renewable energy but have also created a conducive environment for private sector investment in the sector," Rastogi says. "This has been instrumental in India's rapid renewable energy growth."

The IEA report also highlights India's large and growing domestic market for renewable energy technologies. This market is expected to reach \$150 billion by 2025, creating significant employment opportunities and fostering innovation.

"The domestic market is a key driver of India's renewable energy success," Rastogi explains. "It provides a steady demand for renewable energy products and services, which encourages domestic manufacturing and R&D."

In addition to strong government support and a growing domestic market, India also has a growing pool of skilled renewable energy professionals. This talent pool is being trained at India's universities and technical institutions, and is also being nurtured by a vibrant start-up ecosystem that is fostering innovation and entrepreneurship.

"The availability of skilled professionals is essential for India to continue its renewable energy growth," Rastogi emphasizes. "These professionals are the backbone of the sector, and they are playing a critical role in ensuring that India meets its ambitious renewable energy targets."

The confluence of these factors – strong government support, a burgeoning domestic market, and a growing pool of skilled professionals – is creating an unprecedented opportunity for India to become a global leader in renewable energy. By harnessing these advantages, India can not only meet its energy needs but also create a cleaner, healthier, and more sustainable future for its citizens.

The road ahead is undoubtedly challenging, but with unwavering dedication and strategic partnerships, India is well-positioned to achieve its goals and become a global

beacon of renewable energy innovation. The IEA report paints a bright picture of India's renewable energy future, and it is clear that the country is poised to play a leading role in shaping the global energy landscape. <https://timesofindia.indiatimes.com/blogs/the-write-wing/indias-renewable-energy-revolution-brighter-skies-ahead/>

18. State revenue grows 5% till Nov against 17.4 budgeted for FY24: Report (*economictimes.indiatimes.com*) Jan 28, 2024

Mumbai, The growth rate of the combined revenue receipts of the 16 largest states has fallen by almost 80 per cent to 5 per cent during AprilNovember from the budgeted 17.4 per cent for the current fiscal, according to a report. The states have so far borrowed over 37 per cent more than they did last fiscal and given these poor numbers, they will have to borrow heavily this fiscal to service their debt and pay salaries and pensions.

The plunge is due to a contraction in sales tax and lower-than-budgeted growth of state goods and services tax collections (SGST), excise duty and stamps and registrations during the period, restricting the growth of states own tax revenue (SOTR) to 11 per cent. Another reason for the poor numbers is the steep decline in Central grants, Icra Ratings said in a report.

The agency, though, expects an upside in tax devolution in the fourth quarter, its quantum may not be adequate to fully offset the shortfall in grants.

Moreover, even if a sizeable portion of the grants is released by the Centre to states in the fourth quarter, the actual growth of combined revenue receipts is still expected to miss the targeted growth rate by a wide margin, Icra said in the report, which does not include the northeastern and hilly states, Goa and Bihar.

In the first eight months of FY24, the combined SGST, excise duty, stamp duty and registration fee collections of these sample 16 states expanded by 10-12 per cent.

However, sales tax collections contracted by 1.4 per cent during this period, limiting the growth of the SOTR to 11 per cent relative to the budgeted 20 per cent.

Overall, the combined sales tax collections during the reporting period were equivalent to 55 per cent of the budget estimates, suggesting that actual collections would fall short of the budget targets by a sizeable extent for several states.

"Central grants to 13 of the 16 states contracted year-on-year during the reporting period, resulting in a combined decline in grants of 31 per cent in the sample states, while they have budgeted for a whopping 19.8 per cent growth. While we expect the actual tax devolution to exceed the amount budgeted for FY24 by Rs 30,000 crore, it will not be adequate to offset the shortfall in grants," the agency said.

If a sizeable portion of the expected grants is released to the states in Q4, it will narrow the pace of contraction, and the combined revenue receipts growth may slightly exceed the modest 5 per cent in the first eight months while remaining well below the targeted 17.4 per cent growth.

With a 50 per cent share, the SOTR is the single largest revenue head of state, followed by tax devolution of 25 per cent, Central grants of 17 per cent and states own non-tax revenue of 8 per cent. The STOR pie comprises the following 40 per cent GST, sales tax (mostly on fuels and liquor) constitutes 24 per cent, 14 per cent comes from excise duty, 11 per cent each comes from stamp duty and registration fees and other heads.

SGST collections of 12 states expanded by 9-15 per cent during the reporting period, while in Kerala, it rose by a tepid 5 per cent as against its budgeted 28 per cent.

After increasing by 10.4 per cent in FY22 and 13.4 per cent in FY23, the petrol consumption moderated to 6 per cent during the first eight months of FY24. Similarly, after rising from 5.5 per cent in FY22 to 12 per cent in FY23, diesel consumption eased to 6.7 per cent in the first eight months. <https://economictimes.indiatimes.com/news/economy/indicators/state-revenue-grows-5-till-nov-against-17-4-budgeted-for-fy24-report/articleshow/107202715.cms?from=mdr>

19. Our Panchayati Raj system is in need of funding empowerment (*livemint.com*) 29 Jan 2024

An RBI report on finances of panchayati raj institutions addresses a long-felt gap. We have a long way to go before local governance realizes its potential and delivers on its promise

The Reserve Bank of India's (RBI) maiden report on 'Finances of Panchayati Raj Institutions,' released on 24 January 2024, fills a long-felt gap in our understanding of the fiscal health of the third tier of government in India: local institutions of governance. Though it is now more than 30 years since the 73rd amendment to the Constitution institutionalized Panchayati Raj Institutions (PRIs) at three levels in rural India—gram panchayats at the village level, mandal panchayats at the block level and zila parishad at the district level—empowerment of the kind envisaged in 1992 is yet to realized. And sadly so. According to the 2011 Census, almost 69% of our population resides in rural areas. By any reckoning, it is no exaggeration that panchayats are critical to providing local governance and stepping up rural development. As the report says, local governments at the panchayat level (about 262,000 such) have a "significant role in translating the vision and developmental policies of both the Central and State governments into action."

Local governments invariably have more detailed information on the preferences and local needs of citizens than any higher level of government. This makes them best suited to provide many basic public goods and services, such as health, education, sanitation, etc. Yet, despite their pivotal role, challenges abound. Starting with inadequate independent financial resources and heavy reliance on grants from upper tiers of government and an inability to deliver due to lack of trained manpower to weak infrastructure and lack of political will, PRIs have fallen far short of their potential. As the report points out, their efficacy is "contingent upon factors such as the availability of adequate resources, nurturing of capabilities, political support, and active engagement of the local community." Of these, the main stumbling block is inadequate resources. Over the years, PRIs have done little to augment their own revenues—items like property tax, fees and fines—while preferring the softer option of transfers from

higher levels. Inevitably, this reliance on grants has meant they are not financially self-reliant, thereby limiting their ability to decide local spending priorities themselves.

The principle of subsidiarity, as enshrined in the EU's Maastricht Treaty, is no less true of all federal forms of government. In a nutshell, it means that higher levels of government should perform only those functions that cannot be effectively performed at the local level. Ideally, the level responsible for providing a particular good or service should also be in charge of its funding and revenue collection, minimizing the scope for moral hazard. For basic services, this means it is PRIs that must provide these to citizens. However, as with economic development in general, where regional disparities are sharp, the devolution of powers and functions to panchayats (and their performance) varies greatly across states. In general, India's southern states have done better than others, which may perhaps explain why these states have made more progress on human development indicators. Clearly, when it comes to the bottom layer of government, we still have a long way to go, notwithstanding the hope embodied in India's panchayati raj legislation, including one-third reservation of seats for women in elected PRI bodies. It will be a while before we realize the dream of Mahatma Gandhi that "every village will be a republic or panchayat, having full powers." But we must speed it up. <https://www.livemint.com/opinion/online-views/our-panchayati-raj-system-is-in-need-of-funding-empowerment-11706446540020.html>

20. Lokayukta notice to AAP leaders Satyendar Jain, Manish Sisodia over report alleging cost inflation of 100 crores in construction of classrooms (*indianexpress.com*) Updated: January 26, 2024

The Lokayukta has issued notices to former Delhi Deputy CM Manish Sisodia and former Delhi Minister Satyendar Jain on the basis of a Directorate of Vigilance (DoV) report stating a cost inflation of Rs 100 crore by the Aam Aadmi Party government in the construction of around 20,000 classrooms.

Justice Harish Chandra Mishra also directed that copies of the report submitted by the DoV be provided to Sisodia and Jain. Since Sisodia is in judicial custody in relation to the liquor excise policy case, Justice Mishra directed notices to be served to him via the jail superintendent.

The report, which came in the wake of a complaint by northeast Delhi BJP MP Manoj Tiwari and Delhi BJP secretary Harish Khurana, concluded irregularities in the construction of 7,180 classrooms in priority 1 projects and the construction of 12,748 classrooms in priority 2 projects by the Education department and the Public Works Department (PWD).

According to the report, the cost escalation of Rs. 100 crores compared to the original cost could only be done by the approval of the Cabinet of Ministers. However, the matter was not 'deliberately' sent to the Cabinet by an Expenditure Finance Committee (EFC) comprising the then education minister Sisodia and then PWD minister Jain.

"The AAP government has conned the people of Delhi by showing them false dreams," Tiwari alleged.

Khurana said, “Arvind Kejriwal must answer how rooms which were supposed to be constructed for Rs 5 lakh were completed for Rs 33 lakh.”

Responding to the development, the AAP said, “The BJP leaders’ allegations are unequivocally baseless, defamatory, and intended to maliciously tarnish the worldwide highly appreciated ‘Delhi’s Education Model’ and goodwill of senior leaders.” <https://indianexpress.com/article/cities/delhi/lokayukta-notice-to-aap-leaders-satyendar-jain-manish-sisodia-over-report-alleging-cost-inflation-of-100-crores-in-construction-of-classrooms-9128228/>

21. Over 62,000 NREGA works saw no spending in 3 years (*timesofindia.indiatimes.com*) Jan 29, 2024

Jaipur: A report on MGNREGA work has revealed that in 62,391 projects/works in , there has been zero expenditure in the last three years and in 36,630 projects there has been no expenditure since inception (up to January 28).

It also revealed there has been no expenditure in 89,076 projects in two years. Similarly, there has been zero expenditure in 1.93 lakh projects in the last one year.

As many as 5.85 lakh works are incomplete under the scheme till 2023-24, it stated.

The wage payment of workers under the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) has been pending for the past two months. The Centre is yet to release funds amounting to around Rs 1,000 crore meant for labour wages under the scheme in Rajasthan, according to sources in the state’s rural development department.

According to the NREGA website, 69,55,304 FTO (fund transfer order) transactions are pending for processing by banks and the public financial management system (PFMS) (as on January 28). The Centre had revised the labour budget under MGNREGA for Rajasthan up to 31 crore (persondays) for the financial year 2023-24.

Earlier, a delegation of sarpanches met chief minister Bhajan Lal Sharma and panchayat raj minister Madan Dilawar and demanded release of funds, both central and state shares, that are pending for the past six months for the development of rural areas.

According to Sarpanch Sangh, a group of sarpanches in Rajasthan, the villages/panchayats were yet to receive Rs 3,400 crore under the state finance commission, Rs 2,600 crore under the 15th finance commission and around 4,000 crore (material and wages) under Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). <https://timesofindia.indiatimes.com/city/jaipur/over-62000-nrega-works-saw-no-spending-in-3-years/articleshow/107214846.cms>