

Table of Contents

	Reference to	
	Paragraph	Page
Preface	-	ix
Chapter 1 Introduction		
About this Report	1.1	1
Profile of Audit Entity	1.2	1
Authority for Audit	1.3	2
Organisational Structure of the office of the Principal Accountant General (Civil Audit), Rajasthan	1.4	3
Planning and conduct of audit	1.5	3
Significant audit observations	1.6	3
Response of the Departments to Reviews/Draft Audit Paragraphs	1.7	12
Follow-up of Audit Reports	1.8	13
Chapter 2 Performance Audit		
Horticulture Department National Horticulture Mission Programme	2.1	15
Public Health Engineering Department Implementation of Drinking Water Supply Projects	2.2	44
Social Justice and Empowerment Department Implementation of schemes for welfare and upliftment of weaker and backward sections of society	2.3	70
Medical Education Department Working of Rajasthan University of Health Sciences, Jaipur	2.4	90

	Reference to	
	Paragraph	Page
Public Works Department		
Twelfth Finance Commission Grant for 'Maintenance of Roads and Bridges'	2.5	105
Chapter 3 Compliance Audit		
Non-compliance with rules and regulations	3.1	
Higher Education Department		
Avoidable payment of Electricity Duty	3.1.1	123
Public Health Engineering Department		
Loss to Government	3.1.2	124
Public Works Department		
Awarding of work without acquisition of Forest land and diversion of 'Pradhan Mantri Gram Sadak Yojana' funds	3.1.3	126
Irregular charging of expenditure	3.1.4	128
Water Resources Department		
Expenditure on excess earth work and its compaction	3.1.5	129
Disaster Management and Relief Department		
Irregular and unauthorised expenditure	3.1.6	131
Audit against propriety and cases of expenditure without adequate justification	3.2	
Ayurved Department		
Non-utilisation of Central Assistance for a long period	3.2.1	133
College Education Department		
Hostel buildings lying unutilised/incomplete	3.2.2	134

	Reference to	
	Paragraph	Page
Medical Education Department		
Community Health Centres lying unutilised	3.2.3	136
Public Health Engineering Department		
Unfruitful expenditure on construction of anicut	3.2.4	138
Re-organisation of Urban Water Supply Scheme, Nimbaheera lying incomplete	3.2.5	139
Unfruitful expenditure on Urban Water Supply Scheme	3.2.6	142
Water Resources Department		
Sanctioning of similar nature of works on different rates	3.2.7	144
Costly specification of CC lining adopted in lining of distributary	3.2.8	145
Persistent and pervasive irregularities	3.3	
Finance Department		
Persistent excess payment of pension	3.3.1	146
Higher Education Department		
Sale Proceeds of examination forms lying unrecovered	3.3.2	148
Medical Education Department		
Under utilisation of new hospital building	3.3.3	150
Public Works Department		
Award of works without acquisition of forest and private land	3.3.4	151
Failure of oversight/governance	3.4	
Ayurved and Indian Medicine Department		
Unproductive expenditure on establishment of Ayurved Drug Testing Laboratory (ADTL)	3.4.1	153

	Reference to	
	Paragraph	Page
Labour and Employment Department		
Central subsidy for construction of tenements for Beedi workers remained unutilised	3.4.2	155
Public Health Engineering Department		
Non-recovery of extra cost from the defaulter contractor	3.4.3	157
Public Works Department		
Acceptance of substandard road works	3.4.4	158
Tribal Area Development Department		
Special Central Assistance remained unutilised	3.4.5	160
Special Central Assistance remained unutilised	3.4.6	161
General		
Lack of response to audit observations	3.4.7	163
Chapter 4 Chief Controlling Officer based Audit of Government Departments		
Audit of Department of Command Area Development and Water Management	4.1	165

Appendices		
		Page
Appendix 2.1	NHM-Physical targets and achievements	197
Appendix 2.2	Financial targets and achievements	200
Appendix 2.3	Statement of under utilisation of funds by selected DHDSs	203
Appendix 2.4	Statement of outstanding amounts against various Agencies	205
Appendix 2.5	Statement of non-functional nurseries developed under NHM	207
Appendix 2.6	Statement of gardens established during 2005-11 of the test checked districts	208
Appendix 2.7	Statement of survival of plants in the selected districts	209
Appendix 2.8	Statement of plantation of non popular crops - Physical (ha)	211
Appendix 2.9	Statement of excess payment of assistance due to incorrect rate	213
Appendix 2.10	Statement of water sources without gardens and drip system	216
Appendix 2.11	Construction of defective water sources	217
Appendix 2.12	Statement of outstanding amounts of water sources	218
Appendix 2.13	Statement of physical targets fixed and achieved under IPM Statement of Financial Targets fixed and achieved under IPM	219
Appendix 2.14 (a)	Details of projects not completed due to shortage of funds and re-phased (July 2010)	220
Appendix 2.14 (b)	Details of villages/towns proposed actually benefited and physical status of project upto March 2011	223
Appendix 2.15 (i)	Year-wise break up of budget allotment and expenditure of Barmer Lift Water Supply Project	225
Appendix 2.15 (ii)	Year-wise break up of budget allotment and expenditure of Chambal Dholpur Bharatpur Water Supply Project	226
Appendix 2.15 (iii)	Year-wise break up of budget allotment and expenditure of Matasukh Jayal Regional Water Supply Project	227
Appendix 2.15 (iv)	Year-wise break up of budget allotment and expenditure of Indroka Manaklao Khangta Water Supply Project	227
Appendix 2.15 (v)	Year-wise break up of budget allotment and expenditure of Indroka Manaklao Dantiwara Pipar Bilara Water Supply Project	228
Appendix 2.15 (vi)	Year-wise break up of budget allotment and expenditure of Narmada Water Supply Project	229

	Appendices	
		Page
Appendix 2.15 (vii)	Year-wise break up of budget allotment and expenditure of Gulendi Water Supply Project	229
Appendix 2.15 (viii)	Year-wise break up of budget allotment and expenditure of Kalikhar Water Supply Project	229
Appendix 2.16	Details of Payment of Price escalation paid after stipulated date of completion on account of re-phasing and total amount of price escalation paid	230
Appendix 2.17 (i)	Statement showing undue benefit to contractor on supply of pipes for NWSP	232
Appendix 2.17 (ii)	Statement showing the undue benefit to contractor due to Payment made without Sectional testing of pipelines for NWSP	233
Appendix 2.18	Details of undue benefit due to change of tender conditions under IMDWSP	234
Appendix 2.19	Detail of excess procurement of pipes by contractor under MJJWSP	236
Appendix 2.20	Statement showing the details of under utilisation of funds under test checked schemes during 2006-11	237
Appendix 2.21	Statement showing the details of blocking of funds in various schemes run by <i>Zila Parishads</i> as of March 2011.	238
Appendix 2.22	Statement showing the details of non-issue of sanction due to non-availability of funds	239
Appendix 2.23	Irregular payment of subsidy under the scheme " <i>Sahyog Yojana</i> " during 2006-11	240
Appendix 2.24	Statement showing the details of Irregular Payment of assistance to widow <i>Palanhar</i> during 2006-11	242
Appendix 2.25	Irregular payment of subsidy under "Happy Married Life Scheme"	243
Appendix 2.26	Statement showing the position of Application received for fresh affiliation, BOI conducted and affiliation granted during 2006-07 to 2010-11	245
Appendix 2.27	Statement showing the position of AICTE norms and faculty engaged	246
Appendix 2.28 (i)	List of Colleges closed under RUHS	247
Appendix 2.28 (ii)	Statement of non-recovery of affiliation fees and penalty on late deposit/non-deposit of affiliation fees	248
Appendix 2.29 (i)	Name of colleges and numbers allotted as entered in the Register	250

	Appendices	
		Page
Appendix 2.29 (ii)	Similar enrolment number issued to more than one college/student	251
Appendix 2.29 (iii)	Number of students (only Roll No.) appeared in the examination of various courses without allotment of Enrolment numbers	252
Appendix 2.30	Statement showing the number of students and their Roll Number who appeared in the university examination but shown absent in the results sheets.	253
Appendix 2.31	Details of cases in which, indifferent planning resulted in irregularities in works	254
Appendix 2.32	Details of item of work remained unexecuted more than <i>50 per cent</i>	255
Appendix 2.33	Detail of expenditure incurred on other than repair & maintenance works viz. modernisation, improvement, upgradation, cement-concrete works, model roads, road furniture, strengthening and renewal works of capital nature during 2006-07 to 2009-10	256
Appendix 2.34	Details of capital nature works executed and expenditure incurred on them during 2006-07 to 2009-10	257
Appendix 2.35	Details of Transfer Entries raised for adjustment of expenditure	258
Appendix 2.36	Details of penalties/compensation imposed/recovered but not credited to the concerned work	260
Appendix 2.37	Details of work executed beyond A&F and sanctioned estimates	262
Appendix 2.38	Details of work executed from savings of other works without obtaining proper sanctions	264
Appendix 2.39	Details of NIT's issued before issuance of Technical Sanctions	266
Appendix 2.40	Details of work in which Bitumen Grade 80/100 used instead of CRMB or Bitumen Grade-60/70	269
Appendix 2.41	Latest position of details of works sanctioned, expenditure incurred and works executed during 2006-10	271
Appendix 3.1	Statement showing Electricity Duty charged by JVVNL and paid by University of Rajasthan to JVVNL during 2001-02 to August 2011	272
Appendix 3.2	Statement showing irregular charging of <i>prorata</i> on works not executed by PWD	279
Appendix 3.3	Details of avoidable expenditure due to excess earth work and compaction in construction (Minors/Distributary)	280

	Appendices	
		Page
Appendix 3.4	List of Equipment	283
Appendix 3.5	Avoidable expenditure on account of sanctioning of similar nature work on higher rate	285
Appendix 3.6	Statement showing the avoidable extra expenditure on canal lining with Cement Concrete instead of PCC Block	287
Appendix 3.7	Statement showing construction of roads lying incomplete due to land dispute	289
Appendix 3.8	Statement showing expenditure incurred on substandard Bituminous work	290
Appendix 3.9	Statement showing category-wise details of irregularities commented in Inspection Reports pending as of March 2011	291
Appendix 4.1	Statement showing target fixed in XI Plan and achievement thereagainst during 2007-11	292
Appendix 4.2	Organisational set up of Command Area Development Department	296
Appendix 4.3	Statement showing Audit Findings and PAC's recommendations of Review on CAD	297
Appendix 4.4	Statement showing the position of sanction strength and working strength	300
Appendix 4.5 (A)	Statement showing the details of chaks sanctioned above rate ₹ 18,000 per hectare by SE, SNIP, CAD Circle, Hanumangarh	301
Appendix 4.5 (B)	Statement showing the details of chaks sanctioned above rate ₹ 18,000 per hectare by SE, OFD, CAD Circle, Bikaner	302
Appendix 4.6 (A)	Statement showing detail of incomplete water courses unit-wise	303
Appendix 4.6 (B)	Statement showing the details of incomplete water courses	304
Appendix 4.7	Statement showing the details of unfruitful expenditure on construction of water courses lying incomplete	305

Preface

This Report on the audit of expenditure incurred by the Government of Rajasthan has been prepared for submission to the Governor under Article 151 of the Constitution. The Report covers significant matters arising out of the compliance and performance audits of various departments including autonomous bodies. Audit observations on the Annual Accounts of the Government and departmentally run commercial undertakings would form part of a Report on State Finances, which is being presented separately. The Report containing the observations arising out of audit of statutory Corporations, Boards and Government Companies and the Report containing observations on audit of revenue receipts of the Government are also presented separately.

This Report starts with an introductory chapter which provides auditee profile, comparative position of fiscal operations of the Government of Rajasthan, authority for audit, planning and extent of audit and follow-up on Audit Reports. Chapter 2 covers performance audits while Chapter 3 discusses material findings emerging from compliance audits. Chapter 4 includes a report on the Chief Controlling Officer based Audit of Department of the Command Area Development and Water Management.

The cases mentioned in this Report are among those which came to notice in the course of test-audit of Accounts during the year 2010-11 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2010-11 have also been included wherever necessary.

Chapter 1

Introduction

1.1 About this Report

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from performance audit of selected programmes and activities and compliance audit of Government departments and autonomous bodies.

Compliance audit refers to examination of the transactions relating to expenditure of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with. On the other hand performance audit, besides conducting a compliance audit, also examines whether the objectives of the programme/activity/department are achieved economically and efficiently.

The primary purpose of the Report is to bring to the notice of the State Legislature, important results of audit. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of audit are expected to enable the Executive to take corrective actions as also to frame policies and directives that will lead to improved financial management of the organisations, thus contributing to better governance.

This chapter, in addition to explaining the planning and extent of audit, provides a synopsis of the significant deficiencies and achievements in implementation of selected schemes, significant audit observations made during the audit of transactions and follow up on previous Audit Reports. Chapter 2 of this Report contains findings arising out of performance audit of selected programmes/activities/departments. Chapter 3 contains observations on compliance audit of Government departments and autonomous bodies. Chapter 4 contains Chief Controlling Officer based Audit of Department of the Command Area Development and Water Management.

1.2 Profile of Audit Entity

There are 90 departments in the State at the Secretariat level, headed by Chief Secretary/Principal Secretaries/Secretaries, who are assisted by Deputy Secretaries/Commissioner and subordinate officers under them and 268 autonomous bodies which are audited by the Principal Accountant General (Civil Audit).

The comparative position of expenditure incurred by the Government of Rajasthan (GoR) during 2010-11, and in the preceding two years, is given in **Table 1**.

Table 1 Comparative position of expenditure

Particulars	2008-09			2009-10			2010-11		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(₹ in crore)									
Revenue expenditure									
General services	110	12,840	12,950	101	15,546	15,647	175	16,562	16,737
Social services	2,677	11,376	14,053	3,007	13,487	16,494	3,929	13,966	17,895
Economic services	2,984	4,283	7,267	3,179	4,793	7,972	4,649	5,571	10,220
Grants-in-aid	-	26	26	-	19	19	-	21	21
Total	5,771	28,525	34,296	6,287	33,845	40,132	8,753	36,120	44,873
Capital expenditure									
Capital Outlay	6,096	(-) 196 ¹	5,900	5,819	(-) 644 ²	5,175	5,231	20	5,251
Loans & Advances disbursed	324	16	340	463	35	498	189	73	262
Payment of Public Debt			2,433			2,945	-	-	3,317
Contingency Fund			165			-	-	-	-
Public Accounts disbursement			91,779			1,07,714	-	-	1,16,298
Total			1,00,617			1,16,332	-	-	1,25,128
Grand Total			1,34,913			1,56,464	-	-	1,70,001

Source: Audit Report on State Finances for the year 2010-11.

1.3 Authority for Audit

The authority for audit by the Comptroller and Auditor General of India (C&AG) is derived from Articles 149 and 151 of the Constitution of India and the C&AG's (Duties, Powers and Conditions of Service) Act, 1971. The Principal Accountant General (Civil Audit) conducted audit of expenditure of Civil and Works Departments, Autonomous Bodies of the GoR under Sections 13³, 14⁴, 15⁵, 17⁶, 19(2)⁷ and 20⁸ of the C&AG's (DPC) Act. The principles and methodology for compliance audit are prescribed in the manuals issued by the C&AG.

1. minus figure is due to transfer of ₹ 212 crore from Rajasthan State Investment Fund.
2. minus figure is due to transfer of ₹ 688 crore from Rajasthan State Investment Fund.
3. Audit of (i) all expenditure from the Consolidated Fund of the State, (ii) all transactions relating to Contingency Fund and Public Accounts and (iii) all trading, manufacturing, profit & loss accounts, balance sheets & other subsidiary accounts.
4. Audit of (i) all receipts and expenditure of a body or authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated Fund of the State in a financial year is not less than ₹ 1 crore.
5. Audit of grant or loan given for any specific purpose from the Consolidated Fund of India or State to any authority or body, to scrutinise the procedures by which the sanctioning authority satisfies itself as to the fulfillment of the conditions subject to which such grants or loans were given.
6. Audit of accounts of stores and stock.
7. Audit of the accounts of Corporations (not being Companies) established by or under law made by the Parliament in accordance with the provisions of the respective legislations.
8. Audit of accounts of any body or authority on the request of the Governor, on such terms and conditions as may be agreed up on between the C&AG and the State Government.

1.4 Organisational Structure of the Office of the Principal Accountant General (Civil Audit), Rajasthan

Under the directions of the C&AG, the office of the Principal Accountant General (Civil Audit), Rajasthan, conducts audit of civil and works departments and autonomous institutions through three groups for inspection of civil departments and one for works departments.



and autonomous institutions through three groups for inspection of civil departments and one for works departments. During 2010-11, 69 audit parties (Civil: 51, Works: 18) conducted compliance audit of the selected units under various civil and works departments of the State Government, autonomous bodies, externally aided projects etc.

1.5 Planning and conduct of audit

Audit process starts with the assessment of risk exposure of various Government departments/organizations/autonomous bodies and schemes/projects, etc. based on expenditure, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls and the concerns of stakeholders. Previous audit findings are also considered in this exercise.

After completion of audit of each unit, Inspection Reports, containing audit findings, are issued to the head of the unit. The units are requested to furnish replies to the audit findings within one month of receipt of the Inspection Report. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations arising out of these Inspection Reports are processed for inclusion in the audit reports.

During 2010-11, 15,880 audit party days were used to carry out compliance audit of 1,913 out of 13,483 units in civil and works departments. The audit plan covered those units/entities, which were vulnerable to significant risk, as per the assessment.

1.6 Significant audit observations

In the last few years, Audit has reported on several significant deficiencies in implementation of various programmes/activities through performance audits, as well as on the quality of internal controls in selected departments, which impact on the success of programmes and functioning of the departments. Similarly, the deficiencies noticed during compliance audit of the Government departments/organisations were also reported.

1.6.1 Performance audit of programmes/activities/departments

This report contains the performance audits of 'National Horticulture Mission Programme', 'Implementation of Drinking Water Supply Projects', 'Implementation of schemes for welfare and upliftment of weaker and backward sections of society', 'Working of Rajasthan University of Health Sciences, Jaipur', 'Twelfth Finance Commission Grant for Maintenance of Roads and Bridges' and 'Chief Controlling Officer based Audit of Department of the Command Area Development and Water Management'. The salient features of the performance audit are discussed in the following paragraphs:

1.6.1.1 National Horticulture Mission Programme

The National Horticulture Mission (NHM), a Centrally Sponsored Scheme, was announced in 2005-06 with 100 *per cent* assistance by Government of India (GoI) during 10th Plan (2005-06 to 2006-07) and 85 *per cent* during 11th Plan (2007-08 to 2011-12). The State Government was to contribute 15 *per cent*. The NHM aimed to promote holistic growth of horticulture sector was implemented in Rajasthan in September 2005 initially in 13 districts⁹. Eleven districts were added subsequently in 2006-07 (four)¹⁰ 2007-08 (six)¹¹ and in 2008-09 (one)¹² totalling to 24 districts as on date. A review of the NHM Scheme revealed that the RHDS has made efforts in synergising and convergence with other ongoing schemes viz. State Plan, *Rashtriya Krishi Vikas Yojana* and National Rural Employment Guarantee Act. The progress reported under development of nurseries, area covered in rejuvenation of senile plants, creation of water sources *viz. a viz.* targets appear satisfactory. However it was seen that the scheme was implemented without conduct of proper base line surveys, feasibility study and perspective plan. The physical and financial targets fixed for field units were not based on Annual action plans proposed by District Horticulture Development Society which resulted in short achievements (physical/financial) under establishment of gardens, protected cultivation, Integrated Pest Management, organic farming, technology dissemination and Post Harvest Management. Cluster approach was not adopted in implementing the scheme. Thus the objective of holistic growth of horticulture sector was not fulfilled. Leakages from water sources and non installation of drip system resulted in non fulfillment of the objective of economical use of stored water. In the absence of data regarding production, employment provided specifically under NHM, degree of enhancement of horticulture production, income support to farm households and employment generation of skilled and unskilled persons could not be ascertained.

9. Ajmer, Alwar, Baran, Barmer, Chittorgarh, Jaipur, Jalore, Jodhpur, Jhalawar, Kota, Nagaur, Pali and Sriganganagar.

10. Banswara, Karauli, Sawaimadhopur and Tonk.

11. Bundi, Bhilwara, Dungarpur, Jhunjhunu, Sirohi and Udaipur.

12. Jaisalmer.

1.6.1.2 Implementation of Drinking Water Supply Projects

In Rajasthan, due to scanty rainfall and excessive use of ground water for irrigation and drinking purposes, water level has depleted to an alarming level which has brought about adverse changes in the geo-chemistry of ground water, due to which natural contamination such as fluoride, nitrate, chloride and salts etc are increasing in the ground water, resulting in non-providing of safe and adequate quantity of drinking water to the rural and urban population of the State. To overcome this problem, the State Government through Public Health Engineering Department has taken up from time to time various drinking water supply projects to provide surface drinking water. As on 31 March 2011, 57 drinking water supply projects were in progress. Out of these, 19 projects which were not completed by the scheduled dates of their completion (July 2008 to April 2010) were allowed to be re-phased by the Finance Committee of Rajasthan Water Supply and Sewerage Management Board in March and July 2010. Of the 19 projects re-phased, eight¹³ projects lying incomplete were selected for review. A review disclosed that the State Government's objective to provide adequate drinking water to the population of the concerned villages within the stipulated time remains unachieved due to re-phasing of the projects on account of funds constraints on the one hand and surrender of funds on the other hand indicating defective financial management which led to cost/time overrun. Misinterpretation of decision resulted in financial benefits to the contractors and loss to the State exchequer. Failure of the State Government in ensuring dispute free site and reservation of water prior to taking up of project activities and not taking up activities of transmission and distribution system simultaneously, the water supply schemes could not be commissioned as per schedule denying benefit of drinking water to the villagers despite heavy expenditure on rising pipeline and reservoirs. Non-observance of rules/provisions resulted in undue financial aid to contractors viz. irregular payment of secured advances, escalation charges in lump sum contracts, non-deduction of security deposits, labour cess and royalty etc; failure of oversight resulted in blocking of funds. Deficiency in monitoring and prescribed periodical inspections and non-observance of norms of quality control led to non-execution of works as per specifications.

1.6.1.3 Implementation of schemes for welfare and upliftment of weaker and backward sections of society

The "Department of Social Welfare" was established (1951-52) to uplift and empower the weaker sections of the Society. In February 2007, it was renamed as 'Social Justice and Empowerment Department' (SJED). SJED implements, manages and executes various schemes for the educational/social upliftment and welfare, empowerment of Scheduled Tribes (ST), Scheduled Castes (SC), Other Backward Class (OBC)¹⁴ and weaker, downtrodden, exploited and

13. Barmer Lift Water Supply Project (BLWSP), Gulendi Water Supply Project (GWSP), Chambal-Dholpur-Bharatpur Water Supply Project (CDBWSP), Indroka-Manaklao-Dantiwara Water Supply Project (IMDWSP), Indroka-Manaklao-Khangta Water Supply Project (IMKWSP), Kalikhar Water Supply Project (KWSP), Matasukh-Farrod-Jayal-Jharali Water Supply Project (MFJJWSP) and Narmada Water Supply Project (NWSP).

14. Other backward classes are entitled for benefits only under 'Construction of hostels for SC, ST and OBC' scheme.

backward classes as envisaged in the Directive Principles of the State Policy of Constitution of India. A review of implementation of six¹⁵ selected schemes revealed *ad-hoc* allotment of funds without proper assessment, which resulted in non utilisation of funds in some districts and shortage in others. In five schemes,¹⁶ excessive delay in sanctioning of assistance to beneficiaries and absence of monitoring inspite of prescribed time schedule, was indicative of indifferent attitude of Department. Inadequate internal control checks resulted in assistance to ineligible applicants in four schemes.¹⁷ Non- ensuring of production of required documents with the application by applicants, in five schemes.¹⁸, non-maintenance of records of scholarships disbursed through Educational Institutions, insensitive implementation of Palanhar scheme, inadequate monitoring of construction of Hostels, indifferent implementation of the Nari Niketan scheme in the absence of monitoring committee and apparent lack of oversight and governance through monitoring by the Department/State Government was also observed.

1.6.1.4 Working of Rajasthan University of Health Sciences, Jaipur

Rajasthan University of Health Sciences (RUHS) was established at Jaipur with the objectives to disseminate and advance knowledge in medicine and dentistry and to ensure systematic medical education, and to develop super speciality treatment facilities and various research/therapy centres. A review of the functioning of RUHS revealed that in the absence of an action plan inspite of availability of funds objective could not be achieved. Super speciality hospital planned to be constructed by February 2009 was not completed. The State Government also did not provide even the sanctioned amount. In the absence of regular and qualified staff effective monitoring and administrative control over financial management, granting affiliation to colleges, conducting inspection to watch the delivery of qualitative medical education, enrolment of students and conducting various examinations was inadequate. Its cascading adverse effect was reflected in cases of colleges continuing without affiliation, non-inspection of colleges, closing of certain courses by colleges without prior permission of RUHS, irregular admissions in private colleges and inaccuracy and delay in declaration of results.

1.6.1.5 Twelfth Finance Commission Grant for ‘Maintenance of Roads and Bridges’

The Twelfth Finance Commission (TFC) constituted on 1 November 2002 recommended a total grant of ₹ 633.32 crore¹⁹ for Rajasthan for ‘maintenance of roads and bridges’ considering the total length of roads (1,25,224 km) in the

15. *Sahyog, Palanhar*, Financial aid for Happy Married Life to Disabled Young Couple, Scholarship to disabled students, *Anuprati* and Financial Assistance to Disabled Persons.

16. *Sahyog, Palanhar*, Financial aid for Happy Married Life to Disabled Young Couple, Scholarship to disabled students, and Financial Assistance to Disabled Persons.

17. *Sahyog, Palanhar*, Financial aid for Happy Married Life to Disabled Young Couple and *Anuprati*.

18. *Sahyog*, Financial aid for Happy Married Life to Disabled Young Couple, Scholarship to Disabled Students, *Anuprati* and Financial Assistance to Disabled Persons.

19. 2006-07: ₹ 158.33 crore; 2007-08: ₹ 158.33 crore; 2008-09: ₹ 79.165 crore (Second instalment was released belatedly in 2009-10) and 2009-10: ₹ 237.495 crore.

State. This was in addition to the expenditure from the State Government's regular budget on maintenance of roads and bridges. The expenditure out of TFC grant was to be governed by the specified conditionalities²⁰ for the release and utilisation of this grant. Scrutiny of works carried out under TFC revealed that planning and monitoring was deficient. Shelf of works to be executed in TFC period was not prepared and not only the works beyond the closure of TFC period were sanctioned, but incomplete works were treated as final due to closure of TFC period. Capital nature of works were executed out of TFC grant in contravention of TFC guidelines. Non-adherence to financial rules/regulations and instructions led to wasteful expenditure on roads lying incomplete due to land disputes, non-levy of compensation on contractors for delayed works and acceptance of sub-standard works by Executive Engineers. There were deviations in number of works executed, expenditure incurred and road length given in the Status Report and that actually noticed in records provided by Chief Engineer (Roads). Monitoring by the High Level Committee was also inadequate.

1.6.1.6 Chief Controlling Officer based Audit of Department of the Command Area Development and Water Management

The Command Area Development and Water Management Department was set up to maximize agriculture production and productivity by ensuring creation of Culturable Command Area (CCA) of 26.22 lakh ha for six projects. A review of the functioning of the Department revealed that only 15 lakh ha CCA has been created as of 31 March 2011. Shortfall was mainly under Bisalpur Project (61 *per cent*) and Amar Singh Sub Branch Project (49 *per cent*). Indira Gandhi Nahar Pariyojana (IGNP) was foreclosed in August 2010 without completion of water courses in 4.09 lakh ha. Deficient planning in execution was noticed as Annual plans were not synchronised with the perspective plans. Targets were reduced and even the reduced targets were not achieved. Delay in sending Memorandum of Understanding to Government of India (GoI) for IGNP, Chambal and Bisalpur Projects deprived the State Government of Central assistance of ₹ 72.51 crore during 2010-11. Weak manpower management also resulted in less achievement. The Department could not utilise Central/State funds amounting to ₹ 19.65 crore. The Department did not form water users association which resulted in non-participation of farmers in implementation of the schemes and constructed water courses were deprived of their oversight. Farmers contribution was not recovered under all the schemes. Non-adherence to rules/regulations/instructions led to extending undue benefits to contractors due to non-recovery of labour cess, compensation/penalty for delay. Supervision/inspection system was deficient. The evaluation of the projects was not got done by any

20. Conditionalities: (i) Grants should be budgeted and spent for meeting the non-plan revenue expenditure under the heads (major head 3054 – sub major head 03 & 04), (ii) grants allocated in two equal instalments in a financial year and the second instalment will be released during the year on the fulfillment of the conditions that Budget Estimate (BE) of the current year under Non Plan Revenue Expenditure (NPRE) of the relevant major head-3054 should not be less than the projected total NPRE for the year and Revised Estimate (RE)/actuals for the NPRE of the relevant major head should not be less than the projected normal expenditure of the previous year plus the actual release of TFC grant.

independent agency to assess their performance. Internal control mechanism was poor.

1.6.2 Significant audit observations during Compliance Audit

Audit observed significant deficiencies in critical areas, which impact the effectiveness of the State Government. Some important findings of compliance audit (25 paragraphs) have also been reported. The major observations relate to:

- Non-compliance with rules and regulations.
- Audit against propriety and cases of expenditure without adequate justification.
- Persistent and pervasive irregularities.
- Failure of oversight/governance.

1.6.2.1 Non-compliance with rules and regulations

For sound financial administration and control, it is essential that expenditure conforms to financial rules, regulations and orders issued by the competent authority. This helps in maintaining financial discipline and prevents irregularities, misappropriation and frauds. This report contains instances of non-compliance with rules and regulations involving ₹ 20.26 crore. Some important audit findings are as under:

Failure of University of Rajasthan to ensure correctness of electricity bills resulted in avoidable payment of Electricity Duty amounting to ₹ 1.09 crore.

(Paragraph 3.1.1)

Non-availing of benefit of Excise Duty (ED) exemption for pipes supplied for rising pipeline entitled for ED exemption under Government of India notification no. 6/2007 of 1 March 2007 and failure of Chief Engineer, Public Health Engineering Department in inserting a specific clause regarding refund of ED in rate contract led to loss of ₹ 1.09 crore to the Government.

(Paragraph 3.1.2)

Proposing alignments of roads²¹ through Forest land without obtaining approval of GoI by the Public Health Engineering Department led to delayed completion of six roads (₹ 4.29 crore), non-completion of two roads (₹ 0.70 crore) and non-starting of one road. Besides, contrary to guidelines of 'Pradhan Mantri Gram Sadak Yojana,' funds amounting to ₹ 1.71 crore were diverted to meet the expenditure for de-reservation of forest land though refunded in July 2011.

(Paragraph 3.1.3)

21. Approach roads from Dholapani Kalacot to Harmara Ki Rail; Magri to Gamet; Kerwas to Nai Ka Pathar; Nakor to Jambukhera; Bev to Reechhari; Gotameshwar to Talaya; Raipur Kangarh road to Veerpura; Luharkhali to Bhanso Ki Nal; Pandawa to Mehandi Khera.

The Executive Engineers of nine Public Works Divisions²² irregularly charged *pro-rata* towards establishment, tools and plants on the deposit works executed by Rajasthan State Road Development Construction Corporation Limited which led to increase in Capital expenditure by ₹ 9.94 crore and unauthorised increase of revenue receipts to that extent.

(Paragraph 3.1.4)

Non-adherence to norms of Indian Standard code for economy in construction of bank top of minors and distributaries of canals²³ (having discharge upto 3 cumecs) by Water Resources Department resulted in avoidable expenditure of ₹ 2.05 crore on extra earth work and its compaction.

(Paragraph 3.1.5)

Non-following of approved norms of assistance and wrong certification of calamity by Disaster Management and Relief Department led to irregular and unauthorised expenditure of ₹ 4.38 crore on charging of cost of 14 ambulances (₹ 2.52 crore) and on repair and restoration of roads damaged due to heavy rains (₹ 1.86 crore) to Calamity Relief Fund.

(Paragraph 3.1.6)

1.6.2.2 Audit against propriety and cases of expenditure without adequate justification

Authorisation of expenditure from public funds has to be guided by the principles of propriety and efficiency of public expenditure. Authorities empowered to incur expenditure are expected to enforce the same vigilance as a person of ordinary prudence would exercise in respect of his own money. Audit scrutiny revealed instances of impropriety and extra expenditure involving ₹ 40.89 crore. Some important audit findings are as under:

Undue delay in processing the procurement through consultancy services by the Department of Ayurved led to the desired equipments not being procured and supplied to Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy hospitals depriving patients of treatment facilities and resulted in blocking of Central assistance amounting to ₹ 2.21 crore for more than three years (August 2011).

(Paragraph 3.2.1)

Benefits of the special scheme for construction of women's hostels could not be provided to the intended beneficiaries due to failure of the College Development Committees of affiliating universities under Medical Education

22. Executive Engineer (EE), Public Works (PW) Division, Ajmer; EE, PW City Division, Ajmer; EE, PW Division-I Bharatpur; EE, PW Division-I, Barmer; EE, PW Division, Dausa; EE, PW Division, Gangapurcity; EE, PW Division, Nagaur; EE, PW Division, Rajakhera and EE, PW Division, Abu Road (Sirohi).

23. Panoriya Lift Distributary of Narmada Main Canal, Minors of Panoriya Distributary and Bhimguda Distributary.

Department in conducting timely physical verification of constructed hostel buildings and ineffective monitoring of the work deprived women of hostel facilities despite incurring an expenditure of ₹ 8.95 crore.

(Paragraph 3.2.2)

Due to inadequate planning by Medical and Health Department the new Community Health Centres at Malpura (Tonk) and Kapasan (Chittorgarh) could not be made (September 2011) fully operational in the new buildings taken over in March 2009/December 2009.

(Paragraph 3.2.3)

Defective planning in assessing water demand inclusive of agriculture and all other losses by the Public Health Engineering Department rendered the expenditure of ₹ 7.48 crore on construction of anicut (₹ 1.87 crore) for Jawar-Chandipur Water Supply Project, Manoharthana, District Jhalawar and laying of additional pipeline etc. (₹ 5.61 crore) largely unfruitful.

(Paragraph 3.2.4)

Failure of the Public Health Engineering Department in first ensuring reservation of water in Gambhiri Dam from Water Resources Department and to take up the issue of the feasibility of laying pipelines under railway tracks with the Railway authorities led to drinking water supply scheme, Nimbahera, Chittorgarh remaining incomplete even after four years (March 2011) and incurring expenditure of ₹ 9.76 crore.

(Paragraph 3.2.5)

Inadequate survey and defective planning by the Public Health Engineering Department resulted in selection of source of water for Urban Water Supply Scheme, Lakheri, District Bundi in forest area which was subsequently changed to the existing source, already found unsuitable and unreliable. Consequently, 100 lpcd drinking water could not be provided to the population of Lakheri town for the last more than four years despite spending ₹ 6.86 crore.

(Paragraph 3.2.6)

1.6.2.3 Persistent and pervasive irregularities

An irregularity is considered persistent if it occurs year after year. It is deemed pervasive when prevalent in the entire system. Recurrence of irregularities, despite being pointed out in earlier audits, is indicative of slackness on the part of the executive and lack of effective monitoring. This in turn encourages willful deviations from observance of rules/regulations and results in weakening of administrative structure. Audit observed instances of persistent

and pervasive irregularities of ₹ 33.33 crore. Some important audit findings are as under:

Inaction of the University of Rajasthan to lay down a proper system and time schedule to ensure accountal of examination forms issued to colleges for timely collection of revenue and taking back of unused forms indicated lack of monitoring and administrative control by the Higher Education Department that led to ₹ 2.20 crore lying un-recovered from 490 Government/Private Colleges for one to nine years on account of sale proceeds of forms in University of Rajasthan.

(Paragraph 3.3.2)

Indecisiveness of the Medical Education Department resulted in utilisation of only 33 *per cent* of approved units and 36 *per cent* of bed capacity despite taking 16 years in planning. The new hospital building at Kota constructed at a cost of ₹ 23.99 crore could also not be put to use even after three years of taking possession.

(Paragraph 3.3.3)

Proposing and awarding the work of eight roads²⁴ passing through private/forest land without acquisition of private land and obtaining prior approval of Forest Department by the Public Works Department rendered the expenditure of ₹ 6.56 crore unfruitful as the roads were lying incomplete though scheduled to be completed between September 2006 and March 2010.

(Paragraph 3.3.4)

1.6.2.4 Failure of oversight/governance

Government has an obligation to improve the quality of life of the people in the area of health, education, development and upgradation of infrastructure, public services etc. Audit noticed instances where the funds released by the Government for creating public assets remained unutilised/blocked or proved unfruitful/unproductive due to indecisiveness, lack of administrative oversight and concerted action at various levels. Test-check cases of failure of oversight/governance noticed in audit involved ₹ 9.55 crore. Some important audit findings are as under:

The Ayurved Drug Testing Laboratory could not be put to operation rendering the entire expenditure of ₹ 77.57 lakh unproductive and ₹ 22.43 lakh lying idle with the Ayurved Department/Public Works Department for more than nine years. Besides, possibility of deterioration of equipment in the absence of maintenance and operation can not be ruled out.

(Paragraph 3.4.1)

24. Badoda Gaon to Jaskaranpura; Gaddi Nai Gaddi road to Pratapgarh; Mamoni to Mohanpura; Malba to Modathali; Bansi to Nainwa; Talwas to Khedi; Narayanpura Tatwara Railway Station to Ramgarh via Nagadi Guwadi and Behraunda Khandar to Jagner road.

Indecisiveness of the Labour and Employment Department in selection of a construction agency led to non-utilisation of central subsidy of ₹ 1.40 crore, denying, the targeted Beedi workers of housing facilities inspite of admissibility of subsidy of ₹ 2.80 crore as Central assistance.

(Paragraph 3.4.2)

Inaction of the Public Health Engineering Department to recover extra cost of ₹ 2.45 crore from the Contractor 'A' towards supplying, laying, jointing, testing and commissioning of pipeline between Pohra and Gajroopsagar work in Jaisalmer executed at his risk and cost led to undue favour to Contractor 'A'.

(Paragraph 3.4.3)

Incorrect entries of receipt/utilisation of Bitumen in Consumption Statement of six road²⁵ works under missing link in District Sikar by Public Works Department led to acceptance of substandard road works of ₹ 0.65 crore and loss to Government.

(Paragraph 3.4.4)

In the absence of adequate instructions, the Project Officers/ Deputy Project Officers of Tribal Area Development Department failed in implementation of the Scheduled Tribe Women Self Help Group scheme resulting in Special Central Assistance of ₹ 1.53 crore remaining locked in Personal Deposit accounts of field officers depriving the Scheduled Tribe women of Below Poverty Line families of the intended benefits.

(Paragraph 3.4.5)

Lack of proper grassroot planning, monitoring and co-ordination with line Departments by Tribal Area Development Department led to non-utilisation of Special Central Assistance of ₹ 2.52 crore sanctioned during 2006-08 for 10 Watershed Development Projects in Banswara, Dungarpur and Pratapgarh Districts which was lying idle in the Personal Deposit accounts of Project Officers/ Deputy Project Officers (July 2011).

(Paragraph 3.4.6)

1.7 Response of the Departments to Reviews/Draft Audit Paragraphs

The Finance Department had issued directions to all departments (August 1969) to send their response to the draft audit paragraphs, proposed for inclusion in the Report of the Comptroller and Auditor General of India, within three weeks.

Accordingly, draft paragraphs are forwarded to the Principal Secretaries/ Secretaries of the departments concerned, drawing their attention to the audit

25. Hetamsar to Rasoolpur; Godiya Chhota to Hetamsar; Bhunchari to Almas; Roru Bodi to Rajas; Nawalgarh to Birodi Chhoti and Sardarpura to Birania.

findings and requesting them to send their response within three weeks. It is brought to their personal attention that in view of likely inclusion of such paragraphs in the Audit Reports of the Comptroller and Auditor General of India, which are placed before Rajasthan Legislature, it would be desirable to include their comments in the matter. They are also advised to have meetings with the Principal Accountant General to discuss the reviews/draft audit paragraphs, proposed for Audit Reports. Reviews/draft paragraphs proposed for inclusion in this report were forwarded to the Principal Secretaries/Secretaries concerned.

All the Departments furnished replies to draft paragraphs and draft performance reviews forwarded to the Principal Secretaries/Secretaries. The responses of the Departments, received have been appropriately incorporated in the Report.

1.8 Follow-up on Audit Reports

The Finance Department of the State Government decided (December 1996) that Action Taken Notes (ATNs) on all paragraphs/reviews that have appeared in Audit Reports be submitted to the Public Accounts Committee, duly vetted by Audit, within three months from the date of laying of the Reports in the State Legislature. A review of the outstanding ATNs on paragraphs/performance reviews included in the Reports of the Comptroller and Auditor General of India pertaining to various Departments as of October 2011 revealed that 15 ATNs²⁶ were pending from the Departments.

26. Paragraphs 2.1, 2.3, 2.4, 2.6, 2.7, 3.2.2, 3.2.3, 3.3.1, 3.3.2, 3.3.3, 3.4.2, 3.4.4, 3.5.1, 3.5.3 and 3.5.5 of the Audit Report (Civil) 2009-10.

Chapter 2

Performance Audit

This Chapter presents the performance audits of 'National Horticulture Mission Programme', 'Implementation of Drinking Water Supply Projects', 'Implementation of schemes for welfare and upliftment of weaker and backward sections of society', 'Working of Rajasthan University of Health Sciences, Jaipur' and 'Twelfth Finance Commission Grant for Maintenance of Roads and Bridges'.

Horticulture Department

2.1 National Horticulture Mission Programme

Executive summary

The National Horticulture Mission (NHM) Programme was launched in 2005-06 by the Government of India, Ministry of Agriculture, Department of Agriculture and Co-operation, as a centrally sponsored scheme, with the objective of promoting holistic growth in horticulture sector covering fruits, vegetables, mushroom, spices, flowers, aromatic plants etc. The State Level Executive Committee (SLEC) is the nodal agency and Rajasthan Horticulture Development Society (RHDS) implements the programmes at State and District level.

During performance audit of NHM covering 13 components in eight selected districts, it was noticed that SLEC neither issued instructions/set methodology for carrying out base line surveys and feasibility studies for preparation of the Strategic/Perspective and Annual Action Plan nor was the data of such surveys called for from field offices. Cluster approach for potential crops was not adopted in most of the test checked districts.

The budget proposals were over estimated by 116 *per cent* while utilisation percentage of available funds ranged between 63 and 96 *per cent* during the period 2005-09 resulting in accumulation and non-utilisation of funds ranging from ₹ 8.39 crore to ₹ 28.20 crore.

NHM funds ranging from ₹ 0.01 crore to ₹ 13.86 crore were utilised in other on going schemes run by the RHDS, without approval of Government of India (GoI). Excess assistance of ₹ 1.65 crore was spent on establishment of new gardens due to adoption of higher rates than admissible.

Water sources, created without developing gardens with drip systems, resulted in unfruitful expenditure of ₹ 35.77 crore. Of this, construction of defective water sources, having leakages/cracks in 42 cases involved expenditure of ₹ 3.82 crore.

Monitoring of programme by SLEC was ineffective as it did not suggest measures to improve tardy implementation. Besides, internal control mechanism was also inadequate.

Geographic and horticulture Scenario

Rajasthan is the largest State of India with a geographical area of 342 lakh hectare (ha). It represents 10.4 *per cent* of land mass and 5.5 *per cent* population of the country, but it has hardly 1.1 *per cent* of total national water resources. An area of 57.7 *per cent* of the State consists of desert and two-third areas are arid/semi arid. The average annual rainfall is a meagre 575 mm and that too is variable both in time and quantum. The soil is sandy having very low water holding capacity. Irrigation of 66 *per cent* of fruit gardens is carried through wells and tube wells¹. The overall position of production and productivity in the State under various schemes including National Horticulture Mission (NHM) during 2005-10² is given below:

Table 1: Position of production and productivity of horticulture crops

Year	Fruits			Spices		
	Area (ha)	Production (MT)	Productivity (PHMT)	Area (ha)	Production (MT)	Productivity (PHMT)
2005-06	25,442	4,18,520	16.45	3,48,712	3,02,598	0.87
2006-07	27,610	4,02,170	14.57	3,81,583	3,56,051	0.93
2007-08	28,995	5,62,770	19.41	5,67,782	5,28,728	0.93
2008-09	30,601	5,00,171	16.34	5,43,359	5,60,298	1.03
2009-10	32,129	6,79,594	21.15	5,57,872	5,55,673	1.00
Total	1,44,777	25,63,225	17.70	23,99,308	23,03,348	0.96

Source: Administrative Reports of RHDS for 2005-10

The above data shows the position of production and productivity of horticulture in the State as a whole and includes gardens established under NHM as well as other schemes of the State plan³. The Rajasthan Horticulture Development Society (RHDS) has not maintained separate data for NHM hence the impact of the scheme on the horticulture scenario could not be ascertained.

2.1.1 Introduction

The National Horticulture Mission (NHM), a Centrally Sponsored Scheme, was announced in 2005-06 with 100 *per cent* assistance by Government of India (GoI) during 10th Plan (2005-06 to 2006-07) and 85 *per cent* during 11th Plan (2007-08 to 2011-12). The State Government was to contribute 15 *per cent*. The NHM, aimed to promote holistic growth of horticulture sector, was implemented in Rajasthan in September 2005 initially in 13 districts⁴. Eleven

1. Based on the geographical and horticulture status of Rajasthan as exhibited in the Annual Action Plan of NHM, 2007-08 prepared by RHDS.
2. Report for 2010-11 awaited (October 2011).
3. Old gardens (before 1989-90) Udyanki Vikas Project (since 1989-90), *Rashtriya Krishi Vikas Yojana* (since 1992-93).
4. Ajmer, Alwar, Baran, Barmer, Chittorgarh, Jaipur, Jalore, Jodhpur, Jhalawar, Kota, Nagaur, Pali and Sriganganagar.

districts were added subsequently in 2006-07 (four)⁵ 2007-08 (six)⁶ and in 2008-09 (one)⁷ totalling to 24 districts as on date.

2.1.2 Mission objectives

The main objectives of the Mission were to:

- (a) provide holistic growth of horticulture sector through area based regionally differentiated strategies;
- (b) enhance horticulture production, improve nutritional security and income support to farm households;
- (c) establish convergence and synergy among other ongoing and planned programmes;
- (d) promote, develop and disseminate technologies through a seamless blending of traditional wisdom and modern scientific knowledge; and
- (e) create opportunities for employment generation for skilled and unskilled persons.

2.1.3 Mission structure

The NHM has a three layered structure, viz. at Central level - General Council (GC) and National Level Executive Committee (NLEC), at State Level - State Level Executive Committee (SLEC) and at District level - District Mission Committee.

GC⁸ is the policy formulation body giving overall directions and guidance to Mission and is empowered to lay down and amend Operational guidelines.

NLEC⁹ is empowered to reallocate resources, approve projects and use its discretion in approval of projects for which norms have not been prescribed.

The SLEC works under Chairmanship of Principal Secretary, Department of Agriculture and Co-operation (DoA), having representatives from other Departments/organisations of State Government. The State Mission Director is the Member Secretary of SLEC. At the operational level, SLEC's main function is to prepare action plan, organise base line surveys and feasibility studies, receive funds from NHM, release funds to implementing agencies and monitor/ oversee implementation of the Mission's programme. The SLEC is to implement the mission programmes through a society. Accordingly, Rajasthan Horticulture Development Society (RHDS) was established (July 2005). The Chairman of the SLEC is also the Chairman of RHDS.

5. Banswara, Karauli, Sawaimadhopur and Tonk.

6. Bundi, Bhilwara, Dungarpur, Jhunjhunu, Sirohi and Udaipur.

7. Jaisalmer

8. General Council (GC) works under the Chairmanship of Union Agriculture Minister, having nine other Ministers, 14 Secretaries of different Ministries/Departments as Members and Joint Secretary, DoA as Member Secretary.

9. National Level Executive Committee (NLEC) is headed by Secretary, DoA and comprises of six Secretaries of different Ministries/Departments and three experts as members, Joint Secretary, DoA as Member Secretary.

The District Mission Committee, being the main implementing agency, is headed by the District Collector as Chairman and Deputy/Assistant Director Horticulture (DDH/ADH) or District Horticulture Officer (DHO) as Member Secretary.

2.1.4 Components of the programme

The National Horticulture Mission programme embraces following components/activities:

- Production and distribution of planting material which includes establishment of nurseries, vegetable seed production and seed infrastructure.
- Establishment of new gardens for fruits, flowers, spices and aromatic plants.
- Rejuvenation/replacement of senile plantation.
- Creation of water sources.
- Protected cultivation through Green House constructions, mulching, shade nets and plastic tunnels.
- Promotion of Integrated Nutrient Management (INM)/Integrated Pest Management (IPM).
- Organic farming.
- Human resource development in Horticulture.
- Distribution of bee hives/colonies and equipments.
- Technology Dissemination through front line demonstration.
- Post harvest management by developing pack houses, cold storages, mobile processing units, whole sale markets etc.
- Mission management.
- New interventions.

All these components/activities have forward and backward linkages to achieve the various objectives of the scheme.

2.1.5 Audit objectives

The objectives of the performance audit were to assess:

- Adequacy and effectiveness of the planning process and financial management.
- Economy, efficiency and effectiveness in implementation of the programme.
- Effectiveness of internal control mechanism.
- Impact of the scheme on socio economic status of beneficiaries.

2.1.6 Audit criteria

The following audit criteria were adopted:

- Operational guidelines issued by GoI/NHM.
- Guidelines and instructions issued by Rajasthan Horticulture Development Society (RHDS), Jaipur.
- Achievements against targets set in Perspective Plan and Annual Action Plans (AAP).
- Cost norms for providing assistance under various components.

2.1.7 Audit Coverage

Out of the 24 districts implementing NHM programmes in the State, eight districts¹⁰ were selected for field study through random sampling with stratified matrices of expenditure incurred, agro climatic zones and geographical area. An entry conference was held on 7 April 2011 wherein objectives of the performance audit of the NHM programme were discussed. The field study of selected districts and Head Office (RHDS) was conducted during March to June 2011 covering the period 2005-11. The exit conference was held with Principal Secretary, Department of Horticulture (DoH) on 15 September 2011 wherein findings of performance audit were discussed. Reply of the State Government received (November 2011) has been suitably incorporated at appropriate places.

2.1.8 Mission achievements

The summarised status of physical and financial targets and achievement of various components (sub component and year-wise status detailed in *Appendix 2.1 and 2.2*) of the NHM during the period 2005-11 are given below:

Table 2: Target and achievement of NHM components

S. No.	Components	Unit	Physical		Percentage of		Financial		Percentage of	
			Target	Achievement	Achievement	Short-fall	Target	Achievement	Achievement	Short-fall
1.	Production and distribution of planting material	No.	169	127	75	25	1,027	718.47	70	30
2.	Establishment of gardens for potential crops	Ha	1,52,318	1,13,662	75	25	13,505.27	6,345.51	47	53
3.	Rejuvenation/replacement of senile plants	Ha	2,295	2,394	104	0	344.25	297.14	86	14
4.	Creation of water sources	No.	1,402	1,354	97	3	10,895	10,258.28	94	6
5.	Protected cultivation	Sqm	13,53,683	3,66,521	27	73	1,899.62	969.15	51	49
6.	INM/IPM	Ha	38,606	43,672	113	0	386.06	278.60	72	28
7.	Organic farming	Ha	8,290	4,227	51	49	829	228.40	28	72

10. Chittorgarh, Jaipur, Jalore, Jhalawar, Nagaur, Pali, Sawaimadhopur and Sriganganagar.

S. No.	Components	Unit	Physical		Percentage of		Financial		Percentage of	
			Target	Achievement	Achievement	Short-fall	Target	Achievement	Achievement	Short-fall
8	Human Resource Development	No.	34,571	32,458	94	6	1,255.65	1,027.48	82	18
9.	Bee-keeping	No.	41,600	38,360	92	8	328.80	308.02	94	6
10	Technology dissemination	No.	260	178	68	32	1,790.30	218.85	12	88
11	Post harvest management	No.	287	43	15	85	9,104.17	648.36	7	93
12	Mission management	-	-	-	-	-	3,265.70	1,122.36	34	66
13	New intervention	No.	1,443	4,483	311	0	1,265.35	257.55	20	80

Source: Progress report 2005-11 (physical) and final accounts 2005-10 (financial).

The above table depicts that there was more than 70 per cent shortfall in achieving physical targets under protected cultivation and post harvest management mainly due to delay in approval of projects by GoI/RHDS as well as installation/construction of equipments/buildings by the beneficiaries.

Similarly, there was a short fall of more than 70 per cent in financial targets under organic farming, post harvest management, technology dissemination, and new interventions indicating that financial requirements under these components were not properly estimated and more funds were allocated than required (*Appendix 2.2*).

Physical and financial targets show that achievements were satisfactory (more than 70 per cent) under development of nurseries, rejuvenation of senile gardens, creation of water sources, human resource development and bee-keeping. However in respect of establishment of gardens, IPM, organic farming, technology dissemination and new interventions corresponding physical targets were achieved by incurring less expenditure indicating that budgeting was not exact. Audit scrutiny revealed that the provisions under establishment of gardens for the third year during 2008-09 and 2009-10 were not suitably reduced on the basis of survival of gardens during second year. Under IPM short achievements was due to unrealistic assessment of occurrence of diseases. In organic farming the amount was allocated for three years while the same was disbursed on the basis of actual certification during second and third year. Under technology dissemination the provisions were kept for projects which were not approved while under new interventions the proposals were not based on probable cost of equipments.

2.1.9 Planning

Planning is the basic frame work of a scheme/programme on which the success of the programme depends. Audit observed the following in the planning process:

2.1.9.1 Synergy and convergence with other programmes

Synergy and convergence among multiple ongoing and planned programmes for horticulture development was one of the important objectives of the scheme (Para 2 of NHM guidelines). The same was planned by RHDS in some of the components like green house (State Plan), water sources (*Rastriya*

Krishi Vikas Yojana-(RKVY)), cold storage (RKVY) and digging of pits for plantation (National Rural Employment Guarantee Act-(NREGA)).

2.1.9.2 Inadequacies in survey

Lack of guidance from SLEC for conducting of surveys and feasibility studies.

Para 4.8 of Operational guidelines of NHM (Guidelines) issued in June 2005, provide that SLEC would prepare a Perspective Plan and State level Annual Action Plan (AAP) in consonance with NHM's goal and objectives. It would also organise baseline survey and feasibility study in different districts for determining the status of the horticulture production, potential and demand to form the basis of preparation of the AAP.

Targets not fixed on the basis of proposals of DHDS.

During field study of the selected districts, it was observed that SLEC did not issue instructions to field units prescribing the methodology for carrying out baseline surveys/studies. Documentation of surveys conducted by the field units were not available. Hence neither the correctness and adequacy of the data required for AAPs could be ascertained nor preparedness of the RHDS to absorb funds received from GoI/Government of Rajasthan (GoR) could be ensured in audit. A perspective plan was prepared only in April 2007. Test check of records of RHDS revealed that the annual targets fixed by RHDS for District Horticulture Development Society (DHDS) were not based on the latter's proposals and were much higher as is evident from the table given below:

Table 3: Position of AAPs proposed (test checked districts) and targets fixed thereagainst

Name of DHDS	(₹ in crore)											
	2005-06		2006-07		2007-08		2008-09		2009-10		2010-11	
	AAP	TF	AAP	TF	AAP	TF	AAP	TF	AAP	TF	AAP	TF
Chittorgarh	NA	0.62	1.30	2.34	2.23	1.53	1.80	2.93	2.31	2.59	NA	2.82
Jaipur	NA	1.51	3.15	4.34	4.33	5.41	NA	7.35	5.61	5.73	NA	6.84
Jhalawar	NA	1.81	3.33	4.43	3.16	3.47	4.87	5.39	NA	4.11	8.40	6.70
Sawaimadhopur	NA	NA	1.94	2.87	4.16	2.65	2.94	4.33	4.82	2.44	1.85	2.02
Sriganganagar	NA	0.74	3.84	4.11	5.17	5.06	6.40	6.30	6.78	9.13	3.98	10.11

(AAP- Proposed Annual Action Plan, TF- Targets fixed by RHDS, NA- AAP not made available)

Source: AAPs of DHDSs (available with RHDS) and Progress Reports of RHDS for 2005-11

The State Government stated (November 2011) that before the implementation of NHM, feasibility study and base line survey was conducted through Rabo Bank. DHDSs were also asked to submit their Action Plan and the Annual Action Plan was prepared on the basis of survey and feasibility study and AAPs of district offices. Thus, the SLEC was fully involved in the preparation of AAPs.

The contention was not acceptable because the report submitted by Rabo bank was an Action Plan for 13 districts, which does not contain any details of district-wise study of soil quality, climatic conditions, availability of water, demarcation of areas for horticulture, future expansion, prospective

beneficiaries, suggestion for viability and feasibility of various Post Harvest Management (PHM) and Bio control labs/units. The findings of this report were never discussed in the meetings of SLEC indicating that SLEC did not monitor the process. Besides, study of 11 districts included subsequently was not conducted. AAPs of RHDS were also not based on the proposals submitted by district units (DHDS) as is evident from Table No. 3 above.

2.1.9.3 Lack of cluster approach

Cluster approach not followed in fruit gardens.

Para 8.2 of the guidelines, envisages developing potential crops in clusters to facilitate deployment of hi-tech interventions and ensure backward and forward linkages. This approach was not found in planning of plantation of potential crops except in three test checked districts¹¹ as commented in sub paragraphs 2.1.12.1 and 2.1.12.2. However, the same was being followed in organic farming and integrated pest management in all selected districts.

The State Government stated (November 2011) that the cluster approach was totally followed in plantation of fruit gardens as per GoI crop matrix by treating the whole district as a cluster unit.

The reply was not convincing as GoI approved (November 2008) expansion of crops on cluster mode with minimum area of 200-300 hectare in each district per year with the condition of establishing a linkage with planting material, production improvement, PHM and marketing. While in a number of districts (Baran, Barmer, Jaisalmer, Jalore, Jhunjhunu, Jodhpur, Karauli, Pali, Sirohi, and Udaipur), the area of plantation was less than 200 hectare per year, and the linkages¹² regarding PHM and marketing were also not found in Barmer, Baran, Jaisalmer, Jalore (test checked district) Karauli and Sirohi districts as evident from progress reports of RHDS.

2.1.9.4 Less coverage of Schedule Caste, Schedule Tribe and women beneficiaries

Category-wise coverage of beneficiaries not achieved.

GoI instructed (April 2006 and April 2008) Mission Directors to ensure that 16 *per cent* and eight *per cent* funds are targeted for SC and ST beneficiaries respectively and at least 30 *per cent* of funds are earmarked for female beneficiaries/farmers. RHDS, Jaipur also directed (2005-06 and 2006-07) the DHDS to ensure coverage of adequate number of Scheduled Caste (SC) Scheduled Tribe (ST) and women beneficiaries.

Scrutiny of the records revealed that during 2005-11 a total number of 20,082 SC (10.20 *per cent*), 24,477 ST (12.45 *per cent*) and 18,279 women (9.30 *per cent*) beneficiaries were covered under the scheme. Thus, the coverage of SC and women beneficiaries was less by 5.80 and 20.70 *per cent* respectively and

11. Jhalawar, Sawaimadhopur and Sriganganagar.
12. Progress Reports of RHDS.

division of funds in the ratio of 70:30 was neither made nor achieved as detailed below:

Table 4: Position of coverage of SC, ST and women beneficiaries

Year	Total No. of beneficiaries	SC beneficiaries		ST beneficiaries		Women beneficiaries	
		Number	Percentage	Number	Percentage	Number	Percentage
2005-06	20,583	2,022	9.8	976	4.7	992	4.8
2006-07	27,798	3,683	13.2	2,191	7.9	1,771	6.3
2007-08	47,560	5,187	10.9	5,166	10.8	4,588	9.6
2008-09	45,165	5,221	11.5	6,419	14.2	5,038	11.2
2009-10	31,127	2,364	7.6	4,940	15.8	3,383	10.8
2010-11	24,349	1,605	6.6	4,785	20	2,507	10.2
Total	196,582	20,082	10.20	24,477	12.45	18,279	9.30

Source: Data provided by RHDS

The State Government replied (November 2011) that as most of the mission activities require some initial investments and patience for production, the project based activities requires medium to long term time period for their completion and linked with credit, it is not easy for the farmers under these categories to adopt them. The fruit crops requires minimum waiting period of three years, therefore, farmers having small land holdings and poor resources do not show much interest. Landholdings in the name of male members in the State also bars coverage of the women beneficiaries and assured to achieve the same in coming years.

Audit observed that the DHDS did not ensure coverage of SC/ST and women beneficiaries while submitting proposals for AAPs. No data base of SC/ST and women beneficiaries was maintained by RHDS for preparation of AAPs though the category-wise data were being maintained (as shown in Table 4 above) in respect of the farmers actually benefited from the scheme at the end of the year. However, RHDS has issued directions to the district units to ensure coverage of SC and women beneficiaries.

2.1.10 Financial Management

Based on the State Horticulture Mission Document (SHMD) and AAPs prepared by SLEC the Ministry of Agriculture (MoA), GoI communicates tentative outlay for the year by April/May mentioning sector/component-wise allocations. The district-wise allocation is made by SLEC. The GoI funds have been released during 2005-11 in one to five instalments¹³ depending upon the progress made by State Missions.

Audit observations related to financial management are discussed in following paragraphs.

13. 2005-06-October: ₹ 12.30 crore, December: ₹ 5.30 crore, March: ₹ 5 crore; 2006-07 - June: ₹ 15 crore, February: ₹ 0.38 crore, January: ₹ 23 crore; 2007-08 - June: ₹ 5.03 crore, July: ₹ 17.02 crore, October: ₹ 0.59 crore, January: ₹ 4.09 crore, February: ₹ 30 crore; 2008-09 - May: ₹ 1.99 crore, June: ₹ 25 crore, August: ₹ 1.99 crore, March: ₹ 12 crore; 2009-10- November: ₹ 25 crore; 2010-11- May: ₹ 15 crore, January: ₹ 15 crore and March: ₹ 10 crore.

2.1.10.1 Over estimation of Budget proposals

NHM funds to the extent of ₹ 13.04 crore remained unutilised.

The guidelines envisage preparation of AAPs on the basis of area (geographical) potential for horticulture development, available infrastructure and capacity to absorb funds. Details of budget demanded, funds made available and utilisation during 2005-10¹⁴ are shown in Table 5 below:

Table 5: Position of budget proposals, funds allocated and utilised by RHDS

(₹ in crore)

Year	Budget proposals as per AAP			Funds available				Actual expenditure			Closing Balance
	GoI share	GoR share	Total	Grant received from GoI	Grant received from GoR	Misc. Income ¹⁵	Total Funds available	GoI share	GoR share	Total (Percentage of utilisation)	
2005-06	41.02	0.00	41.02	22.60	0.00	0.00	22.60	14.21	0.00	14.21 (63)	8.39
2006-07	76.27	0.00	76.27	38.38	0.00	0.20	38.58	32.79	0.00	32.79 (85)	5.79
2007-08	75.99	13.41	89.40	56.73	7.00	0.63	64.36	46.02	6.58	52.60 (82)	11.76
2008-09	124.35	21.95	146.30	40.98	15.83	1.05	57.86	47.26	8.34	55.60 (96)	2.26
2009-10	59.79	10.55	70.34	25.00	0.00	0.62	25.62	34.66	6.12	40.78 (159)	-15.16
Total	377.42	45.91	423.33	183.69	22.83	2.50	209.02	174.94	21.04	195.98	13.04

Source: AAPs and Final accounts

Audit scrutiny of the final accounts for 2005-10¹⁶ revealed that the RHDS spent 63 to 96 *per cent* of the funds available with it, which indicated that the implementing units/agencies could not utilise all the funds and achieve the targets. A scrutiny of the AAPs and Progress Reports of the RHDS for the period 2005-10 also revealed that the RHDS over estimated its budget proposals than the actual expenditure reflecting defective budgeting

The State Government stated (November 2011) that RHDS utilised 96.69 *per cent* of the funds made available by GoI (excluding State share) which was quite satisfactory and the funds which remained unutilised at the end of the financial years pertained to project based activities requiring more than one year for completion.

The reply did not take into account the fact that the utilisation of funds in totality has to be monitored. The total utilisation of funds (including state share) by RHDS ranged from 63 *per cent* to 85 *per cent* during 2005-08. The utilisation was 96 *per cent* and 159 *per cent* during 2008-09 and 2009-10 mainly due to decreasing release of GoI share (₹ 40.98 crore and ₹ 25 crore) respectively and non-receipt of GoR share in 2009-10 confirming that the financial planning was not made according to capacity to absorb funds as pointed out in paragraph 2.1.8 above which led to funds of ₹ 13.04 crore lying unutilised (March 2010) even though the funds released were less than that demanded by RHDS in their budget proposals.

14. Figures of miscellaneous income for 2010-11 not finalised, hence under utilisation was not worked out for 2010-11.

15. Includes interest income, sale of tenders, other income etc.

16. Balance Sheet for 2010-11 not prepared (October 2011).

In test checked districts (excepting Sawaimadhapur, where the utilisation was 51 per cent), the overall position of utilisation of funds ranged from 82 per cent to 105 per cent for the period 2005-10 (*Appendix 2.3*) as shown below:

Table 6: Position of funds allocated and utilisation in test checked districts

Name of DHDS	Funds available			Expenditure	Closing Balance	Percentage utilisation
	Grant received	Misc. Income	Total Income			
Chittorgarh	6.75	0.06	6.81	6.00	0.81	88
Jaipur	16.20	0.12	16.32	15.17	1.15	93
Jalore	7.68	0.11	7.79	8.08	-0.29	104
Jhalawar	11.76	0.12	11.88	10.64	1.24	90
Nagaur	11.14	0.11	11.25	9.22	2.03	82
Pali	9.20	0.02	9.22	9.71	-0.49	105
Sriganganagar	19.08	0.13	19.21	17.85	1.36	93
Sawaimadhapur	7.31	0.16	7.47	3.79	3.68	51

Source: Final accounts of RHDS/DHDS for 2005-10

2.1.10.2 Diversion of funds to other schemes

NHM funds of ₹ 0.01 crore to ₹ 13.86 crore utilised on other schemes.

The sanctions issued (October 2005 and onwards) by GoI releasing the assistance under NHM stipulate utilising the funds on the components as per approved AAPs.

Scrutiny of the final accounts of the RHDS for the years 2005-10¹⁷, revealed that the RHDS has been following cash basis of accounting and all schemes were operated through one cash book. There was no arrangement of maintaining details of expenditures in subsidiary statements of individual schemes upto 2009-10. At the time of finalising accounts after close of the year the balances under the schemes were adjusted (+/-) by transferring funds from NHM and vice versa. Audit observed that due to non-maintenance of details of availability of funds under individual schemes, the RHDS diverted ₹ 19.93 crore on other schemes and ₹ 5.22 crore from other schemes to NHM, as shown below:

Table 7: Position of utilisation of funds to/from other scheme

Year	Name of the Schemes	NHM Funds diverted	Funds diverted to NHM
2005-06	Micro Irrigation Scheme (MIS)	0	0.08
2006-07	Micro Irrigation Scheme	0.13	0.45
2007-08	Micro Irrigation Scheme	2.15	0.26
2008-09	Micro Irrigation Scheme	13.86	0
	National Agriculture Development Project (NADP)	0.01	0
	National Bamboo Mission (NBM)	0.01	0.02

17. From 2010-11, separate accounts have been maintained.

Year	Name of the Schemes	NHM Funds diverted	Funds diverted to NHM
2009-10	Micro Irrigation Scheme	3.75	1.09
	National Mission on Medicinal Plants	0.01	0
	National Bamboo Mission	0.01	0.02
	National Agriculture Development Project	0	3.09
	Agriculture Technology Management Agency	0	0.21
Total		19.93	5.22

Source: Final accounts of RHDS for 2005-10

The above table indicates that the accounts were not depicting true and fair picture as funds ranging from ₹ 0.01 crore to ₹ 13.86 crore were irregularly utilised on other schemes without the approval of GoI. Besides, other scheme funds ranging from ₹ 0.02 crore to ₹ 3.09 crore were diverted to NHM despite availability of surplus funds as commented in paragraph 2.1.10.1.

The State Government confirmed (November 2011) that due to one bank account for all schemes (NHM, MIS, NBM, NADP etc.) and shortage of funds under micro irrigation scheme, the funds of NHM were utilised. It was confirmed that separate bank accounts have been opened for different schemes and matter of transfer of funds have been settled.

2.1.10.3 Irregular deposit of funds to a private bank

NHM funds of ₹ three crore transferred to benefit a private bank irregularly.

As per instruction issued (November 2005) by the Government of Rajasthan (GoR), the RHDS was required to open a bank account in a Nationalised bank. Scrutiny of the records revealed that the RHDS opened a bank account (September 2007) with Centurian Bank (Now HDFC Bank), a private bank and transferred (between September 2007 and September 2008) ₹ three crore¹⁸ without any valid reason/ground and approval of GoI. The account was used for a few miscellaneous transactions under NHM. This account was having a balance of ₹ 0.11 crore (March 2011).

The State Government stated (November 2011) that Finance and Accounts Regulation-5 of RHDS empowers the Executive Committee to decide the bankers. Accordingly SLEC (August 2007) decided to open an additional bank account in any scheduled bank. However, on being pointed out by audit, the same has since been closed.

2.1.10.4 Loss of interest due to opening of current account

Non-opening of saving bank account resulted in loss of interest of ₹ 0.60 crore.

As per the instructions of the Finance Department (March 2008) the Central funds were to be kept in an interest bearing Saving Bank account/Fixed Deposits and the interest earned on the deposits could be utilised on approved activities of the scheme.

18. September 2007: ₹ 0.50 crore, March 2008: ₹ 0.50 crore, September 2008: ₹ 2 crore.

During test check of the records, it was observed that while other test checked districts opened a saving bank account, the RHDS, Jaipur and DHDS, Pali opened current accounts and kept closing balances ranging between ₹ 0.16 crore and ₹ 7.18 crore. Non-opening of saving bank account resulted in a loss of interest of ₹ 0.60 crore as shown below:

Table 8: Loss of interest

S.No.	Year	RHDS, Jaipur			DHDS, Pali			Total
		Closing Balance	Period (Months)	Interest ¹⁹	Closing Balance	Period (Months)	Interest	
1	2005-06	3.96	4	0.05	0.39	4	0	0.05
2	2006-07	3.91	12	0.14	0.16	12	0.01	0.15
3	2007-08	7.18	12	0.25	0.78	12	0.03	0.28
4	2008-09	1.01	12	0.03	1.25	12	0.04	0.07
5	2009-10	0.39	12	0.01	0.00 ²⁰	0.00	0.00	0.01
6	2010-11	1.12	12	0.04	0.00	0.00	0.00	0.04
	Total			0.52			0.08	0.60

Source: Final accounts of RHDS for years 2005-11

The State Government stated (November 2011) that both the accounts have since been shifted to savings bank account. The fact remains that due to non-opening of savings bank account, the mission has suffered a loss of ₹ 0.60 crore on account of interest.

2.1.10.5 Non adjustment of advances

Advances of ₹ 2.30 crore lying unadjusted with agencies since long.

The RHDS undertakes the services of various agencies²¹ in Public Sector for implementing certain project based activities under the NHM such as development of nurseries, construction of water sources, training for farmers/staff, establishment of various units. For this purpose funds are advanced to these agencies. On completion of the job these agencies were required to submit Utilisation Certificates (UCs) along with refund of unspent amounts, if any. During scrutiny of the records of RHDS, it was noticed that the position of advances was not reconciled periodically. Out of ₹ 76.82 crore transferred to the Agencies for executing various projects during 2005-09, there was unadjusted balance of ₹ 62.68 crore as of May 2011. On this being pointed out (May-July 2011) in Audit, RHDS reconciled the position. However, ₹ 2.30 crore were still lying unrecovered with these agencies. The amount was not recovered even after a lapse of two to five years despite closing of the scheme (*Appendix 2.4*). The advances were shown in the accounts of RHDS as final expenditure and utilisation certificates sent to GoI.

19. Society was maintaining a combined bank account for all schemes, and month wise closing balances of NHM were not ascertainable, interest @3.5 per cent per annum, therefore, has been calculated on closing balance at the year end.

20. Current account converted into flexi deposit in May 2009 hence further interest not calculated.

21. Rajhans, Rajasthan State Agriculture Marketing Board, State Agriculture Universities and Rajasthan Krishi Vigyan Kendras.

The State Government informed (November 2011) that the balances have further been reconciled and now only a sum of ₹ 1.63 crore (including balances of 2009-10) is lying unadjusted (October 2011).

The fact remains that balances amounting to ₹ 1.47 crore were still outstanding for last more than two years²² (October 2011).

Implementation of the Programme

The NHM programme was implemented in the State from September 2005. The outcome of the various components were not very apparent in most of the test checked districts except in Jhalawar, Sawaimadhopur and Sriganganagar. In this connection, audit observed the following:

2.1.11 Development of nurseries

Paras 8.4, 8.5 and 8.6 of guidelines stipulate that the basic objective of the NHM is the production and distribution of good quality seeds and planting material for bringing additional area under improved varieties of horticultural crops and for rejuvenation of old/senile plants.

RHDS envisaged developing 169 nurseries (57 Model and 112 Small) during the period 2005-11. Against this, the achievement was almost 75 per cent i.e. 127 nurseries (50 Model and 77 Small).

2.1.11.1 Wasteful expenditure due to non-functioning of Nurseries

**12 nurseries
(28 per cent) of
selected
districts were
non- functional.**

As per para 8.6 of guidelines, the assistance provided for development of infrastructure for setting up new nurseries was fixed as ₹ 18 lakh (model)²³ and ₹ three lakh (small)²⁴ for public sector nurseries and 50 per cent of the cost limited to ₹ nine lakh (model) and ₹ 1.50 lakh (small) for private sector respectively. Setting up of mother stock blocks under poly cover, raising root stock under shade net houses, fogging and irrigation system, pump house, soil and steam sterilisation systems and quality production for model nurseries was also envisaged. Small nurseries were required to set up a net house, raised beds with mulching sheets, micro sprinkler system and provision for a solar sterilisation.

During audit, it was noticed that of the 43 nurseries developed with an assistance of ₹ 2.10 crore during the years 2005-10²⁵, in six test checked districts²⁶ (**Appendix 2.5**), twelve nurseries involving an expenditure of ₹ 1.03

22. 2005-06 (₹ 0.20 crore), 2006-07 (₹ 0.40 crore), 2007-08 (₹ 0.28 crore), and 2008-09 (₹ 0.59 crore).

23. Having an area of four hectare to provide four lakh plants per year.

24. Having an area of one hectare to produce 60,000 -80,000 plants for nine months, would have to produce 50,000 plants per year.

25. The nurseries established in 2010-11 will show their performance in one/two years, hence not considered.

26. Jaipur, Jalore, Jhalawar, Pali, Sawaimadhopur and Sriganganagar.

crore (private sector: nine; public sector: three) were neither functioning nor producing any plantation material since their inception due to non setting up of the required infrastructure (Jaipur, Jalore), acute shortage of water (Jaipur, Jalore, Jhalawar, Pali and Sawaimadhopur) and lack of interest of owner in developing them (Sriganganagar). Besides, land of two public sector nurseries (developed by DHDS, Jaipur in 2005-06 at a cost of ₹ 36 lakh) was handed over (2009) to International Horticulture Innovation and Training Centre (IHITC) for construction of building for training centre, rendering an expenditure of ₹ 36 lakh incurred on development of mother plants and infrastructure of nurseries wasteful.

The State Government while confirming (November 2011) non functioning of nine nurseries (Jaipur-three, Jhalawar-two, Pali-one, Sawaimadhopur-one, Sriganganagar-two), stated that action for recovery of assistance in four cases has been initiated, production in two nurseries (Jhalawar) will start next year and one nursery (Jalore) is in production stage.



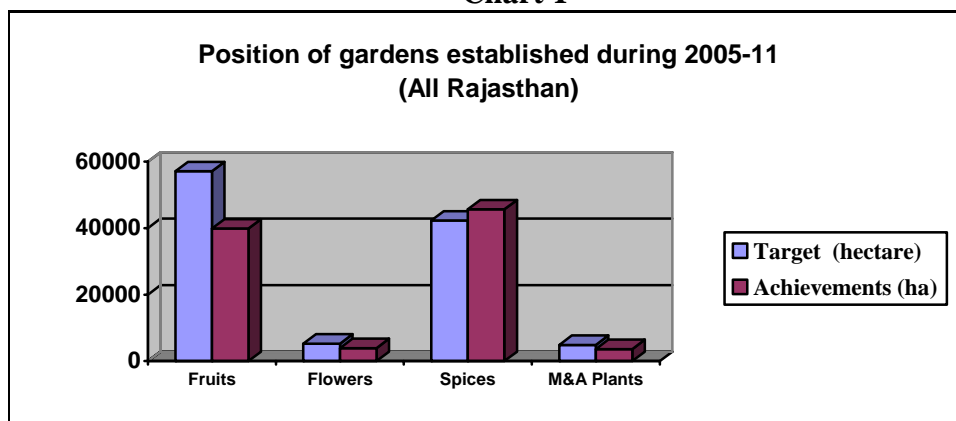
Deserted Beds of a poly house in Model Nursery (Jalore)

2.1.12 Establishment of New Gardens

The Mission envisages coverage of large areas under improved varieties of horticultural crops. The assistance for cultivation was limited to 75 per cent of the cost of plantation or maximum of ₹ 22,500 per ha upto four ha per beneficiary, spread over a period of three years, in the ratio of 50:20:30 (upto year 2009-10) and 60:20:20 (from 2010-11 onwards).

The targets fixed for establishment of gardens and achievement thereagainst for the entire State during 2005-11 are shown in Chart-1 below indicates that though the achievement under spices, flowers and Medicinal and Aromatic (M&A) plants was quite satisfactory, there was short achievement in plantation of fruit gardens.

Chart-I



Source: Progress Reports of RHDS for 2005-11 (App. 1)

In test checked districts the achievement in spices was satisfactory in almost all the districts except Sawaimadhopur (52 per cent), while there was short achievement in fruit gardens in all the districts except Jhalawar (172 per cent). Short achievement was also noticed under flowers in Jaipur (79 per cent) and Sriganganagar (75 per cent) and M&A plants in Chittorgarh (46 per cent), Jaipur (23 per cent), Nagaur (13 per cent) and Sawaimadhopur (zero per cent) as shown in Table 9 (details in *Appendix 2.6*).

Table 9: Position of the gardens established during 2005-11 in test checked districts

Plants	Chittorgarh		Jaipur		Jalore		Jhalawar		Nagaur		Pali		SGNR		SWM	
	T	A	T	A	T	A	T	A	T	A	T	A	T	A	T	A
Fruits	2238	1512 (68)	3739	1766 (47)	1728	762 (44)	5880	10067 (172)	1475	1103 (75)	2062	1193 (58)	9475	5668 (60)	1990	1592 (80)
Flowers	50	50 (100)	1204	956 (79)	0	0	0	0	0	0	0	0	844	636 (75)	90	160 (178)
Spices	1180	1075 (100)	1300	1293 (99)	3470	4706 (136)	5750	5746 (91)	4250	4490 (106)	2100	2724 (129)	0	325 (-)	1412	740 (52)
M&A	50	23 (46)	245	56 (23)	950	1067 (112)	0	0	15	2 (13)	700	710 (101)	0	15 (-)	35	0 (0)

Percentage of achievement shown in parenthesis.

M&A: Medicinal and Aromatic

SGNR- Sriganganagar, SWM -Sawaimadhopur.

Source: Progress Reports of RHDS

2.1.12.1 Fruit plantation

Low survival of plants.

As per para 8.15 of the guidelines, assistance for second and third year would be released only after physically verifying survival of the plants up to the stipulated level (75 per cent in second year and 90 per cent in third year).

Scrutiny of the administrative and progress reports of RHDS, Jaipur revealed that of 21,223 hectare of fruit gardens established during the year 2005-09²⁷, assistance could be released only for 7,016 hectare (33 per cent) after

27. Position of the survival of new gardens established in 2009-10 and 2010-11 will be apparent only after third year of maintenance (i.e. in 2011-12 and 2012-13) hence not considered.

verifying 90 per cent survival of the plants in the third year. This indicates that the survival of 67 per cent new gardens was below the stipulated level of 90 per cent. Low survival of plants in these gardens resulted in non fulfillment of the objectives of the scheme and short achievement of physical targets by 14,207 hectare and financial targets by ₹ 7.35 crore as shown in Table 10.

Table 10: Position of survival of plants in new gardens

Year	Plantation Year (Initial Year)		75 per cent survival of plantation at the end of second year		90 per cent survival of plantation at the end of third year		Short achievement of physical targets (2-6)	Short achievement of financial targets (3-(5+7))	Percentage of gardens with 90 per cent survival
	Physical (Ha)	Financial	Physical (Ha)	Financial	Physical (Ha)	Financial			
	2	3	4	5	6	7			
2005-06	4,688	2.95	1,261	0.17	1,212	0.25	3,476	2.53	26
2006-07	3,972	2.52	2,531	2.60	1,079	0.21	2,893	-0.29	27
2007-08	5,263	4.43	1,677	0.25	2,439	1.49	2,824	2.69	46
2008-09	7,300	5.36	3,051	1.40	2,286	1.54	5,014	2.42	31
Total	21,223	15.26	8,520	4.42	7,016	3.49	14,207	7.35	33

Source: Progress Reports of RHDS (for Physical progress) and Final accounts (for Financial progress)

The position of survival of plants in eight test checked districts (*Appendix 2.7*) during 2005-09, ranged between four per cent (Jalore) to 56 per cent (Sriganganagar) as given below:

Table 11: Position of survival of plants in test checked districts

Name of the DHDS	Plantation Year (Initial Year)		75 per cent survival of plantation at the end of second year		90 per cent survival of plantation at the end of third year		Short achievement of physical targets (2-6)	Short achievement of financial targets (3-(5+7))	Percentage of gardens with 90 per cent survival
	Physical (Ha)	Financial	Physical (Ha)	Financial	Physical (Ha)	Financial			
	2	3	4	5	6	7			
Chittorgarh	877	0.64	509	0.19	383	0.27	494	0.18	44
Jaipur	1,459	1.04	507	0.21	460	0.31	999	0.52	32
Jalore	568	0.92	32	0.02	22	0.01	546	0.89	4
Jhalawar	3,585	1.91	1,708	1.03	1,813	1.38	1,772	-0.5	51
Nagaur	539	0.33	135	0.06	72	0.05	467	0.22	13
Pali	874	0.73	471	0.19	313	0.22	561	0.32	36
Sawaimadhopur	749	0.63	437	0.2	411	0.27	338	0.16	55
Sriganganagar	2,629	2.66	1,571	0.7	1,462	0.98	1,167	0.98	56
Total	11,280	8.86	5,370	2.6	4,936	3.49	6,344	2.77	44

Source: Progress Reports of RHDS

The State Government stated (November 2011) that due to arid and semi arid conditions, high temperature, etc. in the State, installation of drip system was made compulsory for availing second and third instalments of assistance. Non installation of drip systems led to non payment of subsequent instalments. Further taking into account all the orchards established under NHM, their survival (more than 90 per cent of plants) comes to 63.67 per cent as against 33 per cent pointed out by audit.

The reply is not acceptable as some of the DHDSs in their replies, intimated to audit that the failure of plantation was due to reasons like rocky status of soil (Chittorgarh), shortage of water (Chittorgarh, Jalore and Nagaur), hot conditions (Jalore), and frost conditions (Nagaur). The condition of installation of drip system was not in force during 2005-06 and 2006-07 and the gardens established in 2009-10 would show their survival only at the end of 2011-12. Moreover, the district-wise figures of survival of gardens with drip system given in the reply does not tally with the data given in progress report. Scrutiny of the reply also reveals that the survival of the gardens up to the stipulated level is more in case of gardens without drip system (11,576 ha) than the gardens with drip system (9,891 ha) which implies that either the decision of imposing condition of the installation of drip system was erroneous or the data given for the same are incorrect. However, the RHDS should encourage the farmers to adopt drip system by availing assistance under Micro Irrigation System (MIS) scheme.

Besides, gardens on which no assistance was paid for second and third instalments due to non installation of drip system, no longer remained a part of the scheme therefore including them in achievement of the department is also not correct.

The audit finding of survival of 33 *per cent* of gardens was based on the progress reports of RHDS (2005-09) while the claim of survival of 63.67 *per cent* of gardens has been later compiled (October 2011) by RHDS on the basis of information collected from district units for which verification reports were not made available to audit by the DHDSs.

2.1.12.2 Plantation of non popular crops

Para 8.2 of the guidelines envisages focusing on crops having comparative advantage and natural potential for development in the respective areas/regions. The department displayed lists of specified major and popular plants in the districts on their *website*. Accordingly, the RHDS was to select only the major/popular crops of respective areas so that they have an edge over other plants as regards their sustainability and productivity. The district-wise major crops are also notified by the department on their *website*.

It was observed that while preparing the AAPs, RHDS selected non-specified plants for establishment of new gardens.

Scrutiny of the progress reports of RHDS, Jaipur for the year 2005-09 revealed that in 14 districts²⁸ (including four test checked districts), detailed in **Appendix 2.8**, fruit crops, which were not specified for that area, were planted in 7,076.32 hectare (expenditure: ₹ 4.19 crore). Resultantly, these plants showed average survival of 10 *per cent*. The survival of non specified crops in the selected districts was two *per cent* (Jhalawar), seven *per cent* (Sawaimadhopur), 12 *per cent* (Nagaur) and seven *per cent* (Jalore). Thus, the

28. Alwar, Banswara, Baran, Barmer, Dungarpur, Jalore, Jhalawar, Jodhpur, Karauli, Kota, Nagaur, Sawaimadhopur, Tonk and Udaipur.

survival of 90 *per cent* hectare of gardens established was below the expected level (90 *per cent*) at the end of third year.

The State Government stated (November 2011) that selection of district and crops to be grown was finalised by the GoI. Crops planted in the district are also based on the area already existing in that district as per revenue records. Assistance for second and third year was not paid to the farmers who did not install drip systems, as such the same can not be linked to low survival.

The reply is not convincing as the GoI approved the plants recommended by State units. The RHDS has not clarified the basis of district-wise major crops as declared in their *website* and that selected in the AAPs. Thus the RHDS/SLEC recommended crops in AAPs ignoring the criteria of major crops (as published on RHDS's *website*) and the objective of area based regionally differentiated strategy. This is evident from the data (*Appendix 2.8*) that the survival of plants was up to the stipulated level only in 10 *per cent* of the gardens.

2.1.12.3 Excess payment of assistance on establishment of new gardens

Excess assistance of ₹ 1.65 crore paid due to adoption of incorrect rates.

Para 8.15 of the NHM guideline stipulates that the indicative cost for establishment of new gardens was at ₹ 30,000 per hectare and assistance was to be paid at 75 *per cent* (₹ 22,500) of indicative cost or 75 *per cent* of the actual cost whichever is less, per hectare per beneficiary in the ratio of 50:20:30 in three instalments i.e. ₹ 11,250, ₹ 4,500 and ₹ 6,750.

The NHM guidelines stipulated that the costs fixed by them were indicative and would vary from crop to crop. The RHDS, further clarified (2005-06 guidelines) that the cost of cultivation is indicative and may be calculated on the basis of prevailing market rates of the planting material.

However, during 2005-06 and 2006-07 the actual assistance released in the ratio of 50:20:30 was based on the maximum cost fixed under NHM i.e. ₹ 11,250, ₹ 4,500 and ₹ 6,750, instead of that admissible on the cost fixed by RHDS for fruit crops of Aonla, Ber and Kinnow (Table 12 below). This resulted in excess payment of ₹ 1.65 crore as detailed in *Appendix 2.9*.

Table 12: Excess payment of assistance on new gardens

Period	Fruit plants	Cost of plantation fixed by RHDS (in ₹ per ha)		Assistance admissible as per RHDS cost (in ₹ per ha)		
		Plantation Cost	Assistance (75 <i>per cent</i> of column 3)	First year	Second year	Third year
1	2	3	3	5	6	7
2005-06	Aonla	17,944	13,458	6,729	2,692	4,037
2006-07	Aonla	18,775	14,081	7,040	2,816	4,224
2005-06 and 2006-07	Ber	16,282	12,212	6,106	2,442	3,664
	Orange/kinnow	17,113	12,835	6,426	2,571	3,855

Source - RHDS Guidelines for 2005-06 and 2006-07

From 2007-08 onwards it was seen that RHDS revised the cost which was higher than the indicative cost fixed by NHM and assistance was limited to prescribed amounts.

The State Government replied (November 2011) that "as per the guidelines issued by RHDS during 2005-06 and 2006-07, model of indicative cost of cultivation of fruit crops indicates the cost of first year only, and may be changed on the basis of market rates. Therefore the assistance provided was as per GoI guidelines".

The reply was not acceptable as the NHM guidelines speaks of fixation of indicative cost by considering all costs of labour and material for three years (limited to ₹ 30,000). Moreover, the RHDS, in conformity with the indicative cost given in Annexure IV of NHM guidelines and after scientific analysis of cost of cultivation, revised (January 2007) the indicative cost (for three years) of Aonla at ₹ 23,545, Kinnow at ₹ 25,756 and Ber at ₹ 20,775 per hectare. This also indicates that the rates fixed by RHDS during 2005-06 and 2006-07 were not correct and resulted in excess payment of assistance.

2.1.13 Rejuvenation of senile plantation

Rejuvenation of Senile Plantation was included in the scheme with the objective of replacing the old and unproductive plants and strengthen the plantation of crops viz. Mango, Guava, Kinnow, Orange etc. by application of pesticides, manure and water.

The RHDS reported a coverage of 2,295 hectare on rejuvenation of senile plantation against which the achievement shown was 2,394 hectare during the period 2005-11. However, audit observed the following in release of assistance under the scheme:

2.1.13.1 Irregular payment of assistance without any proof of payment

Irregular assistance of ₹ 1.36 crore paid without proof of payment.

Para 8.16 of Guidelines stipulates providing assistance of 50 *per cent* of the cost of rejuvenation²⁹ of senile gardens subject to a maximum of ₹ 15,000 per ha limited to two ha per beneficiary. The assistance is payable in two instalments, first instalment (₹ 8,000) after the work of cutting, pruning or uprooting, chemical processing and use of organic fertilisers and second instalment (₹ 7,000) after the completion of work of gap filling and application of pesticides, insecticides and chemical spray (Metalaxyl and Mencozeb) etc.

Principal Secretary, Horticulture issued (April 2007) instructions to field staff prescribing procedure for payment of assistance for rejuvenation of senile plantation which, *inter alia*, provided that assistance would be paid on the recommendation of Supervisor/Assistant Agriculture Officer physically verifying that the rejuvenation work has been undertaken by the farmers. The instructions do not have clear provision for submission of bills for

29. Restoration of old and low productive gardens by replacing old plants providing nutrients, fertilisers, and chemicals etc.

fertilisers/pesticide/chemicals etc. alongwith the farmer's application to ensure actual purchase of pesticides/insecticides/chemicals.

Rejuvenation work was carried out mainly in three test checked districts (Jhalawar, Sawaimadhopur and Sriganganagar) of which records of DHDS, Sriganganagar revealed that the DHDS paid (2007-11) assistance of ₹ 1.36 crore to farmers for rejuvenation of senile plantation on the basis of recommendation of the Supervisor/Assistant Agriculture Officer that the farmer has undertaken all the treatment and rejuvenation work, as detailed below:

Table 13: Assistance released without proof of payment

Year	Area (Ha)	Amount paid (₹ in crore)
2007-08	299.98	0.45
2008-09	125.00	0.19
2009-10	201.00	0.30
2010-11	277.34	0.42
Total	903.32	1.36

Source: Payment vouchers and Progress Reports of DHDS, Sriganganagar.

The number of farmers to whom the assistance was paid, was not mentioned in the reports submitted by DHDSs to RHDS. Audit observed that since no bills/vouchers of purchase of pesticides/chemicals were submitted by the farmers with the application, accuracy of the assistance paid as per actual amount spent by the farmers could not be ascertained in Audit.

The State Government stated (November 2011) that as the activities are labour intensive and farmers oriented, except cost of plants and application of fertilisers and pesticides, it was decided that subsidy on account of labour should be provided after verification of the work of rejuvenation.

The reply does not mention as to how ADH, Sriganganagar ensured that the farmers purchased fertilisers, chemicals and pesticides in the absence of purchase bills. Moreover, the practice of asking purchase bills was in vogue during 2005-07, which was done away with by the department.

2.1.14 Creation of water sources

Para 8.17 of the Guidelines stipulates providing for financial assistance for creating water sources i.e. farm ponds or community tanks/reservoirs with plastic lining, limited to ₹ 10 lakh per unit for an area of 10 ha to be taken up on community basis.

RHDS in their AAPs envisaged creation of 1,402 water sources during 2005-11 against which the achievement reported was 1,354 water sources. However, the following shortcomings were noticed in creation of water sources:

2.1.14.1 Non development of gardens with drip systems around water sources and other irregularities

Unfruitful expenditure of ₹ 35.77 crore on creation of water sources without gardens and drip system.

- As per the instructions issued (December 2006) by RHDS, Jaipur Rajasthan State Agriculture Marketing Board (RSAMB)/farmers groups were to develop new fruit gardens in a minimum of four hectare with each water sources with a drip system.

Audit scrutiny revealed that of 554 water sources constructed by RSAMB (244)/farmers group (310) in seven DHDS³⁰ during the year 2005-11 at a total cost of ₹ 44.89 crore (*Appendix 2.10*) gardens of four ha were not developed and drip system not fitted around 455 (82 *per cent*) water sources defeating the very purpose and objective of construction of these water sources to benefit the plantation and the expenditure of ₹ 35.77 crore incurred on these water sources was rendered unfruitful.

The State Government stated (October 2011) that the GoI guidelines do not envisage developing of fruit gardens with water sources and the same was inserted by RHDS just to bring more area under fruit crops. Less area coverage of fruit crops therefore does not mean that the aim of the programme has not been fulfilled as the water sources are also being utilised for cultivation of other horticulture crops.

The reply was not acceptable as the directions issued by RHDS had to be followed by district units to attain a holistic growth of horticulture and to optimize the utilisation of stored water.

- Audit also observed that DHDSs entrusted (2005-09) the work of construction of 244 water sources to RSAMB and advanced ₹ 24.70 crore (*Appendix 2.11*). The RSAMB constructed water sources at a cost of ₹ 22.16 crore and refunded ₹ 0.59 crore as of 31 March 2011, and an amount of ₹ 1.50 crore (*Appendix 2.12*) was lying unrecovered with RSAMB. Besides, 42 water sources (cost: ₹ 3.82 crore) developed cracks and leakage and water could not be stored.

The State Government in its reply (November 2011) tried to explain that the water sources are finally made up of concrete and cement, the same get cracks in absence of water due to scanty rainfall. It was further stated that 27 number of water sources have since been got repaired and only eight water sources remained to be repaired. As regards outstanding amount with RSAMB, it was intimated that an amount of ₹ 0.18 crore only remains to be recovered now (October 2011).

The reply was not acceptable as there were no cracks and leakages in the water sources being created by farmers groups from 2009-10 onwards.

The claim of repair of water sources was not supported with any documentary evidence like verification reports and certificates of farmers groups. Moreover,

30. Chittorgarh: 44, Jaipur: 180, Jalore: 62, Jhalawar: 07, Nagaur: 124, Pali: 83 and Sawaimadhopur: 54.

as per the details submitted by RHDS, only 11 water sources (Jalore-four, Nagaur-three and Pali-four) were repaired, instead of 27 water sources as stated in the reply. The position of defective water sources was also not reconciled with audit findings.



Photographs showing defective water sources with leakage/cracks (Pali and Nagaur)



Photographs showing defective and mud filled water sources with broken sides - Jhalawar

2.1.14.2 Irregular transfer of funds to other agencies

Transfer of funds of ₹ 9.69 crore to other agencies.

SLEC decided (April 2009) that henceforth water sources be got constructed by farmer groups. The assistance was to be released in six instalments as per progress of works as provided in the RHDS guidelines. RHDS sanctioned assistance to farmer groups during 2008-11 and released instalments due as per progress of work. It was, however, seen that at the time of closing of the year (March 2009, March 2010 and March 2011) RHDS instructed DHDS to transfer the balance amount of assistance sanctioned to farmer groups but not released, to other agencies viz. *Rajhans, Rashtriya Krishi Vikas Yojana* etc.

Scrutiny of records of three test checked DHDS, Jaipur, Pali and Sriganganagar revealed that the DHDS transferred to above agencies ₹ 9.69 crore left at the end of the years (March 2009, March 2010 and March 2011) on account of funds sanctioned but not released to the farmers due to non-completion of construction of water sources by them as detailed below:

Table 14: Transfer of funds to other agencies

Name of the DHDS	Name of the Agency	Date of transfer	Amount (₹ in crore)
Pali	Rajhans, Sadri	31.3.2010	0.42
	-do	30.3.2011	0.71
	-do	30.3.2011	0.05
Sriganganagar	Rajhans, Sriganganagar	31.3.2010	1.75
	Rashtriya Krishi Vikas Yojana (RKVY), Sriganganagar	31.3.2011	2.00
Jaipur	Rajhans, Durgapura	31.3.2009	2.19
	-do-	31.3.2010	2.57
Total			9.69

Source: Payment vouchers of DHDS.

The decision of RHDS to transfer funds to other agencies in order to exhibit increased annual financial targets, was not justified.

The State Government stated (November 2011) that some of the farmer groups lagged behind in construction of water sources, and therefore their funds transferred to other agency to discharge the liability of the DHDSs in the interest of farmers.

The reply was not tenable as these agencies were not involved in construction of water sources and transfer of funds to them was thus irregular.

2.1.15 Integrated Pest Management-Achievement of Targets

The activity involves management of nutrients and pest control among crops which are susceptible to plant diseases. It envisages setting up of Bio Control Labs, Plant Health Clinics (PHC) and Leaf/Tissue Analysis Labs to support the IPM. It also envisages setting up of Disease Forecasting Units (DFU) in the state for timely forecasting of the crop diseases.

The guidelines issued (February 2007) by RHDS stipulated that after achieving 100 per cent physical targets under Integrated Pest Management (IPM), the savings under this activity be utilised by increasing the physical targets further.

During test check of the records of RHDS it was noticed that during 2005-11 only 11 PHCs (against 22 targeted) could be established. There was no strategic plan for setting up of labs. Only one Bio Control Lab and one Tissue Analysis Lab had been set up. Moreover, the entire financial provision of ₹ 3.86 crore under IPM was not utilised and the savings ranged between ₹ 0.08 crore and ₹ 0.43 crore as shown below. The DHDSs did not utilise the saving by increasing and achieving additional areas.

Table 15: Short achievements under IPM in the State

Year	Targets		Achievements		(₹ in crore)
	Physical (ha)	Financial (₹)	Physical (ha)	Financial (₹)	Short fall (₹)
2005-06	5,000	0.50	4,257	0.31	0.19
2006-07	8,456	0.85	10,085	0.72	0.13
2007-08	5,850	0.58	7,631	0.50	0.08
2008-09	10,300	1.03	10,733	0.60	0.43
2009-10	5,000	0.50	6,673	0.40	0.10
2010-11	4,000	0.40	4,293	0.27	0.13
Total	38,606	3.86	43,672	2.80	1.06

Source: Administrative and Progress Reports of RHDS

In test checked districts, audit observed that the achievement of physical targets fell short by 16 *per cent* in Chittorgarh, 21 *per cent* in Jaipur and 56 *per cent* in Sawaimadhapur while achievements of financial targets fell short by 37 *per cent* in Jhalawar and 36 *per cent* in Nagaur (*Appendix 2.13*). It was also observed that the increased physical targets were achieved by Jhalawar and Nagaur by spending less, indicating that physical and financial targets were not set after proper assessment.

The State Government stated (November 2011) that even after achieving 113 *per cent* of physical targets, the financial targets could not be achieved because progress of IPM depends on appearance of pests and diseases on the crops. Non appearance of disease in some districts or sufficiency of one or two sprays of pesticides resulted in saving of funds under IPM.

The reply was not convincing as a number of the activities under IPM like soil and seed treatment, sprays before transplantation or flowering and sprays after flowering were essential and related to protection from diseases or pests. The reply also indicates that district wise targets were fixed without a realistic assessment of the occurrence of pests and diseases as no efforts were made by DHDSs or RHDS to collect and utilize the data of disease forecasting from 24 DFUs set up in the State during 2005-11. The targets were also fixed without considering the proposals of DHDSs, as is evident from *Appendix 2.13*.

2.1.16 Human Resource Development

Human Resource Development (HRD) is an important aspect under NHM under which farmers and field staff/officers were to be educated about the objectives of and the assistance available in the scheme, through trainings and demonstrations. It also provided for imparting training to farmers on high technology farming within and outside the State. In this connection, audit scrutiny revealed the following:

2.1.16.1 Insignificant impact of training

Para 8.28 of the guidelines provides for imparting training to the farmers to familiarise them with the production processes in other states by conducting field visits outside the State. For this purpose an assistance of ₹ 2,500 per

Non establishment of green houses by farmers trained in hi-tech farming.

participant inclusive of transportation, lodging, per diem allowance and training kit for a minimum seven days visit/training was to be provided.

The RHDS envisaged training to 34,571 farmers/field staff/officers against which the achievement was 32,458 (94 *per cent*).

Test check of the records of RHDS revealed that for providing momentum to green house cultivation in the State, SLEC decided (October 2007) to impart training to farmers at Horticulture Training Centre, Pune. A scrutiny of list of trainee participants revealed that out of 542 trained participants only five participants setup their own green houses.

The State Government stated (November 2011) that in some cases the green houses have been established by the elder members of the family of the person trained.

The reply confirms that the person who have undergone the training have not established green houses as no specific case was brought out by RHDS in support of the above reply.

2.1.17 Internal controls

- Para 4.8 of the guidelines enjoins upon the SLEC to oversee, monitor and review implementation of the NHM programme. Scrutiny of minutes of the meetings of SLEC (2008-10) revealed that SLEC observed progress of the scheme as slow and remarked that the pace of implementation be quickened. However, specific measures to gear up the same were not found suggested by SLEC.

The State Government stated (November 2011) that the SLEC regularly reviews the progress of all the works of NHM as well as activities being executed by other institutions as a permanent agenda of all the meetings. However, records relating to directions/ suggestions or specific measures for improvement issued were not provided to audit.

- The scheme does not stipulate any procedure for monitoring at intermediary stages and taking corrective/preventive measures. The RHDS's role is only to allow assistance after verification of 75/90 *per cent* of survival of plants without undertaking any extension activity to establish a better support to the gardens established under the scheme, so as to ensure optimum survival of plants.

- There was no mechanism for verification of on going works during execution to ensure that the works were being executed as per norms and specification/quality. There were no instructions for subsequent physical verification of completed works. Such verifications by the teams nominated by RHDS, however, have been started from 2009-10 onwards. In the absence of such mechanism, quality and progress of work done by executing agencies including public sector agencies like RSAMB, State Agriculture Universities, Rajasthan *Krishi Vigyan Kendras* etc. was not monitored resulting in deficiencies in execution of work in nurseries, fruit gardens and water sources as commented in sub paragraphs 2.1.11.1, 2.1.12.1 and 2.1.14.1.

The State Government stated (November 2011) that most of the field level activities are being verified by District level officers, while other activities are verified by a team constituted by RHDS. The fact remains that there was no regular system of monitoring/ inspection of ongoing projects to ensure quality of work.

- The Internal Audit Section had only one Assistant Accounts Officer and one Junior Accountant under RHDS, to check records of all 24 DHDSs. The sanctioned strength has not been reviewed/revised since last more than 13 years. Resultantly, 19 DHDS³¹ were not found audited during 2005-2011. This has adversely effected the adoption of a uniform record maintenance as commented in sub paragraphs 2.1.9.2, 2.1.9.3, 2.1.10.1, 2.1.12.3, 2.1.12.4, 2.1.13 and 2.1.14.1.

Thus, the internal control mechanism was inadequate and needs to be strengthened.

2.1.18 Socio economic impact of the scheme

- The RHDS adopted synergy and convergence of the NHM programme with Drip irrigation and green house establishment (State Plan), crop insurance (Agriculture Scheme), water sources (RKVY) and digging pits (NREGA).
- No separate records of the production/outputs of the fruit gardens and spices under NHM was maintained by the RHDS. Hence the socio economic impact of the programme could not be quantified. The overall production of horticulture shows a significant growth in production and productivity of fruit crops during the year 2007-08 which could be attributed to good climatic conditions as, by this time the production of NHM gardens have not been started (fructification usually takes three-four years). This is also evident from the growth of spice production in this particular year. The growth of production and productivity during the year 2009-10 was significant and can be attributed to the NHM gardens. However, the RHDS has not adopted any yardstick to measure the overall impact of NHM in production and productivity.

Table 16: Production and productivity of NHM gardens

Year	Fruits			Spices		
	Production (MT)	Percentage growth in production.	Productivity (PHMT)	Production (MT)	Percentage growth in production.	Productivity (PHMT)
2005-06	4,18,520	-	16.45	3,02,598	-	0.87
2006-07	4,02,170	-3.91	14.57	3,56,051	17.66	0.93
2007-08	5,62,770	39.93	19.41	5,28,728	48.50	0.93
2008-09	5,00,171	-11.12	16.34	5,60,298	5.97	1.03
2009-10	6,79,594	35.87	21.15	5,55,673	-0.83	1
Total	25,63,225	-	17.70	23,03,348	-	0.96

Source: Administrative Reports for 2005-10

31. 2005-11: Alwar, Baran, Chittorgarh, Dausa, Hanumangarh, Jhalawar, Sawaimadhopur and Sriganganagar; 2006-11: Ajmer, Bhilwara, Jodhpur, Kota and Pali; 2008-11: Banswara, Bharatpur, Jalore, Jaipur and Tonk; 2010-11: Udaipur.

The State Government stated (November 2011) that due to shortage of staff it is not possible to maintain the production records of fruits and spices.

- New gardens set up in 21,223 hectare at a cost of ₹ 23.17 crore have been showing very low survival (33 *per cent*) of gardens (June 2011) resulting in consequential low production, less generation of employment and low income support to the farmers.

The State Government stated (November 2011) that survival of all the plants under the scheme could not be possible in the harsh climatic conditions of the State. However, due to efforts made by the implementing agencies, the survival of orchards is 63.67 *per cent* which was quite satisfactory. The reply was not acceptable as the survival of orchards was 33 *per cent* only as commented in para 2.1.12.1.

- The department estimated generation of 4,05,98,177 man days of direct employment during 2005-11 which worked out to 1,10,539 employment as detailed below:

Table 17: Position of generation of employment under NHM

Year	Employment (man days)	Seasonal Employment	Permanent Employment (2-3)	Employment per year
(1)	(2)	(3)	(4)	(5)
2005-06	46,50,878	3,900	46,46,978	12,908
2006-07	54,20,776	74,100	53,46,676	14,852
2007-08	68,14,595	1,54,700	66,59,895	18,500
2008-09	74,48,959	1,89,800	72,59,159	20,164
2009-10	64,29,745	1,57,950	62,71,795	17,422
2010-11	98,33,224	2,23,600	96,09,624	26,693
Total	4,05,98,177	8,04,050	3,97,94,127	1,10,539

Source: Information furnished by RHDS

The details of actual generation of employment were not available with RHDS hence the exact impact of the scheme in generation of employment could not be ascertained. The scheme also does not provide for evaluation of the impact of the scheme by any outside agency.

2.1.19 Conclusion

The RHDS has made efforts in synergising and convergence with other ongoing schemes viz. State Plan, *Rashtriya Krishi Vikas Yojana* and NREGA. The progress reported under development of nurseries, area covered in rejuvenation of senile plants, creation of water sources viz. *a viz.* targets appear satisfactory. However, it was seen that the scheme was implemented without conduct of proper base line surveys, feasibility study and perspective plan. The physical and financial targets fixed for field units were not based on AAPs proposed by DHDS which resulted in short achievements (physical/financial) under establishment of gardens, protected cultivation, IPM, organic farming, technology dissemination and PHM. Cluster approach was not adopted in implementing the scheme. Thus, the objective of holistic growth of horticulture sector was not fulfilled. Leakages from water sources and non installation of drip system resulted in non fulfillment of the objective

of economical use of stored water. In the absence of data regarding production and employment provided specifically under NHM, degree of enhancement of horticulture production, income support to farm households and employment generation of skilled and unskilled persons could not be ascertained.

2.1.20 Recommendations

- Annual Action Plans should be prepared on the basis of proposals of District Horticulture Development Society.
- Establishment of new gardens and construction of water sources are activities which suffered both at establishment/construction stage as well as at maintenance stage in the absence of a mechanism to monitor at intermediary stages which should be introduced.
- Internal control mechanisms at all levels need to be strengthened, maintained and implemented to watch the progress of the scheme.
- Rajasthan Horticulture Development Society should develop a system for collection of data of the benefits flowing down to the society through National Horticulture Mission, so as to document the specific achievements under the scheme.

Public Health Engineering Department

2.2 Implementation of Drinking Water Supply Projects

Executive summary

The water problem in Rajasthan has been chronic and acute due to scanty rainfall and excessive use of ground water for irrigation and drinking purposes resulting in depletion of water level to an alarming stage and natural contamination such as fluoride, nitrate, chloride and other salts etc. are increasing in the ground water. The State Government through Public Health Engineering Department (PHED) has taken up from time to time various drinking water supply projects to provide safe and adequate surface drinking water to public of affected areas. As of March 2011, 57 drinking water supply projects were in progress. Audit observed the following:

The Finance Committee of the Rajasthan Water Supply and Sewerage Management Board of PHED re-phased 19 projects due to non-availability of funds as a result of sanctioning excess schemes *vis a vis* availability of budget and their date of completion extended upto 31 March 2013. It was seen that approval of the re-phasing of the projects by Finance Committee was granted only on the grounds of shortage of funds. However, test check of eight projects revealed that the re-phasing of these projects was done inspite of surrender of funds on account of slow progress of works.

Schemes were taken up without obtaining physical possession of private/forest land and activities of packages/phases of projects were not taken up simultaneously resulting in unfruitful expenditure of ₹ 1,108.12 crore on projects lying incomplete denying benefit of drinking water to villagers. Two schemes were taken up without ensuring reservation of projected demand of water from sources.

Irregular payment of price escalation of ₹ 108.61 crore has been made in seven³² test checked project being executed on lump sum contract basis.

Undue benefits were extended to contractors due to irregular payment of secured advance (₹ 81.62 crore), non-deduction of Security Deposit (₹ 6.83 crore)/labour cess (₹ 1.26 crore)/royalty (₹ 1.64 crore), changing the terms and conditions of the contract (₹ 34.12 crore) and payments without final testing and commissioning of pipeline (₹ 3.15 crore)/Elevated Service Reservoir (₹ 36.72 lakh).

Deficiency in monitoring and prescribed periodical inspection and non-observance of norms of quality control led to non-execution of works as per specifications.

32. BLWSP-SPR-I: ₹ 11.57 crore; BLWSP-SPR-II: ₹ 14.29 crore; CDBWSP: ₹ 29 crore; GWSP: ₹ 3.81 crore; IMKWSP: ₹ 10.25 crore; KWSP: ₹ 4.75 crore; MFJJWSP: ₹ 12.21 crore; NWSP (FR): ₹ 22.73 crore.

2.2.1 Introduction

In Rajasthan, due to scanty rainfall and excessive use of ground water for irrigation and drinking purposes, water level has depleted to an alarming level which has brought about adverse changes in the geo-chemistry of ground water, due to which natural contamination such as fluoride, nitrate, chloride and salts etc are increasing in the ground water, resulting in non-providing of safe and adequate quantity of drinking water to the rural and urban population of the State.

To overcome this problem, the State Government through Public Health Engineering Department (PHED) has taken up from time to time various drinking water supply projects to provide surface drinking water. As on 31 March 2011, 57 drinking water supply projects were in progress. Out of these, 19 projects (*Appendix 2.14 (a)*) which were not completed by the scheduled dates of their completion (July 2008 to April 2010) were allowed to be re-phased by the Finance Committee of Rajasthan Water Supply and Sewerage Management Board (RWSSMB) in March and July 2010. Of the 19 projects re-phased, eight³³ projects lying incomplete were selected for review.

2.2.2 Organisational set-up

The Additional Chief Secretary, PHED is the Administrative Head of the Department. The Chief Engineer (CE) (Headquarters), PHED is responsible for overall planning and monitoring of the activities. CE (Special Project), Jaipur is responsible for the implementation and monitoring of the water supply projects who is assisted by CE (Project) Jodhpur, Additional Chief Engineers (ACEs) Superintending Engineers (SEs), and Executive Engineers (EEs).

2.2.3 Audit objectives

Audit objectives were to assess whether the efforts of PHED were adequate and effective by examining whether:

- adequate and timely funds were provided to the water supply projects ;
- the planning and execution of the water supply projects was conducted with efficiency and economy;
- the monitoring system at all levels was effective;
- the desired benefits of the scheme were passed on to the beneficiaries.

The project-wise details of Administrative and Financial (A&F) sanctions issued, villages/towns proposed to be provided drinking water under these

33. Barmer Lift Water Supply Project (BLWSP); Chambal-Dholpur-Bharatpur Water Supply Project (CDBWSP); Gulendi Water Supply Project (GWSP); Indroka-Manaklao-Dantiwara Water Supply Project (IMDWSP); Indroka-Manaklao-Khangta Water Supply Project (IMKWSP); Kalikhar Water Supply Project (KWSP); Matasukh-Farrod-Jayal-Jharali Water Supply Project (MFJJWSP) and Narmada Water Supply Project (NWSP).

projects, activities to be conducted and physical status of the projects as on March 2011 are given in **Appendix 2.14 (b)**. The results of the review of test checked projects are discussed in succeeding paragraphs.

2.2.4 Audit Criteria

The Audit criteria adopted were as under:

- State water rules
- Feasibility reports of the projects
- Proposals for schemes and Financial Statements
- Instructions issued by PHED
- Public Works Financial and Account Rules
- General Financial and Accounts Rules

2.2.5 Scope and Methodology

Records of eight drinking water supply projects for the period from 2008-09 to 2010-11 were test checked during February to April and in July 2011 in the concerned offices of the PHED³⁴.

2.2.6 Financial management

2.2.6.1 The projects are funded by the Ministry of Rural Development, Government of India (GoI) under Accelerated Rural Water Supply Programme (ARWSP)³⁵ and by State Government from State Plan under Minimum Needs Programme (MNP) Rural/Urban. The funds were arranged by the State Government as loan from National Bank for Agriculture and Rural Development (NABARD) at 6.5 *per cent* interest for meeting its plan expenditure in seven out of eight test checked projects. Barmer Lift Water Supply Project was funded from ARWSP, State Plan, TFC and deposits from Defence/BSF. The year-wise position of the funds allotted vis-à-vis expenditure incurred from the commencement of the projects test checked upto the year 2010-11 is given in **Appendix 2.15 (i) to (viii)**. Audit observed that the percentage of share between GoI and State Government was not fixed in all the schemes test checked.

2.2.6.2 Re-phasing of Projects

Re-phasing due to inadequate funding.

The Finance Committee (FC) of RWSSMB had decided (September 2009) re-phasing of 20 projects scheduled to be completed between July 2008 and March 2010 extending their completion period upto March 2012 on grounds of less availability of funds and to avoid imposing of compensation on contractors for delay. The decision was confirmed by FC in March 2010. Of

34. Barmer Lift Project (BLP), Division-I, Barmer; RIGEP Division-Barmer; Chambal-Dholpur-Bharatpur Division, Bharatpur; EE, District Division-I, Jodhpur; EE, Project Division-I, Jodhpur; EEs, Project Division-I, II, Jhalawar; BLP Division-II, Mohangarh; EE, Matasukh Jayal Project Division, Nagaur; Division-I, Sanchore and BLP Division-III, Sheo, Narmada Canal Project (NCP).

35. Renamed as National Rural Drinking Water Programme (NRDWP) in February 2010.

these, 19 projects³⁶ (*Appendix 2.14 (a)*) were again re-phased (July 2010) by FC extending their completion period upto March 2013. The reasons given for re-phasing of these projects were non-availability of adequate funds with the State Government during financial year 2008-09 and 2009-10. It was also directed that if additional funds are made available than projected re-phasing of the completion date be advanced with the approval of the FC.

Audit, however, observed that in six of the eight test checked projects, there was saving during 2007-08 to 2009-10 against allotted budget as shown in the table below:

Table 1: Details of amount surrendered against allotment under ARWSP

(₹ in crore)

Name of the project	Year								
	2007-08			2008-09			2009-10		
	Allotment	Surrendered	Percentage of surrender	Allotment	Surrendered	Percentage of surrender	Allotment	Surrendered	Percentage of surrender
GWSP ARWSP (R)	-	-	-	15.00	5.00	33.33	19.00	2.00	10.53
CDBWSP ARWSP (R) ARP	7.20 2.99	3.02 0.24	41.94 8.03	62.00 5.00	23.74 4.00	38.29 80	75.00	28.27	37.69 -
IMDWSP ARWSP (R)	30.00	25.43	81.77	55.00	20.20	36.73	-	-	-
IMKWSP ARWSP (R)	-	-	-	-	-	-	53.30	14.38	26.98
KWSP ARWSP (R)	-	-	-	15.00	7.06	47.07	27.00	5.00	18.52
NWSP ARWSP (R) ARP (U)	41.50 6.00	37.82 0.23	91.13 3.83	77.50 0.50	17.00 0.50	21.94 100	48.00 -	7.00 -	14.58 -

Source: Appropriation Accounts.

The State Government while accepting (November 2011) the facts, stated that the decision for re-phasing was a conscious decision of the Government in public interest with the concurrence of the then Chief Minister (Finance Minister), Chief Secretary and the Finance Department as this was the only alternative before the department to tackle the unprecedented financial crisis created due to excess sanctions of works issued above the corresponding budgetary provisions and to avoid un-necessary litigation, contractual liabilities and to keep the contract alive.

The State Government has also contended that the funds from GoI were received in February/March of the year and comparison of expenditure with budgetary estimates of ARWSP/NRDWP for six projects does not give realistic and accurate information as the actual receipts of ARWSP funds was much short of the budget estimates. The contention is not tenable as the Audit has not compared the expenditure of the six projects with the budget but has pointed out that the funds allocated under ARWSP/NRDWP were surrendered/got re-appropriated by the Department due to slow progress of works as mentioned in re-appropriation/surrender orders issued by Finance Department. The State Government has also admitted that contractor could not maintain desired progress in these projects despite availability of funds.

36. Bisalpur-Dudu Project has been completed.

Further, the FC approved the re-phasing of the projects with the condition that projects were not to be re-phased on account of any reason other than the shortage of funds but the six projects commented above were re-phased even though they had actually surrendered funds on account of slow progress of work.

Thus, the decision to re-phase the six projects on the grounds of financial constraint was therefore unjustified. It was also observed that one of the grounds for approving re-phasing was to avoid imposition of compensation on contractors for delay but element of price escalation payable to the contractors due to time overrun was conceded ignoring the interest of the State exchequer. Consequently, there was a time overrun of 17 months to 57 months along-with cost overrun to the extent of ₹ 54.02 crore paid in extended period of re-phasing towards price escalation as mentioned in subsequent paragraph 2.2.6.3. Further, compensation (₹ 9.91 crore) recovered from contractors for delay in work execution on their part was refunded to the contractors after re-phasing of projects treating the delay at the part of the State Government as referred in Paragraph 2.2.6.4.

Thus, the decision to re-phase the above mentioned six projects was imprudent and led to undue benefit to the contractors on one hand and loss to State Government due to cost overrun on the other.

Re-phasing of completion period led to avoidable expenditure of ₹ 54.02 crore on price escalation.

2.2.6.3 Scrutiny of the information furnished by CE (SP) revealed that the FC of RWSSMB approved (July 2010) extension in stipulated completion of time of 19 projects on account of paucity of funds and slow progress of works. This resulted in price escalation of ₹ 146.70 crore paid to the contractors as of March 2011 after stipulated date of completion of the above projects as per respective agreements (**Appendix 2.16**). This includes the price escalation of ₹ 54.02 crore paid in eight test checked projects. The avoidable payment on account of price escalation would further increase on actual completion of the projects.

The Department stated (March and July 2011) that price escalation was paid considering time extensions as per re-phasing approved by the FC. The fact remains that projects had to be re-phased inspite of availability of funds as exhibited in the table above which led to avoidable payment of the price escalation to contractors resulting in extra burden on the State exchequer.

The State Government stated (November 2011) that for all the 19 re-phased projects, the process of recovery has been started as per directions issued by CE (SP) (November 2011) and any payment of price escalation paid beyond original period of completion with reference to re-phasing, should be recovered from the respective contractors at the earliest.

Unjustified refund of compensation of ₹ 9.91 crore recovered under Clause 2 of agreements.

2.2.6.4 As per Clause 2 of contract agreements, if the contractor fails to maintain *prorata* progress and delay is attributable to him, he shall be liable to pay compensation for every quarter span as reviewed by Engineer Incharge. Accordingly, EEs recovered compensation of ₹ 9.91 crore from contractors for not maintaining *pro rata* progress during March 2008 to September 2010, but refunded the same to the contractors as per details given below:

Table 2: Details of amount of compensation levied and refunded to the contractors

(₹ in crore)	
Name of the project	Compensation recovered and refunded
CDBWSP	1.18
MFJJWSP	1.04
NWSP	6.33
IMKWSP	1.36
Total	9.91

Source: Divisional records.

Audit observed that the compensation of ₹ 9.91 crore as recovered from contractors bills on account of delay on their part was refunded to them due to re-phasing of the above projects by FC of RWSSMB. The compensation had been recovered under Clause 2 of the agreement *ibid* on account of delay attributable to the contractors. The Department stated (March and July 2011) that compensation levied was refunded on account of re-phasing of contract period. In view of this, the decision to refund the compensation consequent to the decision to re-phase the projects amounted to giving undue benefit to the contractors.

The State Government informed (November 2011) that it was only through the audit para that they learnt that the decision of the FC for re-phasing was misinterpreted at the field level and the already recovered Liquidated Damages (LD) were refunded and price escalation for the extended period paid. Explanation for this act of omission has been called for from the field offices and CE (SP) has issued directions (October 2011) to recover the amount of LD refunded to the contractors un-authorisedly and to report compliance within seven days.

Non-creation of full infrastructure led to creation of liability of ₹ 5.84 crore towards short lifting of water from Matasukh Coal Mines.

2.2.6.5 The State Government sanctioned (July 2007) the Matasukh-Farrood-Jayal-Jharali Regional Water Supply Project (MFJJWSP) for ₹ 124.73 crore to provide ground water to 120 villages of Jayal Tehsil from Matasukh Coal Mines upto 2011, till commissioning of Nagaur Lift Project (NLP) Phase-II envisaged to provide potable water. The NLP Phase-II scheduled to be operational in 2011 has, however, not yet been sanctioned. A sum of ₹ 136.28 crore has been incurred on the MFJJWSP till June 2011.

The Rajasthan State Mines and Minerals Limited (RSMML) permitted use of mines water for drinking purposes by PHED and installed (May 2010) a desalination plant of 13 million litre per day (MLD) capacity for meeting the demand of 10.5 MLD water upto 2011. In July 2010, RSMML intimated SE, PHED, Nagaur to reimburse the cost of potable water at ₹ 24.56 per Kilo litre (KL) for full capacity (13 MLD) of desalination plant besides ₹ 17.85 per KL as water/energy variable charges for actual water lifted. No agreement was, however, executed between PHED and RSMML as required under Rule 50 of General Financial and Accounts Rules (Part-II) till date.

Audit observed that the infrastructure for distribution of drinking water to 120 villages of Jayal Tehsil was to be completed by the contractor upto April 2009. However, the infrastructure for 63 villages out of 120 villages was only

completed by May 2010, even after the re-phasing of the project upto 31 December 2010. Consequently, the demand was restricted (22 May 2010 i.e. date of installation of desalination plant of 13 MLD) to 7.13 MLD by PHED. Against this, the Department actually drew water ranging between 1.403 MLD and 6.283 MLD only during May 2010 to June 2011. Thus, the Department created an avoidable liability of ₹ 5.84 crore³⁷ for 5.87 MLD water without actually drawing water from the desalination plant for the period 22 May 2010 to June 2011.

The State Government stated (November 2011) that reason for short lifting of water was attributed to delayed release of electric connection for 63 villages and odour problem, peculiar taste of water. Further, ₹ 17.85 was to be paid as variable cost for every kilolitre of water drawn and there was no loss to the State exchequer. The reply is not tenable as the main reason for short lifting of water was non-completion of infrastructure in 57 out of 120 villages and accordingly, water demand for 7.13 MLD was intimated (May 2010) by Department to RSMML which was also not fully used. Further, Department's contention of no loss to the State exchequer is also not acceptable as fixed charges (₹ 24.56) per kilo litre have been agreed to be paid irrespective of water drawn below optimum capacity 13 MLD of the plant.

Thus, provision of funds year after year by the State Government inspite of slow progress of works and consequential surrenders indicated not only inefficient financial management but also lack of planning and sequencing of projects which resulted in extra cost to the State exchequer. Further, the drinking water schemes remained incomplete and have been delayed for four years (September 2011) inspite of availability of funds.

2.2.7 Planning

Factors like non availability of work-site, non-reservation of projected water demand, non-implementation of project activities simultaneously etc. reflected inadequate planning resulting in non completion of projects in time as discussed below:

2.2.7.1 Non-availability of land

Taking up of Schemes without obtaining physical possession of private land/forest land led to unfruitful expenditure of ₹ 1108.12 crore.

Rule 351 of Public Works Financial and Accounts Rules (PWF&ARs) provides that no work should commence on land which has not been duly made over by a responsible Civil Officer. Further, Rule 298(1) stipulates that availability of the site is a pre-requisite for planning and designing of a work. Besides, the A&F/Technical sanctions issued for the projects also stipulate taking up land acquisition proceedings before starting the works to avoid any delay in execution.

37. 5.87 ML per day x ₹ 24.56 per KL x 405 days = ₹ 5,83,87,716 i.e. ₹ 5.84 crore.

Audit observed the following lapses in the execution of work due to issues related to land:

Table 3: Details of component of the project lying incomplete for want of physical possession of land.

Name of the project Original date of completion	Month and year of		Land acquisition		
	Sanction	Work order	Land to be acquired	Proceedings started	Status as on 31 March 2011
NWSP 12 February 2009	February 2007	August 2007	123.199 ha	January 2008 to February 2010	Due to dispute by land owners work ³⁸ of ₹ 53.97 crore not started.
IMDWSP 26 January 2010	August 2006	July 2008	600 bigha	132 bigha acquired during May 2007 to July 2008. 299 bigha acquired in May 2008 and 207 bigha acquired in April 2010.	Cultivators of 299 bigha did not accept compensation. Work ³⁹ of ₹ 19.02 crore could not be started. (land to be acquired)
CDBWSP 12 October 2009	July 1999	November 2002 October 2007 Re-awarded balance work	15 bigha (Private) 0.36 ha (Sanctuary land)	August 2004 to March 2006 July 2002 March 2005	Two bigha land was shown as Government land in notification issued (2003-04). Land acquisition action initiated late (May 2011) and rising pipeline in 227 metre could not be laid. (land to be acquired) Pipeline in 95 metre (0.119 ha) could not be laid as clearance given (March 2005) by CWC for 0.36 ha forest land did not include 0.119 ha land in wildlife sanctuary. (permission wanting)
BLWSP 10 October 2009	Feb 2007	March 2008	Disputed site	-	Transmission pipeline in 240 metre not laid due to Box culvert below Railway track was under dispute with local public and due to problems raised by local public, 200 metre pipeline not laid between Bhagu ka Gaon to Devikot.

Source: Divisional records.

The Department awarded works of laying pipeline for the above four projects to the contractors without ensuring availability of dispute-free land and taking physical possession. After execution of works worth ₹ 1108.12 crore (BLWSP: ₹ 624.58 crore; CDBWSP: ₹ 207.16 crore; IMDWSP: ₹ 62.92 crore; NWSP: ₹ 213.46 crore), the works had to be suspended as per the reasons given in the above table. As a result, the expenditure incurred as of March 2011 remained unfruitful as the intended benefit of the schemes was yet to be passed on to the beneficiaries.

The State Government accepted (November 2011) the delay in land acquisition in respect of all the projects shown in table and informed that 200 mtr pipeline between Bhagu ka Gaon to Devikot (BLWSP) have since been completed.

38. Inlet channel, Raw Water Pumping Station (RWPS), Raw Water Reservoir (RWR), Treatment Plant, Clear Water Pumping Station (CWPS), Clear Water Reservoir (CWR) and other miscellaneous works.

39. RWR, Reinforced Cement Concrete (RCC), Inlet Well, RWPS, Construction of road.

Non-taking up of activities of packages/phases simultaneously led to denial of benefit of drinking water to villagers.

2.2.7.2 The Technical Committee of RWSSMB directed that execution of various packages should be synchronised in such a way that the work of none of the packages remained idle for a long time. Scrutiny of records of eight test checked projects revealed that while the work of transmission system (rising pipeline, Raw Water Reservoir (RWR), Clear Water Reservoir (CWR), pumping stations and water treatment plants) from source had been taken up and were almost at completion stage, the distribution pipelines in villages have not been taken up as of 31 March 2011 as detailed below:

Table 4: Status of distribution system

(₹ in crore)

S. No.	Name of project	Date of A&F sanction and amount	Expenditure (upto March 2011)	Status of distribution system
1	BLWSP	1.2.2007/ ₹ 688.65	624.88	Execution of the transmission system taken up (April 2008) was at completion stage (April 2011). A&F sanction for the work of distribution system for covering 691 villages has not yet been accorded.
2	CDBWSP	6.7.1999/ ₹ 166.50	207.16	Execution of the transmission system taken up (October 2007) and 95 per cent works have been completed. The distribution system to provide water to 25 villages of Dholpur and 143 villages of Bharatpur district have not been taken up for want of technical sanction. The work of Bharatpur urban area is still under execution by Rajasthan Urban Infrastructure Development Project (RUIDP) with progress of 31 per cent only (September 2011).
3.	IMKWSP	20.3.2006/ ₹ 89.46	100.91	Execution of transmission system upto Village Transfer Chambers (VTCs) was taken up in November 2007 and almost completed (March 2011). The technical sanction of distribution system from VTC onwards to Public Stand Posts (PSPs) and Cattle Water Troughs (CWTs) for each village has not been issued as of September 2011.
4.	MFJJWSP	13.7.2007/ ₹ 124.73	136.28	Execution of transmission system upto Village Transfer Chambers (VTCs) was taken up in March 2008 and almost completed (March 2011). The technical sanction of distribution system from VTC onwards to Public Stand Posts (PSPs) and Cattle Water Troughs (CWTs) for each village has not been issued as of September 2011.
5	IMDWSP	17.8.2006/ ₹ 308.00	62.92	Execution of transmission system taken up in July 2008. The work of clear water pumping mains, distribution system in Bilara town and 32 villages has not been taken up for want of technical sanction.
6	NWSP	1.2.2007/ ₹ 303.38	213.46	Execution of transmission system taken up (August 2007) was in progress. The distribution system for 281 villages of Jalore district and Jalore town has not yet been taken up for want of A&F/Technical Sanction.

In reply, the State Government simply informed (November 2011) about the progress made under each project.

Thus, non-sanctioning of distribution system alongwith transmission system led to non supply of desired quantity of water to villagers.

2.2.7.3 In eight test checked projects, surface water was to be provided from water sources (canals/dams) and accordingly reservation of water was required before taking up the projects. Audit observed that in Narmada Water Supply Project (NWSP) and BLWSP, the envisaged quantity of water was not got reserved from the sources as discussed below:

Execution of NWSP and BLWSP without ensuring reservation of projected demand of water from source.

- As per study conducted (2002-03) by M/s Tahal Consultant⁴⁰, out of 0.48403 Million Acre Feet (MAF) water of Narmada Main Canal (NMC) reserved for Rajasthan State in Sardar Sarovar Dam for drinking and irrigation purposes, 0.1064 MAF water was proposed by CE, Irrigation for drinking water supply to benefit 1189 villages (Barmer: 639, Jalore: 550) and two towns (Bhinmal and Sanchore). This was approved (March 2004) by the State Government. The Policy Planning Committee (PPC) issued (March 2006) A&F sanction for ₹ 243.88 crore (revised to ₹ 303.38 crore in February 2007) for NWSP. The State Government decided (August 2006) to include 147 more villages of Jalore district and Jalore town for supply of drinking water from NMC for which the reservation of water was to be increased from 0.1064 MAF to 0.1261 MAF. The proposal sent (October 2006) by SE, PHED, Sanchore for increasing reservation of water was under consideration of the State Government (March 2011). Meanwhile, the work of NWSP awarded (August 2007) to contractor for ₹ 310.02 crore scheduled to be completed by February 2009 was lying incomplete as of May 2011. Thus, the NWSP was sanctioned and executed with optimum carrying capacity for 0.1261 MAF of water without ensuring the reservation of projected demand of drinking water.

- The reservation of water from Indira Gandhi Main Canal (IGMC) for BLWSP is 56.838 cusec upto the year 2031. However, the PPC accorded (June 2002) A&F sanction of ₹ 424.91 crore to meet the demand of 64.29 cusec water upto 2036. This was subsequently revised (February 2007) to ₹ 688.65 crore with the demand of 75 cusec water upto the year 2036 due to addition of 118 villages⁴¹ and increased demand of Defence Department. Audit observed that in the revised proposals for increase in reservation of water from IGMC, PHED did not include additional demand of 18.162 cusec water for BLWSP due to which chances of the fulfillment of objective for demand of 75 cusec water upto the year 2036 can not be ensured.

The State Government stated (November 2011) that the issue for revised reservation of water for both the projects will be taken up from the concerned authorities and there is no adverse effect on sanctioned project. The reply, however, did not mention reasons for taking up the projects without ensuring increased demand of reservation of water. The fact remains that increased demand of water as per sanctioned projects was to be got reserved prior to taking up works of the projects so as to ensure optimum utilisation of infrastructure developed for meeting the water demand till the year 2036 and non-reservation of the required quantum of water defeats the purpose of the project as a long term measure.

40. Appointed by Government of Rajasthan for studying the availability of Narmada canal water for drinking and irrigation purposes in Rajasthan.

41. Increase in villages covered from 573 to 691.

2.2.7.4 Improper implementation of projects

Objective of 'Aapni Yojana' defeated due to delay in implementation of project.

Aapni Yojana (introduced in 2004-05⁴²) is a Rural water and sanitation programme, which envisaged a mission to improve the health standards of the community through safe drinking water and sanitation facilities with the participation of beneficiaries by forming Water Health Committees (WHCs) and creating awareness among beneficiaries regarding their right and duties for drinking water system and to make community liable to pay contribution towards Operation and Maintenance (O&M) and help in planning, development and maintenance of infrastructures. Accordingly, WHCs consisting of five members viz. Communicator, Caretaker, Payment collector, Sanitation representative and a woman representative for representing the interests of the whole community were to be formed. The WHCs were to select the site of Public Stand Posts (PSPs) and Cattle Water Troughs (CWTs), make rules and regulations for proper use of facilities, communicating these rules to the community and regularly monitor the deposit of monthly bills, proper cleaning the system, maintaining records and reporting the major faults to PHED engineers.

Scrutiny of records of test checked projects revealed the following:

- In MFJJWSP 120 WHCs were to be formed but only 67 WHCs were constituted (June 2011) and of these, only 33 were registered.
- In BLWSP, GWSP, IMDWSP, IMKWSP, KWSP and NWSP, no WHCs were constituted.

The State Government stated (November 2011) that WHCs would be formed on completion of distribution system under the projects.

The reply confirms that WHCs were not formed simultaneously as envisaged in the project. Thus, the objective of public participation in selection of sites for PSPs/CWTs and recovery of water charges was not ensured due to non-formation/short formation of WHCs and the basic objective of '*Aapni Yojana*' could not be served.

2.2.8 Execution

Non-observance of rules/provisions

Out of 19 re-phased projects executed/being executed, test check of eight projects revealed that compliance to financial rules and regulations has not been ensured, administration and financial control was weak, supervision by technical officers and internal controls were not adequate. The shortcomings noticed are as under:

2.2.8.1 Price escalation payment in lump sum contracts

Rule 378 of PWF&ARs provides that in lump-sum contracts, the contractor agrees to execute a complete work with all its contingencies in accordance

42. *Aapni Yojana* was made applicable for projects costing ₹ 25 crore and above in 2004-05.

Irregular payment of price escalation - ₹ 108.61 crore in seven test checked projects.

with drawings and specification for a fixed sum and the detailed measurement of work done are not required to be recorded except for additions and alterations. Therefore, inclusion of a clause on price variation in the lump-sum contract agreements was not justified.

Scrutiny of records of test checked seven water supply projects revealed that CE/ACE awarded works during August 2007 to April 2008 to contractors on single point responsibility/turnkey basis. Audit, however, observed that a Price Escalation (PE) of ₹ 108.61 crore⁴³ was paid till 31 March 2011 to the respective contractors.

The Department stated (February, March and July 2011) that PE has been paid as per opinion of the Finance and Law Departments. The State Government also confirmed (November 2011) the above reply of the Department and further stated that note below Rule 379 of PWF&ARs prescribing modification in general agreement form to be used for lump sum contracts does not provide deletion of PE clause.

The reply is not tenable. The Finance Department had confirmed (October 2007) the audit contention that PE was not payable in lump sum contracts. As per the Law Department (February 2010) the State Government was bound to pay PE to avoid litigation due to existence of Clause 45 (PE clause) in the lump sum contracts. Further, the fact that the mandatory provision of recording detailed measurements is not prescribed in lump sum contracts which are necessary for payment of PE, confirms non-admissibility of PE in lump sum contracts. The Departmental action in considering the payment made at intermediate stage as the basis for calculating PE was not justified. Therefore, the Department's action to include PE clause in lump sum contract flouting the Rule 378 of PWF&ARs even after being objected by Audit and Finance Department of the State Government led to inadmissible payment of PE of ₹ 108.61 crore to the contractors.

2.2.8.2 Irregular grant of secured advance

Irregular payment of secured advance to contractor worth ₹ 81.62 crore in NWSP and BLWSP.

- Rule 434 of PWF&ARs prohibits payment of advances to contractor. Rule 435(a), however, permits grant of advances to contractor in exceptional cases on the security of the material brought at site⁴⁴ limited to 75 per cent of the current value of the material, provided that the material is of imperishable nature. The advance is paid after ensuring that the material, upon which the advance is made, has actually been brought to site. The special conditions of contracts of BLWSP stipulated sanction of mobilisation advance at an interest rate of 12 per cent per annum.

Scrutiny of records of following two water supply projects revealed that instead of sanctioning mobilisation advance at 12 per cent interest per annum as provided for in the contract, secured advance of ₹ 81.62 crore was

43. Including price escalation of ₹ 16.47 crore pertaining to CDBWSP (₹ 11.00 crore) and MFJJWSP (₹ 5.47 crore) already commented in paragraph 3.4.3 of Audit Report (Civil) 2009-10.

44. Site is the place where work is executed.

irregularly paid (June to November 2008) to contractors against Hot Rolled (HR) coils brought by them at the fabrication plant site⁴⁵ of another firm for manufacture of Mild Steel (MS) pipes.

Table 5: Details of irregular payment of secured advance

(₹ in crore)

S. No.	Name of projects	Amount of secured advance paid	Period during which secured advance paid
1	NWSP	8.32	October 2008
2	BLWSP	73.30	June 2008 to November 2008

Source: Divisional records.

The State Government stated (November 2011) that payment of secured advance was made after obtaining the bank guarantee on the material brought to the plant site which was treated as work-site under the rule mentioned above. The State Government's reply does not give reasons for not sanctioning mobilisation advance as provided for in the contract. Further, obtaining of bank guarantee does not justify payment of secured advance which was paid irregularly in this case as the material against which it was released was lying at the plant site of another firm and not the Government work site.

2.2.8.3 Non-deduction of security deposit

Non-deduction of Security Deposit of ₹ 6.83 crore in four test checked projects.

Clause 1 of the Agreement executed with contractors for execution of works of projects stipulates deduction of Security Deposit (SD) at 10 per cent of gross amount of the running bills and may be refunded as per rules on completion of the contract. A contractor, may, however, elect to furnish Bank Guarantee for an amount equal to full amount of SD at 10 per cent of work order at the time of execution of agreement. However, during execution of work, if cost of work exceeds, as shown at the time of furnishing Bank Guarantee, balance SD shall be deducted from Running Account Bills.

Scrutiny of records of four out of eight test checked water supply projects revealed that SD amounting to ₹ 6.83 crore was not deducted from the price escalation bills paid to contractors during the period April 2008 to May 2011 as detailed below:

Table 6: Details of Security Deposit not deducted from price escalation bills

(₹ in crore)

S.No.	Name of Project	Total Amount paid	Amount of security deposit not deducted	Period of price escalation paid
1.	BLWSP	25.87	2.59	April 2008 to June 2010
2.	CDBWSP	29.00	2.90	March 2008 to March 2011
3.	MFJJWSP	12.20	1.22	April 2009 to March 2011
4.	KWSP	1.20	0.12	February 2010 to May 2011
	Total	68.27	6.83	

Source: Paid vouchers and price escalation bills.

45. Plant site is not the work site of Government, it is the site of another firm who was manufacturing MS pipes from HR coils for the contractor.

In reply, the EE, CDBWSP, Bharatpur intimated (July 2011) that there was no such provision for deducting SD from bills of price escalation. The State Government, however, stated (November 2011) that ₹ 75 lakh have been deducted from the bills of the contractors in CDBWSP and in BLWSP and MFJJWSP both, Bank Guarantee for price escalation bills has now been taken from the contractors and in KWSP, SD of ₹ 12 lakh have been deducted from the running bills of contractors.

The fact remains that SD has not been deducted at the time of payment of price escalation Bills and in CDBWSP, only ₹ 75 lakh have been deducted against due amount of ₹ 2.90 crore.

2.2.8.4 Non-deduction of labour cess

Undue benefit to contractors due to non-deduction of labour cess of ₹ 1.26 crore in NWSP, MFJJWSP, KWSP and GWSP.

Government of Rajasthan, Labour and Employment Department, with the approval of Finance Department, issued (July 2010) instructions to levy labour cess at one *per cent* of the total cost of the works. The cut off date for the same was decided as 27 July 2009.

Scrutiny of records of four water supply projects revealed that labour cess at one *per cent* amounting to ₹ 1.26 crore was not deducted from the contractor's bills paid after 27 July 2009 giving undue benefit to the contractors as detailed below:

Table 7: Details of non-deduction of labour cess

(₹ in crore)			
S. No.	Division	Name of Project	Amount of labour cess not deducted
1	PHED Division, Sanchore	NWSP	0.23
2	Project Division-II, Jhalawar	KWSP	0.32
3	Project Division-I, Jhalawar	GWSP	0.29
4	Jayal Matasukh Project, Nagaur	MFJJWSP	0.42
Total			1.26

Source: Paid running bills of the contractors.

The State Government stated (November 2011) that labour cess of ₹ 0.54 crore (MFJJWSP: ₹ 0.42 crore; NWSP: ₹ 0.12 crore) has been recovered. Action to recover balance cess of ₹ 0.61 crore (GWSP: ₹ 0.29 crore; KWSP: ₹ 0.32 crore) is under process as this was not recovered earlier due to non-availability of the orders. However, no documents in support of recoveries made has been furnished to Audit. No reasons were given for non-recovery of balance labour cess of ₹ 0.11 crore pertaining to NWSP.

2.2.8.5 Non-deduction of royalty

Non-deduction of royalty of ₹ 1.64 crore from contractor claims in BLWSP, CDBWSP and KWSP.

The instructions issued (October 2008) by the Principal Secretary, Mines (Group-2) Department, Government of Rajasthan, provide obtaining permit from Mining Department by the contractor before commencement of construction works for use of mining materials and producing the same to the concerned department while submitting the first claim for payment. The

executing department would deduct royalty at the prescribed rates⁴⁶, while making payment to contractor and shall deposit the same with the Mining Department within 15 days.

Scrutiny of the running bills of the contractors of three WSPs revealed that royalty amounting to ₹ 1.64 crore⁴⁷ at the prescribed rate had not been deducted/short deducted from running bills paid (October 2008 to June 2011) to the contractors.

The State Government stated (November 2011) that royalty of ₹ 0.41 crore (BLWSP: ₹ 0.40 crore KWSP: ₹ 0.0074 crore) has been deducted from contractor's bills and for remaining amount of ₹ 0.71 crore of BLWSP, a clearance certificate has been called for from Mining Department. As regards CDBWSP, Government intimated that royalty at 0.5 per cent was being deducted on civil works and deposited with the Mining Department, but no objection by the Department has been made. The Government did not explain as to why the royalty was not deducted as per prescribed rates. However, no document in support of recoveries made/correspondence with Mining Department has been furnished to Audit.

2.2.8.6 Irregular change in terms and condition of contract agreement

Undue benefit of ₹ 34.12 crore to contractors by changing the terms and conditions of tender document in three projects.

- Special Condition No. 17.1B (Part-A) of Single Point Responsibility (SPR) contracts of BLWSP stipulates payment for providing, laying and jointing of pipeline under the contract as per prescribed break up⁴⁸.

Scrutiny of records of BLWSP revealed that on the request of the contractor, FC of the RWSSMB changed (October 2010) the price break up (five per cent) of item (c) allowing four per cent payment after refilling of trenches, road restoration, site clearance and conducting pneumatic test⁴⁹ instead of prescribed sectional testing⁵⁰. Only balance of one per cent was kept for testing of entire pipeline from sectionalising valve to valve on the hydro-pressure of 1.5 times of working pressure as per specification. Thus, by allowing part payment at four per cent, unjustified payment of ₹ 15.72 crore

46. Road works: 1.75 per cent; Building works: 1 per cent; Road renewal: 0.75 per cent and others: 0.50 per cent.

47. BLWSP- ₹ 1.11 crore- not deducted. CDBWSP- ₹ 0.52 crore- short deducted. KWSP- ₹ 0.0074 crore- short deducted.

48. (a) 70 per cent payment - After manufacturing, factory testing, inspection at manufacturing place, transporting to site/guniting/coating in yard located at site, loading/unloading and stacking of pipe at site in good condition, acceptable to Engineer-in-charge.

(b) 20 per cent payment - After lowering in trenches, laying and jointing of pipeline to the satisfaction of Engineer-in-charge.

(c) 5 per cent payment - After sectional testing, refilling of trenches, road restoration and site clearance of the pipeline to the satisfaction of Engineer-in-charge.

(d) 5 per cent payment - After complete commissioning, final site clearance and completion of trial run.

49. Testing of field joints of Mild Steel pipeline from inner and outer side carried out with air testing.

50. Clause A 7.1 of Chapter 5, specification for pipeline (Vol-II) of tender document provides sectional testing of pipes/joints by conducting Hydraulic test.

was made (November 2010 to February 2011) by violating the terms and conditions of the contract, extending undue benefit to the contractor.

The State Government stated (November 2011) that during the period 2008-10 there was acute shortage of water due to which hydro-testing was not possible. Therefore, FC decided under Force Majeure situations to release four *per cent* payment retaining one *per cent* to be released after the test as and when the water would be available. Audit observed that as per clause 46 of the contract, Force Majeure is defined as ‘Neither party shall be liable to each other for any loss or damage, occasioned by or arising out of acts of God such as unprecedented floods, volcanic eruptions, earthquake or other invasion of nature and other acts’. Therefore, the State Government was in no way obliged to change the terms of the contract which had been accepted by the contractor. The decision of the FC to release four *per cent* payment to the contractor before testing of pipe line was in contravention of the contract and gave undue benefit to the contractor.

- Condition No. 16.1(B) of bid document Volume-I of NWSP stipulate payment to be made for the pipes supplied and laid under the contract as per prescribed break up⁵¹ and no payment was to be made for all type of pipes taken together supplied but not sectionally tested in excess of 25 km length. Condition No. 11.5 of the bid document also stipulates that water for sectional testing was to be arranged by the contractor at his own cost.

Audit observed that the condition of bid document “no payment was to be made for all types of pipes taken together but not sectionally tested in excess of 25 kms length” was relaxed (July 2008) by the CE (Project), Jodhpur to “pipes of all types upto 25 kms length to each type (diameter) without sectional testing” in contravention of condition No. 11.5 *ibid*. As a result, contractor was irregularly paid for 10.97 km pipeline without sectional testing as against 145.65 km pipe supplied which led to undue benefit of ₹ 8.27 crore to contractor (**Appendix 2.17 (i)**).

Similarly, FC relaxed (August 2008) the Condition No. 16.1(B)(b) stipulating 35 *per cent* payment after lowering of pipes in trenches, laying, jointing, sectional testing and re-filling, road restoration, site clearance by allowing 20 *per cent* payment after lowering pipes in trench, laying and jointing and partial re-filling and 15 *per cent* after sectional testing, re-filling, road restoration and site clearance. As a result, contractor was irregularly allowed 20 *per cent* part payment without sectional testing which led to undue benefit of ₹ 0.95 crore to contractor (**Appendix 2.17 (ii)**).

51. (a) 60 *per cent* payment-After manufacturing, factory testing, inspection at manufacturing place, transportation to site/guniting yard located at site, loading and unloading and stacking of pipes at site in good condition, acceptable to the Engineer-In-Charge or his representative.

(b) 35 *per cent* payment- After lowering in trenches, laying, jointing, sectional testing and refilling, road restoration, site clearance.

(c) Five *per cent* payment – After final site clearance, final testing and commissioning of entire section of pipe line to the satisfaction of Engineer-In-Charge.

Thus, unauthorised relaxation in the two conditions of the bid document led to extending undue benefit of ₹ 9.22 crore to the contractors.

The Department stated (May 2011) that the above two conditions were relaxed by the FC to maintain the progress of work and cash flow. The contention of the Department is not acceptable as the irregular payment was allowed to contractor without sectional testing of pipeline which was not done by contractor due to non-arrangement of water at his level. State Government did not furnish any reply on this issue (November 2011).

- FC of RWSSMB approved (July 2008) the tender of IMDWSP. Special condition No. 17.1 of Bid document prescribed break-ups of payment for materials and equipment⁵² and pipes and pipe appurtenances.⁵³ CE, (Project), Jodhpur revised the break-up after the tenders were finalised by the FC.

Scrutiny of records of IMDWSP revealed that 70 *per cent* payment was made to contractor on receipt of material in good condition after all required tests in contravention to the condition of the bid document *ibid* prescribing 60 *per cent* payment, this resulted in undue benefit of ₹ 0.18 crore to the contractor.

Further, against the prescribed break-up of 60, 35 and five *per cent* for supply of pipes and appurtenances, the contractor was paid 70, 25, four *per cent*. Consequently, irregular undue payment of 70 *per cent* against release of 60 *per cent* and retaining only one *per cent* (against five *per cent*) was made which resulted in undue benefit of ₹ nine crore to the contractor. Thus, unauthorised changes in the conditions of bid documents *ibid* by the Department led to undue benefit of ₹ 9.18 crore to the contractor (*Appendix 2.18*).

The State Government stated (November 2011) that payment was made as per Addenda No. 2 of the Bid document pertaining to BLWSP. The reply is not tenable as Addenda No. 2 approved by the FC pertained to BLWSP only and not to IMDWSP.

2.2.8.7 Providing of pipes in excess of requirement

Undue benefit of ₹ 1.96 crore to contractor in violation of contract provisions in MFJJWSP.

Item A-1(1) and A-1(2) Vol.-IV of Bid documents of MFJJWSP stipulate providing, laying, jointing, sectional testing and commissioning of Ductile Iron (DI) and Ultra Poly Vinyl Chloride (UPVC) pipeline. Condition No.

-
52. (a) 60 *per cent* payment: On receipt of material in good condition at site after all the tests required in the manufacturer premises, acceptance of the inspection report, other papers/warranties required as per the special condition of contract. (b) 30 *per cent* payment: After installation and erection of material at site. (c) 10 *per cent* payment: On successful testing of the material/equipment at site.
53. (a) 60 *per cent* payment: After manufacturing, factory testing, inspection at manufacturing place, transportation to site/guniting in yard located at site, loading and unloading and stacking of pipes at site in good condition, acceptable to the Engineer-in-charge or his representative.(b) 35 *per cent* payment- After lowering in trenches, laying, jointing, sectional testing and refilling, road restoration, site clearance. (c) five *per cent* payment – After final site clearance, final testing and commissioning of entire section of pipe line to the satisfaction of Engineer-In-Charge.

24.2 of Special Condition of contract-Part A stipulates prescribed break-up⁵⁴ for payment for pipeline work.

Review of records and paid vouchers of the MFJJWSP upto March 2011 revealed that the estimated requirement of DI and UPVC pipes was 88,200 metres and 2,91,387 metre respectively. Against this, 79,925.50 metres (DI) and 2,49,179 metres (UPVC) pipes have been procured whereas 77,835.58 metres (DI) and 2,24,917 metres (UPVC) pipes have actually been laid (*Appendix 2.19*). This shows that the estimated requirement/procurement was on higher side with reference to actual laying of DI pipes and UPVC pipes resulting in excess procurement of 26,351.92 metres DI/UPVC pipes involving cost of ₹ 1.96 crore which has been paid to the contractor and pipes are also not on the stock of the Division.

The State Government stated (November 2011) that after final measurement, the difference between supply, laying and commissioning would be recovered from next running bill of the contractor. The fact remains that avoidable benefit of ₹ 1.96 crore had been given to the contractor due to imprudent assessment of requirement by the Department.

2.2.8.8 Work awarded at higher rate on re-tendering

Awarding work to contractor before acquiring land led to loss of ₹ 105.25 crore to Government in CDBWSP.

Rule 298 (1) of PWF&ARs stipulates that availability of the site is a pre-requisite for planning and designing of a work.

The works of CDBWSP on turnkey basis awarded to M/s Essar Projects Limited for ₹ 137 crore in November 2002 was left incomplete (May 2005) by the contractor after executing work of ₹ 28.49 crore (March 2005) as dispute free site and environmental clearance was not made available for Intake structures at Chambal river and along transmission pipeline involving forest area. The remaining work costing ₹ 108.51 crore was awarded (October 2007) on turnkey basis to another contractor M/s IVRCL Infrastructures and Projects Limited for ₹ 213.76 crore, who executed work for ₹ 160.12 crore as of March 2011.

The State Government accepted (November 2011) that the permission of Forest Department was received in March 2005 i.e. after issue of work order (November 2002) but stated that the cost of the project increased by ₹ 105.25 crore due to re-tendering.

The fact remains that due to awarding of work before ensuring dispute free land and environmental clearance, the balance project work had to be re-awarded at 97 per cent higher cost resulting in avoidable extra cost of ₹ 105.25 crore at tendered cost. The dispute free land and clearance from Forest Department has not yet been obtained as commented in preceding para

54. 60 per cent payment was to be made on receipt of pipes, 20 per cent after excavation, laying and jointing of pipes in trench, 10 per cent after sectional testing, refilling of trench and 10 per cent after completion of all pipe support etc. and restoration of roads and damaged properties.

2.2.7.1, therefore, since site is the same, the prospects of completion/commissioning of the other contract are slim.

2.2.8.9 *Diversion of funds*

Twelfth Finance Commission funds of ₹ 15.04 crore diverted on components other than pipeline.

The Chief Secretary, Government of Rajasthan decided (September 2006) that funds made available under Twelfth Finance Commission (TFC) Grant to the extent of ₹ 150 crore would be utilised only for one component i.e. pipeline in BLWSP.

Scrutiny of records of BLWSP revealed that contrary to the above decision, ₹ 15.04 crore out of the funds allotted by CE (SP), Jaipur (March 2007) under TFC Grant were diverted and advanced to the agencies⁵⁵ on the basis of tentative cost estimates given by these agencies for works other than the pipeline. Audit also observed that while giving advances, the stipulated dates for completion of the works were not mentioned. The works have not been completed (October 2011) and advances were lying unadjusted since last four years.

The State Government stated (November 2011) that there was no diversion of funds as the amount was spent on the project under TFC. The reply is not tenable as TFC grant under this project was to be utilised for pipeline work whereas it was unauthorisedly diverted to other activities of the project.

Besides, in the absence of any date of completion fixed by the department, the timely utilisation of funds could not be ascertained in Audit (July 2011). Moreover, the TFC period was over in March 2010 itself.

2.2.9 *Failure of oversight*

Cases of blocked assets due to failure to take timely decision, lack of administrative oversight observed in NWSP, IMDWSP and IMKWSP are described below:

2.2.9.1 *Blocking of Funds*

Blocking of funds of ₹ 15.55 crore with JVVNL due to non-utilisation of powerlines under NWSP, IMKWSP and IMDWSP.

- Additional Chief Engineer, PHED, Jodhpur submitted (November 2006) an Agenda Note to Technical Committee for laying of 33 Kilo volt (KV) power lines (three) from 132 KV/GSS Sanchore, Dasapa and Sayla to Headworks Tetrol, Bagoda and Ummedabad (km 59) by the Jodhpur *Vidhyut Vitran Nigam Limited* (JVVNL) at an estimated cost of ₹ 6.60 crore at ₹ 0.11 crore per km.

Scrutiny of records of NWSP revealed that in anticipation of the approval by the Technical Committee, Department paid (November 2006) ₹ 6.60 crore to JVVNL without ascertaining the time period for completion of laying

55. (i) JVVNL, Jodhpur: ₹ 13.42 crore for electrification work of BLWSP and construction of Grid Service Station; (ii) Senior Divisional Engineer, North-Western Railways, Jodhpur: ₹ 1.00 crore for construction of Box Bridge under Railways track; (iii) Executive Engineer, Tail Main Canal Division IGNP, Mohangarh: ₹ 0.62 crore for construction of outlet at RD 1435 of IGMC.

powerline work. The amount of ₹ 6.60 crore was lying blocked for more than four years with the JVVNL as the powerline laid at Bagoda and Ummedabad headworks could not be used due to non-starting of works of Inlet channel, RWPS, RWR for want of land acquisition as commented in Paragraph 2.2.7.1. Work of powerline at Tetrol headworks has not been started (July 2011) for want of possession of land.

The State Government stated (November 2011) that the work of laying of power line at Bagoda and Ummedabad head works is nearly completed and powerline at Tetrol was not started for want of physical possession of the acquired land. The State Government, however, did not mention about connecting powerlines to feeder and providing supply.

Thus, non-utilisation of 33 KV power lines laid at Bagoda and Ummedabad Headworks due to non-completion of Inlet channel, RWPS and RWR and one powerline not laid by JVVNL for want of acquisition of land at Tetrol Headworks led to blocking of ₹ 6.60 crore for more than four years.

- The A&F sanction issued (March 2006) to IMKWSP by PPC for ₹ 89.46 crore had a provision of ₹ 0.53 crore for power connection of 11 KV feeder (with 11/0.4 KV sub-station) at Pipar City. In pursuance of this provision, department deposited application money of ₹ 0.83 crore⁵⁶ against demand note for obtaining power connection in JVVNL between February 2007 and May 2009. The work was to be completed upto March 2009. Thereafter, proposal of installing 33 KV power line and 33/0.4 KV substation with extra expenditure of ₹ 5.17 crore was sanctioned (February 2010) by PPC/FC of RWSSMB. Against the demand of ₹ six crore, the Department deposited ₹ 5.78 crore (February 2007 to May 2009: ₹ 0.83 crore, March 2010 ₹ 4.95 crore with JVVNL).

The scrutiny of records of IMKWSP revealed that the work of power connection was lying incomplete as of March 2011 due to incorrect assessment proposed by EE and approved by SE of capacity of power connection despite depositing ₹ 5.78 crore between February 2007 and 31 March 2010 with JVVNL. The funds was lying with JVVNL.

The State Government stated (November 2011) that the power has been made available from the existing 11 KV power feeder with extra efforts/support from JVVNL authorities to provide water to the projected villages. Therefore, the object of the project was fulfilled and money was not blocked. The reply of the State Government confirms that ₹ 5.78 crore deposited for laying 33 KV line and sub-station have been blocked when the purpose of power supply is served from existing 11 KV power feeder.

- As per A&F sanction issued (August 2006) by PPC for ₹ 308 crore, provision of ₹ 20.85 crore was made for Grid Sub-Station (GSS) and power

56. February 2007: ₹ 0.33 lakh; March 2007: ₹ 80.09 lakh and May 2009: ₹ 2.56 lakh.

transmission line under IMDWSP. The work was to be completed by March 2009. In pursuance of this provision, ₹ 3.17 crore against demand note for construction of 33 KV line in 29 km and installation of transformer at Kaparda and Dantiwara was deposited (March 2007) by the department in JVVNL.

Scrutiny of records of IMDWSP revealed that the work of powerline and installation of transformers was not executed upto March 2011 due to non-ensuring of dispute free land by PHED for Dantiwara Headworks (as commented in Paragraph 2.2.7.1). Thus, the amount of ₹ 3.17 crore remained blocked for more than four years.

The State Government stated (November 2011) that the advance of ₹ 3.17 crore was made to JVVNL to get the work completed simultaneously. The fact is that though the advance was given to JVVNL, availability of dispute free land was not ensured which led to non-completion of work as of October 2011 though envisaged to be completed by March 2009.

Thus, due to non-ensuring possession of dispute free land by PHED for Dantiwara/Tetrol and delay in taking decision of 33 KV power line, the amount of ₹ 15.55 crore remained blocked for more than four years.

2.2.10 Monitoring and Internal control

Principal Secretary, PHED fixed (November 2010) norms⁵⁷ for checking/inspection by Engineers and to record notes in the inspection registers/log books maintained at each site as per directions issued in March 2009. Further, as per Special Condition No. 5 of bid document, monthly report shall be submitted by the contractor and monthly meetings shall be organised in the office of the Additional Chief Engineer/Engineer Incharge or at other places as mutually fixed in advance.

Scrutiny of records of monthly meetings of departmental officers with contractors executing the works of eight test checked projects revealed the following status:

57.

Name of work	Post	Norms of checking / inspection
For construction works or works under execution (For works costing more than ₹ one crore)	Junior Engineer	Minimum 20 inspections in a month on different days
	Assistant Engineer	Minimum 15 inspections in a month on different days
	EE	Minimum 10 inspections in a month on different days
	SE	Minimum 7 inspections in a month on different days
	ACE	Minimum 3 inspections in a month on different days

Table 8: Details of monthly meeting and inspection required to be conducted and actually conducted

Name of project	Period of monthly meeting	Number of meetings to be held	Number of meetings held	Number of inspection conducted by departmental officers
IMKWSP	December 2007 to March 2011 (40 months)	40	28	-
IMDWSP	July 2008 to March 2011	32	17	-
MFJJWSP	April 2008 to June 2011	39	07	2
CDBWSP	November 2007 to March 2010	29 ⁵⁸	-	-
	April 2010 to March 2011	12	06	-
BLWSP	April 2008 to March 2011	36	36	2
NWSP	September 2007 to March 2011	43	-	-
KWSP	April 2008 to June 2011	39	7	-
GWSP	April 2008 to June 2011	39	9	-
Total		309	110	

Source: Divisional records.

The above table shows that against 309 meetings to be held with contractors, only 110 meetings (36 *per cent*) were held. While no record/minutes of meeting was made available to audit in respect of NWSP, only seven meetings were held for MFJJWSP and Kalikhar WSP confirming deficient technical supervision by the Engineers of the Department.

The State Government stated (November 2011) that meetings are held with the contractors regularly in the offices of the CE's, ACE's SE's and EE's and the minutes are issued regularly. The fact is that there was 64 *per cent* short fall in the required number of meetings and no record of minutes of the meetings were provided to Audit.

- Records of inspections conducted by departmental officers were not furnished to Audit though called for. Copies of only four inspection notes (BLWSP: two, MFJJWSP: two) were provided to Audit. This indicated that no proper record of periodical inspection and monitoring of execution of activities were kept by the Department.

The State Government stated (November 2011) that site inspections are done regularly by EEs/SE and instructions are being passed on to the contractor's supervisory staff available; and the checking of works is also denoted on various quality testing formats and registers. However, no such records/registers were produced to audit to verify the inspections and observations made by concerned engineers.

2.2.11 Non-observance of financial propriety/adequate justification

Authorisation of expenditure from Public funds has to be guided by the principles of propriety and efficiency of public expenditure, which has not been observed in the following cases during execution of IMKWSP.

58. No record of meetings was available for the period prior to 2010-11.

2.2.11.1 Benefit of Excise Duty exemption not availed of

Loss of ₹ 5.07 crore to State Government due to not receiving benefit of Excise Duty exemption.

Notification No. 6/2007 of Central Excise dated 1 March 2007 specified that pipes of outer diameter exceeding 20 cm (substituted by 10 cm on 4 December 2009) needed for delivery of water from its source to the plant (including clear water reservoir, if any, thereof) and from there to the first storage point will be exempted from Excise Duty (ED), on production of a certificate issued by the Collector/District Magistrate/ Deputy Commissioner of the District in which the plant is located to the Deputy Commissioner or the Assistant Commissioner (AC) of Central Excise (CE), as the case may be.

Scrutiny of records of IMKWSP revealed that the contractor procured (December 2007) 1,72,100 metre Ductile Iron (DI) pipes of different sizes (200 mm to 600 mm) worth ₹ 37.58 crore from M/s Jindal Saw Limited. The rates given in the purchase order were inclusive of excise duty at 16.48 *per cent*, indicating that contractor had not considered the exemption of ED to be passed on to department at the time of preparing the bid document and offering the tender price. The Department did not analyse the rates given by the firm and paid ₹ 5.07 crore as ED on the pipes consumed. Audit also observed that on the basis of exemption certificates issued by the Department for 1,67,838.50 metre DI pipes consumed, the contractor claimed ED but did not pass on the same to the Department.

The State Government stated (November 2011) that it was assumed by the department that contractor had given his rates after considering the Central Excise notification No.6/2007. The reply confirms that the Department failed to examine the tender document i.e. price bid prudently which has resulted in loss to the State exchequer.

2.2.12 Quality Control

A scrutiny of records of BLWSP revealed the followings:

Low Density Poly Ethylene film not laid on side slopes of RWR.

- Item 7.4(a) of Agenda Note for technical sanction of Package 4 of SPR-I of BLWSP submitted (April 2007) by Additional Chief Engineer, Rajiv Gandhi Lift Canal (RGLC) and District Jodhpur provided construction of RWR of 3,845 ML capacity. To minimise the seepage losses, single Precast Cement Concrete (PCC) block lining with a layer of Low Density Poly Ethylene (LDPE) film (250 micron) was proposed in side slopes and bed⁵⁹ of RWR.

Scrutiny of records revealed that ACE, RGLC and District Jodhpur, modified (April 2007) the specification of RWR in the bid document as double PCC block lining on side slopes and provision of LDPE film layer only in the Bed without assigning any reason on record. Accordingly, double PCC Block lining of 63,162 sq. metre and 63,154 sq. metre was only done on side slopes of RWR and 5,24,160 sq. metre LDPE film was laid only in the bed. However,

59. Side slopes – Single PCC Block lining of size 30 cm x 15 cm x 4 cm with layer of 250 micron thick LDPE film.
Bed – Lining with 250 micron thick LDPE film with 60 cm earth cushion.

LDPE film was not laid to cover the sandwich plaster of PCC block lining in side slopes and PCC block lining was not carried out in the bed to check seepage losses as approved in the Technical Sanction.

The State Government stated (November 2011) that in approved tenders, provisions of laying LDPE film on side slopes of RWR was not taken and in bed of RWR provision of laying LDPE film was taken and accordingly works executed. The Government was, however, silent about the need for modification of the specification of technical sanction approved by the Technical Committee. No test reports for evaluating seepage losses from RWR were provided to audit, though called for.

Payment for Service Road without testing of BT surface.

- Chief Engineer, *Pradhan Mantri Gram Sadak Yojana* (CE, PMGSY) issued instructions (March 2008) to all ACEs, SEs and EEs of PWD that no work was to be finalised without checking of Bitumen Treated (BT) surface by Roughometer and getting results of good category as per IRC-SP-16-2004 by conducting Roughometer test of BT surface. Audit observed that construction of Service Road (31.8 km) from Mohangarh to Bhagu ka Gaon was executed by the contractor under contract SPR-I of BLWSP for transportation of pipes/material, speedy execution, proper supervision and maintenance and ₹ 6.52 crore was paid to the contractor as of March 2011 for BT work and Water Bound Macadam (WBM) work in 28.925 km. However, audit observed that in contradiction to the CE's instructions the price break up⁶⁰ of the agreement, provided for release of 90 *per cent* payment for BT work and 10 *per cent* payment was to be made on final acceptance of premix carpet (BT work) by conducting Roughometer test of BT surface. Hence, the contractor was paid ₹ 1.49 crore (90 *per cent*).

The State Government stated (November 2011) that contractor had been asked to get the Roughometer test of BT surface done from PWD for which payment of ₹ 31.55 lakh has yet to be made. The reply is not tenable in view of the fact that the approved price break-up segregating the Roughometer test from BT work for payment purpose was not in consonance with the CE, PMGSY's instructions, according to which item of BT surface was to be finalised/accepted after conducting Roughometer test. The test is pending even after lapse of eight months of the execution (February/March 2011) of work.

Irregular payment of ₹ 3.15 crore without final testing and commissioning of entire section of pipeline.

- As per clause 14.2 of chapter 14 of scope of work and Technical specification of Gulendi and Kalikhar WSPs all valves, air valves, flange joints, entire transmission, structure and valve chambers should be checked by the contractor before commissioning; and as per Clause 14.9.2, contractor is also responsible for trial run, testing and commissioning of the entire system.

The bid document of Gulendi and Kalikhar WSPs provides that contractor shall be responsible for trial runs, testing and commissioning of the entire pipeline system. However, while finalising price break-up, the department did not keep provision for trial runs/testing, commissioning as was kept (five *per*

60. The price break up approved (December 2008) by CE, Project, Jodhpur for BT work: Premix carpet with seal coat at 90 *per cent* and on final acceptance of premix carpet at 10 *per cent*.

cent) in other WSS viz. Manaklao-Khangta, Manaklao Dantiwara and Narmada Water Supply Project. Scrutiny of records of GWSP and KWSP revealed that at the time (June 2011) of payment of last running bill, the Department made full payment to the contractor for the execution of work of Raw water rising pipeline, Clear water rising pipeline and Village distribution system and Cluster Distribution. This resulted in undue benefit of ₹ 3.15 crore⁶¹ to contractor.

The State Government stated (November 2011) that payment was made as per price break-up, and trial run will commence after commissioning of entire system. The reply confirms that the State Government had not ensured the interest of the State as no payment was withheld as per work order for final testing/ commissioning/trial run as was done in all other projects.

Irregular payment of ₹ 36.72 lakh for the execution of ESR, without testing of successful commissioning of the system.

- Clauses 23.4 (d) and (e) of condition of contract and pre-qualification schedule of GWSP and KWSP stipulate that last five *per cent* and 10 *per cent* payment was to be made to contractor on successful commissioning of the system for Elevated Service Reservoir (ESR) and successful completion of the testing of water tightness of CWRs/GLRs respectively.

Scrutiny of records of GWSP and KWSP revealed that at the time (June 2011) of payment of last running bill of contractor, Department did not withhold five *per cent* (₹ 29.08 lakh)/10 *per cent* (₹ 7.64 lakh) for successful completion of ESRs and CWRs/GLSRs respectively and released full payment of ₹ 5.82 crore⁶² and ₹ 76.37 lakh⁶³ towards expenditure on construction of ESRs and CWRs/GLRs.

The State Government stated (November 2011) that system will be on trial run after commissioning. The reply does not mention reasons for not withholding five/10 *per cent* payments as per clauses of agreement and confirms that trial run, testing and commissioning of the entire system has not yet been started (July 2011) and that full payment has been made to the contractor in violation of provisions of contract agreement and without ensuring State's interest.

2.2.13 Conclusion

The State Government's objective to provide adequate drinking water to the population of the concerned villages within the stipulated time remains unachieved due to re-phasing of the projects on account of funds constraints on the one hand and surrender of funds on the other hand indicating defective financial management which led to cost/time overrun. Misinterpretation of decision resulted in financial benefits to the contractors and loss to the State exchequer. Failure of the State Government in ensuring dispute free site and reservation of water prior to taking up of project activities and not taking up activities of transmission and distribution system simultaneously, the water supply schemes could not be commissioned as per schedule denying benefit of

61. Five *per cent* of total payment made to contractor towards Rising and village distribution system : (GWSP: ₹ 18.20 crore; KWSP: ₹ 28.42 crore). Cluster Distribution System: (GWSP : ₹ 14.63 crore; KWSP : ₹ 14.17 crore – less ₹ 0.62 crore withheld).

62. GWSP : ₹ 3.56 crore; KWSP : ₹ 2.26 crore.

63. GWSP : ₹ 37.80 lakh; KWSP : ₹ 38.57 lakh.

drinking water to the villagers despite heavy expenditure on rising pipeline and reservoirs. Non-observance of rules/provisions resulted in undue financial aid to contractors viz. irregular payment of secured advances, escalation charges in lump sum contracts, non-deduction of security deposits, labour cess and royalty etc., failure of oversight resulted in blocking of funds. Deficiency in monitoring and prescribed periodical inspections and non-observance of norms of quality control led to non-execution of works as per specifications.

2.2.14 Recommendations

- Water Supply Projects are conceived for long term benefits to the public for which requirement of availability of water is to be ensured prior to taking up works. All permissions/arrangement of land site from other departments should be settled/made well in advance of taking up project works to avoid delays in delivery of envisaged benefits.
- Revenues as per statutory provisions under rules should be recovered so as to prevent loss to the State exchequer by regular monitoring and supervision.

Social Justice and Empowerment Department

2.3 Implementation of schemes for welfare and upliftment of weaker and backward sections of society

2.3.1 Introduction

The 'Department of Social Welfare' was established (1951-52) to uplift and empower the weaker sections of the Society. In February 2007, it was renamed as 'Social Justice and Empowerment Department' (SJED). SJED implements, manages and executes various schemes for the educational/social upliftment and welfare, empowerment of Scheduled Tribes (ST), Scheduled Castes (SC), Other Backward Class (OBC)⁶⁴ and weaker, downtrodden, exploited and backward classes as envisaged in the Directive Principles of the State Policy of Constitution of India. To obtain assistance for various schemes run by the SJED, the applicants were required to submit their application forms to District Officers⁶⁵ alongwith desired documents viz. Caste Certificate, Birth Certificate, Domicile Certificate, Self/parents Income Certificate, Marriage Registration Certificate and a declaration that they have not claimed the benefit under any of the other schemes run by the State/Central Government or other Autonomous Bodies etc. The utilisation of funds is to be ensured by the District Officers.

A study of the implementation of nine Social Welfare Schemes⁶⁶ during 2006-11 was conducted (April-July 2011) in nine districts⁶⁷ selected⁶⁸ on the basis of implementation of schemes in the districts and amount of expenditure involved to draw up an assurance that only eligible persons were provided assistance; release of funds was adequate; documentation of the assistance released was proper and there was a system of effective monitoring of the schemes.

Audit findings arising from the records of test checked districts covering the period 2006-11 are discussed in subsequent paragraphs.

64. Other backward classes are entitled for benefits only under 'Construction of hostels for SC, ST and OBC' scheme.

65. Deputy Director (DD), Assistant Director (AD) and District Probationary and Social Welfare Officers (DPSWOs)

66. *Anuprati*, Construction of Hostels, Financial aid for Happy Married Life to Disabled Young Couples, Financial Assistance to Disabled Persons, *Nari Niketan*, *Palanhar*, Residential Schools, *Sahyog* and Scholarship to Disabled Students.

67. Ajmer, Banswara, Bhilwara, Bikaner, Dungarpur, Jaipur, Jaisalmer, Jhalawar and Udaipur.

68. Three districts (Bhilwara, Jaipur and Jhalawar) having maximum expenditure and one district (Jaisalmer) selected on the basis of minimum expenditure. Two tribal districts selected on the basis of maximum expenditure amongst total six tribal districts (Banswara, Dungarpur) remaining three districts (Ajmer, Bikaner and Udaipur) were selected where *Nari Niketan* Scheme was in implementation having maximum expenditure.

2.3.2 Financial Management

All the selected schemes are financed by the State Government except the scheme of “Construction of Hostels for SC/ST and Other Backward Class (OBC)” where the expenditure is shared between State Government and Government of India (GoI) in the ratio of 50:50. Generally the District Officers send the budget proposals to the Commissioner, SJED by increasing the last years expenditure by 10 to 15 *per cent* and considering pending applications, if any. However, the Commissioner SJED released funds as per budget availability.

Under three schemes viz. Scholarship to Disabled Students, Financial Assistance to disabled persons, Financial aid for Happy Married Life to Disabled Young Couples Scheme, the Commissioner, SJED transfers funds to District Officers and Personal Deposit (PD) accounts of *Zila Parishads* for sanction of financial assistance to beneficiaries of urban area/rural areas respectively. In the remaining six schemes⁶⁹, funds were transferred by the Commissioner, SJED to District Officers for both urban and rural areas.

2.3.2.1 Funds lying unutilised

Scheme funds amounting to ₹ 28.95 crore remained unutilised.

- The allotment and expenditure incurred on selected schemes during the years 2006-11 was as under:

Table 1: Budget allotment and expenditure under selected social welfare schemes during 2006-11

(₹ in crore)									
Name of scheme	Allotment/Expenditure	2006-07	2007-08	2008-09	2009-10	2010-11	Total	Funds under utilised	Percentage of funds under utilised
Sahyog	A	0.75	1.00	2.80	7.00	8.37	19.92		0.45
	E	0.74	0.99	2.78	6.95	8.37	19.83	0.09	
Palanhar	A	2.19	7.92	15.41	22.41	26.00	73.93		0.43
	E	2.15	7.92	15.41	22.12	26.01	73.61	0.32	
Anuprati	A	1.15	1.07	3.50	1.79	2.00	9.51		8.41
	E	0.84	1.02	3.12	1.74	1.99	8.71	0.80	
Construction of Hostels for SC, ST and Other Backward Class (OBC)	A (State Plan)	7.65	11.79	4.75	3.63	4.64	32.46		30.76
	E (State Plan)	6.57	9.39	4.22	2.42	4.44	27.04	20.23	
	A (CSS)	7.15	6.24	6.83	6.68	6.40	33.30		
	E (CSS)	2.61	5.63	4.04	2.67	3.54	18.49		
Financial aid for Happy Married Life to Disabled Young Couples	A	0.80	0.87	1.16	1.50	1.65	5.98		13.88
	E	1.17	0.34	1.05	1.06	1.53	5.15	0.83	

69. Anuprati, Construction of Hostels, Nari Niketan, Palanhar, Residential Schools and Sahyog.

Name of scheme	Allotment/ Expenditure	2006-07	2007-08	2008-09	2009-10	2010-11	Total	Funds under utilised	Percentage of funds under utilised
Scholarship to Disabled Students	A	1.05	1.09	1.56	1.11	1.02	5.83		35.33
	E	0.76	0.89	0.64	0.69	0.79	3.77	2.06	
Financial assistance to Disabled Persons	A	0.80	0.64	0.83	1.29	2.18	5.74		25.26
	E	0.60	0.28	0.56	0.98	1.87	4.29	1.45	
Residential Schools	A	-	-	2.05	4.73	5.00	11.78		26.74
	E	-	-	1.44	3.52	3.67	8.63	3.15	
Nari Niketan	A	0.49	0.94	1.23	1.31	1.41	5.38		0.37
	E	0.49	0.94	1.22	1.32	1.39	5.36	0.02	
Total								28.95	

Source : Records of Additional Director (Plan), SJED, Jaipur A- Allotment; E- Expenditure

The under utilisation of funds allotted, ranged between 0.4 to 35 per cent and was mainly under scholarship to disabled students (35 per cent), construction of hostels (31 per cent), financial assistance to disabled persons (25 per cent) and Residential Schools Schemes (27 per cent).

In six⁷⁰ out of nine test checked districts details of funds sanctioned by SJED for implementation of five schemes⁷¹ during the year 2006-11 revealed that against an amount of ₹ 8.75 crore allotted, ₹ 7.81 crore (89 per cent) was utilised leaving a balance of ₹ 0.94 crore (**Appendix 2.20**). The percentage of savings⁷² ranged between one to 92 per cent⁷³.

Scheme funds amounting to ₹ 1.44 crore lying unutilised in rural areas.

- For implementing three schemes⁷⁴ in rural areas, funds amounting to ₹ 29.84 crore were transferred by the Directorate in the Personal Deposit (PD) accounts of *Zila Parishads*. Audit observed that scheme funds of ₹ 1.44 crore accumulated in eight districts⁷⁵ due to less receipt of applications (**Appendix 2.21**) were neither utilised nor surrendered as of March 2011 by the *Zila Parishads*.

The State Government stated (November 2011) that savings under various schemes was due to less/non-receipt of applications in five schemes (*Anuprati*, Financial aid for happy married life to disabled young couples, *Palanhar*, *Sahyog* and Scholarship to disabled students) and under the scheme 'Financial assistance to disabled persons' due to existence of similar schemes of GoI. This confirms that the requirement was not properly assessed. Besides, applications were pending for sanction as commented in paragraph 2.3.2.2 indicating imprudent allotment of funds.

70. Banswara, Bikaner, Dungarpur, Jaipur, Jhalawar and Udaipur.

71. *Anuprati*, Financial assistance to disabled persons, *Palanhar*, *Sahyog* and Scholarship to disabled students.

72. Banswara (5 to 10 per cent), Bikaner (1 to 62 per cent), Dungarpur (4 to 92 per cent), Jaipur (1 to 46 per cent), Jhalawar (4 to 46 per cent) and Udaipur (1 to 56 per cent).

73. Scholarship to disabled student during 2006-11 in Dungarpur District

74. Financial aid for happy married life to disabled young couples, Financial assistance to disabled persons and Scholarships to disabled students.

75. Ajmer, Banswara, Bhilwara, Bikaner, Dungarpur, Jaipur, Jaisalmer and Udaipur.

2.3.2.2 Non-issue of sanction due to non-availability of funds

Districts Officers sent the budget proposals to Commissioner, SJED simply by increasing the last years expenditure by 10 to 15 *per cent* and considering pending applications, if any. However Commissioner, SJED released funds as per availability of budget and allotted funds utilised by the Districts officers as depicted in *Appendix 2.22*.

Assistance not sanctioned to 1,402 beneficiaries of urban and rural areas for want of funds.

Audit scrutiny of selected nine districts revealed that in four districts⁷⁶ the District Officers could not sanction financial assistance for 1,402 applications received (from urban and rural areas) out of total 7,530 applications during 2006-11 due to non-availability of funds as detailed below:

Table 2: Non-issue of sanction due to non-availability of funds

Name of Schemes	Name of district	Number of applicant not benefited					
		2006-07	2007-08	2008-09	2009-10	2010-11	Total
<i>Sahyog</i>	Ajmer (Rural/Urban)	-	-	-	-	72	72
	Banswara (Rural/Urban)	-	-	-	-	282	282
	Bikaner (Rural/Urban)	23	14	201	50	109	397
	Jaisalmer (Rural/Urban)	-	-	10	30	57	97
<i>Palanhar</i>	Ajmer (Rural/Urban)	3	20	65	190	137	415
Financial aid for Happy Married Life to Disabled Young Couple	Banswara (Urban)	-	27	50	13	-	90
	Bikaner (Urban)	12	01	-	02	-	15
Scholarship to Disabled Students	Ajmer (Urban)	-	-	-	-	15	15
	Bikaner (Rural/Urban)	-	-	-	4	-	4
<i>Anuprati</i>	Bikaner (Rural/Urban)	-	-	-	-	13	13
	Jaisalmer (Rural/Urban)	-	-	-	-	2	2
Total		38	62	326	289	687	1,402

Source: Records of District offices

Audit observed that the funds were not allotted prudently. While on one hand the District Officers could not issue sanctions for 1,402 applications due to non-allotment of adequate funds, on the other hand there were savings with District Officers because of which funds were surrendered/remaining unutilised in PD accounts of *Zila Parishads*.

The State Government stated (November 2011) that sanctions could not be issued due to non-availability of budget as per requirement (in *Sahyog* scheme), receipt of incomplete application (in *Palanhar* scheme) and receipt of demands for Financial Aid for Happy Married Life to Disabled Young Couples, Scholarship to Disabled Students and *Anuprati* Schemes at the end of financial years. The reply confirms that the requirement was not assessed properly indicating inadequate financial management and denying benefits to eligible applicants.

In the absence of any assessment of requirement of budget by the Department/*Zila Parishads* for assessing requirements of funds under different

76. Ajmer, Banswara, Bikaner and Jaisalmer.

schemes, the SJED could not ensure availability of adequate funds for successful implementation of schemes.

Further, the fact is that Commissioner, SJED releases funds to District Offices/*Zila Parishads* on the basis of *ad hoc* proposals of District/*Zila Parishads* and he failed to reallocate the unutilised funds under the schemes to other needy districts as per provision of para 160⁷⁷ of State Budget Manual.

2.3.3 Scheme implementation

Audit findings relating to the implementation of the nine welfare schemes in the selected districts are discussed below:

2.3.3.1 Delay in sanctioning assistances

Sanctions were issued with a delay of one to 44 months in 7,280 cases.

The Scheme guidelines provide that assistance must be sanctioned to the beneficiaries within a specific period. Audit, however, observed some cases of delay under selected schemes as given below:

Table 3: Delay in sanctioning assistance

Name of Scheme	Prescribed Rules and period under specific rules		Period	Number of test-checked cases	Number of cases delayed	Period of delay ⁷⁸ (in months)	Reasons for delay
	Rules	Period					
<i>Sahyog</i>	5 (6)	Within 15 days	2006-11	1,756	430	1 to 44	Incomplete applications, non-availability of budget and shortage of staff
<i>Palanhar</i>	8	Every month	2006-11	4,792	4,335	1 to 16	-do-
Scholarship to Disabled Students	7(4)	For July to October in the month of October, November to February in the month of February and March to April in the month of May	2006-11	3,331	2,324	1 to 29	-do-
Financial aid for Happy Married Life to Disabled Young Couples	3	After scrutiny of application	2006-11	497	138	4 to 36	-do-
Financial assistance to Disabled Persons	8	With in a week	2006-11	180	53	8 to 30	-do-
Total				10,556	7,280		

Source: Scrutiny of test checked sanctions

The above table indicates that during 2006-11, District Officers, took one to 44 months in sanctioning the assistance in 7,280 cases (69 per cent) out of total 10,556 test checked cases. The reasons for delay were attributed (November 2011) by State Government to receipt of incomplete applications,

77. Para 160 of State Budget Manual stipulates that the Administrative Department should adjust savings and excesses against each other.

78. Audit has worked out the delay on the basis of date of receipt of application and sanctions issued.

non-availability of budget, rush of work and shortage of staff. The reply confirms that the prescribed specific time schedule was not adhered to sincerely. Further, timely disposal of applications was not being monitored through a prescribed report. This was indicative of lack of control in implementation of the scheme and denial of timely assistance to needy applicants.

2.3.3.2 *Sahyog Yojana*

The *Sahyog Yojana* was started (April 2005) by the State Government to provide financial assistance @ ₹ 5000 per girl to BPL families of Scheduled Castes for marriage of their first two girls between the age group of 18-21 years. The Yojana was amended in March 2008⁷⁹ and October 2009⁸⁰. Further, if the girl was metric pass/graduate an extra incentive of ₹ 5000 and ₹ 10,000 respectively was also payable. Rule 5 of the *Sahyog Yojana* stipulates submission of application by applicants to the District Officers one month before or upto six months after the marriage of girls.

- ***Irregular payment of financial assistance***

Financial assistance sanctioned under *Sahyog Yojana* in 186 cases without obtaining required documents.

Audit observed that in nine test checked districts, the District Officers paid (2006-11) assistance in 186 cases (**Appendix 2.23**) without proper scrutiny of applications of beneficiaries. Resultantly, subsidy was irregularly granted at more than the prescribed rate (20 cases), below the age of 21 years (32 cases), without obtaining the age proof/Marriage Registration Certificate (35 cases), on the basis of tampered documents (two cases), accepted applications before and after the prescribed time limit (27 cases) and assistance was granted to third or fourth child (35 cases). This was indicative of the fact that District Officers did not observe rules properly and internal controls in sanction of assistance were inadequate.

It was also observed that financial assistance was provided under the scheme in 35 cases where either the boy (11 cases) or the girl (24 cases) had not attained the marriageable age of 21 years and 18 years respectively as provided in Section 3 of Prohibition of Child Marriage Act, 2006.

The State Government accepted (November 2011) that due to rush of applications, cases could not be scrutinised properly and directions are being issued to all Districts Officers to release financial assistance after proper scrutiny of applications. The fact is that the District Officers did not observe the rules sincerely and violated the provisions of Child Marriage Act also indicating inadequate internal control.

79. From March 2008: to provide assistance at ₹ 10,000 on the marriage of girls of all BPL families attaining the age of 21 years or above.

80. From October 2009: to provide assistance at ₹ 10,000 for marriage per girl of all BPL families having completed age of 18 years or above.

2.3.3.3 Palanhar Yojana

The *Palanhar Yojana*⁸¹ was launched (February 2005) by the State Government to provide financial assistance to orphan children⁸² of SCs for their food, clothing, education and essential items etc. through *Palanhar*⁸³.

The coverage of assistance was extended from time to time as under:

Table 4: Coverage of assistance under *Palanhar Yojana*

Year	Details of assistance
From August 2005	To orphan children of all castes
From April 2007	To one child of widow eligible for destitute pension.
From January 2010	To child of remarried widow mother
From April 2010	To all children of parents suffering from leprosy
From March 2011	To one child of women who left them alone due to getting into " <i>Nata</i> " ⁸⁴

Source: Scheme files of Department

The beneficiaries were eligible for assistance at ₹ 500 per month for five years, at ₹ 675 per month till attaining the age of 15 years (raised to 18 years in March 2011) if they were admitted in schools alongwith lumpsum grant of ₹ 2000 per annum for clothing etc. This lumpsum grant was not admissible for child of destitute widows and mother getting into '*Nata*'. While the assistance remained the same, the eligibility was revised time and again to cover other categories of orphans. The assistance was to be released to the *Palanhar*.

- ***Orphan children after completing 15 years age not shifted to departmental hostels***

Under *Palanhar Yojana* orphan children above 15 years age not shifted to departmental hostels.

Rule 3(7) of *Palanhar Yojana*, 2007 provides shifting of orphan children after attaining the age of 15 years of age to the hostels run by SJED where food and clothing facilities are provided to them. Thus, subsidy was not payable to *Palanhar*s for children who have completed 15 years of age. However, in case of holidays in hostel, children were to be kept by *Palanhar* and monthly assistance for holidays was to be provided. District Officers were required to ensure that beneficiary children who have completed 15 years of age are admitted in Departmental hostels.

Scrutiny of records revealed that in test checked districts⁸⁵ during 2006-11, 908 orphans⁸⁶ who had completed 15 years of age were not shifted in departmental hostels though 2,359 seats⁸⁷ in hostels were vacant.

81. *Palanhar Yojana Sanchalan* Rules were notified in 2005 and revised in 2007.

82. Whose mother and father were dead or sentenced to life imprisonment/ death penalty under judicial orders or either mother or father died and other spouse sentenced to life imprisonment or death sentence.

83. any interested person ready to look after the orphan children whose annual income is not more than ₹ 1.20 lakh.

84. *Nata*: Married women living with other person without marriage

85. Ajmer: 178, Banswara: 147, Bhilwara: 159, Bikaner: 31, Dungarpur: 75, Jaipur: 32, Jaisalmer: 12, Jhalawar: 142, and Udaipur 132.

86. 2006-07: 2; 2007-08: 8; 2008-09: 115; 2009-10: 373 and 2010-11: 410.

87. 2006-07: 602; 2007-08: 425; 2008-09: 418; 2009-10: 384 and 2010-11: 530 - Information furnished by Addl. Director (hostels), Office of the Commissioner, SJED, Jaipur.

This indicated that District Officers did not monitor the scheme properly and 908 children were deprived of the food and clothing facilities available in departmental hostels as no assistance was payable to *Palanhars* after children attained age of 15 years (except for holidays).

The State Government stated (November 2011) that *Palanhars* did not apply for admission of orphans in departmental hostels. The fact is that the District Officers themselves failed to ensure that children after completing 15 years of age are admitted in departmental hostels.

- ***Non-inspection of orphan children***

Periodical inspection of orphans not conducted.

Commissioner, SJED instructed (May 2007) all District Officers to inspect orphan children thrice in a financial year to ensure that *Palanhar* was taking proper care of children and there was no misuse of assistance and submit the inspection report to the Directorate. Further, as per orders issued (April 2009) by the Government, the Superintendent of departmental hostel was also to conduct physical verification of atleast 30 beneficiaries and submit a consolidated report to the District Officers.

Audit observed that during 2006-11, assistance of ₹ 5.72 crore was paid to 7,739 orphan children in eight districts⁸⁸. However, physical verification/inspection required as per instructions of SJED of May 2007 and April 2009 to check the status of working of the *Yojana*, opinions of beneficiaries and neighbours regarding problems in implementation of the *Yojana* and proposing improvements was not conducted regularly by District Officers and Hostel Superintendents.

The State Government stated (November 2011) that inspection of orphan children was being carried out. However, no records in support of inspections conducted and inspection reports submitted to Directorate was furnished. Moreover, seven Districts Officers⁸⁹ had replied (April to July 2011) that inspections were not being carried out regularly and proper record of inspections was also not being maintained while District Officer Bhilwara did not furnish any reply.

- ***Payment for lesser period/irregular payment of assistance***

Assistance under *Palanhar Yojana* paid for 64 children for less period and irregularly paid for eight children.

Rule 4(3) of *Palanhar Yojana* 2007⁹⁰, provides payment of assistance to one child of widow eligible for destitute pension having more than one child, upto attaining the age of 15 years by the second child.

Audit observed that the District Officers misinterpreted the Rule and allowed assistance for first child till he attained the age of 15 years. Thus, in three districts⁹¹ assistance was provided to 64 children for lesser periods ranging

88. Ajmer: 1091- ₹ 0.81 crore; Banswara: 1233- ₹ 0.99 crore; Bhilwara: 1261- ₹ 1.07 crore; Bikaner: 126- ₹ 0.11 crore; Dungarpur: 1514- ₹ 1.23 crore; Jaisalmer: 163- ₹ 0.12 crore; Jhalawar: 706- ₹ 0.68 crore and Udaipur: 1645- ₹ 0.71 crore.

89. Ajmer, Banswara, Bikaner, Dungarpur, Jaisalmer, Jhalawar and Udaipur.

90. Amended in August 2007.

91. Bikaner, Jaipur and Jhalawar.

between seven months to 80 months in comparison to assistance payable till the second child attains the age of 15 years. Further, in Bikaner district, assistance was irregularly granted for eight third/fourth child resulting in excess payment of assistance for the periods ranging from 10 months to 84 months (*Appendix 2.24*).

The District Officers, Jhalawar and Bikaner agreed (June 2011) to revise the sanctions but District Officer, Jaipur furnished no reply.

The State Government contended (November 2011) that sub rule 4(3) does not specify the child which would get the financial assistance. District Officers sanctioned financial assistance to first child till he attains 15 years of age and to second child till he attains 15 years of age. The reply is not tenable because the rule clearly stipulates providing assistance to one child till the second child attains age of 15 years. Audit view has also been confirmed (November 2011) by the Chief Child Officer of SJED, Jaipur.

This indicated that while releasing assistance the prescribed provisions of scheme were not being adhered to resulting in denying benefits to some and extending undue benefit to others. The District Officers are sending consolidated report to the Directorate without indicating separately the assistance given to orphans of destitute widows.

2.3.3.4 Anuprati Yojana

The State Government launched (January 2005) *Anuprati Yojana* to provide incentive of ₹ one lakh⁹² to each SC/ST candidate passing Indian Civil Service Examinations conducted by Union Public Service Commission whose parents income was not more than ₹ two lakh per annum and were non Income tax payers. In April 2005, the benefit was extended at ₹ 50,000 to SC candidates passing Rajasthan State and Subordinate Services Examinations conducted by Rajasthan Public Service Commission. In 2008-09, the scheme was further liberalised to extend benefits at different rates of incentives for different courses for SC/ST candidates on getting admission in IITs, IIMs, medical/technical courses of All India Level. The State Government notified *Anuprati Yojana Sanchalan Niyam (Anuprati Yojana Rules)* for each course/examination between April 2005 and June 2010.

The *Anuprati Yojana Rules* (Rule 4(ii)), *inter alia*, provided submission of applications by SC/ST candidates passing Indian Civil Services (ICS) and Rajasthan State and Subordinate Services (RAS) examinations in not more than three attempts in prescribed application accompanied with caste certificates, domicile certificate of the district, income certificate of self/parents and an undertaking certifying that they have not obtained such benefits earlier, to the District Officers. The District Officers were to scrutinise the applications and sanction the incentive to eligible candidates. The deficiencies noticed in payment of incentive are discussed below:

92. Passing of Pre-examination - ₹ 65,000; passing of Main Examination - ₹ 30,000; final selection in interview - ₹ 5,000.

Incentive under Anuprati Yojana irregularly paid due to non-adherence of rules.

- **Irregular payment of incentive**

Test check of records of four districts⁹³ revealed that contrary to the provisions of *Anuprati Yojana*, District Officers made irregular payment of incentive in 30 cases as detailed below:

- Rule 5(iv) of *Anuprati Yojana* Rules 2005 and 2008 provide sanction of assistance on furnishing Income certificate (not more than six months old) issued by the *Tehsildar/Gazetted Officer* of concerned area and family income should not be more than ₹ two lakh per annum.

Audit observed that during 2008-09 and 2010-11 incentive was paid in one case in Jaipur (₹ 0.40 lakh) where one year old Income certificate was furnished and in four cases (₹ 1.90 lakh) Form No. 16 of Income Tax return was submitted which did not indicate gross income.

The State Government stated (November 2011) that directions have been issued to concerned applicants to submit required income certificate. No reasons were, however, given for paying incentive without ensuring submission of required certificate in the first place.

Rule 4(ii) of *Anuprati Yojana* Rules, 2005 stipulate that incentive is not payable for passing RAS examination in more than three chances. Scrutiny revealed that during 2009-10, incentive was paid in two cases in Ajmer (₹ 0.33 lakh) where candidates appeared in the RAS examination but as the result was not declared, they claimed incentive for second /third chance which was also paid. However, they were finally selected in earlier examination, and incentive given on second/third time was not recovered. Neither the State Government nor the District Officers furnished reply to this audit observation.

- Rule 4 of *Anuprati Yojana* Rules, 2005 prohibits sanction of incentive to candidates who were already in Government service.

Audit observed that incentive was paid during 2009-10 in two cases in Udaipur (₹ 0.30 lakh) to applicants who were already in Government service. While accepting the facts, District Officer, Udaipur stated (May 2011) that incentive was granted as their income was below ₹ two lakh per annum. The fact remains that the incentive was granted irregularly to applicants who were already in service.

The State Government stated (November 2011) that in Udaipur district the applicant has been directed to deposit the irregular amount of incentive, and that incentive was released only in one case and no incentive was released in any other case. The Government reply is not tenable as under the same sanction,⁹⁴ Deputy Director, SJED, Udaipur sanctioned incentive to a second applicant who was in Government service.

93. Ajmer, Banswara, Jaipur and Udaipur (total cases: 447).

94. 4997-99 dated 24 August 2009.

- Rule 3 of *Anuprati* Extension Scheme, Rules 2008 provides submission of certificate of admission in medical/ engineering college by the applicant with the application for sanction of incentive.

Audit observed that in four cases (₹ 0.40 lakh) in Banswara and Udaipur incentive was sanctioned by District Officers without ensuring production of admission certificates issued by medical/engineering colleges.

The State Government stated (November 2011) that original admission cards have now been obtained from two applicants in Banswara and in Udaipur district no such sanctions were issued. The reply was not acceptable because Deputy Director, SJED, Udaipur has issued sanctions for incentives vide letter No. 2866-68 dated 4 November 08 and 802-04 dated 17 February 2009 in two cases without ensuring production of Admission Certificate.

- Rule 5 (ii) of *Anuprati* Extension Scheme, 2008 stipulate sanction of incentive to only those candidates who were domicile of that district where they had applied.

However, District Officers, Udaipur (five cases) and Ajmer (one case) sanctioned incentive in six cases (₹ 0.90 lakh) during 2008-10 to applicants who were not domicile of that District.

The State Government stated (November 2011) that in Ajmer district the applicant belonged to Pali district from where information is being collected. If the applicant had received incentive from Pali district the incentive would be recovered. No reply for five applicants of Udaipur district was furnished. It was also stated that instructions would be issued to all District Officers to avoid reoccurrence of such irregularities in future.

Thus, assistance was released without ensuring fulfillment of eligibility criteria by District Officers indicating lack of control over sanctioning of assistance by Commissioner, SJED.

2.3.3.5 Government scholarship to the Disabled Students

The State Government launched (1981-82) a scholarship scheme for disabled students of Rajasthan to assist the disabled to obtain educational, academic, technical or professional training so as to enable them to earn a living and to become useful members of the society. State Government notified (January 1982) Rajasthan Government scholarship to the disabled student Rule, 1981 (Scholarship Rules). The scheme was applicable to disabled of all categories viz. blind, deaf, orthopedically handicapped, speech defective, mentally retarded, and leprosy. It, *inter alia*, provides sanction of scholarship for 10 months at ₹ 40 per month (class I to IV), at ₹ 50 per month (class V to VIII) and at ₹ 150 per month (9th to Pre-university) per students suffering 40 *per cent* permanent disability and whose annual income is not more than ₹ one lakh.

- **Irregular sanction of scholarship**

Scholarship of ₹ 1.17 crore sanctioned without obtaining domicile certificate and records of Scholarships not maintained.

The Scholarship Rules 1981, provide sanction of scholarship to those students, who were domicile of Rajasthan, and Rule 4(c) stipulates, furnishing a declaration that he/ she is not receiving any scholarship or award or stipend from any Government or public or charitable organisation or from any other source.

District Officers sanction and release the consolidated amount of scholarship of eligible students of the school to the Head of the Educational Institution through a demand draft which is disbursed to the students.

Rule 7(V) (a) of Scholarship Rules, stipulates that sanctioning authority i.e. District Officers were to maintain the accounts of disbursement and refund of unpaid scholarships in prescribed register and ensure that the scholarship is disbursed by the educational institutions to the students at the earliest but not later than one month from the date of sanction. Undisbursed scholarships are required to be refunded by the Head of the Institute within two months to the sanctioning authority.

Scrutiny of sanctions of scholarships revealed that in nine test checked districts, the District Officers sanctioned (2006-11) and released scholarship worth ₹ 1.17 crore in all test checked 16,807 cases⁹⁵ to the physically handicapped students whose applications⁹⁶ were not accompanied with domicile certificate and the stipulated declaration.

Further, the District Officers neither maintained records of disbursement and undisbursed scholarship in prescribed register nor ensured payment of scholarship to students made by educational institutions. Instead they relied only upon the UCs submitted by Head of Institutions. The Scholarship Rules do not provide for furnishing receipts of students by the institutions. In the absence of proper records genuineness of assistance of ₹ 1.17 crore paid to 16,807 students in the selected district offices cannot be vouched.

The State Government stated (November 2011) that in three districts (Ajmer, Banswara and Bikaner), the certificate would be obtained, in future such certificates would be obtained in all cases and that record of scholarships is being maintained by Educational Institutions/ District Officers. Moreover, directions are again being issued to all District Officers in this regard. The fact remains that such records were not maintained by District Officers in prescribed registers as required under Rules *ibid*. The State Government did not furnish reply in respect of remaining six districts.

95. Ajmer: 3221- ₹ 0.21 crore; Banswara: 4554- ₹ 0.15 crore; Bhilwara: 4236- ₹ 0.20 crore; Bikaner: 655- ₹ 0.07 crore; Dungarpur: 308- ₹ 0.02 crore; Jaipur: 2264- ₹ 0.31 crore; Jaisalmer: 134- ₹ 0.01 crore; Jhalawar: 204- ₹ 0.03 crore and Udaipur: 1231- ₹ 0.17 crore.

96. Students are to submit the application to the District Officers alongwith recommendation of head of the institute enclosing disability certificate issued by authorised medical board, income certificate of parents and domicile certificate.

2.3.3.6 Financial aid to disableds for Happy Married Life under Disabled Young Couples Scheme

The Happy Married Life Scheme was launched (December 1997) by the State Government for providing financial aid to the physically handicapped young men / women for beginning their married life. The financial aid of ₹ 20,000⁹⁷ per couple was payable from August 2003. The income of eligible handicap/his/her parents was not to exceed ₹ 12,000 per year (revised to ₹ 50,000 in February 2009).

- **Irregular payment of financial aid**

Financial aid of ₹ 31.45 lakh irregularly paid to beneficiaries without obtaining required certificates.

As per notification issued (March 2003) by the State Government, applications alongwith necessary information/documents were to be submitted by the applicants to the concerned District Officers one month before or one month after the marriage (in October 2007 revised to fifteen days before and six month after the marriage). Under the scheme at the time of marriage the minimum age of boy and girl should be 21 years and 18 years respectively. Enclosing Marriage registration Certificate by the applicant after marriage was mandatory. In the case of inter district/ inter State marriages, a certificate was to be obtained by the District Officer sanctioning the financial aid from the other District Officer that no assistance has been provided to this applicant to avoid double payment of financial aid.

Audit scrutiny revealed that District Officers of nine test checked districts released financial aid of ₹ 31.45 lakh during 2006-11 in 145 cases (**Appendix 2.25**). The financial aid had been released irregularly without obtaining age certificate (13 cases: ₹ 2.85 lakh), domicile certificate (43 cases: ₹ 9.95 lakh), income certificate (six cases: ₹ 1.30 lakh), marriage certificate (13 cases: ₹ 2.65 lakh) disability certificate (five cases: ₹ 1.20 lakh), paid to applicants/parents whose annual income was more than ₹ 12,000 (10 cases: ₹ 2.15 lakh), applications received prior/after the prescribed date of marriage (32 cases: ₹ 6.55 lakh), age of groom and bride was below 21/18 years (10 cases: ₹ 2.30 lakh) and on tampered marriage registration certificate/birth certificate (13 cases: ₹ 2.50 lakh).

The State Government stated (November 2011) that financial assistance was given without obtaining age, domicile, income and disability certificates on humanitarian grounds and directions for obtaining requisite certificates are being issued to all the District Officers.

The State Government further informed that District Officers have been asked to examine the sanctions issued on the basis of tampered documents.

In respect of 10 cases of assistance paid to groom/bride having age below 21/18 years, the State Government stated (November 2011) that in four cases (Banswara) the age of boy/girl was above 21/18 years and in two cases (Jaisalmer), the age of girl and boy was 18 and 25 as per ration card and affidavit respectively. The reply is not correct because in the age proof (birth

97. Enhanced to ₹ 25,000 with effect from 28 February 2009.

certificate/school certificates) enclosed with the application forms, the age of applicants was shown below 21/18 years. Further, the State Government has not enclosed the copies of affidavits in the absence of which genuineness of the claims could not be verified in audit. No reply has been given in respect of remaining four cases.

2.3.3.7 Hostel facilities

To enable the students of SC/ ST and Other Backward Classes (OBC) for pursuing their studies in the educational centres, Hostels are constructed by the SJED with the cost being shared by GoI and State Government in the ratio of 50:50. SJED issued (2006-11) administrative and financial sanction of ₹ 98.51 crore for construction of 163 hostel buildings through the State Public Works Department to benefit SC/ST/OBC students who seek admission in Government hostels.

- **Incomplete works and blocking of funds.**

The year wise position of status (July 2011) of hostels sanctioned during 2006-11, completed but possession not taken, lying incomplete, construction not started and expenditure incurred on completed and incomplete hostels (March 2011) as furnished by SJED to Audit was as under:

Table 5: Construction of Hostels for SC, ST, OBC

(₹ in lakh)

S. No.	Year of sanction	Number of hostels sanctioned And amount of sanction		Number of hostels completed and handed over to Department		Incomplete Hostels		Hostels completed but possession not taken		Construction not started	
		No.	Amount	No.	Exp.	No.	Exp.	No.	Exp.	No.	Exp.
1.	2006-07	86	3737	77	2753	3	75	4	130	2	0.31
2.	2008-09	11	1002	3	216	4	213	4	238	-	-
3.	2009-10	59	4476	10	552	22	689	13	788	14	0.21
4.	2010-11	7	636	-	-	2	20	-	-	5	0.07
	Total	163	9851	90	3521	31	997	21	1156	21	0.59

Source : Director, SJED, Jaipur

Scrutiny revealed that:

- Out of 163 buildings, only 90 buildings (55 per cent) were completed and handed over (July 2011).
- Although an expenditure of ₹ 9.97 crore was incurred as of 31 March 2011 on construction of 31 hostel buildings yet these hostels could not be completed. Reasons for non completion and scheduled date of completion of these hostels were not furnished by the Commissioner, SJED (November 2011).
- 21 completed hostels (cost: ₹ 11.56 crore) could not be utilised due to non taking over possession by SJED. The State Government stated (November

2011) that hostels have not been taken over as these were not completed as per prescribed norms.

- Construction of 21 hostels (expenditure: ₹ 0.59 lakh) could not be taken up/started by Public Works Department due to non-providing of dispute free land by the SJED (14), and delays in inviting tender/issuing work order by Public Works Department (7).

The State Government accepted (November 2011) the facts. Further, monitoring was inadequate as the Department did not have data regarding dates of completion of hostels, possession of completed hostels and shifting of existing hostels in new buildings.

2.3.3.8 Financial assistance to disabled persons

‘Financial Assistance to disabled persons scheme’ was started in 1986 by the State Government to make blind, deaf, deformed and mentally retarded persons capable to earn their livelihood by providing assistance for artificial appliances/aids⁹⁸. The scheme was modified time and again as detailed below:

Table 6: Modification under the financial assistance to disabled persons

Date of modification	Details
From December 1986	Assistance not exceeding ₹ 2000 was payable to disabled persons having self and family income not exceeding ₹ 18,000 per annum.
From February 2009	Assistance not exceeding ₹ 5000 was payable to disabled persons having self and family income not exceeding ₹ 25,000 per annum.

Source: Scheme guidelines of Department.

In January 2005 in addition to the scheme already running, a sub-scheme namely ‘*Viswas Yojana*’ was launched under which a loan/financial assistance was payable for self employment. An amount of ₹ 50,000⁹⁹ (Subsidy by SJED: ₹ 10,000 and loan with interest by any cooperative Bank: ₹ 40,000) was payable to disabled (in case of mentally retarded through guardian) having family income not more than ₹ 24,000 per annum. As ₹ 2,000 payable under the scheme was too meagre amount to carry out self employment/ business where unit cost was more than ₹ 10,000 lump sum amount of ₹ 50,000 was to be disbursed to disabled through Banks. Audit observed the following in the implementation of the scheme.

- **Irregular payment of assistance**

Rule 3 of scheme of Financial assistance for disabled person, provides sanction of assistance to persons who were domiciles of Rajasthan, their income does not exceed the prescribed limit¹⁰⁰ and had not received any assistance since last two years for the same purpose from GoI, State Government or Semi Government local bodies or non-Government organisation.

Assistance irregularly paid without obtaining required certificates.

98. Prosthetic appliance, special type of vehicle, help and tools useful in earning livelihood.

99. Revised to ₹ 1,00,000 (70 per cent Loan through Bank + 30 per cent subsidy) w.e.f. 28 February 2009.

100. ₹ 18,000 per annum revised to ₹ 25,000 per annum from 28 February 2009.

It was observed that these provisions were not strictly adhered to by the District Officers during 2007-11. Districts Officers sanctioned and paid assistance in 315 cases in six districts¹⁰¹ without obtaining all the three requisite documents from the applicants.

The State Government stated (November 2011) that all these certificates/declarations were incorporated in application form itself which was certified by Gazetted Officer hence separate certificates were not required. The scrutiny of application forms disclosed that there is no column for incorporating information on domicile¹⁰², it only mention about place of the birth of applicant.

- ***Non receipt of Utilisation Certificates***

UCs worth ₹ 1.25 crore awaited inspite of delay of six months to 60 months.

Rule 9 of Financial Assistance Rules stipulate that the applicants would submit the UCs in the prescribed form to the District Officers within three months from the date of receipt of the assistance. However, audit observed that though subsidy of ₹ 1.25 crore was provided under *Viswas Yojana* in nine districts to applicants (972 cases) during 2006-11 through Banks but no utilisation certificates¹⁰³ were received as of July 2011 inspite of delay ranging from six months to 60 months. The Departmental Officers failed to ensure whether beneficiaries started self employment and utilised subsidy to earn livelihood as no record of disbursement, was being maintained by the District Officers.

The State Government stated (November 2011) that *Viswas Yojana* guidelines has no provision for obtaining utilisation certificate. However, instructions for obtaining utilisation certificate in three months have been issued. The reply is not tenable as *Viswas Yojana* is a sub-scheme of the scheme 'Financial Assistance to disabled persons' which provides for submission of UCs.

- ***Application forms with documents were not available at district offices***

Application forms with required certificates not available in District Offices.

Rule 6 of *Viswas Yojana* provides submission of application by the applicant to the concerned District Officers for sanction of assistance. After scrutiny and verification of the application within a week of its receipt the District Officers would sanction the loan and subsidy and forward the application to the Cooperative Bank for disbursement of loan/subsidy.

101. Banswara- 35, Dungarpur- 30, Jaipur- 05, Jaisalmer- 28, Jhalawar- 94 and Udaipur- 123.

102. Domicile certificate is issued to a person who has been residing in the State of Rajasthan for 10 year or more by the Sub Divisional Officer or Assistant Collector and Executive Magistrate of the area.

103. Ajmer: 73 (2007-11) ₹ 0.12 crore; Banswara: 237 (2006-11) ₹ 0.23 crore; Bhilwara: 195 (2006-11) ₹ 0.16 crore; Bikaner: 21 (2007-08 and 2009-11) ₹ 0.04 crore; Dungarpur: 153 (2006-11) ₹ 0.20 crore; Jaipur 28 (2007-11) ₹ 0.05 crore; Jaisalmer: 168 (2006-11) ₹ 0.33 crore; Jhalawar 28 (2007-11) ₹ 0.04 crore and Udaipur: 69 (2006-11) ₹ 0.08 crore.

Audit observed that under *Viswas Yojana* Government subsidy of ₹ 31.93 lakh in 211 cases of five districts¹⁰⁴ was provided by District Officers but records viz. application forms, sanctions issued by Cooperative Banks for loans, details of actual payment and refunds etc. were neither kept in District office nor made available to audit (July 2011).

The State Government admitted (November 2011) that application forms were not available in few districts as these were sent to Banks for sanction of loan and disbursement of amount. However, directions are being issued to all District officers to keep the copy of application forms. Fact remains that in the absence of these documents Audit could not ascertain as to whether the subsidy sanctioned by the Government was paid to the beneficiaries with loan by the Cooperative Banks or was lying with the Bank unpaid.

2.3.3.9 *Nari Niketan/Mahila Sadan Scheme*

The State Government notified (February 1971) 'Rules for the administration, admission and rehabilitation of persons in homes and shelters, 1970' (Homes and Shelter Rules) for controlling the functioning of all homes and shelters established by the SJED. Working of homes/shelters for women (*Nari Niketan/Mahila Sadan*) established for the women facing moral danger or those rescued from immoral traffic, for their emotional, social and economic rehabilitation was test checked. In Rajasthan there are six¹⁰⁵ *Nari Niketans/Mahila Sadan*. Scrutiny of records of all the three *Nari Niketans/Mahila Sadan*¹⁰⁶ of nine test checked districts revealed the following irregularities.

- ***Non imparting of training for skill development***

Craft training to inmates not imparted in the absence of craft teachers.

Rule 19 of Homes and Shelters Rules provides that there shall be a training unit attached to each home for affording facilities for training in different crafts and trades as may be helpful for the ultimate rehabilitation of the inmates. Audit observed that for giving training to the inmates of *Nari Niketan*, posts of two craft teachers on contractual basis were sanctioned (November 2007) by the State Government for each *Nari Niketan*. However, in three test checked *Nari Niketans*, craft teachers were not appointed during the period 2006-11 for the skill development of inmates which deprived the inmates of the benefits of the scheme of making inmates capable of self employment.

On being pointed out, concerned Superintendents accepted (May to June 2011) the facts but did not mention reasons for non-appointment of craft teachers.

The State Government stated (November 2011) that craft training in *Nari Niketan* Udaipur is being imparted by craft teacher of *Mahila Swyam Sidha Kendra*, Udaipur. The reply is not acceptable as no document in support

104. Ajmer: 73 (2008-11) ₹ 0.12 crore; Banswara: 86 (2009-11) ₹ 0.12 crore; Bikaner: 21 (2007-08 and 2009-11) ₹ 0.04 core; Dungarpur: 19 (2010-11) ₹ 0.03 crore and Jaipur: 12 (2007-09) ₹ 0.01 crore.

105. Ajmer, Bikaner, Jaipur, Jodhpur, Kota and Udaipur

106. Ajmer, Bikaner and Udaipur.

thereof has been furnished. Moreover, the Superintendent of *Nari Niketan* Udaipur had informed to audit (May 2011) that no such training was imparted to inmates. The State Government did not furnish any reply in respect of *Nari Niketans*, Ajmer and Bikaner.

- ***Non maintenance of follow-up register to check rehabilitation of inmates***

Follow up register to watch rehabilitation of inmates not maintained.

Rule 22(1) of Homes and Shelters Rules provides that the authorities incharge of a Home shall maintain contact with persons discharged from the Home to minimise and eliminate chances of their relapsing into old habits and coming under unhealthy influences. For this a register was to be maintained in each Home/Shelter by the District Officers and names of inmates, their address, age, qualifications, nature of problems involved, treatment given, nature of final rehabilitation alongwith follow-up action was required to be mentioned therein.

Audit scrutiny of records of test checked three *Nari Niketans* revealed that no such follow up register was maintained although 197 inmates were discharged from the *Nari Niketans* during 2006-11. In the absence of this, behaviour and performance of the inmates retained in the institution, rehabilitation plan drawn and the follow up action with progress after rehabilitation for the period 2006-11 could not be ascertained in Audit.

The State Government stated (November 2011) that directions are being issued to all the District Officers to maintain follow-up registers.

- ***Non-maintenance of Punishment Book***

Rule 24(2) of Homes and Shelter Rules provides for maintenance of a Punishment Book in each Home by the Superintendent or Assistant Superintendent for recording full particulars of the punishment awarded to inmates by him/ her together with nature of offences, name of offender and the number and dates of previous punishments. Audit however, noticed that in all three *Nari Niketans* no such punishment book was maintained during 2006-11. As such, cases of penalty, if any inflicted, could not be verified in Audit.

The State Government stated (November 2011) that Superintendents of *Nari Niketan* Udaipur and Ajmer have now started maintaining punishment book. No reply for *Nari Niketan*, Bikaner was furnished.

- ***Non provision of adequate medical care to the inmates***

Medical care to inmates denied due to non posting of nurses.

Rule 31 of Homes and Shelter Rules stipulate providing of adequate medical facilities to the inmates in every home/shelter. For this two posts of nurses on contractual basis in Udaipur and Bikaner and one post in Ajmer was sanctioned (November 2007) by the State Government. Audit observed that the posts were lying vacant since their creation till 31 March 2011 denying adequate medical facilities to the inmates. The Superintendents of test checked *Nari Niketans* were mentioning status of post lying vacant in the quarterly reports submitted to Commissioner but no action was taken up to fill-up the posts.

The State Government stated (November 2011) that efforts are being made at Directorate level for the appointment of nursing staff on contractual basis.

- ***Non constitution of Case Committee to evaluate case history of inmates***

Under Rule 42 (II) of Homes and Shelter Rules for discussing the case histories of inmates in monthly conference at the *Nari Niketan*, a Case Committee consisting of one member from Monitoring Committee and other five members from DPSWOs, Superintendent of the Institution, Case worker, Superintendent of Jail and a Psychologist is required to be constituted. Audit scrutiny revealed that no such Committee was constituted during 2006-11 in three test checked *Nari Niketans* defeating the objective of evaluation of inmates.

The State Government stated (November 2011) that action is being taken at Directorate Level for the constitution of Case Committee.

- ***Non constitution/ formation of Committee for monitoring the functioning of homes/ shelters***

Monitoring Committee not constituted.

Rule 32 of Homes and Shelter Rules stipulate constituting a committee of seven members for each *Nari Niketan* by State Government for monitoring the functioning of *Nari Niketans*. The Committee was to consist of a Chairman and seven other members nominated by the Government including District Magistrate, District Medical Officer, Superintendent of Police. Besides Superintendents of *Nari Niketans* and DPSWOs/Chief Inspector was to be the ex-officio Secretary/member of the Committee. Audit scrutiny revealed that such a Committee was not constituted in three test checked *Nari Niketans* confirming lack of effective monitoring of the functioning of *Nari Niketan*. The concerned Superintendent of *Nari Niketans* accepted the facts (May to June 2011).

The State Government stated (November 2011) that action is being initiated at Directorate Level for the constitution of such Committee.

2.3.4 Shortage of staff resulting in improper execution of scheme

Of 336 posts sanctioned, 100 were vacant since April 2006 affecting project implementation.

Audit scrutiny in nine selected districts revealed that out of 336 posts sanctioned in various cadres, 100 posts¹⁰⁷ (mainly of DPSWOs (eight), Hostel Superintendent (31), Lower Division Clerk (five) and Junior Accountant (four)) in nine test checked districts were lying vacant from April 2006 to March 2011.

The State Government stated (November 2011) that Administrative Reforms Department/Rajasthan Public Service Commission and Director, Treasury and Accounts Department have been requested to fill up the vacant post in various cadres.

107. Deputy Director (2), District Probation and Social Welfare Officer (8), Probation and Jail Welfare Officer (2), Senior Clerk (4), Lower Division Clerk (5), Junior Accountant (4), Hostel Superintendents (31), Peon (38), Office Assistant (1) and Steno (5).

2.3.5 Lack of effective monitoring and controls

There was no prescribed mechanism of monitoring and control over implementation of the schemes in the guidelines. In the absence of these provisions, the Principal Secretary and the Commissioner, Social Justice and Empowerment Department were responsible for putting into place a system of effective monitoring and control to achieve the objectives. It was noticed that no such system was put into place, except in *Palanhar* Scheme, resulting in inadequate monitoring and lack of controls. Only consolidated quarterly progress reports showing scheme-wise expenditure and number of beneficiaries were sent by district offices to the Commissioner, SJED which were not enough for effective monitoring and control.

2.3.6 Conclusion

The Social Justice and Empowerment Department was established to uplift and empower weaker sections and was executing various schemes for the purpose. A review of implementation of six¹⁰⁸ selected schemes revealed *ad hoc* allotment of funds without proper assessment, which resulted in non utilisation of funds in some districts and shortage in others. In five schemes,¹⁰⁹ excessive delay in sanctioning of assistance to beneficiaries and absence of monitoring inspite of prescribed time schedule, was indicative of indifferent attitude of Department. Inadequate internal control checks resulted in assistance to ineligible applicants in four schemes.¹¹⁰ Non-ensuring of production of required documents with the application by applicants, in five schemes.¹¹¹, non-maintenance of records of scholarships disbursed through Educational Institutions, insensitive implementation of *Palanhar* scheme, inadequate monitoring of construction of Hostels, indifferent implementation of the *Nari Niketan* scheme in the absence of monitoring committee and apparent lack of oversight and governance through monitoring by the Department/State Government was also observed.

2.3.7 Recommendations

The State Government should fill up the vacant operational posts of staff for efficient implementation of schemes and also put in place scheme-wise system for monitoring to ensure that the envisaged objectives of the schemes for educations/social upliftment of Scheduled Castes/Scheduled Tribes/Other Backward Classes are fully optimised. State Government should develop a mechanism for proper and timely scrutiny of applications and monitoring of implementation of the scheme.

108. *Sahyog, Palanhar*, Financial aid for Happy Married Life to Disabled Young Couple, Scholarship to disabled students, *Anuprati* and Financial Assistance to Disabled Persons.

109. *Sahyog, Palanhar*, Financial aid for Happy Married Life to Disabled Young Couple, Scholarship to disabled students, and Financial Assistance to Disabled Persons.

110. *Sahyog, Palanhar*, Financial aid for Happy Married Life to Disabled Young Couple, and *Anuprati*.

111. *Sahyog*, Financial aid for Happy Married Life to Disabled Young Couple, Scholarship to Disabled Students, *Anuprati* and Financial Assistance to Disabled Persons.

Medical Education Department

2.4 Working of Rajasthan University of Health Sciences, Jaipur

2.4.1 Introduction

Rajasthan University of Health Sciences (RUHS) was established at Jaipur in September 2004 under the provisions of RUHS Act, 2005, (February 2005) made effective retrospectively from 22 September 2004 and started functioning regularly with the appointment of Vice Chancellor on 1 April 2006. Ninety seven colleges/institutions¹¹² related to health services coming under the territorial jurisdiction of and affiliated with the University of Rajasthan (UoR) and Rajasthan Technical University (RTU) were affiliated with RUHS (September 2006 and December 2006) terminating their jurisdiction with former university with the same state of affiliations in which they were affiliated with UoR/RTU.

The main objectives set out under Act of RUHS were:

- to disseminate and advance knowledge in medicine and dentistry and to ensure efficient and systematic teaching, instructions, training and research therein;
- to provide a multipurpose super specialty hospital;
- to develop various research/therapy centres; and
- to establish a tele-medicine department.

Pending formulation of the statutes, ordinances and regulations for RUHS, statutes, ordinances and regulations of UoR (as amended upto 18.10.2006) were adopted (October 2006) as per decision of Board of Management (BoM)¹¹³.

Audit of financial and operational activities of the RUHS for the period 2006-07 to 2010-11 was conducted between February and May 2011. Important audit findings are discussed in succeeding paragraphs.

2.4.2 Financial Management

As per RUHS Act, the university shall establish, maintain and administer a fund called University fund, comprising of contribution or grants from the State Government, income raised from various sources including income from

Non-undertaking various activities despite availability of funds.

112. Government Medical/Dental/Nursing Colleges (eight); Private Medical/Dental Colleges (10); Private Nursing/Pharmacy/Physiotherapy Colleges/Institutions (79).

113. It is the highest executive body with 19 members which include Vice Chancellor (Chairman), Secretaries, Finance Department and Medical Education Department (MED), Director, MED, Registrar of University and 14 other nominated members from different organisations and educationists.

fees and other charges. The year-wise position of grants received, other than those provided by the Government for specific purposes, i.e. grant for Administrative Building and Research Hospital (RH)¹¹⁴, other receipts, expenditure thereagainst and unspent funds are given in Table 1

Table 1: Position of grants received, other receipts, expenditure thereagainst and unspent funds

(₹ in crore)

Year	Opening balance	Receipts during the year			Expenditure during the year	Surplus(+)/ Deficit(-)	Closing balance (2+7)
		Grant (Plan)	RUHS	Total			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2006-07	--	0.70	4.45	5.15	0.61	4.54	4.54
2007-08	4.54	1.25	9.73	10.98	2.19	8.79	13.33
2008-09	13.33	1.35	13.12	14.47	4.26	10.21	23.54
2009-10	23.54	0.35	17.28	17.63	4.44	13.19	36.73
2010-11	36.73	0.00	18.76	18.76	21.62 ¹¹⁵	(-)2.86	33.87
Total		3.65	63.34	66.99	33.12	33.87	33.87

Source: Annual Accounts of respective years

It was observed that out of total funds of ₹ 67 crore including plan grant (₹ 3.65 crore) received during 2006-11, expenditure of ₹ 18.12 crore (27 per cent) was on establishment and conducting various entrance and regular examination of various courses¹¹⁶. However, inspite of availability of funds, no other activity¹¹⁷ required to achieve the objectives of setting up of separate RUHS were taken up. Moreover, no Action Plan to perform these activities was prepared.

The Registrar, RUHS stated (October 2011) that the plan to develop Centre of Excellence, Post Graduate Medical College and Centre for Medical and Health Innovation in the State has been prepared for unreached and under developed areas of RUHS. However, from the copy of the plan supplied (October 2011) it was noticed that proposals have only been submitted (September 2011) to the Government for consideration indicating status of the RUHS and proposals to provide required land, starting certain post graduate courses and future development and extension through Public-Private-Partnership model. However, this did not mention about time frame schedule of activities to be carried out during the year alongwith target of the year to be achieved with funding arrangements for achieving the same. As such it can not be termed as an action plan.

114. Grant received during 2005-09 for administrative building: ₹ 5.20 crore, research hospital: ₹ 6.80 crore and furniture: ₹ 0.75 crore.

115. ₹ 15 crore transferred to SMS Medical College for development of Research Programme.

116. Bachelor of Occupational therapy, Bachelor of Physiotherapy, Dental, Medicine, Nursing, Pharmacy, Pre-DM/M.Ch, Pre. Nursing, Pre Pharmacy, Pre Post Graduate, RPMT.

117. To provide for multipurpose super speciality hospital and trauma centre; to establish telemedicine and genetics departments; to develop transfusions medicine and nutrition research centre gene therapy, molecular biology, robotic surgery, organ transplantation, biotechnology, immunology and other facilities in medicine and dentistry; to establish a nursing training centre and a centre for imparting training to teachers etc.

Deduction of ₹ 0.10 crore for TWF without any decision.

- Against a budget provision of ₹ five lakh for advertisement during 2007-08, the actual expenditure was ₹ 15.30 lakh. Audit observed that out of this, RUHS spent ₹ 10.24 lakh during 2007-08 on publicity to meet expenditure on Government achievements got published by Medical Education Department (MED) during 2006-08 without any budget provision. The Registrar, RUHS stated (October 2011) that the expenditure was incurred in pursuance of sanction of State Government. The reply is not tenable as the advertisement got published related to overall achievement of MED of the State Government.

- Test check of records revealed that an amount of five *per cent* was being deducted since 2006-07 from the remuneration paid to teachers for examination as contribution to Teachers Welfare Fund (TWF) and accumulated balance of ₹ 0.10 crore was lying with RUHS unutilised as of March 2011. However, no decision for its creation was found taken in the Academic Council (AC) or BoM meetings.

Further, it was observed that the TWF was created on the analogy of Teacher's Contributory Welfare Fund (TCWF) of UoR and TCWF Rules of UoR were to be followed. Financial assistance out of TWF was to be provided to whole time teachers of RUHS and of all colleges affiliated with the RUHS and their dependent family members as per eligibility norms laid down in TCWF Rules.

However, receipts of TWF were neither being utilised for welfare activities nor any committee was formed to manage the fund. TWF receipts were kept alongwith RUHS funds though shown as liability in accounts.

After being pointed out in audit, Registrar, RUHS stated (October 2011) that separate account of TWF has now been opened, amount (₹ 0.11 crore) deducted so far has been transferred (15 September 2011) to separate account and the funds will be utilised as per the provisions of Rule 7 of TCWF Rules as and when any claim or request is received in the University. Fact is that because of non-formation of Fund Management Committee and non-circulation of rules the fund could not be used for about four years.

- RUHS collects advance payment from candidates of Rajasthan Pre-Pharmacy Test (RPPT), Pre-nursing Test, Rajasthan Pre Test of Allied Health Sciences (RPTAHS) before counseling which is to be adjusted in fees in case of admitted students and refunded in case of non-admission. Unadjusted/non-refunded amount of such advances is treated as revenue at the close of the year instead of keeping the same in separate account as unadjusted balances for each examination to facilitate refund subsequently on demand by the candidate. Scrutiny of ledgers revealed that during 2009-10, RUHS charged ₹ 10,000 per candidate for RPPT candidates and received ₹ 67.40 lakh on this account. Of this, ₹ 48.80 lakh were adjusted against fees of admitted students leaving unadjusted amount of ₹ 18.60 lakh in respect of those candidates who did not get admission. Meanwhile, candidates of examinations conducted in previous years demanded refund of their counselling fee. However, in the absence of separate account, refund of ₹ 19.48 lakh was made to these candidates out of the unadjusted balances and receipts from sale of forms

(₹ 0.88 lakh) rendering the account of receipt of sale of forms for the year 2009-10 short by ₹ 0.88 lakh.

Thus, non-maintaining of separate account of each examination and non-depiction of unadjusted amount as liability in accounts indicated lack of financial transparency.

The Registrar, RUHS stated (October 2011) that the University is maintaining its accounts fully computerised on Tally system taking the limited head of accounts. Sub-head deposit is not found sanctioned under major head of individual entrance examination. Reply is not tenable as by non-maintenance of separate accounts of each examination, the refund to students by RUHS for counselling fee would not be ensured, which may result in compromising the interest of the students.

2.4.3 Manpower Management

Inadequate manpower adversely affected the working of the University.

The State Government sanctioned (November 2004) 83 posts of different cadre/services for smooth running of the RUHS and permitted (July 2006) to fill up posts (16)¹¹⁸ other than ministerial, class IV posts through regular appointments. The Government further permitted (January 2007) to fill up ministerial and class IV and other equivalent posts through deputation or on contract basis. However, regular appointments against 16 posts had not been made as of March 2011 and were being filled through deputation and contractual appointments since start of regular functioning of the RUHS. Seventy-nine posts were filled, through deputation (15)¹¹⁹ from various Departments, on contract basis out of retired personnel (16) and through ex-servicemen welfare society (48). One deputationist was subsequently absorbed permanently.

Audit observed that:

- Four persons were taken on deputation and 11 were taken on contract out of retired persons (seven)/through ex-serviceman welfare society (four) against posts which were permitted for regular appointments, without taking prior permission of the State Government. No efforts were made to make regular appointments against these posts.

The Registrar, RUHS stated (October 2011) that these persons were taken on deputation/contract basis in compliance with Government sanction (12 January and 31 January 2007). The reply was not tenable as the Government had accorded permission for appointment of 16 officers according to service rules and not on contract/deputation basis. Besides, Government sanction of January 2007 pertained to engagement of ministerial and class IV staff.

- Guidelines for engaging retired Government servants on contract basis (Guidelines) issued (October 1995) by Department of Personnel, Government

118. Assistant Registrar-4; Controller of Examination-1; Deputy Registrar-1; Personal Assistant-2; Personal Secretary-1; Section Officer-5 and Stenographer-2.

119. Accounts cadre-3, Assistant Registrar-1, Class-IV-2, Deputy Registrar-1, Finance Officer-1, Legal Assistant-1, Ministerial staff-5 and Registrar-1.

of Rajasthan (GoR) envisaged that application for contractual appointment, as per format given in guidelines, should bear particulars of previous employment, duly certified by the Head of Department (HoD) of previous employment with undertaking to abide by terms and conditions of contractual employment. However, this procedure was not followed and applications received were not in the prescribed format and did not have full particulars of his previous employment alongwith undertaking and certificate of HoD.

- Guidelines further envisaged that there should be a selection committee for selection of applicant for appointment on contract basis but no such selection committee was formed.
- At the time of appointments a detailed agreement was to be signed between the employer and the employee. No such agreements were found to be executed before appointments.

The Registrar, RUHS stated (October 2011) that notification for recruitment was issued, a committee was constituted and relevant documents were gone through before engaging retired Government servants on contract. The reply is not tenable because aforesaid procedure was followed in respect of persons engaged in July 2009 onwards and not for persons appointed earlier.

- The persons engaged on contract basis were not to be entrusted the work of confidential nature or related to handling of cash, writing of cash book and functioning as a cashier and in no case contract appointment was to exceed beyond one year. However, contractual employees were deployed on examination work of confidential nature, handling and management of cash, etc. and were continued on contractual services beyond one year for periods ranging from one month to 37 months.

The Registrar, RUHS stated (October 2011) that permission of regular recruitment on various sanctioned posts was not granted and, therefore, RUHS had to continue the services of experienced retired and other staff engaged through agency, for the smooth, confidential and sensitive working of RUHS. Now the State Government has permitted (June 2011) regular appointment for 33 additional posts for which process has started. The reply is not tenable because permission to fill up 16 posts had already been granted by the State Government in July 2006 and such works could have been assigned to persons on deputation instead of contractual persons.

In violation of guidelines/ instructions excess/irregular payment of ₹ 73.17 lakh was made.

- Condition No. 5 of guidelines *ibid* provides payment of consolidated emoluments to contractual employees at fixed rates, as revised from time to time, for different service vacancies in accordance with different pay scales. Section 6 of the Rajasthan (Regulations of Appointments to Public Service and Rationalisation of Staff) Act, 1999 (RAPSRS), which is applicable to all the Universities, who are financially dependent on the State Government, whether wholly or partially, also prohibits revision of pay, allowances, perquisites, honorarium, compensatory allowance without the approval of the competent authority i.e. Principal Secretary, Finance Department (FD), GoR. Audit observed that persons engaged on contract basis during March 2007 to March 2011 were paid fixed consolidated emoluments higher than that

admissible as per guidelines. The excess payment on this account worked out to ₹ 17.72 lakh.

The Registrar, RUHS stated (October 2011) that retired persons were not willing to work on the consolidated pay as per State Government rules/circulars. Therefore, Finance Committee (FC) decided (December 2009) to continue the retired contractual employees appointed before 6 August 2008 on the same consolidated emoluments out of RUHS funds on which they were engaged. The fact remains that prior approval of the State Government was not obtained for deviating from the Government rules/circulars.

- The FD of GoR directed (August 2005) that only ex-serviceman on contract services with army service record (Army, Air Force, Navy Service members) should be engaged for appointment on security services and other jobs. Audit observed that during 2006-11, two to 47 civilians were engaged on contract through Ex-servicemen Welfare Society in contravention to the orders of FD. Irregular payment on this account made to the society for the period 2006-11 worked out to ₹ 55.45 lakh¹²⁰. Individual-wise details of payments were not available with the RUHS. Registrar, instructed (August 2010) the society to provide only ex-serviceman for various posts.

2.4.4 Inadmissible payment of conveyance charges

Payment of ₹ 11.76 lakh as conveyance charges was inadmissible.

Section 35 (c) of the RUHS Act provide that prior approval of State Government should be obtained for any change in salary and allowances of employees. Audit observed that FC of RUHS decided (March 2008) to sanction conveyance charges to employees of the RUHS @ ₹ 450 per month (revised to ₹ 600 from 5 July 2010) on the ground that RUHS is far away from the main city. As there was no provision for payment of transport allowance to State employees under Rajasthan Service Rules (RSR) and sanction of conveyance charges involved change in admissible allowances, as per RSR, prior approval of the State Government was required, which was not obtained. The amount of inadmissible payments during 2008-09 to 2010-11 worked out to ₹ 11.76 lakh.

The Registrar, RUHS stated (October 2011) that FC had taken a decision to pay conveyance charges equal to amount required for monthly pass of city bus because the RUHS was 20 km away from the city and contractual/retired staff were not ready to travel to such distance on the fixed lump sum payment. RUHS also stated that the matter was being referred to Government.

2.4.5 Irregular payment of honorarium

Payment of honorarium of ₹ 34.74 lakh was irregular.

Section 20 of the RUHS Act read with Rule 7(13) of RSR provides that no officer or employee of the RUHS shall be offered or shall accept any remuneration for any work in the RUHS save as may be provided for in the Statutes. Section 35 (c) of RUHS Act further envisage that prior permission of

120. 2006-07: ₹ 0.26 lakh; 2007-08: ₹ 5.23 lakh; 2008-09: ₹ 13.68 lakh; 2009-10: ₹ 15.47 lakh and 2010-11: ₹ 20.81 lakh.

the State Government would be required for grant of extra remuneration of any description to its teachers, officers and other employees.

Audit observed that RUHS paid ₹ 0.35 crore¹²¹ during 2007-11 as honorarium/remuneration to regular (on deputation and contractual) employees for conduct of entrance examination based on the decision of BoM and FC, without taking prior approval of the State Government (May 2011).

The Registrar, RUHS stated (October 2011) that the conducting of entrance examination is not a regular function of the RUHS and university conducts seven or eight entrance examinations in a academic year and requires the services of 15 to 20 employees in extra office hours for which they have been paid honorarium. Further, since FC is empowered to make regulations, hence prior approval of the State Government is not required. The reply is not tenable as Section 35(c) explicitly provides for obtaining prior permission of the State Government for grant of extra remuneration of any description to its teachers, officers and other employees.

2.4.6 Academic Activities

The mandate of the RUHS is mainly to institute teaching and training in various branches of medicine and dentistry, to admit students to the courses of study, to hold examinations, to confer degrees, etc., to establish, maintain and administer institutes of research, hospitals, etc. to achieve the various objectives of the RUHS. In this connection, Audit observed the following:

2.4.6.1 Non-completion of Research hospital

With a view to establish a super speciality hospital under the control of RUHS the State Government (MED) released ₹ 6.80 crore¹²² to the Rajasthan State Road Development and Construction Corporation (RSRDCC) (March 2006 to March 2009). The MED accorded administrative sanction for construction of 100 bedded RH with five speciality units at an estimated cost of ₹ 10 crore in September 2007 with the direction that RUHS would be responsible for setting up and running of RH. RSRDCC commenced construction in January 2008 and spent ₹ 7.38 crore including pending liability of ₹ 0.58 crore upto March 2009. Thereafter, the building was lying incomplete due to non-provision of further funds by the State Government.

Meanwhile, RSRDCC submitted (October 2008) revised estimates of ₹ 21.33 crore to include all the requirements essential for super speaciality hospital to the State Government (MED) for approval. These estimates were again revised to ₹ 23.93 crore due to price escalation and submitted (March 2011) to the State Government for approval which was awaited (September 2011).

Audit observed that the State Government had informed (November 2008) the Registrar, RUHS that no further funds would be provided for construction of

121. 2007-08: ₹ 0.04 crore; 2008-09: ₹ 0.18 crore; 2009-10: ₹ 0.05 crore and 2010-11: ₹ 0.08 crore.

122 ₹ 0.80 crore: 2005-06; ₹ 1.30 crore: 2006-07; ₹ 1.50 crore: 2007-08; ₹ 3.20 crore: 2008-09.

RH and the same be completed within the available resources and savings of plan grant of 2009-10 after incurring recurring expenditure. However, only ₹ 0.35 crore were provided by the State Government to meet the recurring expenditure of the year (₹ 4.44 crore). Further, ₹ 1.60 crore provided in the budget for 2009-10 for construction of RH were also not released. RUHS did not take any action to utilise its own resources to get the building completed as per original estimates in time by providing the balance amount from its own resources though ₹ 23.54 crore was available with the RUHS as of March 2009 which further increased to ₹ 36.73 crore during 2009-10.

Meanwhile, RUHS in compliance with the directions of FD transferred ₹ 15 crore (between October 2010 and February 2011) to SMS Medical College, though SMS Medical college was only an affiliated college of the RUHS and not a constituent college and its funds were managed through the regular Budget of the State.

In reply, the Registrar, RUHS stated (September 2010) that funds were not provided by the State Government as per sanctioned amount and completion of RH was not possible from their own sources. The fact is that RUHS had sufficient unspent balances upto 2009-10 but never utilised its available funds for completion of RH. Non-completion of RH for want of funds, impeded the objective of providing comprehensive health care to residents of urban and rural areas and services of super specialities. It also did not contribute to the reduction of work load of other hospitals. Thus, transfer of ₹ 15 crore to SMS Medical Hospital, Jaipur reduced Government assistance and has the potential of delaying the establishment of the super speciality hospital.

2.4.6.2 Affiliation of colleges

As per Statute 37 and Ordinance 80, a College applying for affiliation either for the first time or for extension in the period of temporary/provisional affiliation or in additional subjects or for additional courses of study or for permanent affiliation shall make a written application to the Registrar accompanied with the necessary affiliation fees as prescribed under the ordinances not later than 31 December, preceding the academic year from which recognition sought is to take effect. Audit observed the following irregularities in affiliation cases:

Colleges continued without affiliation

As per Sections 24-I and 24-J of UoR Act, Board of Inspection (BoI) was required to deal with applications for affiliation, recognition and approval of colleges and institutions within the territorial jurisdiction of the RUHS and arrange for their inspection prior to grant of affiliation. The form of application for fresh affiliation mentions that no Institution shall open/start classes in the subject/standards for which affiliations are sought even on a provisional basis, in anticipation of sanction of the University. Such classes opened by any institution shall not be recognised under any circumstances.

- Test check of records revealed that during 2006-11, 212 colleges applied for fresh affiliation but inspections of only 49 colleges were conducted

163 private colleges were running without affiliation.

up to 2008-09 and inspection reports laid in the meeting of BoI. No further inspections were conducted during 2009-10 and 2010-11. BoI had recommended¹²³ fresh temporary/provisional affiliation to 46 colleges of which affiliation to 33 colleges¹²⁴ was recommended subject to fulfillment of deficiencies like paucity/shortage of staff, inadequate experience of Principals/teaching staff, staff pattern not as per norms, non-qualified staff etc. and decision for granting affiliation on application of three colleges¹²⁵ whose inspection was conducted was deferred for the next meeting. Out of 33 colleges removal of deficiencies in respect of 27 colleges was not watched further though colleges were asked to remove the deficiencies within one month. The remaining 163 colleges¹²⁶ were continued without affiliation certificate. Hence, RUHS failed to ensure adherence to the prescribed norms in these cases (*Appendix 2.26*).

- Audit also observed that three deferred cases were not considered in subsequent meetings. It indicates that RUHS did not take the matter seriously. The Registrar, RUHS stated (October 2011) that RUHS has recently conducted inspection of all colleges for the session 2010-11 and the inspection reports have been put up before the present BoI. However, fact remains that no action was taken on the deferred decision of 2006-07 (one) and 2007-08 (two) and the colleges were running without affiliation. However, no documentary evidence was produced regarding date of inspection, date of presentation of report in the meeting of BoI and details of action taken to Audit (October 2011) though called for by Audit.

Inspection not conducted despite charging of fees

Inspection of colleges has not been conducted despite receipt of inspection fee of ₹ 0.57 crore.

As per Ordinances 78 and 79, BoI was to carry out the inspection of each affiliated college once in a period of five years after the grant of affiliation. Colleges selected for inspection were to remit a sum of ₹ 15,000 as periodical inspection fee.

- Test check of records revealed that in contravention of these provisions RUHS had charged inspection fee from all the colleges each year at ₹ 15,000 per course of the college during 2008-11 and collected ₹ 1.15 crore up to March 2011. No Inspection was conducted in respect of 381 colleges in 2008-09 (99), 2009-10 (130) and 2010-11 (152) despite receipt of inspection fee of ₹ 0.57 crore. RUHS did not respond to audit observations regarding irregular charging of inspection fee.
- Test check of records of five institutions for the year 2010-11, running B.Pharma course without inspection revealed the following:

123. 2 July 2007, 21 July 2007, 9 October 2007, 5 March 2008, 16 April 2008, 2 December 2008 and 6 March 2009.

124. In six cases affiliations were later recommended after fulfillment of deficiencies.

125. Annapoorna Post B.Sc Nursing College, Sikar (2 December 2008); Geetanjali College of Physiotherapy, Udaipur (21 July 2007) and Jai Durga College of Physiotherapy, Jaipur (2 July 2007).

126. BoI recommendations were pending for a period of five years (12 cases) to one year (64 cases).

(i) All India Council for Technical Education (AICTE) has prescribed minimum qualification for teachers of the colleges. Teachers engaged in these institutions did not have full required qualifications and requisite minimum experience as per AICTE norms (*Appendix 2.27*). Audit also observed that posts of Professor and Assistant Professor were not filled up in two institutions¹²⁷. Lecturers were engaged against post of Professor/Associate Professor in three cases¹²⁸.

(ii) As per AICTE norms the required student-teacher ratio was to be 15:1. In two institutions¹²⁹ test checked intake capacity of student was 60 seats per class for four years. Accordingly, 16 teachers were required for 240 students. Audit observed that record showing actual strength of affiliated institutions was not being maintained in the RUHS. However, the records (Inspection Report of the college for affiliation) available in RUHS in respect of these institutions revealed that against this, only 12 and seven teachers were deployed. Due to shortage of teachers, quality of education could not be ensured. The number of students seeking admission in 2009-10 have been decreased to 1223 as compared to 1788 in 2006-07. RUHS did not reply to the above observation.

2.4.6.3 Courses/Colleges closed without permission of RUHS

Fourteen courses/colleges closed without prior permission of RUHS.

As per Statute 26 (7), no affiliated Institution shall be allowed to discontinue the study of any subject/faculty without prior permission of the University for which application shall be made at least one full academic year in advance giving reasons in support of the proposal. Test check of record of RUHS showed that:

- Ten Physiotherapy courses/colleges and four Pharmacy courses/colleges with session commencing between 2005-06 and 2007-08 had been closed due to non-availability of students in subsequent years as detailed in *Appendix 2.28(i)* without prior permission of RUHS.

While accepting the facts the Registrar, RUHS stated (October 2011) that on an average 50 per cent admissions could not be made in these courses during 2005-10 due to lack of interest of students in these courses and that although permission from the University was not obtained but no admissions were made by such colleges after the closure of courses, these colleges have now been excluded from the list of affiliated colleges and application for fresh affiliation in these courses are not being entertained. RUHS did not maintain institution-wise records to know the up-to-date status of affiliated institutions which was indicative of lack of monitoring and control on the part of RUHS over affiliated colleges. The following irregularities were noticed in case of these closed courses/colleges:

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127. Swami Keshwanand Institute of Pharmacy, Jaipur and Kuchaman College of Pharmacy, Kuchaman city.
128. Mahatama Gandhi College of Pharmacy, Jaipur; Maharishi Arvind Institute of Pharmacy Mansarovar, Jaipur; and Regional College of Pharmacy, Jaipur.
129. Kuchaman College of Physiotherapy Sciences, Kuchaman City (seven) and Swami Keshwanand Institute of Pharmacy, Jaipur (12).

- Out of these, two were not remitting affiliation fee from the session 2007-08, five were not remitting from the session 2008-09 and seven were not remitting from the session 2009-10 in respect of BPT/BPh/DPh Courses (*Appendix 2.28(ii)*). The amount of fee not remitted worked out to ₹ 72.20 lakh including penalty.
- Nine out of the 14 colleges did not apply for closure of the courses after discontinuing the courses and RUHS treated them as closed without any application. After being pointed out in audit (February 2011) three other colleges¹³⁰ applied (March and June 2011) for closure of the courses.
- The Ranthambhore College of Pharmacy, Sawaimadhapur applied (December 2008) for closure and refund of affiliation fee stating that there was no student for the session 2008-09. However, the name of the college was included for counselling for the session 2009-10 even though affiliation fee for that session was not received.
- Vyas Pharmacy College, Jodhpur applied (July 2008) to carry forward its affiliation fee deposited by it for the session 2007-08 for the session 2008-09 as there was no student in its first session. No affiliation fee was deposited by the college, thereafter, name of this college was, however, included in the counseling for the session 2008-09 without receiving any affiliation fee for affiliation. Response of RUHS to above observations was awaited (November 2011).

2.4.6.4 Enrolment of students

As per Ordinances 89 to 96, no student shall be allowed to appear in any examination of the University without getting enrolment number. The University shall maintain a register and a Card Index (CI) of all the students enrolled in the University. CI would contain only information required for identification at the time of enrolment and shall be supplemented by a register in which information regarding re-admission, transfer, migration, success or failure at the examination shall be entered. On enrolment every student shall be issued an enrolment certificate for further correspondence. Enrolment number will be deleted after issue of migration certificate.

Audit observed the following during test check:

- CIs were not maintained;
- Instead of mentioning names and details of the candidates only names of the colleges and enrolment numbers allotted for the students of such colleges were entered in the Register (*Appendix 2.29(i)*);
- Same enrolment numbers were issued to more than one colleges/students (*Appendix 2.29 (ii)*);

130. Rajasthan College of Physiotherapy, Dausa; Shankar College of Physiotherapy, Jaipur; and S.N. College of Physiotherapy, Sriganganagar

- Enrolment numbers were found un-allotted¹³¹ in some cases ;
- In some cases Enrolment numbers were allotted to the students after they appeared in examination of various courses (*Appendix 2.29(iii)*).

Non-maintenance of enrolment record properly is one of the main causes for preparation of incorrect result/mark sheets as mentioned below:

2.4.7 Failure of examination system

Section 26 read with Section 16 of the RUHS Act provides for constitution of Examination Committee with a whole time Controller of Examination in order to supervise and control the entire process for conducting the examinations since inaccuracy and delayed declaration of results may lead to an adverse effect on the career of a candidate appearing in the examination.

A test check of record of examination section revealed lapses and inaccuracies as follows:

Discrepancies in the Tabulation Register:

- In 67 cases of B.Pharma Part-I examination 2009 (26) and B.Sc. (Nursing) Part-I 2010 (41) test checked, candidates were erroneously shown absent, while they actually appeared in the examination (*Appendix 2.30*).
- In nine cases where candidates already passed certain papers in first attempt were shown as absent/due for such papers in the result of remanded (supplementary attempt) examination (*Appendix 2.30*).
- While preparing marks sheet for final results of 1976 candidates who appeared in the B. Pharma Part-IV Examination 2010, marks obtained by 647 candidates in Part-I, II and III examinations were not taken into account while declaring final results. As a result, candidates were declared 'Pass' only without awarding any division. Corrections were subsequently being carried out manually and division awarded on being pointed out by concerned students only. Responses of RUHS to above observations were awaited (October 2011).

2.4.8 Irregular admission in private colleges

Candidates not enlisted in RPMT list admitted in private colleges.

Ordinance 272 II A provides that students may be admitted by private colleges from the list of successful candidates of the Rajasthan Pre Medical Test (RPMT) except those being admitted against 15 per cent quota of Non-Resident Indians (NRIs). Audit observed that out of the list of successful candidates of RPMT 2008 (Session 2008-09) names of 169 candidates (134 in first list and 35 in wait list) were recommended by RUHS for admission in MBBS degree course run by Mahatma Gandhi Medical College, Jaipur against 150 seats of the college. However, only 104 candidates were admitted from these lists. Test check of Enrolment Register maintained by RUHS revealed

131. 06/11671 to 11679, 11714, 12390 to 12398, 13686, 14450, 15018 to 15074, 15505, 15506, 16216.

that 150 candidates of the college were enrolled for MBBS degree course during 2008-09 which included 46 candidates not enlisted in RPMT lists. Contrary to above provisions, the RUHS instead of taking the matter with the college for admitting 46 candidates (30 *per cent*) outside RPMT list in excess of prescribed NRIs quota (23 candidates), enrolled all the candidates admitted by the college. No reasons were intimated by RUHS to Audit for admitting the candidates from outside RPMT lists though called for.

The Registrar, RUHS stated (October 2011) that excluding NRI seats only 21 candidates were found admitted out of RPMT list. Six candidates have been removed whereas 15 candidates have been allowed to continue as per Rajasthan High Court decisions (18 March 2011).

2.4.9 Delay in declaration of results

As per norms, time schedule fixed for declaration of results of examinations held by the RUHS was 45 days after last theory paper. Audit observed that RUHS declared the result with a delay of three to 252 days over and above the prescribed period of 45 days. Delay in declaration of results, led to non-completion of the courses in specified time period. Even results of final year's examinations of B.Pharm, D. Pharm, BDS and B.Sc. nursing courses were declared after a delay ranging from 17 to 225 days.

While accepting the facts, the Registrar, RUHS stated (November 2011) that efforts are being made to evaluate the answer sheets in the RUHS campus itself to avoid delay in declaration of results.

2.4.10 Internal control and monitoring

Internal Audit (IA) contributes to assess the compliance, effectiveness and achievements of objectives. IA wing should be independent and should not be entrusted with other responsibilities. Audit observed that:

- Adequate machinery did not exist in Finance and Account Wing for systematic internal checks to prevent and detect errors/irregularities and to guard against waste and loss of RUHS money and stores, but also the prescribed checks are not effectively applied as required under clause 45 of Chapter IV of University Accounts Rules Part-I adopted by RUHS.
- Statutes 26 to 30 *inter alia*, envisaged that whole funds of an affiliated college should be applied to its own educational purpose; any change in the constitution of the Governing body/Management shall be subject to approval of BoM; every college shall provide instruction in such subject and in preparation for such examination as authorised by the BoM; maintain satisfactory standard of educational efficiency; satisfy the University that number and qualification of its teaching staff are adequate; make appointments/promotion on the recommendation of the selection committee having a nominee of RUHS; maintain prescribed registers and furnish such statistical and other information as may be specified by RUHS; and submit each year by a date to be fixed by BoM a report as the working of the college

during the previous year including statement of income and expenditure. Audit observed that:

- There was no system in place to watch and ensure that prescribed provisions were being followed by affiliated College Management every year except provision for periodical inspection that too once in five years is indicative of lack of control and monitoring.
- No directions were issued by AC as regards to furnishing of information and annual report and no annual reports of previous years have been received from the colleges.

The Deputy Register, RUHS stated (March 2011) that such provisions are to be examined in periodical inspection and action is being proposed/under process will be taken in ensuing session. The fact remains that periodical inspections were not being done as per prescribed provision.

2.4.11 Control of State Government

Section 8.1 of the RUHS Act 2005, empowers the State Government to cause an inspection of the University including its building, libraries, laboratories, workshops and equipments and also of the examinations, teaching and all other works conducted or done by University. Audit observed that no details of inspection of RUHS conducted by the State Government during 2006-11 was on record indicating lack of Government monitoring of the functioning of RUHS. The Audit note calling for (May 2011) this information from the RUHS, remained unreplied.

The State Government simply endorsed (November 2011) the views of the Registrar, RUHS (as mentioned against individual comments) without giving any specific comments.

2.4.12 Conclusion

Rajasthan University of Health Sciences was established at Jaipur with the objectives to disseminate and advance knowledge in medicine and dentistry and to ensure systematic medical education, and to develop super speciality treatment facilities and various research/therapy centres. In the absence of an action plan inspite of availability of funds objective could not be achieved. Super speciality hospital planned to be constructed by February 2009 was not completed. The State Government also did not provide even the sanctioned amount. In the absence of regular and qualified staff effective monitoring and administrative control over financial management, granting affiliation to colleges, conducting inspection to watch the delivery of qualitative medical education, enrolment of students and conducting various examinations was inadequate. Its cascading adverse effect was reflected in cases of colleges continuing without affiliation, non-inspection of colleges, closing of certain courses by colleges without prior permission of RUHS, irregular admissions in private colleges and inaccuracy and delay in declaration of results.

2.4.13 Recommendations

Control and monitoring of RUHS should be strengthened for qualitative and better educational environment specifically in respect of affiliated college management. Inspection of colleges/courses for granting affiliation should invariably be conducted prior to commencement of ensuing session. Internal Audit wing should be set up to assess compliance and effectiveness of internal controls. Government should ensure completion of construction of super speciality hospital.

Public Works Department

2.5 Twelfth Finance Commission Grant for ‘Maintenance of Roads and Bridges’

2.5.1 Introduction

The Twelfth Finance Commission (TFC) constituted on 1 November 2002 recommended a total grant of ₹ 633.32 crore¹³² for Rajasthan for ‘maintenance of roads and bridges’ considering the total length of roads (1,25,224 km) in the State. This was in addition to the expenditure from the State Government’s regular budget on maintenance of roads and bridges. The expenditure out of TFC grant was to be governed by the specified conditionalities¹³³ for the release and utilisation of this grant.

Records relating to the TFC grant for the years 2006-07 to 2009-10 were reviewed by Audit during February to May and November 2011 in the office of the Chief Engineer (Roads), Public Works Department (PWD), Rajasthan, Jaipur alongwith 29 divisions¹³⁴ (40 per cent) selected out of 73 divisions of eight zones¹³⁵. The divisions where the grant was allocated in all the four years of TFC period and expenditure incurred was maximum were selected for test-check. The main audit objectives were to ensure as to whether the TFC funds were actually utilised for maintenance of Roads and Bridges as per guidelines and the benefit of the scheme was passed on to the beneficiaries. Audit observations relating to planning, financial management and execution in the test checked divisions are mentioned below.

2.5.2 Planning

The State Government was required to prepare the proposals of the works to be undertaken during the TFC period as well as the Annual Plan according to the budget provision available as per the guidelines of TFC. It was also to be

132. 2006-07: ₹ 158.33 crore; 2007-08: ₹ 158.33 crore; 2008-09: ₹ 79.165 crore (Second instalment was released belatedly in 2009-10) and 2009-10: ₹ 237.495 crore.

133. Conditionalities: (i) Grants should be budgeted and spent for meeting the non-plan revenue expenditure under the heads (major head 3054 – sub major head 03 & 04), (ii) grants allocated in two equal instalments in a financial year and the second instalment will be released during the year on the fulfillment of the conditions that Budget Estimate (BE) of the current year under Non Plan Revenue Expenditure (NPRE) of the relevant major head-3054 should not be less than the projected total NPRE for the year and Revised Estimate (RE)/actuals for the NPRE of the relevant major head should not be less than the projected normal expenditure of the previous year plus the actual release of TFC grants.

134. (1) Balotra-I; (2) Baran-I; (3) Beawar; (4) Bharatpur-I; (5) Bhinmal; (6) Bikaner-II; (7) Bundi; (8) District Division-I, Ajmer; (9) District Division-II (Bayana), Bharatpur; (10) District Division-I, Jaipur; (11) Jaipur-II (North); (12) Jaipur-III (Shahpura); (13) Jhunjhunu; (14 and 15) District Division-I and II, Jodhpur; (16) District Division, Kota; (17) Hindaun city; (18) Jaisalmer; (19) Merta City; (20) Pali; (21) Pokaran; (22) Rajgarh (Alwar); (23) Rajsamand; (24) Sagwara; (25) Sardarshahar; (26) Salumber; (27) Sikar; (28) Sirohi; and (29) Sriganganagar.

135. Zones at Ajmer; Bharatpur; Bikaner; Jaipur-I; Jaipur-II; Jodhpur; Kota and Udaipur.

ensured that the works sanctioned on annual basis are completed in the stipulated period utilising the grant in full and no amount is surrendered.

Guidelines issued (May 2005) by the Government of India (GoI) for release and utilisation of TFC grants, *inter alia*, provided that the grant would be paid in equal instalments for last four years of the forecast period (2006-10) so that the State gets the first year for making preparation to absorb these funds.

**Non-formulation
of a plan for
repair and
maintenance.**

- Audit observed that the Department did not prepare any Perspective plan during the first year for systematic utilisation of funds during the next four years and issued Administrative and Financial (A&F) sanctions as and when proposals were submitted by various divisions during the years. No study was found conducted to fix priority of roads requiring repair and maintenance keeping in view the age and extent of damages.

The CE (Road) PWD stated (August 2011) that the proposals of works were called for from all zones/circles and sent to the Finance Department for sanction. Further, the amount for the works is allotted as per sanctions received. The reply does not mention reasons for not preparing a shelf of works to be executed during the entire period of TFC and those to be taken up annually.

The State Government stated (November 2011) that the Department has been keeping record of km-wise year of renewal of all roads and priority of works was fixed on the basis of renewal year and condition survey. Due to uncertainty of release of second instalment of grant during 2009, few works remained incomplete.

The reply is not tenable as the Department did not prepare any plan in the first year for systematic utilisation of TFC funds for the next four years i.e. 2006-10. Resultantly, TFC grant of ₹ 1.80 crore had to be surrendered despite issuance of 134 excess sanctions as mentioned in Paragraph 2.5.3.

The period of TFC was upto 31 March 2010. According to the guidelines, the works sanctioned under these grants should have been completed upto 31 March 2010. During test check of 29 divisions, following shortcomings were noticed:

- In Bharatpur-II (Hqrs. Bayana), Bikaner-II and Sirohi Divisions, in seven cases, final bills of contractor were passed after two to 18 months of the completion of the TFC period, and in one case of Bharatpur-II, the final bill was pending as of May 2011 (details given in **Appendix 2.31**). Of these, in two cases, stipulated date of completion was fixed beyond 31 March 2010.

The State Government stated (November 2011) that due to uncertainty of receiving second instalment of TFC Grant, these works were taken up late, and their date of completion was fixed after the expiry of TFC period and the expenditure has been borne by the State Government. However, in audit scrutiny, no reasons for taking up these works late were found on record. In

District Division, Kota, the works¹³⁶ of construction of CC Road in Deoli Kalan, Fatehpur and Gundi village¹³⁷ and improvement, strengthening and renewal of Kota Dharnawada via Ladpura-Sangod road SH-51¹³⁸ was treated as complete after executing only seven to 47 *per cent* quantities of some components proposed in the estimate due to land encroachment (*Appendix 2.32*). This indicated that a proper survey was not conducted.

The State Government accepted (November 2011) audit observations.

The reply confirms that the works were sanctioned by the Department without proper survey and having physical possession of the land.

- In District Division, Kota, the EE awarded (October 2006) the supply order of road furniture and fixtures¹³⁹ even though the road had not been taken up for construction. The supply order was also not withdrawn by the EE. The Department confirmed (April 2011) the facts stating that since the road for which furniture and fixture was to be supplied, was not constructed, supplies were not taken from the contractor.

The State Government intimated (November 2011) that the supply order has been withdrawn (November 2011) under Clause 32 of the agreement. The fact is that the works have been withdrawn after a lapse of five years after being pointing out in audit.

- Scrutiny of records of Division Bharatpur II (Hqrs. Bayana) revealed that two works of widening of weak and narrow culverts were awarded (October 2009) to two contractors for ₹ 24.71 lakh with stipulated date of completion as 16 April 2010. The works included finishing/curing and conducting quality tests. However, the EE, Bharatpur II (Hqrs. Bayana) passed the (March 2010) contractor's claim for ₹ 22.31 lakh which included the cost of finishing/curing of CC works and conducting quality test as the TFC period expired on 31st March 2010. The details are given in Table 1. The EE, however, withheld payment of ₹ 4.47 lakh as the finishing and curing, were not done.

Table 1: Details of incomplete works treated as completed

(₹ in lakh)			
Work number and date	Name of Work	Work order amount/Stipulated month & year of completion	Total amount passed
HQB/09-10/69 07 October 2009	Widening of weak and narrow culverts	12.36/ April 2010	11.31
HQB/09-10/70 07 October 2009	--do--	12.35/ April 2010	11.00
Total		24.71	22.31

136. Job No. SHW-CC-23-04-3054-TFC-2006-07 (₹ 0.45 crore) and Job No. SHW-CC-23-06/3054/TFC/06-07 (₹ 2.66 crore).

137 Job No. SHW-TFC-23-04

138 Job No SHW-TFC-CC-23-06.

139 Reflector, milestones, sign boards etc.

Audit observed that the finishing/curing and quality test of works was not completed as of October 2011 without which possibility of deterioration of works can not be ruled out. Thus, accepting of incomplete works without conducting quality control test and payment of final bill to the contractors led to the road works remaining incomplete for more than 19 months.

The State Government stated (November 2011) that the works had been completed by the contractors in time and ₹ 4.47 lakh was withheld on account of test check, quality control, finishing and curing. The reply is not tenable as the works could not be treated as complete without finishing and curing works. Besides, the reply did not mention the reasons for non-execution of finishing and curing and conducting quality control tests.

2.5.3 Financial management

The total Non-Plan Revenue Expenditure (NPRE), TFC grants received, total Budget Estimate (BE) under NPRE and expenditure incurred by State Government during the years 2006-10 is given in Table 2.

Table 2: Details of release and utilisation of grant

Year	Projected expenditure under			RE for NPRE	BE under NPRE	TFC Grant released	Actual expenditure under		
	Normal expenditure	TFC Grant	Total NPRE				Normal expenditure	TFC grant	Total NPRE
2005-06	181.37	-	181.37	197.16	150.76	-	215.00	-	215.00
2006-07	190.43	158.33	348.76	378.93	368.64	158.33	184.75	158.48	343.23
2007-08	199.96	158.33	358.29	393.52	389.56	158.33	197.16	158.81	355.97
2008-09	209.95	158.33	368.28	400.15	410.80	79.165	350.27	158.65	508.92
2009-10	220.45	158.33	378.78	556.55	439.45	237.495	387.26**	156.53**	543.79**
Total	1002.16	633.32	1635.48	1926.31	1759.21	633.32	1334.44	632.47	1966.91

Source : As per information provided by Dy. Secretary (Roads), PWD, Rajasthan, Jaipur.

**Provisional expenditure 2009-10. Saving of ₹ 1.80 crore during 2009-10 surrendered.

The second instalment of ₹ 79.165 crore for 2008-09 due in November 2008, was released by the GoI in March 2010 due to non-fulfillment of conditions¹⁴⁰ of TFC by the State Government.

The State Government issued A&F sanctions for ₹ 735.40 crore for 1,800 works against receipt of TFC grant of ₹ 633.32 crore. Out of these, 1,666 works of improvement, strengthening, upgradation, widening, cement concrete and repairs and maintenance of roads covering 7,555 Kms were shown as completed at a cost of ₹ 632.39 crore, details thereof are given in Table 3.

140. During 2006-07, the actual NPRE (₹ 343.23 crore) was less than the projected total NPRE (₹ 348.76 crore). The elaborated position is given at S. No. (ii) of footnote 133.

Table 3: Details of works sanctioned and executed

Year	Sanction issued			Status of the works and expenditure incurred upto March 2010		
	Number of works	Length of roads (in Kms)	Amount (₹ in crore)	No. of works completed	Length (in Km)	Expenditure (₹ in crore)
2006-07	833	4,281.50	314.86	818	4253	274.44
2007-08	636	2,346.53	164.74	591	2111	141.12
2008-09	217	981.72	147.69	183	916	131.75
2009-10	114	323.80	108.11	74	275	85.08
Total	1,800	7,933.55	735.40	1,666	7,555	632.39

Source : Status Note on Road Development Activities of PWD, Rajasthan, as on 31 October 2010.

The Department confirmed (August 2011) issuing excess A&F sanctions to achieve the financial targets of the scheme. The State Government (November 2011) also endorsed the reply of the Department.

The reply is not acceptable as the sanctions for the works should have been issued within the availability of TFC grant. Moreover, despite issue of excess sanctions, savings of ₹ 1.80 crore of TFC grant during the year 2009-10 were surrendered to GoI. Extra expenditure of ₹ 0.95 crore incurred during first three years (2006-09) was borne from the State exchequer. It shows lack of proper financial planning and implementation capacity.

Misutilisation of TFC grant of ₹ 337.14 crore for meeting expenditure of capital nature

- Rule 11(47) (b) of Public Works Financial and Accounts Rules (PWF&ARs) stipulates that when an existing portion of a road, road bridge, causeway, embankment, ferry approach, protective or training work in connection with a road is to be replaced or re-modelled (whether or not the change involves any dismantlement) and the change represents a genuine increase in the value of the property, the whole cost of replacement or re-modelling as the case may be, should be classified as 'New Work' under Capital head-5054 and the cost or value of the portion replaced or remodeled should not be debited to the Revenue Head of account 'Repairs'.

As per condition 3 of Appendix 'L' of guidelines of TFC, grants should be spent for meeting the non-plan revenue expenditure¹⁴¹ and not to be utilised for capital nature of work mentioned under Rule 11(47)(b) of PWF&ARs.

Test check of records of 29 PW divisions revealed that in 27 divisions, the Department spent ₹ 229.78 crore on works of capital nature but classified them into revenue expenditure (Major Head 3054-TFC) in contravention of the guidelines of the TFC to utilise grant on repairs and maintenance as per details given in **Appendix 2.33**. Moreover, as per Status Note of the Department (October 2010), the total capital works executed out of TFC grant in all the divisions was worth ₹ 337.14 crore (**Appendix 2.34**). Further, such type of works were being executed by the State Government under State Plan under the head 5054-Capital outlay.

141. Under the Major Head 3054-Road and bridges, 03-State Highways-Maintenance and Restoration and 04-District and other roads- Maintenance and Restoration.

The EEs stated (March to May 2011) that the works were executed in compliance with A&F sanctions issued by Deputy Secretary (Roads), PWD and the technical estimates sanctioned by the competent authorities. The reply did not mention reasons for proposing, sanctioning and executing Capital nature of works in contravention of TFC guidelines. The State Government agreed that grants were released for maintenance of roads and bridges and should be budgeted for meeting the non-plan revenue expenditures under the Head 3054-TFC.

Other instances of mis-utilisation of TFC grant are mentioned below:

- Audit observed that the A&F sanctions for ₹ 68.71 crore for 114 road works of capital nature viz strengthening, upgradation, modernisation and CC roads etc. in contravention of guidelines of TFC were issued (July 2009) by the Chief Engineer (CE), PWD under TFC grant (non Plan). However, due to non-fulfillment of conditions of TFC as mentioned in Paragraph 2.5.3, second instalment of TFC grant from GoI was not released (November 2008) and sanction of these 114 works were withdrawn (October 2009), but were re-sanctioned in the same month under State Plan Budget (Capital Head) as detailed in Table 4.

Table 4: Details of A&F sanctions re-sanctioned

Letter No./Date	Budget Head	Sanctioned Amount (₹ in crore)	Number of works sanctioned
F-7 (1323) Sec-II/2009/D-175 dated 21 October 2009	5054-03-SHW-337(001) Construction-74 (Plan)	45.99	32
F-7 (1323) Sec-II/2009/D-177 dated 21 October 2009	5054-031 SHW-337(004) SM & R-74 (Plan)	22.72	82
Total		68.71	114

On receipt of TFC grant, the Plan expenditure of ₹ 29.74 crore incurred on 32 works upto the closure of the scheme was transferred back (March 2010) to TFC (non-Plan); and remaining expenditure after 31 March 2010 was met out of State Plan (Capital Head). The State Government stated (November 2011) that due to non-receipt of second instalment of TFC grant during 2009-10, these works were de-sanctioned from TFC and got done from the State Plan (under head 5054-capital nature). On receipt of the instalment, these works were again charged to TFC. The fact remains that while issuing sanction under TFC, the sanctioning authority did not ensure that Capital works are not sanctioned under the garb of repair and maintenance of roads. This is evident from the fact that while proposing transfer of works of ₹ 68.71 crore already sanctioned under TFC were proposed to be considered as new works under State Plan head for State Highways and S&MR as these were of the same nature i.e. Renewal and widening of State Highways, Model District Roads and other District Roads. The capital nature of works already executed under State Plan head were charged subsequently to TFC grants. This confirms that the Department did not classify the capital and revenue nature of works as per the provisions of Rule 11(47)(b) of PWF&ARs.

Improper booking of ₹ 8.77 crore under TFC grant.

- As per Note-2 under Rule 232 of Public Works Financial and Account Rules (PWF& ARs) it is a serious irregularity to carry out fictitious adjustment from one budget head of Account/work to another head of Account/work, just to bring the expenditure within the budget allotment or to book the expenditure to avoid lapse of budget allotment or for any other false or contrived purposes.

Scrutiny of records of 29 divisions revealed that in 12 divisions,¹⁴² the works of capital nature i.e. strengthening, widening, renewal, cement concrete sanctioned by the CE, PWD initially under Major head 5054, after part execution and spending ₹ 8.77 crore during April 2006 to March 2010 were subsequently (January 2007 to March 2010) charged to TFC grant Head 3054 by transfer entries (*Appendix 2.35*). Sanctions of works were withdrawn from Head 5054 and re-sanctioned under Head 3054 indicating fictitious booking of the grant.

In reply, EEs stated (March 2011 to May 2011) that the transfer/adjustment was made in compliance with the orders of CE, PWD Rajasthan. The State Government stated (November 2011) that these works were of maintenance nature sanctioned under TFC, but due to non-receipt of grant, they had to be got sanctioned out of State Plan.

The reply is not acceptable as the expenditure incurred on almost all the works was debited under capital head 5054 of State Plan and subsequently charged to TFC grant under head 3054 through adjustments that were violative of the rules¹⁴³. Thus, the action of the executive authorities in dealing with TFC grant was not in order.

Non-credit of compensation/ penalties of ₹ 0.24 crore to TFC works.

- Clause 2 of the contract agreement stipulates that if the contractor fails to complete the work in accordance with the time schedule and the delay in execution of work is attributable to the contractor, the contractor shall be liable to pay compensation which would be credited to the works or the concerned account head.

Scrutiny of records of 29 test checked Divisions revealed that in six divisions, compensation of ₹ 0.24 crore recovered from contractors for delay in execution of works during December 2006 to March 2010 was not credited to concerned TFC works but irregularly credited (December 2006 to August 2010) to Department's own Revenue head 0059 and Civil Deposit in Deposit-V (8443)¹⁴⁴ as per details given in *Appendix 2.36*.

The State Government stated (November 2011) that TFC period was upto March 2010 and thereafter no head under TFC was allotted. Therefore, the compensation was credited to State Head 0059.

142. Balotra; Bharatpur Division-II Hqr. Bayana; Bhinmal; Bundi; District Division-I, Ajmer; District Division-I, Jodhpur; Hindaun City; Kota; Pali; Pokaran; Rajgarh (Alwar) and Sardarshahar.

143. Note 2 under Rule 232 of PWF&ARs.

144. This is a sub-head under 8443-Civil Deposits, wherein miscellaneous deposits are credited.

The reply is not acceptable because the compensation/penalties were recovered from the contractors during June 2007 to March 2010 i.e. within the TFC period and as such should have been credited to TFC.

Charging of excess amount of ₹ 2.90 crore to TFC.

• As per conditions of A&F sanctions, the expenditure incurred on sanctioned works only would be charged to Budget Head 3054 TFC (Maintenance of Road & Bridges). Audit observed that:

In Sardarshahar, Jaipur-II (North) and Salumber Divisions, the EEs paid ₹ 9.70 crore to contractors for works executed under six agreements but booked ₹ 10.29 crore as per monthly accounts of the Divisions as given in Table 5.

Table 5: Details of excess amount charged

(₹ in crore)					
S. No.	Name of division	Agreement number and year	Total amount charged to TFC	Total amount paid to contractor for the work done as per Running Bills	Excess amount charged
1.	Sardarshahar	40 /2007-08	2.18	2.10	0.08
		41 /2007-08	1.79	1.77	0.02
		202 /2008-09	1.69	1.51	0.18
2.	Jaipur-II (North)	43 /2007-08	1.32	1.22	0.10
3.	Salumber	209 /2007-08	1.90	1.74	0.16
		173 /2006-07	1.41	1.36	0.05
Total			10.29	9.70	0.59

This indicated that ₹ 0.59 crore spent on other works was irregularly debited to TFC fund by excess charging under Head 3054 TFC (Road and Bridges). The EE, Sardarshahar stated (April 2011) that the works on related roads were executed from savings of A&F sanctions, but details of items of works executed on related roads were not produced to Audit. The replies from other Divisions were not received (November 2011).

Further, EEs of six divisions¹⁴⁵, by irregularly utilising the savings, executed six works (excess items-two, different road/reach: four) worth ₹ 1.32 crore (*Appendix 2.37*) which were not included in the A&F sanctions Besides, in four divisions¹⁴⁶, ₹ 0.99 crore was irregularly utilised on other works under the same road/package (as remaining works: five; additional item: one) by avoiding obtaining of separate A&F sanctions as detailed in *Appendix 2.38*.

The State Government stated (November 2011) that funds have been spent on sanctioned works within the sanctioned amount. The reply is not tenable as the Divisions had unauthorisedly utilised the savings of existing A&F sanctions without obtaining new Administrative and Financial sanctions/revising the A&F sanctions. This resulted in unauthorised execution of works due to defective planning and lack of monitoring in respect of utilisation of grants.

145. District Division-I, Jaipur; District Division-II Jodhpur; Jhunjhunu; Rajgarh (Alwar); Rajsamand and Sirohi.

146. Kota, Rajgarh (Alwar), Rajsamand and Sardarshahar.

2.5.4 Irregularities in execution of works

Execution of works was to be in accordance with the A&F sanction issued, technical estimates sanctioned and terms and conditions mentioned in the contract agreement ensuring compliance to the instructions issued by the authorities. Cases of irregularities in execution of works noticed during test check of records of selected Divisions are discussed below:

Lack of control resulted in incomplete works.

- SE, PWD Circle Rajsamand awarded (February 2009) the work of Geometric improvement¹⁴⁷ on MDR -36-B to contractor for ₹ 44.92 lakh with stipulated dates of commencement and completion of work as 15 February 2009 and 14 May 2009 respectively. A scrutiny of records revealed that the contractor after executing work worth ₹ 21.29 lakh left the work and the Division also made the payment (March 2010) against second running bill despite incomplete work. There were no reasons on record for non-completion of work within the stipulated period and for not taking action against the defaulter contractor as required under Clause 2 and 3 of the agreement. No action was taken by the Department to get the balance work completed (about 50 per cent) at the risk and cost of the defaulting contractor till 31 March 2011.

The State Government stated (November 2011) that work has been completed by the contractor on 2 April 2010 and the payment of bill amounting to ₹ 7.65 lakh has been made from State funds. The reply did not mention reasons for completion of work awarded for ₹ 44.92 lakh at a cost of ₹ 28.94 lakh and non-levying of compensation on the contractor for delay in completion of works.

Acceptance of substandard work worth ₹ 67.90 lakh.

- In Rajsamand Division, Contractor 'X' completed (May 2007) the work of strengthening and renewal of 20 mm pre-mixed carpet on Major District Road-55¹⁴⁸ at a cost of ₹ 67.90 lakh. The defect liability period was upto May 2010.

Audit observed that a team constituted by the CE (Roads) to inspect the work observed (January 2007) that the work was not done as per specifications and that there was no strengthening by Bituminous Macadam. Test results of Regional Laboratory, Udaipur also confirmed the use of lesser quantity of Bitumen content in three out of five samples. During inspection (July 2007), CE (Roads) also observed that road portion strengthened and renewed from TFC grant was damaged at several locations and shoulders of the portion were higher than the BT surface level. It suggested repair of damaged portion of road with S-65 bituminous material and to dress up shoulders. However, the contractor 'X' did not attend to the defects. Audit observed that despite the defects being pointed out, the EE had accepted the sub-standard work done by the contractor and released payment of ₹ 67.90 lakh (June 2008).

147. Widening and strengthening of road on curves.

148. Gogunda -Tula- Machind Bada Bhanuja - Gogunda - Jhalon ki Madar Sayon ka Khera-Sanghat (Via Puthol) Road (Major District Road-55) Km. 56/0 to 65/0.

Further, the removal of defects through patch repair was got done through contractor 'Y'¹⁴⁹ (November 2007 to January 2008) and contractor 'Z'¹⁵⁰ (August 2009) at a cost of ₹ 10.33 lakh out of TFC grant. Thus, the EE accepted sub-standard work of ₹ 67.90 lakh and excess expenditure of ₹ 4.46 lakh¹⁵¹ incurred on repair of road recoverable from contractor 'X' was also irregularly charged to TFC.

The State Government stated (November 2011) that the defects have been removed from the concerned contractor. The reply is incorrect as the defects were got removed by the department through contractors 'Y' and 'Z' at a total cost of ₹ 10.33 lakh and after adjusting forfeited security deposit of ₹ 5.87 lakh from contractor 'X' ₹ 4.46 lakh was irregularly charged to TFC grant. The reply was, however, silent about acceptance of sub-standard and releasing payment of ₹ 67.90 lakh to contractor 'X' by EE.

Unauthorised expenditure of ₹ 56.69 lakh on reaches other than those sanctioned.

- Deputy Secretary-cum-Chief Engineer, PWD, Rajasthan, Jaipur issued (June 2006) A&F sanction for renewal and strengthening of Sardarsamand-Pali-Ramsiya-Nadol-Desuri Road (SH-67) kms 56 to 60, 66 to 71 (9 kms) in Division Pali for ₹ 75.80 lakh.

Scrutiny of records revealed that the EE, PWD, Division Pali prepared technical estimates for renewal and strengthening work in three reaches (Kms. 65 to 69, 79 to 80 and 86 to 90) (9 kms) which was sanctioned (June 2006) by SE, PWD, Pali. The above work was got executed from contractor 'A' for ₹ 78.02 lakh (February 2007). The reasons for execution of work in different reaches than that mentioned in A&F sanctions were not on record. Thus, work in other than sanctioned reaches was executed without A&F sanction or obtaining a revised sanction resulting in unauthorised expenditure of ₹ 56.69 lakh (km 66 to 69 was common in A&F sanction and technical estimate).

The EE, Division, Pali stated (April 2011) that the work was executed in reaches where required, as per initial proposals submitted by him. The State Government stated (November 2011) that the work has been got executed in reaches as per Proposed Project Report of the work and action for *ex post facto* sanction for change in kilometres in A&F sanctions is under process. The reply is not tenable as the EE executed the work without obtaining appropriate A&F sanctions as required under Rule 286(1) of PWF&ARs and the CE issued A&F sanctions for the work not proposed by the divisional officer.

Awarding work in full length/width of road with out providing dispute free land.

- According to Rule 351 of PWF&ARs, no work should be commenced on land which has not been duly made over by a responsible civil officer. Further, Rule 298 also stipulates that availability of sites is a pre-requisite for planning and designing of a work.

Scrutiny of records of Division Bhinmal revealed that though it was in the knowledge (1996) of the EE, PWD Division, Bhinmal that the land in 0.500 km was disputed, he awarded (August 2007) the work of renewal of Approach

149. At a cost of ₹ 2.92 lakh.

150. At a cost of ₹ 7.41 lakh.

151. After adjusting ₹ 5.87 lakh towards forfeited security deposit of contractor 'X'.

road Dhansa in full length (Km. 0/0 to 6/0) to the contractor for ₹ 25.50 lakh. However, after executing work worth ₹ 21.01 lakh (in 5.500 km) the contractor left the work incomplete due to non-providing of dispute-free land by the Department.

Similarly, EE, Jaipur-III (Shahpura) awarded (October 2006) work of widening of Road at Virat Nagar, SHW-13 for ₹ 25.36 lakh. After executing work worth ₹ 12.94 lakh, the contractor could not complete the work due to land dispute and existence of pipeline of PHED. The work was withdrawn (September 2008) by SE, PWD Circle, Jaipur.

The EE, Bhinmal Division stated (March 2011) that the renewal work undertaken in non-disputed area (5.50 Km.) of existing road is being utilised. The State Government endorsed the reply of EE and contended that as the approach road 'Dhansa' was already constructed, there was no need of acquiring this land.

The State Government, however, did not give reasons for not completing the road. No reply has been given in respect of widening of road at Viratnagar.

Wasteful expenditure on fair road.

- Strengthening and renewal of Jalore-Bhinmal-Raniwara road in km 65 to 72 (7 kms of SH 31) under Package No. TFCR-BT-18-01 was executed (November 2009 to February 2010) by the contractor under jurisdiction of Division Bhinmal.

Scrutiny of records revealed that the work was awarded on the basis of estimate prepared on the basis of survey and road history. As per road history, the condition of road was fair (km 70 to 72) even then the work of strengthening and renewal was included in the estimate and executed incurring an expenditure of ₹ 0.30 crore for these kms.

The State Government accepted (November 2011) that the road from 65 to 70 kms was poor and from 70 to 72 kms was fair, but due to damage of complete road by excess rain after sending of the proposals, renewal work was got done from 65 to 72 kms of road length.

The Government reply did not mention as to how the department assumed that the road (70-72 kms) would be damaged in coming rainy season and included it in the proposal for renewal and issued A&F sanction for repair of fair road.

2.5.5 Irregularities in tender process

Notice inviting tenders issued without issuing technical sanction of works.

- Rule 289 of PWF&ARs stipulates that tenders for the work shall be invited only after issuance of technical sanction and a reference of this shall be made in Notice Inviting Tenders (NIT).

Scrutiny of records of 14 Divisions¹⁵² revealed that in 48 cases the department issued NIT before issuing technical sanction of the concerned works in

152. Balotra; Bharatpur-I; Bharatpur Division II (Hqr. Bayana); Bhinmal; Bundi; Jaipur-II; District Division II, Jodhpur; Kota; Merta City; Pali; Rajsamand; Rajgarh (Alwar); Sardarshahar and Sirohi.

violation of prescribed rules (**Appendix 2.39**). Irregularities in execution of works have been commented in sub-paragraphs 2.5.2, 2.5.4 and 2.5.6.

The State Government accepted (November 2011) the fact.

- As per Note 5 of Sl. No. 15 of Schedule of Powers, if the tendered amount of the contract exceeds the estimated amount of the work by more than 20 *per cent*, the powers to sanction the contract will be exercised by next higher authority. Scrutiny of records of Division, Rajsamand revealed that SE, Circle, Rajsamand invited (December 2007) tenders for Package No. TFCR – BT- RMUP-IV /26-10 (Estimated cost: ₹ 93.10 lakh based on BSR, 2006). The lowest offer of contractor ‘A’ for ₹ 1.20 crore (28.47 *per cent* above estimates) was approved by SE himself without preparing a revised estimate or sending the tender to next higher authority for sanction thus, flouting financial rules.

The State Government stated (November 2011) that though the NIT was issued on the basis of BSR-2006 at the time of opening of tenders (28.12.2007), BSR-2007 became effective, according to which, the tender was below 20 *per cent* and as such the sanction of the higher authority was not required.

The Government reply is not acceptable in view of Note 5 of Sl. No. 15 of Schedule of Powers which further specifies that where schedule ‘G’ is based on previous year’s BSRs and tenders evaluated to the current BSR applicable on the date of opening of tenders do not show any increase over such evaluated amount, a revised estimate has to be prepared and submitted to the competent authority. Ignoring these norms, the SE approved the tender which was 20 *per cent* above the BSR, 2006, without preparing a revised estimate.

2.5.6 Undue benefits to contractors

Finalisation of works without sanctioning final time extension.

- As per clause 2 of the Contract Agreement, a time schedule was to be submitted by the contractor before execution of the agreement and the same to be accepted by the Engineer In-charge. The contractor will have to complete the work within the said time schedule, failing which he would be liable to pay compensation as per the agreement.

Work of modernisation and upgradation on seven roads¹⁵³ under Bhinmal Division was sanctioned (August 2006) by the Department for ₹ 2.07 crore. The work was allotted (October 2006) to the contractor with stipulated date of completion as July 2007, but the work was actually completed on 16 November 2007 with a delay of 132 days due to changes in specification of the work for strengthening on Meda-Silasan road. However, the work completion certificate showed the actual date of completion as 16 July 2007 and the contractor’s final bill for ₹ 1.54 crore was paid in July 2010. Audit

153. (1) Bhinmal-Sanchore via Karda km 5/0 to 18/0 and 24/0 to 27/0, (2) A/R to Jodwas km 0/0 to 5/0,(3) Karwara to Kotra km 0/0 to 5/0, (4) A/R to Bamanwara km 0/0 to 1/0, (5) Meda to Silasan km 5/0 to 12/0, (6) A/R to Doongari km 0/0 to 8/0, (7) Kaori-Chitrodi-Rajpura km 0/0 to 3/0

also observed that the provisional time extension (upto 31 January 2008) was granted without recording reasons as final time extension was awaited (March 2011). It was also seen that the modernisation and upgradation of Meda to Silasan road was stopped (October 2007) after executing work worth ₹ 8.94 lakh since the road required strengthening, before renewal proving the expenditure wasteful and indicative of sanctioning works without proper assessment and survey.

EE, PWD Division, Bhinmal did not intimate reasons for recording false date of completion in the Completion Certificate, but stated (March 2011) that the time extension case under Clause 5 of contract agreement is in process.

The State Government did not furnish any reply to this observation.

Granting time extension on incorrect grounds.

- As per condition No. 5 of the contract agreement, if the contractor desires an extension of time for completion of the work on the grounds of his having been unavoidably hindered in its execution or on any other ground, he shall apply in writing to the engineer Incharge within 30 days of date of hindrance on account of which he desires such extension and the authority competent to grant extension under the rules in his opinion, reasonable grounds be shown there for authorising such extension of time, if any, as may, in his opinion be necessary or proper.

SE, PWD, Circle Rajsamand awarded (February 2009) renewal work on the Dabok- Gudli-Mavli-Oden Lossing – Crossing Kelwara Charbhujia road (km 30/0 to 44/0 with widening in seven metres) to the contractor for ₹ 91.66 lakh with stipulated date of completion as 19 June 2009. The contractor actually completed the work for ₹ 76.67 lakh on 20 November 2009 with a delay of 155 days.

Scrutiny of records revealed that as per the estimate of the work sanctioned (January 2009) by SE, Rajsamand, renewal work was to be executed in seven metres width and accordingly the work was awarded to the contractor. However, while submitting (May 2010) the case for time extension, the concerned EE, PWD, Rajsamand recommended time extension without compensation justifying that the delay was not attributable to the contractor as he had been awarded widening work only in 5.50 metre which was extended to seven metre during the Additional Chief Engineer's visit. Thus, the recommendation of EE for time extension without compensation was based on wrong facts as the contractor was awarded the work of widening on seven metre and sanction (May 2010) of time extension by SE led to loss of revenue of ₹ 7.67 lakh to the State Government due to non-levy of compensation for delay attributable to contractor.

The State Government did not furnish any justification for furnishing of wrong facts by EE (May 2010) while recommending time extension case of the contractor to SE.

Payment of contractor claims without pre-determining the percentage of various components.

- As per Conditions 1 and 2 of General Conditions of contract for admissibility of escalation, the exact percentage of labour/material/bitumen/diesel and petrol, cement, steel component and labour for the work shall be

approved by the authority while sanctioning the detailed estimate and the percentage break-up of components should be pre-determined in the agreement.

Scrutiny of records of Division Sardarshahar and Balotra-I revealed that EEs executed (2007-08) agreements with the contractors for execution of TFC works. In the contracts, specific percentage of labour/material/bitumen/diesel and petrol etc. were not pre-determined by the Department as prescribed. In view of this, the correctness of price escalation bills amounting to ₹ 30.09 lakh¹⁵⁴ paid to the contractor, on percentage mentioned subsequently, could not be verified.

The State Government in its reply (November 2011) did not give reasons for not pre-determining components of the contract.

Loss of revenue of ₹ 20.33 lakh.

EE, District Division-I, Jaipur ordered (August and November 2010) forfeiture of the Security Deposit (SD) of ₹ 20.33 lakh belonging to two contractors, who failed to remove the defects during defect liability period, despite repeated reminders by the department as detailed in Table 6.

Table 6: Details of SD forfeited

S.No	Agreement No.	Package No.	Name of contractor	Month and year of forfeiting the SD	Amount of SD (₹ in lakh)
1	102/06-07	TFCR-CC-16-08	M/s Nemi Chand	August 2010	9.67
2	32/07-08	TFCR-BT-RMUP-16-15	M/s Narain Singh	November 2010	10.66
Total					20.33

Audit observed that despite clear orders of EE forfeiting the SD, this was not credited to Revenue as of February 2011 and was unauthorisedly retained in head 8443-Civil Deposits, Security Deposits-V from where the amount could be refunded to the contractor any time by the Division. This also deprived the State of revenue worth ₹ 20.33 lakh.

The State Government stated (November 2011) that the forfeited SD of ₹ 9.67 lakh is still lying with the Division and SD amounting to ₹ 10.66 lakh was refunded to the contractor on the order of ACE (March 2011)

The reply does not mention reasons for not crediting the forfeited SD in Revenue Head 0059-Public Works-01-800 violating the provisions of GF&ARs.

2.5.7 Quality Control

Non-fulfillment of quality norms.

CE (Roads), PWD, Rajasthan, Jaipur instructed (July 2006) all ACEs/SEs that in the strengthening and renewal works on State Highways (SHs) and Major

154. Sardarshahar : ₹ 24.88 lakh; Balotra-I : ₹ 5.21 lakh.

District Roads (MDRs), for bituminous works, preferably Crumbed Rubber Mixed Bitumen (CRMB) should be used in case sufficient arrangements for storage and transportation with equipments are available. Otherwise, Bitumen grade 60/70 (S-65) is to be provided in the estimates for these works. Bitumen grade 80/100 (S-90) was not to be used on the SHs and MDRs.

Audit observed that in the technical estimates for works executed under agreement no. 73/2006-07, in Division Rajgarh (District Alwar) provision for Bitumen grade S-65 was included for Premix Carpet (PMC) and Seal Coat components. But, during execution, the contractor used partially S-90 grade Bitumen which was cheaper than S-65 in PMC and Seal Coat which resulted in execution of sub-standard bituminous work worth ₹ 38.37 lakh¹⁵⁵ and undue benefit to the contractor.

In ten other cases, the EEs of seven divisions¹⁵⁶ took provisions of Bitumen grade S-90 in technical estimates ignoring the above instructions of CE (R). The estimates were sanctioned by respective SEs. Use of S-90 grade bitumen led to acceptance of sub-standard work worth ₹ 6.60 crore (**Appendix 2.40**). EE, District Division, Kota stated (April 2011) that grade has no adverse effect on quality. The reply is not tenable as the instruction of CE (R) have been violated. No reply was received from other divisions.

The State Government contended (November 2011) that CRMB or S-65 grade Bitumen has been used in wearing coat (PMC with Seal Coat) by all the divisions and 90 grade Bitumen has been used in Bituminous Macadam work.

The contention is not tenable in view of the fact that in Division Rajgarh inspite of provision for S-65 grade Bitumen in wearing coat, the contractor used S-90 grade Bitumen partially whereas in other divisions provision for S-90 Bitumen was taken for wearing coat in the technical estimates and was used accordingly ignoring the directions of CE (R) (July 2006).

Final payment released without ensuring/conducting of quality control tests.

Special conditions No. 14 and 17 of the contract agreement provide that the contractor would set up a quality control lab for regular testing of the material/aggregates etc. and do tests regularly as per the frequency prescribed in the quality control manual/Morth specification. Field staff could also conduct required quality control tests.

In Division Merta City (Nagaur), it was noticed that the claims of contractors for ₹ 6.34 crore for Bituminous road works were passed and paid (April 2007 to June 2008) by EE without obtaining any test results of material/aggregates used, for quality control from the contractor or conducting such tests by himself as detailed in Table 7.

155. Tack Coat: ₹ 1.02 lakh; Bituminous Macadam: ₹ 21.63 lakh; Pre Mixed Carpet: ₹ 8.53 lakh and Seal Coat: ₹ 3.89 lakh= Total ₹ 35.07 lakh + 9.40 per cent tender premium.

156. Baran; Jaipur-II (North); Jaipur-III (Shahpura); Jhunjhunu; District Division, Kota; Rajsamand and Sirahi.

Table 7: Details of bituminous road works passed without obtaining test results

S. No.	Package number and agreement number/year	Name of contractor and month/year of work order	Month/year of payment and total amount paid (₹ in crore)
1	TFCR-BT-24-04 Agreement No 72 of 2006-07	September 2006 M/s Radha Kishan	June 2007 2.00
2	TFCR-BT-24-03 Agreement No 71 of 2006-07	September 2006 M/s Manda Builders	April 2007 2.15
3	TFCR-BT-RMUP-III/24-07 Agreement No 108/06-07	December 2006 M/s Radha Kishan	June 2008 2.19
Total			6.34

The EE stated (March 2011) that the test results of the works were awaited from the concerned Assistant Engineers which was also recorded on the bill memo¹⁵⁷. The reply did not mention reasons for making payment to contractor in the absence of assurance of quality control and material testing report.

The State Government stated (November 2011) that the quality control lab was established by the contractor and tests were also conducted as per norms and ensured before making payment.

The reply is not tenable as the payment was made to the contractor without verifying test results as recorded on the bill memo itself and admitted by EE (March 2011).

2.5.8 Monitoring

Lack of monitoring.

- As per guidelines issued by TFC, every State shall constitute a High Level Committee (HLC) to ensure proper utilisation of the grants. HLC shall be headed by the Chief Secretary to the State Government and will include the Finance Secretary and Principal Secretary, PWD. HLC shall be responsible for approval to the projects, quantifying the targets, both in physical and financial term and laying down a time table for achievement of specific milestones and monitoring both physical and financial targets and ensuring adherence to the specified conditionalities in respect of grant, wherever applicable. HLC shall meet at least once in every quarter to review the utilisation of grants and to issue directions for mid course correction, if considered necessary. The minutes of the HLC were to be provided to GoI, MoF.

A scrutiny of records of the CE (Roads) revealed that the HLC was constituted in 2005-06 but no record of minutes of the meetings and their follow up was provided to Audit. However, information in respect of only five meetings held (6 December 2005, 9 September 2007, 18 December 2007, 2 January 2008 and 18 March 2010) was furnished to Audit, which disclosed that only progress of utilisation of grants was discussed in the meetings and quantifying the targets, both in physical and financial term and laying down a time table for achievement of specific milestone and monitoring both physical and financial targets and ensuring adherence to the specified conditionalities in respect of grant, was neither discussed, nor any instructions issued in this regard.

157. Covering note of the contractor's bill.

The State Government stated (November 2011) that HLC meetings were regularly held, but in many cases, minutes were not issued.

The reply is not acceptable as in the absence of minutes, the follow up could not be watched. Moreover, minutes of the meetings were to be provided to GoI, which was not found to have been sent.

- Scrutiny of records provided by CE (Roads), Rajasthan, Jaipur to audit revealed that there were deviations in number of works sanctioned, amount of Administrative and Financial sanctions, sanctioned road length, number of works executed, expenditure incurred (including patch repair works) and road length of works executed as compared to the details given in the Department's Status Note as on 31 October 2010 (*Appendix 2.41*). Reasons for difference in the two sets of data were not made available.

2.5.9 Conclusion

The Twelfth Finance Commission (TFC) recommended a total grant of ₹ 633.32 crore for Rajasthan for maintenance of roads and bridges. The expenditure of TFC grant was to be governed by the conditionalities for the release and utilisation of Grant. Scrutiny of works carried out under TFC revealed that planning and monitoring was deficient. Shelf of works to be executed in TFC period was not prepared and not only the works beyond the closure of TFC period were sanctioned, but incomplete works were treated as final due to closure of TFC period. Capital nature of works were executed out of TFC grant in contravention of TFC guidelines. Non-adherence to financial rules/regulations and instructions led to wasteful expenditure on roads lying incomplete due to land disputes, non-levy of compensation on contractors for delayed works and acceptance of sub-standard works by Executive Engineers. There were deviations in number of works executed, expenditure incurred and road length given in the Status Report and that actually noticed in records provided by Chief Engineer (Roads). Monitoring by the High Level Committee was also inadequate.

2.5.10 Recommendations

The State Government should ensure that the conditions of Contract Agreement and Financial Rules are strictly adhered to so that undue benefit to contractors is not given. To ensure correct utilisation of funds, the State Government should strictly adhere to the provisions governing classification of works into capital/revenue.

Chapter 3 Compliance Audit

Audit of transactions of the Government Departments, their field formations as well as audit of the autonomous bodies brought out several instances of lapses in management of resources and failures in the observance of the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs under broad objective heads.

3.1 Non-compliance with rules and regulations

Higher Education Department

3.1.1 Avoidable payment of electricity duty

Failure of University of Rajasthan to ensure correctness of electricity bills resulted in avoidable payment of Electricity Duty amounting to ₹ 1.09 crore.

Para 3(2)(d) of the Rajasthan Electricity (Duty) Act, 1962 (Act), provides that electricity duty (ED) shall not be levied on the energy consumed by recognised educational institutions subject to the condition that the exemption under this sub-clause shall not be applicable to energy consumed in buildings or part of buildings, being used for commercial or residential purposes.

Test check (November 2010 to March 2011) of the records relating to payment vouchers of the electricity bills of the office of the Registrar, University of Rajasthan, Jaipur (UoR) and information collected (June and August 2011) revealed that Jaipur *Vidhyut Vitran Nigam Limited* (JVVNL) (erstwhile Rajasthan State Electricity Board, Jaipur) has been charging ED on the electricity bills of such buildings of UoR that are being used for academic purposes at the rate prescribed by the State Government from time to time, even though UoR being an educational institution was exempt from ED under sub-clause 3 (2)(d) of the Act. The UoR had paid ₹ 1.09 crore on account of ED to the JVVNL during the period April 2001 to August 2011 (*Appendix 3.1*). It was also seen that no ED was being charged by JVVNL from other constituent colleges of UoR i.e. Commerce College and Poddar Management Institute.

The State Government endorsed (July 2011) the reply of UoR intimating that Registrar, UoR has requested (June 2011) the Chief Managing Director, JVVNL for not charging the ED from June 2011 onwards and refund the ED already paid and stated that University has been directed to make payments of electricity bills after proper scrutiny in future.

The fact remains that lapse on the part of UoR in proper scrutiny of the correctness of electricity bills resulted in avoidable payment of ED amounting to ₹ 1.09 crore.

Public Health Engineering Department

3.1.2 Loss to Government

Non-availing of benefit of Excise Duty exemption for pipes supplied for rising pipeline entitled for ED exemption under Government of India notification no. 6/2007 of 1 March 2007 and failure of Chief Engineer, PHED in inserting a specific clause regarding refund of Excise Duty in rate contract led to loss of ₹ 1.09 crore to the Government.

Government of India vide notification no 6/2007-Central Excise, New Delhi dated 1 March 2007, exempted the pipes needed for delivery of water from its source to the plant (including the clear treated water reservoir) and from there to the first storage point, besides pipes of outer diameter exceeding 20 cm being integral part of the Water Supply Projects, from payment of Excise Duty (ED). As per item No.23 'Schedule of payments' of conditions of contract and pre-qualification schedule, the contractor was required to study the above exemption available on specified component of material used in water supply project while submitting his price bid. A certificate from concerned District Collector in prescribed form was to be issued to contractor for claiming such exemption.

- The Finance Committee of Rajasthan Water Supply and Sewerage Management Board (RWSSMB) of Public Health Engineering Department (PHED) approved (April 2008) bid price of ₹ 58.38 crore in favour of Contractor 'A', Hyderabad for Kalikhar Water Supply Scheme, Tehsil Manoharthana, District Jhalawar to provide water to 70 villages on single responsibility turnkey basis. Accordingly, Additional Chief Engineer, PHED, Region, Kota issued (April 2008) the work order to the contractor 'A', who has been paid ₹ 51.80 crore as of June 2011.

Test check (January 2011) of records of the Executive Engineer (EE), PHED, Project Division-II, Jhalawar revealed that the bid document did not clearly specify for furnishing of rates for various components as 'inclusive of ED and exclusive of ED' separately. The contractor 'A' offered same rates for work inclusive of supply of Ductile Iron (DI) pipes of 100 mm¹, 150 mm² and 200 mm³ for Distribution System not eligible for ED exemption and raw water/clear water rising pipeline eligible for ED exemption. Further, the rates exclusive of ED were not given for the work including supply of DI pipes of 300 mm⁴ dia for raw water rising main. Sanctioning of same rates for work of distribution pipeline (not eligible for ED exemption) and rising pipeline (eligible for ED exemption) clearly indicated that the Department overlooked passing of the benefits on account of ED exemption by the contractor to the Department. Resultantly, the benefit of ED exemption amounting to ₹ 0.70

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1. at ₹ 1667 per metre
 2. at ₹ 2246 per metre
 3. at ₹ 3170 per metre
 4. at ₹ 5122 per metre

crore⁵ on supply of 83,442.50 metre DI pipes⁶ used in rising mains (pipeline) by the contractor could not be passed on to the Department resulting in loss to Government.

- Similarly, test check (December 2010) of the records of Executive Engineer, PHED City Division (P&D), Ajmer (EE) revealed that EE procured 69,773 metre DI pipes of dia 100 mm from M/s Jindal Saw Limited, New Delhi (Contractor 'B') under Rate Contract (RC) 3208 dated 3 October 2008 (8,457.50 metre at ₹ 986.10 per metre including 10.30 *per cent* ED) and under RC-3287 dated 30 April 2009 (61,315.50 metre at ₹ 714.82 per metre including 8.24 *per cent* ED). Contractor 'B' intimated (October 2005) that he was availing the refund of ED from Excise Department as per ED exemption available under Incentive Scheme 2001 for Economic Development of Kutch District as per the Notification No. 39/2001/CE dated 31 July 2001 issued by Government of India. Audit observed that despite knowing this fact, Department did not insert/include any specific clause regarding refund of ED as contained in DGS&D rate contract while execution of Rate Contract by CE (HQ), Jaipur with the firm. As a result benefit of ED exemption was not availed by the Department and the Department suffered loss of ₹ 0.39 crore⁷ on supply of 69,773 metre pipes.

Mention was made in paragraph 4.1.2 of Report of the Comptroller and Auditor General of India for the year ending 31 March 2007 (Civil) Government of Rajasthan regarding loss of ₹ 1.29 crore due to failure of Chief Engineer, PHED in inserting a specific clause regarding refund of ED in the rate contract. The Public Accounts Committee (PAC) 2010-11 in its Report No. 64 recommended (March 2011) that strict disciplinary action may be taken against defaulting officers fixing their responsibility for failure of the Chief Engineer, PHED in inserting a specific clause in the rate contract. Action taken on the recommendation of PAC was not intimated to PAC as of October 2011. Besides, inspite of pointing out by Audit in May 2007, the irregularity is still persisting in the Department.

EE, PHED, Project Division-II, Jhalawar stated (January 2011) that the tender documents did not provide refunding of ED. The reply did not mention as to how the Department had ensured that the benefit of ED exemption has been passed on by the contractor 'A' when he has furnished same rates for components (including supply of pipes) for rising pipeline and distribution pipelines.

The State Government stated (November 2011) that the rates were invited

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5. The rate of excise duty applicable was 14.42 *per cent*, 10.30 *per cent* and 8.24 *per cent* with effect from 1 March 2008, 7 December 2008 and 24 February 2009 respectively. However, the loss has been calculated at 8.24 *per cent* (minimum rate) of ₹ 8.48 crore, being the cost of 83,442.50 metre pipes supplied by the contractor (though pipe supply reduced (June 2011) to 76,028 metre as per laying but ED exemption already enjoyed on pipes with drawn retained with contractor unauthorisedly).
 6. 419.50 metre 300 mm for raw water rising main and 83,023 metre (25,072.50 metre 100 mm, 42,203 metre 150 mm and 15,747.50 metre- 200 mm) for Clear water rising mains
 7. 8,457.50 metre pipe at ED exemption ₹ 87.18 per metre supplied in January 2009 and 61,315.50 metre at ED exemption ₹ 51.40 per metre supplied in August 2009.
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through open tender on firm and fixed and F.O.R. destination basis⁸. The ED was charged by contractor as per relevant notification/rules and no refund over and above already incorporated in the rates had been obtained. The reply did not mention reasons for non-insertion of specific clause in contract agreement regarding passing on ED exemption despite pointing out in Audit Report in May 2007 and irregularity was still persisting resulting in loss of ₹ 1.09 crore.

Thus, non-availing of benefit of ED exemption for pipes supplied for rising pipeline entitled for ED exemption under Government of India notification no. 6/2007 of 1 March 2007 and failure of Chief Engineer, PHED in inserting a specific clause regarding refund of ED in rate contract led to loss of ₹ 1.09 crore to the Government.

Public Works Department

3.1.3 Awarding of work without acquisition of Forest land and diversion of 'Pradhan Mantri Gram Sadak Yojana' funds

Proposing alignments of roads through Forest land without obtaining approval of Government of India led to delayed completion of six roads (₹ 4.29 crore), non-completion of two roads (₹ 0.70 crore) and non-starting of one road. Besides, contrary to guidelines of 'Pradhan Mantri Gram Sadak Yojana,' funds amounting to ₹ 1.71 crore were diverted to meet the expenditure for de-reservation of forest land though refunded in July 2011.

Rule 351 of Public Works Financial and Accounts Rules lays down that no work should be commenced on land which has not been duly made over by a responsible Civil Officer. The Forest (Conservation) Act, 1980 prohibits the use of forest land for other purposes without prior approval of Government of India (GoI). *Pradhan Mantri Gram Sadak Yojana* (PMGSY) guidelines (November 2004) provide that State Government/District *Panchayat* would be responsible to ensure that lands are available for taking up the proposed road works and funds for land acquisition would not be provided under the *Yojana*.

The Additional Secretary, Public Works Department (PWD), Rajasthan, Jaipur sanctioned construction of nine Approach Roads (ARs)⁹ (43.68 km) in Pratapgarh District during April 2006 to February 2008 to provide all weather road connectivity for improving the socio economic conditions, educational and medical facilities of the villagers under PMGSY for ₹ 8.18 crore. The works awarded to contractors during July 2006 to April 2008 at the tendered

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8. The rates are inclusive of Central Sales Tax, Entry Tax, packing, forwarding, loading, transportation, insurance, unloading, stacking etc. for delivery of material at consignee's divisional stores.
 9. 1. Approach roads from Dholapani Kalacot to Harmara Ki Rail (6.10 km); 2. Magri to Gamet (5 km); 3. Kerwas to Nai Ka Pathar (1.80 km); 4. Nakor to Jambukhera (2.90 km); 5. Bev to Reechhari (3 km); 6. Gotameshwar to Talaya (6.20 km); 7. Raipur Kangarh road to Veerpura (9.68 km); 8. Luharkhali to Bhanso Ki Nal (3 km); 9. Pandawa to Mehandi Khara (6 km).

cost of ₹ 7.62 crore were to be completed during May 2007 to November 2008.

Test check (March 2011) of records of Superintending Engineer, PWD Circle (SE), Pratapgarh revealed that:

- Of nine ARs scheduled to be completed between May 2007 and November 2008, six ARs were completed between November 2008 and March 2010 at a cost of ₹ 4.29 crore after the expiry of stipulated period of completion. Two ARs¹⁰ were lying incomplete after incurring an expenditure of ₹ 0.70 crore and one work¹¹ was not yet started (March 2011). Audit observed that the fact that alignment of the ARs was falling in the forest area came to the notice of the Department only after start of work. The project reports/estimates prepared by the respective Executive Engineers (EEs) had mentioned availability of revenue track¹². This indicated that adequate survey had not been conducted and proposals were got approved by SE/Additional Chief Engineer, PWD, Zone Udaipur/Chief Engineer PMGSY/State Technical Agency/State Level Screening Committee without ensuring dispute free land. Consequently the construction of the roads got delayed.
- SE obtained (September 2007 to March 2009) 'in principle approval' for de-reservation of 21.123 hectare of Forest land from Ministry of Environment and Forest, GoI for all nine roads. Additional Secretary, PWD, Rajasthan, Jaipur accorded administrative sanction of ₹ 2.39 crore between December 2008 and July 2009 for payment towards acquisition of forest land for construction of above nine ARs. It was also seen that the SE requested (March 2009, October 2009 and February 2011) the Chief Engineer, PWD Rajasthan, Jaipur to sanction regular budget under State Plan for amount payable/paid to Forest Department for de-reservation of forest land. However, no budget was provided as of March 2011. Audit observed that in the absence of regular budget from State Plan for payment towards de-reservation of forest land, SE diverted the PMGSY funds for meeting expenditure towards cost of compensatory afforestation. He irregularly deposited (March 2009 and March 2010) ₹ 1.71 crore from PMGSY funds with Deputy Conservator of Forests (DCF), Pratapgarh against the demand raised (November 2008 and January 2009: ₹ 1.42 crore; April 2009: ₹ 0.29 crore) by the DCF. After pointing out by Audit, SE, PWD, Chittorgarh refunded (July 2011) ₹ 1.71 crore to Rajasthan Rural Road Development Authority (PMGSY).

The SE, PWD Circle, Pratapgarh accepted (March 2011) that cost of compensatory afforestation has been paid to Forest Department for want of Letter of Credit (LoC)¹³ under regular budget.

The State Government confirmed (September 2011) that work of two roads is still in progress and that work on one road was yet to be taken up. Further,

10. Approach road from Raipur Kangarh road to Veerpura: ₹ 51.72 lakh (only earth work in 2.40 km); Approach road from Luharkhali to Bhanso Ki Nal: ₹ 18.50 lakh (only Water Bound Macadam) in 2.50 km.

11. Approach road from Pandawa to Mehandi Khera (6 km).

12. Track mentioned in revenue records.

13. Letter of credit is issued to Drawing and Disbursing Officers authorising them to make payment upto prescribed limit.

PMGSY funds of ₹ 1.71 crore have been refunded (July 2011) to Rajasthan Rural Road Development Authority (PMGSY). However, the fact remains that the certificate appended with Utilisation Certificate that assistance released by GoI was not diverted/utilised for the purpose which was not admissible in PMGSY guideline, was not correct.

Thus, proposing alignments of roads through Forest land without obtaining approval of GoI led to delayed completion of six roads (₹ 4.29 crore) non-completion of two roads (₹ 0.70 crore) and non-starting of one road.

3.1.4 Irregular charging of expenditure

The Executive Engineers of nine Public Works Divisions irregularly charged *prorata* towards establishment, tools and plants on the deposit works executed by Rajasthan State Road Development Construction Corporation Limited which led to increase in Capital expenditure by ₹ 9.94 crore and unauthorised increase of revenue receipts to that extent.

Rule 5 (a) and (d) of Appendix V of Public Works Financial and Accounts Rules (PWF&ARs) (Part-II) provides for recovery of cost of establishment and tools and plants at *percentage* rates (*prorata*) by the Division operating the Capital Major Heads of expenditure and for work done for other departments of the same Government when the cost is chargeable/recoverable to/from those departments.

Additional Secretary, Public Works Department (PWD), Rajasthan, Jaipur, issued administrative and financial sanction of ₹ 103 crore for construction of ten¹⁴ Road Over Bridges (ROB) including approaches *viz.* six in February 2006, one in August 2006, two in March 2007 and one in June 2007. The works of ROBs were entrusted (March 2006 to July 2007) to Rajasthan State Road Development Construction Corporation, Limited (RSRDCC).

Test check (March 2011 to August 2011) of the records and information collected from Executive Engineers (EEs), of nine PW Divisions¹⁵ revealed that EEs of respective PW Divisions deposited ₹ 76.37 crore during May 2006 to April 2011 with RSRDCC for execution of ten works of ROBs. On this, ₹ 9.94 crore was charged as *pro-rata*. As such, ₹ 86.31 crore was debited by the concerned EEs to the respective capital Major Head-5054 - Capital outlay on Roads and Bridges towards payment made to RSRDCC and *pro-rata*. Simultaneously, EEs credited ₹ 9.94 crore to Revenue Head 0059 works (**Appendix 3.2**). Since, the EEs, PW Divisions were not executing the Capital

14. (1) Dholpur-Rajakhera State Highway (SH) No. 2 (km-3), (2) Kishangarh to Roopangarh SH-7 (km-70), (3) Abu-Ambaji MDR-49 (km-3), (4) Manoharpur-Lalsot National Highway (NH)-11A (km-1), (5) Dholpur-Sawaimadhopur-Gangapurcity-Mathura SH-01 (km-230), (6) Bharatpur-Mathura SH-24 (February 2006) (7) Bharatpur- Deeg-Alwar SH-14 (km-3) (District Bharatpur), (8) Nagaur-Basni road MDR-37-A (District Nagaur) (March 2007), (9) Ajmer-Beawar old NH-08 road (km-13) (August 2006) and (10) Barmer-Chawa-Phalsoon-Nachana road (SH-40) (June 2007).

15. (1): EE, PW Division, Ajmer; (2): EE, PW City Division, Ajmer (3): EE, PW Division-I Bharatpur; (4): EE, PW Division-I, Barmer (5): EE, PW Division, Dausa; (6): EE, PW Division Gangapurcity, (7): EE, PW Division, Nagaur; (8): EE, PW Division, Rajakhera, and (9): EE, PW Division, Abu Road (Sirohi).

works of ROBs, their action to recover *pro-rata* charges violated the prescribed accounting and financial rules, and was thus, irregular. This increased the capital expenditure of the works by ₹ 9.94 crore and at the same time increased the Revenue receipts of the PWD to that extent. This unhealthy practice of charging *pro-rata* on works not executed by the Department, not only led to increase in the capital expenditure of the works but capital funds were unauthorisedly credited as Revenue receipt also.

The State Government stated (November 2011) that matter for permitting charging *pro-rata* on works being executed by other Departments/agencies was referred to Finance Department. However, Finance Department has rejected the proposal being contrary to rules/accounting procedure. The State Government has not intimated whether any instructions have been issued to avoid irregular charging of *pro-rata* in such cases in future.

Water Resources Department

3.1.5 Expenditure on excess earth work and its compaction

Non-adherence to norms of Indian Standard code for economy in construction of bank top of minors and distributaries of canals (having discharge upto 3 cumecs) resulted in avoidable expenditure of ₹ 2.05 crore on extra earth work and its compaction.

Para 8.4 of Indian Standard¹⁶ (IS) code: 10430:2000 prescribing bank top width, considering necessity of service road, recommends minimum top width of four metre (inspection bank) and 1.5 metre (non-inspection bank) for main canal/branch canals, distributary canals carrying water discharge upto three cumecs. Note 2 under para 8.4 *ibid* prescribes that for distributary canals (carrying water less than three cumecs) and minor canals, it is generally not economical to construct a service road on top of bank of the canal as this usually requires more material than the excavation provides. Thus, in such cases, top width of bank on both sides should be kept 1.5 metre at the minimum.

The Executive Engineer (EE), Narmada Canal Project (NCP) Division V, Sanchore issued (April 2007 to December 2009) work orders for nine works¹⁷ of Precast Cement Concrete (PCC) Block lining of minors and distributaries of Narmada Main Canal to the contractors for ₹ 28.53 crore. Against this, ₹ 29.45 crore had been paid to contractors for eight works (₹ 16.90 crore)

16. IS code prescribe the standard of parameters of particular nature of works.

17. Panoriya lift distributary from km 34.820 to 53.500 of Narmada Main Canal (NMC), Doongri 'A' & 'B', Chalkna, Champaberi, Khamrai Minor of Panoriya lift distributary, Bhimguda 'E' Raipur 'A', Raipur 'B', Tail Minor of Bhimguda distributary and Tail 'A', 'B', 'C' & 'D' sub minors, tail minor of Bhimguda distributary of NMC

completed and one work¹⁸ (₹ 12.55 crore) was under progress as of May 2011 (**Appendix 3.3**).

Test check (November 2010) of the records of the EE, NCP Division-V, Sanchore revealed that in the technical estimates of eight works pertaining to minor-canal (actual discharge between 0.049 to 1.145 cumecs) and one work of distributary canal (discharge 1.5 to 3 cumecs), a provision of four metre bank top width on left bank and 1.50 metre bank top width on right bank was taken. As the discharge capacity of these minors/distributaries was less than three cumecs the bank top width on both banks was to be kept at 1.50 metre in view of the specification of IS code 10430:2000. Technical estimates and drawing/design were prepared by EE and approved by Superintending Engineer, NCP, Circle Sanchore and Chief Engineer, NCP, Sanchore. However, audit observed that at no level it was ensured that the estimates/drawing and design are prepared based on the IS code specification. Department had incurred an extra expenditure of ₹ 2.05 crore¹⁹ (**Appendix 3.3**-calculated proportionately to bank width) on execution of earth work and compaction (90 per cent proctor density) done in extra 2.5 metre width as shown in diagram below:

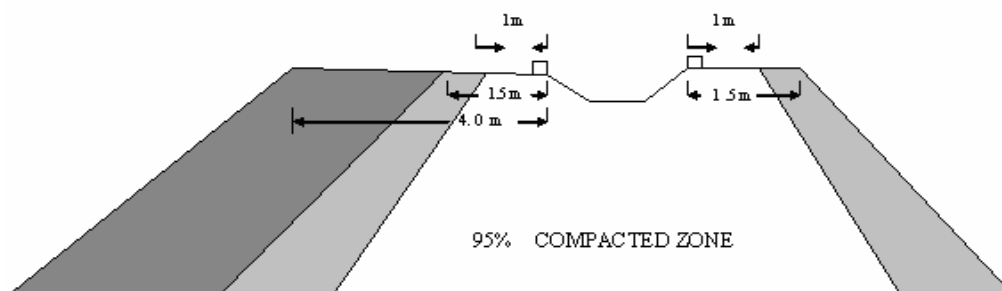


DIAGRAM SHOWING A TYPICAL X-SECTION (MINOR) FILLING SECTION

In reply, EE, NCP Division V, Sanchore stated (November 2010) that the works have been executed as per provision in sanctioned estimates. The reply did not mention reasons for proposing bank width of four metre in estimates of minors/distributaries with carrying capacity below 1.5 cumecs by him and approved by SE/CE contrary to the provision of IS code 10430:2000.

The State Government stated (August 2011) that the provision of service road was made in estimate as per note 2 of para 8.4 of IS code and accordingly these have been constructed. The reply is not factually correct because note 2 *ibid* prescribes that for distributaries/canals carrying water less than three cumecs, it is not economical to construct a service road. Besides, audit has only objected to the construction of a service road of four metre width instead of 1.5 metre width as per its water carrying capacity in view of para 8.4 *ibid* to which, the Government has not specifically replied.

18. Earth work, Pucca structure and PCC lining of Panoriya lift distributary (km 34.820 to 53.500 km).

19. Objected quantity of earth work compaction: 5,90,530.42 cum total expenditure @ rates ₹ 29.90 to ₹ 38 per cum + Tender premium (3.31 per cent above to 28.29 per cent above = ₹ 2.05 crore).

Thus, non-adherence to norms of IS code for economy in construction of bank top of minors and distributaries of canals (having discharge up to 3 cumecs) resulted in avoidable expenditure of ₹ 2.05 crore on extra earth work and its compaction.

Disaster Management and Relief Department

3.1.6 Irregular and unauthorised expenditure

Non-following of approved norms of assistance and wrong certification of calamity led to irregular and unauthorised expenditure of ₹ 4.38 crore on charging of cost of 14 ambulances (₹ 2.52 crore) and on repair and restoration of roads damaged due to heavy rains (₹ 1.86 crore) respectively to Calamity Relief Fund.

The Calamity Relief Fund (CRF) was formed for financing of disaster management and relief activities with sharing ratio between Government of India and the State Government as 75:25. Government of India modified (June 2007) eligibility criteria for assistance from the CRF for the period 2005-10. The State Government was instructed to ensure that the expenditure from CRF may be incurred as per approved items/norms only. Item 20 of the list and norms of assistance from the CRF (norms) approved (June 2007) by Government of India provided for operational cost for ambulance service which will include hiring of ambulance vehicle and actual POL (Petrol, Oil and Lubricant).

Test-check (November-December 2009) of records in the office of the Relief Commissioner-Cum-Secretary, Disaster Management and Relief Department (DMRD) Jaipur and District Collectors (Relief), Dausa revealed that:

- DMRD transferred (March 2009) ₹ 2.52 crore to Emergency Management and Research Institute (EMRI) through National Rural Health Mission (NRHM) towards payment of the cost of 14 Advance Life Support and Basic Life Support ambulances purchased by EMRI by debiting CRF.

Audit observed that since only operational cost (of POL only) for ambulance service was admissible as per norms of CRF assistance, charging the cost of 14 ambulances (₹ 2.52 crore) to CRF was irregular. It was also noticed that Medical and Health Department of the State Government entrusted (May 2008) the work of providing Comprehensive Emergency Response Services (CERS) to EMRI, Secundrabad for providing free emergency services in the State with the provision in Memorandum of Understanding (MoU) that the State Government would provide adequate funds from State Budget, NRHM and other relevant health schemes. The State Government also envisaged (May 2008) in MoU, operationalisation of 150 ambulances to be provided to EMRI in a phased manner upto March 2009.

The State Government stated (September 2010) that purchase of 14 ambulances was in accordance with decision taken (April 2008) by the State

Level Executive Committee (SLEC) and are beneficial for performing relief and rescue operations during unforeseen calamity. The reply is not tenable as SLEC was not empowered to take decision regarding purchase of ambulances as it was not covered under norms of CRF assistance (item 20 of list). Thus, expenditure of ₹ 2.52 crore incurred by the Department on purchase of ambulance vehicles was not justified.

- The District Collector (Relief), Dausa sanctioned (September 2008) 33 works of repair and restoration of roads damaged due to heavy rains at Dausa town at an estimated cost of ₹ 2.06 crore based on the site inspections and certification (August 2008) of the committee²⁰ constituted as per directions (June 2008) of the Principal Secretary, DMRD certifying the roads damaged due to heavy rains. The amount was released (October 2008) by DMRD to the executive agency- Municipal Board, Dausa after certification of the committee. These works were completed after incurring expenditure of ₹ 1.86 crore. Audit observed that Municipal Board, Dausa mentioned date of occurring of incidence as 25 July 2008 in all the works of repair and restoration of roads. However, there was no rain on this date and the rainfall in Dausa ranged between zero and 40mm only in a day with total rainfall of 136mm in the month of July 2008 as per data provided by Meteorological Department. This rainfall cannot be termed as heavy rainfall in terms of para 1.8.3 of Flood Manual which stipulates that rainfall more than 125mm in a day is treated as heavy rainfall. Besides, formation of the committee for certification was also not conforming to the formation as directed by the DMRD as Assistant Engineer, *Nagar Parishad* was taken as one of the members instead of Assistant Engineer, Irrigation (Water Resources) Department as given in DMRD directions. Thus, due to wrong certification of the calamity relief works by the committee constituted by DMRD for sanctioning the renovation works under Calamity Relief Fund (CRF) resulted in unauthorised expenditure of ₹ 1.86 crore.

The State Government stated (November 2011) that as per compliance submitted (November 2011) by Nagar Palika, Dausa and District Collector, Dausa recommendations, the date of incidence in respect of these 33 works in Dausa was actually 8 July 2008 and this was mentioned as 25 July 2008 by omission and works were executed to provide immediate relief. The reply was not tenable as even on 8 July 2008 there was only 3mm rainfall, as per data of Meteorological department and therefore execution of these works resulted in irregular expenditure of ₹ 1.86 crore by DMRD against CRF norms.

Thus, non-following of approved norms of assistance and wrong certification of calamity led to irregular and unauthorised expenditure of ₹ 4.38 crore on charging of cost of 14 ambulances (₹ 2.52 crore) and on repair and restoration of roads (₹ 1.86 crore) to Calamity Relief Fund.

20. Sub Divisional Officer (Chairman), Assistant Engineers, PWD and *Nagar Parishad*, Executive Officer of *Nagar Parishad* as members.

3.2 Audit against propriety and cases of expenditure without adequate justification

Ayurved Department

3.2.1 Non-utilisation of Central Assistance for a long period

Undue delay in processing the procurement through consultancy services led to the desired equipments not being procured and supplied to hospitals depriving patients of treatment facilities and resulted in blocking of Central assistance amounting to ₹ 2.21 crore for more than three years as of August 2011.

Government of India (GoI), Ministry of Health and Family Welfare, Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (AYUSH) sanctioned (December 2005) grant of ₹ 9.10 crore²¹ against the proposals submitted by State Government to establish AYUSH hospitals at 26 district hospitals under Centrally sponsored scheme²² which included ₹ 2.31 crore meant for equipment. After allotment (December 2007) of budget (₹ 2.31 crore) the Central Stores Purchase Committee (CSPC) of the Ayurved Department invited tenders (December 2007) for procurement of equipment (81 items as detailed in *Appendix 3.4*), for 26 AYUSH hospitals. However, tenders were not approved (except six items) mainly because samples supplied were either not of required specification or their testing was not feasible. CSPC simultaneously decided (February 2008) to place procurement orders through the Hospital Services Consultancy Corporation (HSCC) Limited (a Government of India undertaking) if it agreed to do so.

Thereupon, the Director, Ayurved while sending the list of equipments requested (February 2008) HSCC to furnish rates, terms and conditions and proforma invoice for the equipments as per list. HSCC furnished (25 March 2008) a pre-receipted bill amounting to ₹ 2.21 crore to the Director, Ayurved alongwith terms and conditions.

The CSPC decided (26 March 2008) to advance ₹ 2.21 crore (including ₹ 0.21 crore on account of hiring consultancy services) to HSCC for purchase of equipment. The Director, Ayurved immediately drew ₹ 2.21 crore (28 March 2008) to avoid lapse of Budget grant. The amount was remitted to HSCC only in July 2008 and the agreement executed with HSCC on 14 November 2008. After a year of drawal of amount, HSCC invited (March 2009) tenders for purchase, opened bids in November 2009 and submitted bid evaluation report to the Director Ayurved in the same month for directions with the

21. Renovation, repair of existing building: ₹ 2.60 crore; equipment: ₹ 3.90 crore; medicines, diet, etc.: ₹ 1.82 crore; training of medical and para-medical staff: ₹ 0.26 crore and lump sum contingency fund: ₹ 0.52 crore.

22. Centrally Sponsored Scheme for promoting developmental health care facilities of Indian System of Medicines and Homoeopathy.

recommendations for retendering. Thereafter, as per decision (January 2010) of CSPC, the Director, Ayurved requested (January 2010) the Manager, HSCC to refund the money advanced, to the Department. Audit observed that the amount has been lying with HSCC without utilisation (August 2011).

The General Financial and Accounts Rules (GF&ARs) provide hiring of consultancy services after prior administrative sanction provided there is a specific Budget provision for hiring of consultancy services and no consultancy shall be assigned for regular function of the Department. A perusal of the list of equipments (*Appendix 3.4*) sent to HSCC revealed that same equipments had been purchased (costing: ₹ 1.62 crore) by the Director, Ayurved in previous tendering (2006-07).

HSCC had also pointed out (March 2009) that large number of equipment was of small value and may be procured through open tendering instead of e-procurement mode to encourage more participation and competition. Since, the equipments to be purchased were not of specialised nature and the department had purchased them earlier, the decision to engage consultancy was not justified.

The State Government stated (September 2011) that decision for procurement through HSCC was taken due to non-procurement of 70 *per cent* items after inviting tenders repeatedly. However, action is being taken to obtain refund from HSCC. Reply is not tenable in view of the provisions of GF&ARs and that tender for this purchase was processed only once and not repeatedly before engaging HSCC. Besides, large number of equipments were of small value and that HSCC was engaged for processing tender for procurement on behalf of the Department and not because of any technicality of the equipment.

Thus, undue delay in processing the procurement through consultancy services led to the desired equipments not being procured and supplied to hospitals depriving patients of the treatment facilities and Central assistance amounting to ₹ 2.21 crore remaining unutilised for more than three years as of August 2011.

College Education Department

3.2.2 Hostel buildings lying unutilised/incomplete

Benefits of the special scheme could not be provided to the intended beneficiaries due to failure of the College Development Committees of affiliating universities in conducting timely physical verification of constructed hostel buildings and ineffective monitoring of the work deprived women of hostel facilities despite incurring an expenditure of ₹ 8.95 crore.

The University Grant Commission (UGC) decided to continue the "special scheme for construction of women's hostels" during X plan period and invited

proposals from Government Colleges. On the proposals submitted by Principals, Government Girls Colleges, UGC sanctioned financial assistance of ₹ 16.24 crore during the year 2005-08²³ for construction of 24 women's hostel buildings in Government Colleges²⁴ in Rajasthan. The assistance was to be released in three instalments. The third instalment of 10 per cent was to be released only after ensuring utilisation of 90 per cent funds released and the progress physically verified by the Director, College Development Committee (CDC) of the respective University. The UGC was to send a monitoring committee for spot checking/monitoring of the proposed/approved hostel buildings. The initial stipulated date of completion (March 2007) of construction work of the hostel buildings was subsequently extended (October 2007) by UGC to 31 March 2009. The Principals of all the colleges (except Pali) transferred ₹ 12.43 crore received from UGC to Public Works Department (PWD) as of May 2011. The Principal, Government College, Pali conveyed (October 2010) to the Commissioner, College Education his unwillingness for construction of hostel building due to absence of demand.

Scrutiny (September 2009, July and September 2010) of the records of Principals, Government Colleges, Dausa, Pratapgarh and Suratgarh; Commissioner, College Education, Rajasthan, Jaipur (October 2010) and further information collected (May-June 2011) from Divisions of the PWD revealed that:

- Only six hostel buildings²⁵ (expenditure: ₹3.87 crore) were being utilised by the respective colleges.
- Five hostel buildings²⁶ completed and handed over during March 2009 to March 2011 after incurring an expenditure of ₹ 2.84 crore were lying unutilised for six months to two years. Only Principals of the Dausa and Dausa (PG) Colleges attributed (September 2011) non-utilisation to no demand by the students.
- Seven hostel buildings²⁷ completed after incurring an expenditure of ₹ 3.96 crore between November 2008 (Suratgarh) and November 2010 (Dungarpur) were lying unutilised (August 2011) for want of required physical verification by the Director, CDC of the respective Universities²⁸ and non-providing of water and electricity connections. It was also seen that while Principals of three Colleges²⁹ requested Commissioner, College Education to get their college inspected by CDC of the Universities, Commissioner, College

23. March 2006: ₹ 3.35 crore; March 2007: ₹ 11.34 crore and March 2008: ₹ 1.55 crore.

24. Government Girls College, Ajmer, Alwar, Beawar, Baran, Bharatpur, Bikaner, Chittorgarh, Dausa, Dausa (PG), Dungarpur, Kishangarh, Kota, Merta City, Nagaur, Pali, Pratapgarh, Rajgarh (Alwar), Sawaimadhapur, Sikar, Sirohi, Sriganganagar, Suratgarh, Tonk and Udaipur.

25. Ajmer, Alwar, Kishangarh, Kota, Nagaur and Udaipur.

26. Bikaner, Dausa, Dausa (PG), Sawaimadhapur, and Sikar.

27. Baran, Dungarpur, Rajgarh (PG), Sirohi, Sriganganagar, Suratgarh and Tonk.

28. University of Rajasthan, Jaipur: Alwar, Baran, Bharatpur Dausa, Dausa (PG), Rajgarh, and Sikar; MDS University, Ajmer: Ajmer, Beawar, Bhilwara, Bikaner, Kishangarh, Karauli, Kota, Nagaur, Sawaimadhapur, Sriganganagar, Suratgarh and Tonk; MLS University, Udaipur: Dungarpur, Pratapgarh, Sirohi and Udaipur.

29. Sriganganagar, Suratgarh and Tonk.

Education instructed Universities for arranging physical verification of the hostels of two colleges³⁰ only. There were no documents to show whether Principals of other four colleges also requested for inspection.

- Four hostel buildings³¹ were lying incomplete as of August 2011 after incurring an expenditure of ₹ 2.12 crore due to non-removal of deficiencies in the buildings (Beawar, Chittorgarh and Pratapgarh) by PWD and non receipt of further funds of ₹ nine lakh for one hostel (Merta City) despite repeated requests (August, October 2010, April, June and July 2011) to UGC, but no action by the office of the Commissioner, College Education appears to have been taken.
- Construction work of hostel building at Bharatpur was withdrawn (December 2009) after incurring an expenditure ₹ 2.70 lakh due to objection raised by the Archaeology and Survey Department, Government of India regarding the site of proposed hostel falling in their restricted area. No alternative site has been allotted as of August 2011. The balance amount of ₹ 47.30 lakh lying unutilised with PWD (as of August 2011) was also not refunded to the college/UGC.

The State Government confirmed (August 2011) that 11 hostels could not be started for want of required physical verification by the CDC (seven) and due to non-removal of deficiencies by PWD (four). Further, women's hostel buildings at Bikaner, Dausa, Dausa (PG) and Sawaimadhopur would be started in the session 2011-12.

Thus, the benefits of the special scheme could not be provided to the intended beneficiaries due to failure of the CDCs of affiliating universities in conducting timely physical verification of constructed hostel buildings and lack of effective monitoring of the work by the Department. Further, the unrealistic assessment of requirements of hostels by some Principals led to infructuous expenditure on the one hand and has also deprived potential women students of hostel facilities on the other despite spending ₹ 8.95 crore³².

Medical and Health Department

3.2.3 Community Health Centres lying unutilised

Due to inadequate planning the new Community Health Centres could not be made (September 2011) fully operational in the new buildings taken over in March 2009/December 2009.

The State Government (Medical and Health Department) issued (November 2007) revised administrative and financial sanction for ₹ 1.15 crore each, for

30. Sriganganagar and Suratgarh

31. Beawar Chittorgarh, Merta City and Pratapgarh,

32. ₹ 2.84 crore (five hostels) + ₹ 3.96 crore (seven hostels) + ₹ 2.12 crore (four hostels) + ₹ 0.03 crore (one hostel).

construction of new buildings for Community Health Centres (CHCs) at Kapasan (District Chittorgarh) and Malpura (District Tonk) under Rajasthan Health Systems Development Project (RHSDP).

The District Collectors, Chittorgarh and Tonk issued (July 2005 and November 2007) orders for allotment of five acre land each for construction of the new buildings of CHCs at Kapasan and Malpura. Superintending Engineers-II and I, RHSDP, Jaipur issued (March-April 2008) work orders in favour of the contractors 'A' and 'B' with stipulated dates of completion of the construction as March 2009 (Kapasana) and May 2009 (Malpura) respectively. The new CHC buildings were completed in June 2009 (Kapasana) and March 2009 (Malpura) at a cost of ₹ 1.23 crore and ₹ 1.26 crore respectively. The buildings were taken over by the respective Medical officers (MOs) on 21 December 2009 (Kapasana) and 25 March 2009 (Malpura) respectively.

Test check of records (October 2010) of CHC, Malpura (Tonk) and information collected (June 2011) from CHC, Kapasan (Chittorgarh) revealed that inspite of Chief Medical and Health Officer's (CMHO), Chittorgarh directions (June 2010, August 2010 and November 2010), MO, Kapasan did not shift the CHC in the new building citing resistance of public and the fact that the building was situated two km away from the town, on a highway in a remote area (as reported by MO, CHC to CMHO). Thus, though the building had been constructed in June 2009, and taken over in December 2009, the CHC Kapasan was not shifted in the new building despite lapse of two years from its construction.

The Joint Director, Medical and Health Services, Jaipur ordered (November 2009) for shifting of CHC, Malpura in new building but the orders were withdrawn in June 2010 without recording any reasons. It was seen that in March 2011, the CMHO, Tonk transferred the staff to new CHC. However, only two units (Medical and Surgery) out of total 10 have been shifted in new CHC building at Malpura as intimated (June 2011) by MO, CHC, Malpura.

The State Government stated (September 2011) that CHC, Malpura building is being utilised from March 2011. The fact remains that only two units out of 10 have been started in new building as of August 2011. In respect of CHC, Kapasan the Government stated that this CHC has been shifted in new building in August 2011. However, the fact remains that shifting of CHC Kapasan without starting the operation theatre, not filling up the post of Junior Specialists (Surgery and Gynaecology) and Lab Technicians and providing 27 beds (against requirement of 50) could not provide envisaged medical care to the public.

Thus, due to inadequate planning, the new CHCs were yet to be fully operationalised (September 2011) to enable the benefits to flow to the local population.

Public Health Engineering Department

3.2.4 Unfruitful expenditure on construction of anicut and laying additional pipeline

Defective planning in assessing water demand inclusive of agriculture and all other losses by the Department rendered the expenditure of ₹ 7.48 crore on construction of anicut (₹ 1.87 crore) and laying of additional pipeline etc. (₹ 5.61 crore) largely unfruitful.

Empowered Board Committee of 'Rajasthan Water Supply and Sewerage Management Board (RWSSMB)' of Public Health Engineering Department (PHED) accorded (October 2005) Administrative and Financial (A&F) sanction of ₹ 14.59 crore for Jawar-Chandipur water supply project (Project), Manoharthana, District Jhalawar to meet the drinking water demand (0.485 mcum) of Jawar, Chandipur and 14 adjacent villages facing acute problem of drinking water between December to June³³. The project, *inter alia*, included construction of an Anicut (storage capacity: 1.485 mcum) across the river Parwan (near village Jawar) at an estimated cost of ₹ 1.40 crore as source of stored water upto year 2038. The Project was completed by firm 'A' of Kolkata in December 2008 at a cost of ₹ 13.05 crore including ₹ 1.87 crore spent by the Executive Engineer (EE), Water Resource Division, (WRD) Aklera, (District Jhalawar) on construction of Anicut.

Test check (July 2009) of the records of EE, PHED, Project Division-II, Jhalawar and further information collected (January 2011) revealed that during inspection of village Jawar, Additional Chief Engineer, PHED, Region Kota, noticed (07 April 2007) that the Anicut had almost dried and directed (10 April 2007) the Superintending Engineer (SE), PHED Circle, Jhalawar to submit proposals for laying a raw water pipe line (17 km) from Kalikhar dam situated in the up stream of the same river to supply water during March to June each year. EE, PHED, Project Division-II, Jhalawar submitted (13 April 2007) a proposal for ₹ 4.04 crore, for supplying two million litre per day water to Jawar, Chandipur and 14 adjacent villages during February/March to June each year by laying additional pipeline from intake well at Kalikhar Dam being constructed in the upstream of the same river to Water Treatment Plant (WTP) at Jawar, due to drying of the anicut/river because of illegal lifting/theft of water by farmers to irrigate their land, which could not be stopped by local administration.

Finance Committee of RWSSMB approved (October 2007) the proposal for ₹ 4.02 crore, (revised by Policy Planning Committee to ₹ 5.39 crore in October 2008) and sanctioned (March 2008) the work of laying and jointing of

33. Water between July to November was being provided from Parwan river.

pipeline and installation of pumping machinery for ₹ 5.11 crore in favour of firm 'B'³⁴, of Jaipur.

Audit observed that the project report of Jawar-Chandipur project provided "the designed demand of the project for 30 years is 1758 KLD for year 2038. The flow remains in the river upto month of October, so from November to June total demand for eight months is 0.485 mcum including 15 *per cent* losses. The storage capacity created by constructing anicut on Parwan River near Jawar will be about 1.485 mcum which will be available after flow ceases in river at end of October. After deducting losses and agriculture demand, this stored water will meet demand of the project upto the month of June". Therefore, as the agriculture demand had already been considered, the reason for early drying of anicut was actually not the theft/illegal lifting of water by farmers as reported by EE, PHED, Division-II, Jhalawar while justifying the proposals for laying additional pipeline but it was the actual total water demand, thus the assessment made by Department was incorrect. Resultantly, Department had to incur ₹ 5.61 crore on laying of additional pipeline from WTP at Jawar to Kalikhar Dam for supplying water only for four months during February/March to June each year.

The EE, PHED, Project Division, Jhalawar stated (January 2011) that the anicut was dried in February 2007 due to illegal lifting of water by cultivators to irrigate their land which could not be controlled despite efforts. The State Government endorsed (November 2011) reply of EE. The reply was not tenable in view of the fact that agriculture demand, now termed as illegal lifting of water, was already accounted for in the total capacity of anicut (1.485 mcum) constructed for total water demand for the year 2038.

Thus, defective planning in assessing water demand inclusive of agriculture and all other losses by the Department rendered the expenditure of ₹ 7.48 crore on construction of anicut (₹ 1.87 crore) and laying of additional pipeline etc. (₹ 5.61 crore) largely unfruitful.

3.2.5 Re-organisation of Urban Water Supply Scheme, Nimbahera lying incomplete

Failure of the Department in first ensuring reservation of water in Gambhiri Dam from Water Resources Department and to take up the issue of the feasibility of laying pipelines under railway tracks with the Railway authorities led to drinking water supply scheme remaining incomplete even after four years (March 2011) and incurring expenditure of ₹ 9.76 crore.

The Additional Chief Engineer (ACE), Public Health Engineering Department (PHED), Udaipur Region prepared proposals for 'Re-organisation of Urban Water Supply Scheme, Nimbahera (Scheme)', District Chittorgarh for ₹ 16.98

34. Work stipulated to be completed by 22 July 2008, was actually completed in January 2011 at a cost of ₹ 5 crore. ₹ 0.61 crore were further spent on construction of Intake Well through another agency.

crore in two packages (Phase-I: ₹ 10.52 crore and Phase-II: ₹ 6.46 crore) to provide 70 litre per capita per day (lpcd) water as against existing supply of 30 lpcd considering the designed population of 1,00,000 persons for the year 2038. The Empowered Board Committee (EBC) of Rajasthan Water Supply and Sewerage Management Board (RWSSMB) of PHED, Jaipur accorded (December 2005) administrative and financial sanction of ₹ 10.44 crore³⁵ for Phase-I (nine packages) with the rider that works of the scheme should be taken up only after getting 80 million cubic feet (mcft) water reserved in Gambhiri Dam from Water Resources Department (WRD). The scheme was scheduled for completion in December 2007. An expenditure of ₹ 9.76 crore³⁶ has been incurred between November 2006 and October 2010 on various components of the Phase-I (excluding rising mains in 4,950 metre). However, WRD refused (August 2009) to reserve water from the Gambhiri Dam for PHED as the water stored in the Dam was to be used for irrigation purpose only.

Test check (December 2010) of records of the Executive Engineer (EE), PHED Division-I, Chittorgarh revealed the following:

- The execution of the works of the scheme was taken up in December 2006, without getting the water reserved prior to taking up of work as per instructions of RWSSMB. It was only in July 2009 (after scheduled date of completion of scheme in December 2007) that EE, PHED, District Division, Chittorgarh requested the EE, WRD Division-I, Chittorgarh to make reservation of 100 mcft water (permanently) in Gambhiri Dam for drinking purpose of Nimbahera City. EE, WRD Division-I, Chittorgarh refused (August 2009) to reserve any water on grounds that the Gambhiri Dam was constructed only for Irrigation purposes. This was indicative of lack of coordination between two Departments before finalisation of the scheme.
- From the information obtained by Audit (June 2011) from EE, WRD, Chittorgarh, it was observed that though WRD had not been able to reserve full quantity of requisitioned water in Gambhiri Dam for another scheme³⁷ during 2000-05 due to objections raised by cultivators, even then, without obtaining concurrence of the WRD for reservation of additional 100 mcft

35. Phase I-Packages (i) Providing laying and jointing of 11,450 metre rising mains i.e. pipeline from source to reservoirs: ₹ 3.17 crore; (ii) construction of Pump house, store room and CWR at Bus Stand: ₹ 0.22 crore; (iii) construction RCC Over Head Service Reservoir (OHSR) and distribution lines in Zone- 4; ₹ 2.19 crore; (iv) RCC OHSR and distribution lines in Zone-5; ₹ 1.15 crore; (v) RCC OHSR and distribution line in Zone-6: ₹ 1.08 crore; (vi) RCC OHSR and distribution line in Zone-7: ₹ 1.03 crore; (vii) Distribution line in Zone-2: ₹ 1.28 crore; (viii) Maintenance of existing structure 5 no.: ₹ 0.02 crore; (ix) Electric connection, Land acquisition, Tools and Plants, Pumping Set: ₹ 0.30 crore.

36. Package 01 Rising mains: ₹ 2.48 crore (except in 4,950 metre), Package 02 CWR, Pump House etc: ₹ 0.22 crore, Package 03 to 07 OHSR and distribution lines: ₹ 6.08 crore and Package 08 to 09 Maintenance and Miscellaneous: ₹ 0.98 crore.

37. For Urban Water Supply Scheme for Chittorgarh town against demand of 550 mcft water only 400 to 129 mcft water reserved by WRD.

water for the Scheme, the PHED again proposed Gambhiri Dam as the source for the Scheme.

- The scheme was sanctioned in 2005 and execution of works started in December 2006. However, issue of laying of pipeline under Railway track was taken up only in December 2007 i.e. after two years of sanction of the scheme. The Divisional Engineer (Northern Railway), Ratlam refused (December 2009) to accord approval to EE, PHED on the ground that it was not possible to permit laying of pipeline under more than four tracks and suggested that an alternate site be proposed. Consequently, the work of laying, jointing and commissioning of rising pipelines (450 -150 mm DI) from Karthana village to various OHSRs across the five Railway tracks was lying incomplete. This indicated that PHED had not discussed the feasibility of laying pipeline under railway tracks with the Railway authorities while planning for the scheme.
- The Chief Engineer (Headquarter) directed (October 2010) ACE/Superintending Engineer to call for explanation of officers responsible for non-observance of directions of higher authority and to propose disciplinary action against them, if any, for not taking timely action for getting the water reserved in Gambhiri Dam even after four years from sanction and for obtaining requisite permission from Railway for alignment of pipelines passing through their jurisdiction.

The State Government (November 2011) stated that proposals for reservation of 80 mcft water in Gambhiri dam and work of rising pipeline from Karthana Junction to Nimbahera town under railway tracks were not required as both these works were to be utilised in phase II of the Scheme. The reply is not tenable because the administrative and financial sanction issued for Ist phase itself specifically provided for reservation of water in Gambhiri dam before execution of the project. Moreover, the Chief Engineer also called for (October 2010) explanations of officers responsible for non-reservation of water in Gambhiri dam and non-obtaining of requisite permission from railway authority in time. The distribution pipeline laid for meeting the water demand of the year 2038 would thus remain under utilised without reservation of water in Gambhiri dam as the old existing system of low capacity being used cannot accommodate the water supply of 70 lpcd as developed in reorganised scheme. Moreover, water stored in Gambhiri dam is only for irrigation purpose as stated by WRD.

Thus, failure of the Department in first ensuring reservation of water in Gambhiri Dam from Water Resources Department and to take up the issue of the feasibility of laying pipelines under railway tracks with the Railway authorities led to drinking water supply scheme remaining incomplete even after four years (March 2011) and incurring expenditure of ₹ 9.76 crore.

3.2.6 Unfruitful expenditure on Urban Water Supply Scheme

Inadequate survey and defective planning by the Department resulted in selection of source of water in forest area which was subsequently changed to the existing source, already found unsuitable and unreliable. Consequently, 100 lpcd drinking water could not be provided to the population of Lakheri town for the last more than four years despite spending ₹ 6.86 crore.

Empowered Board Committee of 'Rajasthan Water Supply and Sewerage Management Board' (RWSSMB) of Public Health Engineering Department (PHED) accorded (March 2005) Administrative and Financial (A&F) sanction of ₹ 9.22 crore for Augmentation of Urban Water Supply Scheme (Scheme) Lakheri, District Bundi in seven packages³⁸. The Scheme aimed to provide 100 litre per capita per day (lpcd) water to the population of 33300 (estimated for 2021) Lakheri town. The Scheme was stipulated to be completed by December 2006. Work of three packages (1, 2 and 6) could not be started as the proposed source of water 'Deh'³⁹ in Chambal river was falling in forest (Ghariyal sanctuary).

During test check (December 2010) of the records of Executive Engineer (EE), PHED, Division, Bundi, Audit noticed that as per the Technical Report, prepared by EE, PHED, Bundi, the water in the anicut (existing source) on Mej river was proving to be unreliable due to monsoon failure in recent years and only 23 lpcd service level was being maintained from December each year against the required 100 lpcd. During execution of work, the Department noticed (July 2006) that the proposed source 'Deh' in Chambal river was falling in the Ghariyal sanctuary. However, the technical report of the Scheme did not disclose this fact which indicated that proper survey was not conducted. Four packages (3 to 5 and 7) of the Scheme taken up during April 2006 to November 2007 have been completed between May 2007 and February 2008 and ₹ 3.15 crore⁴⁰ have been incurred as of March 2011.

Considering that the requisite prior permission of Supreme Court and Forest Department for executing work in forest sanctuary is a time consuming exercise, EE, Water Resources Department (WRD) Division, Bundi proposed after examination (July 2006) of the site with EE, PHED, Bundi to raise the height (two metres) of the existing anicut on 'Mej' river. An estimate of ₹ 1.24 crore was proposed by EE, WRD and Policy Planning Committee (PPC)

38. (i) Construction of Intake well with pumping set (₹ 0.48 crore); (ii) Providing of rising pipeline from intake well to filter plant at Lakheri town (₹ 4.27 crore), (iii) Construction of Reinforced cement concrete Ground level reservoir/services reservoir (RCC GLR/SR), (₹ 0.38 crore), (iv) Providing of transmission pipeline from filter plant to clear water reservoir (CWR) (₹ 1.74 crore), (v) Providing of distribution pipeline (₹ 0.37 crore), (vi) Provision for Power line (₹ 0.50 crore) and (vii) Provision for civil works/boundary wall etc. (₹ 0.18 crore) and centage charges (₹ 1.30 crore).

39. An area of natural depression in river where water accumulates.

40. Transmission pipeline from filter plant to CWR (₹ 2.12 crore), RCCGLR/SR (₹ 0.25 crore), Distribution pipeline (₹ 0.60 crore), and civil works, boundary wall etc. (₹ 0.18 crore).

issued (February 2007) A&F sanction. It was further revised (December 2010) to ₹ 3.71 crore due to change in drawing and design including additional items and tender premium⁴¹. The initial proposals for ₹ 1.24 crore was submitted without considering the remedial measures for strengthening the existing anicut. Between December 2007 to March 2011 ₹ 3.71 crore were deposited with the EE, WRD Division, Bundi for raising the height of existing anicut on Mej river. Further, it was seen that A&F for revised Scheme in view of change of source was not obtained from RWSSMB. After raising the height of anicut upto 0.50 metre, the contractor stopped (June 2009) the work due to submergence of work site under water and non-payment of his dues. The work has been restarted and is in progress as intimated (June 2011) by EE, WRD Division, Bundi.

As per the Feasibility Report submitted (July 2006) by EE, WRD Division, Bundi pertaining to "raising of existing anicut on Mej river" (as source of water), the existing storage capacity of anicut was 3962 lakh litre (14 mcft) which was sufficient to provide water at 70 lpcd to a population of 28,000 for 200 days. However, it was seen from the record⁴² that in the monsoon, from July 2010, water could be provided at 46 lpcd service level once in 24 hours despite the fact that anicut was stated to be overflowing upto February 2011 and thereafter from March 2011, the supply was reduced to once in 48 hours on the ground of availability of water of only nine mcft. Thus, sudden reduction in water in anicut from full capacity (23 mcft) to nine mcft in a short span of a month inspite of raising the height of the anicut indicates that the anicut was not a reliable source.

Further, the infrastructure of packages (3 to 5 and 7) created to cater to provision of 100 lpcd water at a cost of ₹ 3.15 crore will also remain underutilised.

The State Government stated (November 2011) that action would be taken against the officer responsible for identifying the source of water in forest area without proper survey and not executing the scheme as per A&F sanction.

Thus, inadequate survey and defective planning by the Department resulted in selection of source of water in forest area which was subsequently changed to the existing source, already found unsuitable and unreliable. Consequently, 100 lpcd drinking water could not be provided to the population of Lakheri town for the last more than four years despite spending ₹ 6.86 crore.

41. Tender premium: ₹ 0.69 crore; Additional item: ₹ 0.49 crore (Preliminary expenditure ₹ 0.02 crore, Misc. ₹ 0.03 crore, Service road ₹ 0.20 crore, Quality control ₹ 0.02 crore, Escalation ₹ 0.06 crore and *Prorata* ₹ 0.16 crore) and Drawing-Design; ₹ 1.08 crore (excavation ₹ 0.09 crore, Drilling holes ₹ 0.05 crore, Cement Concrete (CC) M-15 ₹ 0.22 crore, CC M-20 (Down Stream apron) ₹ 0.84 crore, Sluice gate ₹ 0.02 crore, Masonry ₹ 0.10 crore and savings in CC works and Misc. ₹ 0.24 crore) as per drawing and design of ID&R Unit, Jaipur.

42. EE, PHED, Division Bundi letter no. EE/10-11/2917-18 dated 19 August 2010.

Water Resources Department

3.2.7 Sanctioning of similar nature of works on different rates

Non-observance of principles of financial propriety by the Department at the time of sanctioning similar nature of works within the same month resulted in loss of ₹ 0.97 crore to State Government.

Rule 10 of General Financial and Accounts Rules (GF&ARs) stipulates that every Government servant incurring or authorising expenditure from public funds should be guided by high standards of financial propriety and should also enforce financial order and strict economy at every step.

Chief Engineer (CE), Narmada Canal Project (NCP), Sanchore sanctioned (May 2008) five technical estimates⁴³ for the work of supplying, laying, jointing, testing and commissioning of distribution net work (mains and sub-mains) of high density polyethylene (HDPE) pipes for semi permanent sprinkler system of command area of minors/distributaries of Narmada Canal.

Test check (October 2010) of the records of Executive Engineer (EE), NCP, Division I, Sanchore revealed that CE, NCP, Sanchore, sanctioned the execution of works on turnkey basis on 09 July 2008 (work 'A') and 17 July 2008 (works 'B', 'C', 'D', 'E') in favour of contractors 'X' and 'Y' at rates ranging between three *per cent* below (work 'A') and five *per cent* (works 'B', 'C', 'D', 'E') above rates of ₹ 8880 per hectare⁴⁴. The contractors have been paid ₹ 14.30 crore⁴⁵ as of March 2011 and all the five works scheduled to be completed between November 2008 and January 2009 were in progress (March 2011).

Further scrutiny revealed that financial bids of works were opened on 2 July (work 'A') and 8 July 2008 (works 'B', 'C', 'D', 'E'). While proposing (8 July 2008) three *per cent* below schedule 'G' rates of contractor 'X' for work 'A' to CE for approval, the Superintending Engineer (SE), Circle-I, NCP, Sanchore justified the same on the grounds that the prevailing rate of the area was 9.99 *per cent* above schedule 'G' during last three months. However, at the time (9 July 2008) of proposing five *per cent* above schedule 'G' rates of contractor 'Y' for works 'B', 'C', 'D' and 'E' to CE for approval, the SE justified the same for similar works on the basis of increase in rate of transportation due to increase in prices of petroleum products, ignoring the fact that the similar nature of work had already been recommended a day before in favour of contractor 'X'

43. Balera Distributary (work 'A'): ₹ 2.21 crore, Janvi and Jetha Minors and Balera Distributary (work 'B'): ₹. 3.56 crore, Bambi, Bawarla and Lalji Minors of Balera Distributary (work 'C'): ₹ 3.18 crore, Vank and Bhuvana Minors of Vank Distributary (work 'D'): ₹ 4.25 crore, Isrol, Isrol 'A', 'B', 'C' Minors and Isrol Distributary (work 'E'): ₹. 4.46 crore.

44. Schedule 'G' rates based on Basic Schedule Rates, 2006. These were inclusive of excavation, refilling, disposal of extra material including all leads and lift of material.

45. Work 'A': ₹ 1.62 crore, work 'B': ₹ 2.99 crore, work 'C': ₹ 2.54 crore, work 'D': ₹ 3.63 crore and work 'E': ₹ 3.52 crore

at rates below three *per cent* of Schedule 'G'. As the works were of similar nature and to be executed in the same topographical area of Sanchore, recommendation and sanction by the same SE and CE respectively at different rates resulted in avoidable expenditure of ₹ 0.97 crore (**Appendix 3.5**) due to sanction of work to contractor 'Y' within the same month at eight *per cent* higher rates.

The State Government stated (June 2011) that contractor 'X' has submitted non-workable rates to get entry in project works and all other bidders submitted rates between five to 36.20 *per cent* above Schedule 'G' rates. The contention of the Government regarding non-workable rates is not tenable as the contractor completed the work satisfactorily as per the certificates recorded by EEs on running bill of the contractor. Moreover, similar nature of works in the NCP have been sanctioned (December 2007, May and December 2010) by Divisions I, IV and III Sanchore prior to six months and even after two years at below Schedule 'G' rate of ₹ 8678, ₹ 8,111 and ₹ 8,740 per hectare respectively.

Thus, non-observance of principles of financial propriety by the Department at the time of sanctioning similar nature of works within the same month resulted in loss of ₹ 0.97 crore⁴⁶ to State Government.

3.2.8 Costly specification of Cement Concrete lining adopted in lining of distributary

Adopting specification of costly paver Cement Concrete lining in two reaches of Panoriya lift distributary without any justification resulted in avoidable expenditure of ₹ 2.17 crore.

The State Government issued (September 2006) revised Administrative and Financial (A&F) sanction for ₹ 1541.36 crore for Narmada Canal Project (NCP) which, *inter alia*, had a provision of ₹ 315.22 crore for Distributaries and Minors including Panoriya Lift Distributary. Chief Engineer, NCP, Water Resources Department (WRD), Sanchore, District Jalore (CE) sanctioned (2006-07) technical estimates for ₹ 12.66 crore and ₹ 10.04 crore (₹ 10.04 crore revised in March 2011 to ₹ 13.03 crore) for "Earth work excavation and paver Cement Concrete (CC) lining" from km 2.63 to km 17.100 (Reach 'A') and from km 17.100 to km 34.820 (Reach 'B') of Panoriya Lift Distributary of NCP. CE also sanctioned (2006-07) technical estimates of earth work excavation and Pre-cast Cement Concrete (PCC) block lining of Panoriya Lift Distributary of NCP in km 34.820 to 53.500 (Reach 'C') for ₹ 9.76 crore.

The Deputy Secretary and Technical Assistant to CE, WRD, Rajasthan, Jaipur conveyed (January 2008) approval of the tender for works for Reach 'A', Reach 'B' and Reach 'C' in favour of contractor 'X', Bikaner. The Executive Engineer (EE), NCP, Division V, WRD, Sanchore issued (January 2008) the work orders to contractor 'X'. The work stipulated to be completed

46. 8 *per cent* of ₹ 12.07 crore paid to contractor 'Y' as per schedule 'G'.

by January 2010 was still in progress (July 2011). Time extension upto 31 December 2011 proposed (15 June 2011) by EE, NCP Division V, Sanchore on the grounds of hindrances created by farmers for land compensation and for execution of extra item of aqua duct was under consideration of CE, WRD Jaipur.

Test check (November 2010) of the records of EE, NCP, Division V, WRD, Sanchore revealed that EE proposed the estimates for the earth work excavation and lining of the three reaches of Panoriya Lift Distributary of NCP with paver CC lining in two reaches (Reaches 'A' and 'B') and with PCC block lining in one reach (Reach 'C'). The estimates were got approved from Superintending Engineer/Additional Chief Engineer/Chief Engineer and work got executed accordingly. There was no justification on record for the need of paver CC lining in two reaches. Audit observed that proposing and approving of paver CC lining involving higher cost (in two reaches) without adequate justification, led to avoidable expenditure of ₹ 2.17 crore (*Appendix 3.6*) on lining of distributary by paver CC in place of PCC blocks.

The State Government replied (October 2011) that work of PCC block lining could not be executed in two reaches for want of labour and water for processing PCC blocks. The reply confirms that there were no technical grounds for adopting costly type of lining in the two reaches of same distributary specially when lining of other distributaries and minors of NCP has been executed with PCC block lining.

Thus, adopting specification of costly paver CC lining in two reaches of Panoriya lift distributary without any justification resulted in avoidable expenditure of ₹ 2.17 crore.

3.3 Persistent and pervasive irregularities

Finance Department

3.3.1 Persistent excess payment of pension

Failure of the treasury officers to exercise prescribed checks led to excess/irregular payment of pension/family pension amounting to ₹ 58.16 lakh.

Treasury Officers (TOs) are responsible for checking the accuracy of pension payment, family pension and other retirement benefits made by the banks with reference to the records maintained by them, before incorporating the transactions in their accounts.

Cases of excess payments to pensioners have been mentioned in the earlier Audit Reports (Civil)⁴⁷. The Public Accounts Committee recommended (2001-02) that recoveries of excess payment be effected, responsibility fixed against defaulting officers and the administrative inspection of treasuries be strengthened to avoid recurrence of such irregularities in the future. The Department issued (16 August 2002) necessary instructions to the TOs for verification of pension payments by conducting visits to the banks. While examining paragraph 4.2.5 of the Report of the Comptroller and Auditor General of India for the year ended 31 March 2004 (Civil)-Government of Rajasthan, the Public Accounts Committee (2006-07) again took a serious view. Accordingly, the Joint Director (Budget and Accounts), Directorate of Treasury and Accounts instructed (April 2007) the concerned TOs to implement provisions regarding lump sum recovery, effect full recovery and ensure avoidance of recurrence of excess payment of pension.

Further, mention was made in paragraph 3.5.10.2 of Report of the Comptroller and Auditor General of India for the year ended 31 March 2007 (Civil)-Government of Rajasthan that the Treasury Computerisation System Software has a facility to generate pension check register, to enable TOs monitoring of cases of excess payment. However, though checks for internal control existed, these were not being adhered to.

Test check (April 2010 to March 2011) of records relating to pension payments made by 100 banks/253 treasuries and sub-treasuries, however, revealed that excess/irregular payments of superannuation/family pensions were made to 202 pensioners⁴⁸, amounting to ₹ 58.16 lakh during November 1996 to February 2011 as detailed below:

(₹ in lakh)

Sl.No.	Particulars	Excess payment made		Recoveries effected at the instance of audit	
		Number of cases	Amount	Number of cases	Amount
1.	Family pension not reduced after expiry of the prescribed period (Rule 62 of Rajasthan Civil Services (Pension) Rules 1996).	55	22.98	40	15.98
2.	Family pension not stopped after attaining the age of 25 years/ marriage/ employment of dependents (Rule 67).	1	0.35	1	0.35
3.	Pension not reduced after its commutation (Rule 28).	73	7.84	41	5.64
4.	Pension credited in Bank Accounts without receipt of Life Certificates (Rule 134).	8	3.05	8	3.05

47. Paragraph 3.7 of 1999-2000, paragraph 4.4.1 of 2002-03, paragraph 4.2.5 of 2003-04, paragraph 4.4.1 of 2004-05, paragraph 4.1.3 of 2005-06, paragraph 4.5.7 of 2006-07, paragraph 4.4.3 of 2007-08, paragraph 3.3.2 of 2008-09 and paragraph 3.4.1 of 2009-10.

48. **Banks-** Ajmer: 25, Alwar: 05, Baran: 07, Bhilwara: 06, Dholpur: 09, Jaisalmer: 02, Jaipur: 04, Jhalawar: 01, Jodhpur: 14, Karauli: 04, Kota: 28, Nagaur: 01, Tonk: 07, Sawaimadhopur: 11, Sikar: 03, Sriganganagar: 05, Sirohi: 02 and Udaipur: 07.

Treasuries- Ajmer: 02, Banswara: 05, Bhilwara: 10, Bharatpur: 02, Bikaner: 01, Churu: 01, Chittorgarh: 06, Dholpur: 04, Hanumangarh: 01, Jaipur: 02, Jaisalmer: 01, Jhalawar: 11, Jhunjhunu: 01, Jodhpur: 01, Pali: 04, Sawaimadhopur: 01, Sikar: 02, Tonk: 03 and Udaipur: 03.

Sl.No.	Particulars	Excess payment made		Recoveries effected at the instance of audit	
		Number of cases	Amount	Number of cases	Amount
5.	Pension paid after death of pensioners.	1	0.35	1	0.35
6	Dearness relief paid to pensioners during the period of their re-employment (Rule 164).	3	2.64	1	1.28
7.	Dearness Pay wrongly paid.	8	2.43	8	2.43
8.	Pension and Dearness Relief paid at higher rate than admissible.	26	11.82	17	10.71
9.	Non-recovery of dues from gratuity payments (Rule 92).	22	5.36	-	-
10.	Miscellaneous	5	1.34	5	1.34
	Total	202	58.16	122	41.13

The irregularities, therefore, continue to persist due to failure of the TOs in conducting concurrent checks of payments made by banks by maintaining pension check registers.

The Officer on Special Duty, Finance Department accepted (August 2011) the facts and State Government recovered ₹ 41.13 lakh at the instance of Audit and informed that for checking of pension payments on line by TOs, an integrated financial Management system is proposed to be introduced. The fact remains that the pension check registers are required to be generated by the TOs but this is not being enforced for proper monitoring and to check cases of excess payment.

Higher Education Department

3.3.2 Sale Proceeds of examination forms lying unrecovered

Inaction of the University of Rajasthan to lay down a proper system and time schedule to ensure accountal of examination forms issued to colleges for timely collection of revenue and taking back of unused forms indicated lack of monitoring and administrative control that led to ₹ 2.20 crore lying un-recovered from 490 Government/Private Colleges for one to nine years on account of sale proceeds of forms in University of Rajasthan.

Mention was made in paragraph 4.1.1 of the Report of the Comptroller and Auditor General of India (Civil) for the year ended March 2007-Government of Rajasthan regarding short realisation and suspected misappropriation of sale proceeds of examination forms in University of Bikaner. During examination (August 2010) of the above para related to Higher Education Department, Public Accounts Committee (PAC), 2010-11 recommended (January 2011) that the information regarding printed forms issued to colleges, used by colleges, unused forms, amount recoverable during 2004-06 and the amount recovered be furnished to the PAC and Principal Accountant General and also

recommended that a system be developed for printing and distribution of examination forms.

Test check (October 2010 to May 2011) of the records of the University of Rajasthan (UoR) and further information collected (June and July 2011) revealed that the register of issue of examination forms prior to 2002-03 was not available with UoR. Scrutiny of the registers of issue of examination forms for the period 2002-03 to 2009-10 disclosed that an amount of ₹ 2.63 crore⁴⁹ towards sale proceeds of examination forms issued during 2002-10 was outstanding from 490 Government/Private Colleges. It was seen that there was no proper system to assess the requirement of examination forms to be printed, pursuance with the colleges to deposit the revenue in time by prescribing a time schedule and to submit accounts of examination forms. There was also no consolidated report prepared by the UoR to confirm quantity of forms printed/sale/balance/return by the colleges. Further, the UoR did not pursue with the colleges for realisation of outstanding dues indicating lack of monitoring and administrative control over sale of examination forms.

As per Rule 29 of Chapter-IV of UoR Account Code, all transactions involving the taking and giving of cash, stores, others properties, rights, privileges and concessions which have monetary values should be brought to account at once under proper head. However, the sale proceeds of examination forms have been lying un-recovered for one to nine years.

The Controller of Examination stated (June 2011) that reconciliation of number of forms got printed every year with the number of forms issued to colleges, was not possible because of paucity of staff and it was very difficult to complete the information of earlier years. However, efforts were being made to complete the accounts.

The State Government accepted that a proper system for accounting of examination forms and reconciliation of accounts has not been developed and informed (July 2011) that recovery of ₹ 0.43 crore has been made and instructions issued to UoR to take effective action for recovery of balance amount. The fact remains that inspite of pointing out of similar irregularity in respect of University of Bikaner; the Department of Higher Education did not enforce corrective timely action.

Thus, inaction of the University of Rajasthan to lay down a proper system and time schedule to ensure accountal of examination forms issued to colleges for timely collection of revenue and taking back of unused forms led to ₹ 2.20 crore lying un-recovered from 490 Government/Private Colleges for one to nine years on account of sale proceeds of forms in University of Rajasthan.

49. As per information furnished to Audit by Assistant Registrar, Examination UoR.

Medical Education Department

3.3.3 Under utilisation of new hospital building

Indecisiveness of the State Government resulted in utilisation of only 33 per cent of approved units and 36 per cent of bed capacity despite taking 16 years in planning. The new hospital building at Kota constructed at a cost of ₹ 23.99 crore could also not be put to use even after three years of taking possession.

The Medical Council of India norms provide construction of a 1000 bedded hospital in a Medical College, premises to provide better teaching facilities. Since the existing hospital building at Kota was situated at a distance of 15 km from the Medical College, Kota, the Principal and Controller, Medical College, Kota submitted (October 1994) proposals to the State Government for construction of a new hospital in the college premises in three phases (1997 to 2004) at an estimated cost of ₹ 18.18 crore. The work of construction of ground floor (first phase) was allotted (June 1999) to the contractor 'A', Jaipur for ₹ 4.40 crore with stipulated date of completion as 23 June 2001.

Mention was made in paragraph 4.4.3 of Report of the Comptroller and Auditor General of India for the year ended 31 March 2003 (Civil)-Government of Rajasthan regarding unfruitful expenditure of ₹ 2.55 crore on construction of ground floor (first phase) of new hospital building at Kota due to failure of the Government to provide adequate funds.

Scrutiny (December 2010) of the records of the Medical College, Kota further revealed that the ground and first floor of hospital building had been completed at a cost of ₹ 23.99 crore⁵⁰ and was taken over in September 2008 (ground and first floor) and in December 2010 (second floor). Of 21 units proposed, only 7 units⁵¹ have been shifted in the new building as of July 2011. As against the available capacity of 470 beds, only 170 beds sanctioned by Government were being utilised as of 31 July 2011 due to non-issuance of Government sanction for remaining beds and shifting of 14 units (67 per cent) (March 2011). Audit observed that Principal and Controller, Medical College, Kota submitted (June 2008, June 2009 and August 2009) various proposals for operation of a full fledged hospital, intimating that on account of lack of decision, they are unable to utilise the whole building and the machinery and equipment purchased. However, despite requests (October 2009) to give direction at the earliest no decision was taken by the Government to get all the units shifted in the new building even after a lapse of more than two and half years.

Principal and Controller Medical College, Kota stated (May 2011) that non-shifting of units in new building has not affected the medical facilities as these

50. ₹ 17.79 crore spent by PWD and ₹ 6.20 crore advanced to Rajasthan Urban Infrastructure Development Project, details of expenditure were not available with the Department.

51. Gynecology, Medicine, Mental, Pediatric, Skin, Surgical and TB and chest.

were being provided in existing hospitals. The contention is not tenable because the new hospital building in medical college campus was to provide better teaching facilities for students of medical college and despite taking 16 years in planning/construction of hospital building and after taking possession in September 2008, only 33 *per cent* of approved units and 36 *per cent* of bed capacity could be utilised.

The State Government stated (August 2011) that 470 bedded hospital was constructed keeping in view the future requirements. At present 170 beds are in operation and establishment of units one each of Orthopedics, Surgery, Medicine, Gynae and Pediatric have also been sanctioned (June 2011). Based on these units there will be estimated increase in bed capacity by 150. However, reasons for delay in taking decision/giving directions on the proposals of the Principal and Controller, Medical College, Kota for operation of complete hospital were not intimated. Besides, in absence of decision, machinery and equipment purchased for certain units were also lying unutilised.

Thus, indecisiveness of the State Government resulted in utilisation of only 33 *per cent* of approved units and 36 *per cent* of bed capacity of the new hospital building Kota, constructed at a cost of ₹ 23.99 crore.

Public Works Department

3.3.4 Award of works without acquisition of forest and private land

Proposing and awarding the work of roads passing through private/forest land without acquisition of private land and obtaining prior approval of Forest Department rendered the expenditure of ₹ 6.56 crore unfruitful as the roads were lying incomplete though scheduled to be completed between September 2006 and March 2010.

Rule 351 of Public Works Financial and Accounts Rules provides that no work should be commenced on land which has not been duly made over by responsible civil officer. The Forest (Conservation) Act, 1980 also prohibits the use of forest land for other purposes without prior approval of Government of India (GoI). *Pradhan Mantri Gram Sadak Yojana* (PMGSY) guideline also provide for ensuring dispute free land before proposing road works.

Mention was made in earlier Audit Reports⁵² of the Comptroller and Auditor General of India (C&AG) (Civil) - Government of Rajasthan (GoR) regarding unfruitful expenditure incurred during December 1998 to April 2009 on roads lying incomplete due to award of works without acquiring private land/obtaining clearance from Forest Department. After examining the paragraph 4.2.11 of the Report of the C&AG for the year ending 31 March 2004 (Civil) - GoR, the Public Accounts Committee (PAC), 2006-07 in its

52. Paragraph 4.2.11 of Audit Report 2003-04; Paragraphs 4.1.7, 4.1.8 and 4.1.9 of Audit Report 2005-06; Paragraphs 4.3.6 and 4.3.8 of Audit Report 2006-07; Paragraph 4.2.4 of Audit Report 2007-08; and Paragraph 3.1.10 of Audit Report 2008-09.

173rd Report recommended that the Department should ensure construction of road works only after acquisition of the required land. In March 2007, the State Government also reiterated the instructions to observe various provisions of financial rules during execution of works including ensuring availability of dispute free land before starting construction works. Further, after examining paragraphs 4.1.9 and 4.2.4 of the Report of C&AG for the year 2005-06 and 2007-08 respectively, the PAC, 2010-11 took a serious view towards proposing alignment of roads passing through forest/private land and again recommended that concrete steps be taken to ensure that such lapses are not repeated in future.

The State Government accorded (July 2007 to February 2009) administrative and financial sanction of ₹ 12.06 crore for construction of six approach roads⁵³ (AR) (51.03 km) under PMGSY and one road⁵⁴ (8.50 km) under Rural Infrastructure Development Fund (RIDF) to provide all weather road connectivity to promote access to economic and social services thereby generating increased agriculture income and productive employment opportunities. The State Government also sanctioned (October 2005) strengthening and renewal of road from Bharunda Khandar to Jagner road (Model District Road) MDR 3 (10.50 km) for ₹ 3.89 crore under Central Road Fund. The road works awarded between March 2006 and April 2009 and scheduled to be completed between September 2006 to March 2010 were still lying incomplete as (29.380 km) of August 2011.

Scrutiny of records (May and March 2011) of Superintending Engineer (SE), Public Works Department (PWD), Circle Jaisalmer, Baran, Jodhpur and Executive Engineer (EE), PWD Division, Nainwa, Gangapur city and Sawaimadhopur, revealed that in the project/technical estimates of the respective roads prepared (between November 2005 to February 2009) by the EEs, there was mention of availability of land in case of six roads⁵³ and in two roads⁵⁵, Department mentioned that the road alignments were passing through Forest land. The SE, Additional Chief Engineer, Chief Engineer, State Technical Agency / State Level Screening Committee approved the proposals and work was awarded to contractors. Consequently, during execution, the public opposed and stopped (between June 2008 and November 2008) the construction of the three roads⁵⁶ due to road alignment passing through their land and further, Forest Department stopped (between March 2008 and August 2009) construction of five roads⁵⁷ for want of de-reservation of forest land

53. (i) Badoda gaon to Jaskaranpura (7.80 km): ₹ 0.97 crore, (ii) Gaddi Nai Gaddi road to Pratapgarh (9.00 km): ₹ 1.20 crore, (iii) Mamoni to Mohanpura (13.00 km): ₹ 1.49 crore, (iv) Malba to Modathali (4.20 km): ₹ 0.58 crore, (v) Bansi to Nainwa (7.00 km): ₹ 2.31 crore, (vi) Talwas to Khedi (10.03 km): ₹ 4.01 crore.

54. Narayanpura Tatwara Railway Station to Kheda Ramgarh Via Nagadi Guwadi (8.50 km): ₹ 1.50 crore.

55. (i) Narayanpura Tatwara Railway Station to Kheda Ramgarh via Nagadi Guwadi (ii) Behraunda Khandar to Jagner road MDR 3.

56. (i) Badoda gaon to Jaskaranpura, Jaisalmer (ii) Gaddi Nai Gaddi road to Pratapgarh and (iii) Malba to Modathali.

57. (i) Mamoni to Mohanpura (ii) Bansi to Nainwa (iii) Talwas to Khedi.(iv) Narayapura Tatwara Railway station to Kheda Ramgarh via Nagadi Guwadi(v) Behraunda Khandar to Jagner road MDR

from Government of India (GoI), which indicated that no proper survey had been carried out before proposing the road works.

As a consequence, the road works scheduled to be completed during September 2006 to March 2010 were lying incomplete as of August 2011, inspite of an expenditure of ₹ 6.56 crore (*Appendix 3.7*), besides the purpose of providing connectivity to villages/strengthening of road was defeated.

The Chief Engineer cum Additional Secretary PWD Rajasthan while accepting the facts stated (August 2011) that constructed portion of road Badoda gaon to Jaskaranpura and Narayanpura Tatwara Railway station to Ramgarh via Nagadi Guwadi was being utilised by the villagers. The SEs, PWD Circle, Baran and Jodhpur also accepted (July 2011) the audit observations. The EE, PWD, Division Sawaimadhapur stated (December 2010) that up-gradation of Behraunda Khandar to Jegner road was sanctioned considering non-involvement of any forest land in road alignment. The reply was not factually correct as technical estimates mentioned about some stretches of this road falling in the forest area.

Further, the replies given by the ACEs/SEs/EEs did not mention reasons for not ensuring dispute free land before taking up construction of roads between March 2006 and April 2009. Besides, partly constructed roads cannot provide the envisaged connectivity to villages.

Thus, proposing and awarding the work of roads passing through private/forest land without acquisition of private land and obtaining prior approval of Forest Department rendered the expenditure of ₹ 6.56 crore unfruitful as the roads were lying incomplete though scheduled to be completed between September 2006 and March 2010.

3.4 Failure of oversight/governance

Ayurved and Indian Medicine Department

3.4.1 Unproductive expenditure on establishment of Ayurvedic Drug Testing Laboratory (ADTL)

The Ayurvedic Drug Testing Laboratory could not be put to operation rendering the entire expenditure of ₹ 77.57 lakh unproductive and ₹ 22.43 lakh lying idle with the Department/Public Works Department for more than nine years. Besides, possibility of deterioration of equipments in the absence of maintenance and operation can not be ruled out.

To strengthen the existing State Drug Testing Laboratory for quality control and assurance to meet the requirement of Drugs and Cosmetics Act, 1940 and rules thereunder, to improve access to drug testing facilities and expand the services and support systems, Government of India, Ministry of Health and Family Welfare, Department of AYUSH, New Delhi under Centrally Sponsored Scheme (CSS) sanctioned (March 2001) Grant-in-aid amounting to

₹ one crore⁵⁸ for strengthening Ayurvedic Drug Testing Laboratory (ADTL) at Ajmer and simultaneously released (March 2001) ₹ 80 lakh to Director, Ayurveda, Government of Rajasthan (GoR), Ajmer as first installment, ₹ 20 lakh were released in September 2004. Out of this ₹ 25 lakh meant for construction of building were transferred (2001-02) to Public Works Department (PWD). ₹ 77.57 lakh⁵⁹ were spent and ₹ 22.43 lakh were lying unutilised with the Ayurved Department (₹ 8.81 lakh) and PWD (₹ 13.62 lakh)⁶⁰ as of May 2011. The PWD handed over the building in May 2005 and machinery/equipments were purchased between March 2002 and March 2008⁶¹. Technical staff hired in December 2006 remained up to March 2007. Thus, ADTL remained functional for four months only and tested 10 samples of raw ingredients. Thereafter, no drug testing could be conducted in the ADTL for want of lab technicians/analyst as of August 2011 and the ADTL was not functioning.

Test check (April-May 2010) of records of the Director, Ayurved Department, Ajmer and other information obtained revealed that under the scheme financial assistance of ₹ 10 lakh was admissible for engaging technical experts on contract basis, for five years. This was released in September 2004 and ₹ 1.19 lakh only was incurred on services of technical staff upto March 2007. However, services of technical staff appointed in December 2006 were not continued after March 2007 despite availability of funds of ₹ 8.81 lakh and no fresh staff were also appointed. The amount of ₹ 8.81 lakh was, therefore, not utilised (August 2011). Besides, equipment worth ₹ 52.20 lakh purchased for ADTL was not operated since their purchase (except very limited use for four months up to March 2007). Audit observed that though the ADTL was not working since April 2007, Director, Ayurved remitted (March 2008) ₹ 12.80 lakh (meant for purchase of equipment) for furnishing of ADTL. It was also seen that in the proposal for Central assistance for strengthening of ADTL submitted (November 2000) to GoI, Ministry of Health and Family Welfare around 100 samples were reported to be checked where as only one sample was drawn⁶² during 1998-2003.

The State Government stated (March 2011) that technical personnel could not be made available despite full efforts at the Directorate level and that necessary proposals for filling up these posts have been submitted (January 2011) to the Budget Finalisation Committee. Government further intimated (September 2011) that three Ayurved Doctors have been posted (May-August 2011) at ADTL Ajmer. The fact is that the two Ayurved Doctors have been

58. Machinery/equipments: ₹ 65 lakh; building: ₹ 25 lakh; and contractual payment: ₹ 10 lakh.

59. Building: ₹ 24.18 lakh; machinery/equipment/other item: ₹ 52.20 lakh; and contractual payment: ₹ 1.19 lakh

60. Building fund: ₹ 0.82 lakh; remitted (March 2008) to PWD out of funds for equipment for furnishing of laboratory: ₹12.80 lakh.

61. March 2002: ₹ 47.12 lakh; March 2005: ₹ 2.14 lakh; March 2006: ₹ 1.02 lakh; March 2007: ₹ 1.36 lakh and March 2008: ₹ 0.56 lakh.

62. As commented in para 3.2.5 of Report of CAG of India for the year ending 31 March 2003 (Civil) Government of Rajasthan on Inadequacy of Sampling and Inspection under "implementation of Drugs and Cosmetics Act.

deployed to undertake works of ADTL in addition to their normal duties as Ayurved Medical Officers at Ayurved Dispensaries.

Thus, the ADTL could not be put to operation rendering the entire expenditure of ₹ 77.57 lakh unproductive. Besides, possibility of deterioration of equipment in the absence of maintenance and operation can not be ruled out.

Labour and Employment Department

3.4.2 Central subsidy for construction of tenements for Beedi workers remained unutilised

Indecisiveness of the Department in selection of a construction agency led to non-utilisation of central subsidy of ₹ 1.40 crore, denying the targeted Beedi workers of housing facilities inspite of admissibility of subsidy of ₹ 2.80 crore as Central assistance.

Government of India (GoI), Ministry of Labour and Employment, New Delhi accorded (February 2009) administrative approval to construct 700 houses⁶³ for the Beedi workers in Beawar (District Ajmer), Rajasthan under the Economically Weaker Section (EWS) component of the Revised Integrated Housing Scheme (April 2007). GoI released (February 2009) to the Principal Secretary (Labour), Government of Rajasthan (GoR) ₹ 1.40 crore being 50 per cent of total admissible subsidy of ₹ 2.80 crore @ ₹ 40,000 per tenement for construction of houses. The construction was to be carried out through the nodal agency 'Gujarat Mahila Housing Sewa Trust (GMHST)', Ahmedabad, as decided in the joint meeting (September 2008) of the State Government and the Central Government.

The administrative approval was subject to the condition that the subsidy being released to the Labour and Employment Department (Department) of the State Government would be further released to the nodal agency after ensuring receipt of ₹ 5,000 as contribution from each beneficiary Beedi worker. The second instalment of subsidy of ₹ 1.40 crore was to be released by GoI only after utilisation of first instalment and construction reaching upto roof level. The houses were to be constructed within the stipulated period of 18 months from the date of sanction i.e. by August 2010. The amount of subsidy was to be forfeited and recovered from the executing agency alongwith interest in case of non-implementation of the scheme and refunded to GoI. Welfare Commissioner (WC), Ministry of Labour and Employment, GoI, Ajmer, was responsible to monitor the scheme and ensure proper utilisation of the subsidy.

Test check (October 2010) of the records of office of the WC, Ajmer Region, Ajmer revealed that in the meeting held (September 2008) under the chairmanship of Pr. Secretary, Labour and Employment, Rajasthan, GMHST

63. Finalised by Labour Welfare Officer, Beawar on the basis of survey conducted by GMHST.

was approved as the agency to construct houses for beedi workers on the basis of its works experience. In response GMHST submitted (February 2009) for approval the lay out plan of site and building alongwith detailed estimates for construction of 700 houses on the land made available by the State Government. However, no action was taken by the Department on the proposals. Instead, contrary to the condition of GoI sanction (February 2009) and going back on its own approval (September 2008), without assigning any reason, to allot work to GMHST, the Labour Commissioner, Rajasthan, conveyed (May 2009) to WC, Ajmer the decision of the State Government to appoint Avas Vikas Limited (State executing agency) to undertake the above work. GoI requested (May 2009) the State Government to review the matter regarding execution of works through specified nodal agency. Accordingly, after approval of the State Government, the Labour Commissioner conveyed (June 2009) to GoI and GMHST its decision to retain GMHST as construction agency for the scheme. However, despite WC, Ajmer's requests (May 2009 and September 2009) to execute the necessary agreement as per terms of the sanction, the Department neither executed any agreement nor transferred any sum to the GMHST. Consequently, the GMHST requested (October 2009) to withdraw from the project on grounds that eight months of the total time frame of 18 months has elapsed and implementation of the project on costs estimated in February 2009 was not possible. WC, Ajmer continued to request the Labour Commissioner, GoR (between September 2009 and October 2010) for submitting the required agreement with the GMHST for execution of the work. But no action was taken (October 2010) by the Labour Commissioner. The stipulated period of 18 months also expired on August 2010.

The Labour Commissioner, GoR stated (February 2011) that work could not be started due to non selection of the construction agency after refusal by GMHST and further informed (July 2011) that a decision had been taken at the level of Labour Minister, Government of Rajasthan to refund the subsidy to GoI.

The State Government stated (September 2011) that the decision to refund the subsidy was taken earlier because of increase in the estimated cost of the houses. But now since the Finance Department has consented to provide matching grant on the subsidy amount, action has been re-initiated to explore the possibility of construction of the houses by Beedi Workers themselves on the land proposed to be allotted to Beedi Workers by the State Government. However, the State Government in its reply did not intimate any reason for not responding to the WC, Ajmer and non-execution of agreement with the agency (GMHST). This led to non-utilisation of the Central subsidy for more than two years depriving the Beedi Workers of the intended benefits inspite of availability of the subsidy.

Thus, indecisiveness of the Department in selection of a construction agency led to non-utilisation of central subsidy of ₹ 1.40 crore, denying the targeted Beedi workers of housing facilities inspite of admissibility of subsidy of ₹ 2.80 crore as Central assistance.

Public Health Engineering Department

3.4.3 Non-recovery of extra cost from the defaulter contractor

Inaction of the Department to recover extra cost of ₹ 2.45 crore from the Contractor 'A' towards work executed at his risk and cost led to undue favour to Contractor 'A'.

Clause 2 of the agreement executed between a Department and a Contractor as per rule 322 of Public Works Financial and Accounts Rules provides that if a contractor does not commence work within the period specified in the work order, he shall stand liable for forfeiture of the amount of earnest money. Clause 3 of the agreement *ibid* provides that action could also be taken to get the work executed from another contractor at the risk and cost of the defaulting contractor. Clause 50 *ibid* empowers the Department to recover such dues from any money due to the contractor under the existing contract or any other contract and effect recoveries under Public Demands Recovery Act, from his properties.

Test check (January 2011) of records of Executive Engineer (EE), Public Health Engineering Department (PHED), District Division, Jaisalmer, revealed that the Chief Engineer (CE), PHED, Jodhpur, awarded (September 2007) the work of supplying, laying, jointing, testing and commissioning of 500 mm dia Ductile Iron (DI) K-9/K-7 pipeline (new) and removal of old existing pipeline between Pohra and Gajroopsagar Head Works etc. with defect liability period for one year (package no. II of the Urban water supply scheme, Gajroopsagar, Jaisalmer) to Contractor 'A' for ₹ 3.18 crore. The Superintending Engineer (SE), PHED Circle, Jaisalmer, conveyed (October 2007) to the contractor 'A' about acceptance of his tender mentioning the stipulated dates of start and completion of work as 28 October 2007 and 27 April 2008 respectively and asked the contractor to sign the agreement by 25 October 2007. The contractor 'A' executed (November 2007) the agreement for carrying out the work, but did not start the work.

Audit observed that the SE/EE issued notices to him after three months on 29 January 2008, 4 February 2008 and 13 February 2008 for starting the work and maintaining progress of the work failing which action would be taken under clauses 2 and 3 of the agreement. Subsequently, on the proposals submitted (June 2008) by the Additional Chief Engineer (ACE), PHED Zone, Jodhpur, the Finance Committee⁶⁴ (FC) of Rajasthan Water Supply and Sewerage Management Board (RWSSMB) approved (June 2008) withdrawing the work and taking of action against Contractor 'A' under clauses 2 and 3 of the agreement and rules for enlistment of contractor.

Simultaneously, FC also approved (June 2008) negotiated offer of contractor 'B' of Jodhpur for ₹ 5.71 crore against fresh NIT of February 2008. Firm 'B'

64. The FC of the RWSSMB has been constituted under the chairmanship of Principal Secretary of the Department. It is competent to sanction all purchases and approve all projects costing upto ₹ 5 crore.

completed (January 2009) the work at a cost of ₹ 5.63 crore (paid as of May 2009). The decision of FC to withdraw the work from defaulter Contractor 'A' and get the same executed from other contractor at his risk and cost was not conveyed to the contractor 'A'. The EE also did not approach CE/ACE for forfeiture of the earnest money of defaulter contractor 'A'. The EM of ₹ 1.35 lakh received from contractor 'A' was lying (July 2007) under head 8443-Civil Deposits and was not forfeited and credited to revenue of the State as of September 2011. Further, ₹ 2.45 crore⁶⁵ recoverable from the Contractor 'A' could also not be recovered from him as there was no pending liability/sum due to be paid to him lying with the Division. The EE wrote to CE/ACE/SE, after 10 months, during December 2009 to October 2010 to arrange the recovery of due amount from Contractor 'A' from his pending payments in other Divisions. ACE directed SE/EE, during October 2009 to May 2011, to ensure compliance of the decision of FC (June 2008) but the issue only remained under correspondence.

As a result, despite lapse of two years, the Department failed to recover the amount from the Contractor 'A' and did not forfeit EM or blacklist him. Besides, EE, initiated no action for recovery under Public Demands Recovery (PDR) Act, as stipulated under clause 50 of the agreement.

The State Government stated (November 2011) that Collector, Jodhpur has been requested (October 2011) to recover the extra cost from the defaulter contractor under PDR Act.

Thus, inaction on the part of the Department to recover extra cost of ₹ 2.45 crore from the contractor 'A' towards work executed at his risk and cost indicated laxity on the part of the Administration and led to undue favour to contractor 'A'.

Public Works Department

3.4.4 Acceptance of substandard road works

Incorrect entries of receipt/utilisation of Bitumen in Consumption Statement led to acceptance of substandard road works of ₹ 0.65 crore and loss to Government.

Chief Engineer (Road -I), Public Works Department (PWD), Rajasthan, Jaipur conveyed (December 2007) approval of the Departmental Committee for acceptance of lowest tender offer of Contractor 'A' for ₹ 2.13 crore for construction of Missing links of six roads⁶⁶ under Missing link (Phase-II) in District Sikar. Executive Engineer, PWD Division, Fatehpur (District Sikar) (EE) issued (December 2007) work order in favour of Contractor 'A' with

65. ₹ 5.63 crore - ₹ 3.18 crore = ₹ 2.45 crore

66. From Hetamsar to Rasoolpur (A), from Godiya Chhota to Hetamsar (B), from Bhunchari to Almas upto Churimiyan Boarder (C), from Roru Bodi to Rajas (D), from Nawalgarh to Birodi Chhoti (E) and from Sardarpura to Birania (F).

stipulated date of completion of work as 30 October 2008. Contractor completed the road works at a cost of ₹ 2.14 crore (November 2009) including price escalation of ₹ 0.23 crore.

Test check (April 2010) of records of EE, PWD Division, Fatehpur (District Sikar) revealed that the Schedule 'G' of the works, *inter alia*, included components of Granular sub base, Water Bound Macadam (WBM), Primer and Tack coats with Bitumen emulsion and Premix carpet with 80/100 grade Bitumen, Cement Concrete and Road furniture. Audit observed that as per the quantities given in the running bill, the contractor executed work of Tack coat and Primer coat in 60,053.26 sq. metre⁶⁷. Work of premix carpet and seal coat was also executed on this work. As per the specifications of Schedule 'G' 49.932 Metric Ton (MT) bitumen (Tack Coat: 13.900 MT, Primer coat: 36.032 MT) was required to be used in Tack/Primer coats.

However, as per the bitumen consumption statement prepared by Assistant Engineer, Laxmangarh, the contractor procured 56.340 MT⁶⁸ Bitumen and after consuming 49.932 MT on Tack/Primer coats there was a balance of 6.408 MT with the contractor. Audit observed that 18 MT Bitumen purchased vide invoices no. 055644 dated 16 July 2008 and 054934 dated 7 April 2008 was included twice in the consumption statement. The contractor had actually purchased 38.340 MT Bitumen only and completed the work of Tack and Primer coats by consuming 31.932 MT⁶⁹ Bitumen actually i.e. 36 *per cent* less than that required. This indicated that bitumen consumption of 49.439 MT justified by the Assistant Engineer was based on wrong data and the EE accepted the substandard work of Tack/Primer coat. Consequently, the works of Bituminous/premix carpeting with seal coat laid over the substandard work also would be substandard. However, the required certificate⁷⁰ to be recorded by the EE certifying that the work executed by the contractor was as per specifications was not found recorded on the body of running bill. This showed that the contractor's claim including substandard work was admitted without proper scrutiny which was indicative of failure of due diligence and monitoring which resulted in loss of ₹ 0.65 crore (including proportionate price escalation of ₹ 0.07 crore) to Government (**Appendix 3.8**).

The Chief Engineer cum Additional Secretary, PWD Rajasthan, Jaipur stated (June 2011 and September 2011) that Assistant Engineer erroneously made double entry of receipts in the consumption statement and actually 54 MT emulsion was procured and 49.932 MT was used. The reply is not tenable because even if it is accepted that the double entry was by mistake, there should not be difference in the total quantity of BT procured and the balance with the contractor as is being shown in the revised consumption statement. Further, in the original consumption statement, Consignee Receipt Certificate (CRC) no.062005 dated 08 October 2008 was for 2.340 MT which has been

67. Road A:8013.75 sqm., Road B:4946.25 sqm., Road C: 5201.98 sqm., Road D:14643.75 sqm., Road E:7747.53 sqm. and Road F: 19500.00 sqm.

68. Invoice No. 054934 dated 7 April 2008: 10 MT, 055644 dated 16 July 2008: 8 MT (both taken twice), 061947 dated 4 October 2008: 9 MT, 062005 dated 8 October 2008: 2.340 MT and 062192 dated 23 October 2008: 9 MT.

69. Excluding 6.048 MT balance available with contractor as per consumption statement.

70. As given in from 27 B (Standard Form of Bills) under PWF&ARs (part III).

changed to nine MT in the revised consumption statement. This is also not correct as the 2.340 MT quantity was verified as utilised by the concerned AEN in the original consumption statement. Besides, no reason has been given for passing contractor's claim without recording certificate prescribed under Public Works Financial and Accounts Rules (PWF&ARs).

Thus, incorrect entries of receipt/utilisation of Bitumen in consumption statement led to acceptance of substandard road works of ₹ 0.65 crore and loss to Government.

Tribal Area Development Department

3.4.5 Special Central Assistance remained unutilised

In the absence of adequate instructions, the Project Officers/ Deputy Project Officers failed in implementation of the Scheduled Tribe Women Self Help Group scheme resulting in Special Central Assistance of ₹ 1.53 crore remaining locked in Personal Deposit accounts of field officers depriving the Scheduled Tribe women of Below Poverty Line families of the intended benefits.

The State Government released Special Central Assistance (SCA) of ₹ 2.08 crore in January 2008 (₹ 1.08 crore) and in October 2008 (₹ one crore) for implementation of Schedule Tribe Women Self Help Group (STWSHG) Scheme (Centrally Sponsored Scheme) in five tribal districts⁷¹. Under the scheme, Self Help Groups (SHGs) of ST women of Below Poverty Line (BPL) families were to be formed to make them economically independent by sanctioning SCA for providing resources viz. equipment, training, raw material and trade for starting stipulated commercial activities⁷². The Project Officers (POs)/Deputy Project Officers (DPOs) of Tribal Area Development (TAD) Department were responsible for implementation of the scheme by inviting applications for SHGs from interested women, ensuring utilisation of SCA within one year from the date of issue of sanction and refunding unutilised amount, if any, to the State Government. The SCA amounting to ₹ 2.08 crore was transferred (February and October 2008) by Treasury Officers (TOs) in the Personal Deposit (PD) accounts of POs/DPOs of the districts.

Scrutiny (April 2010) of the records of PO, TAD, Banswara, DPOs, Pratapgarh and Sirohi and information collected (January 2011) from the Commissioner, TAD, Udaipur revealed that of ₹ 1.08 crore⁷³ transferred (February 2008) by the TOs to the PD account of three POs and two DPOs for

71. Banswara, Dungarpur, Pratapgarh, Abu Road (Sirohi) and Udaipur.

72. Hosiery Garment (Sewing and Readymades) training; Dairy and animal husbandry; Pickle, murabba and sharbat; Spices; *Kashidakari* (embroidery); Kirana and General store; Photocopier/STD-PCO and Bamboo and canes.

73. POs, Banswara (₹ 37.71 lakh); Dungarpur (₹ 25.08 lakh); Udaipur (₹ 35.24 lakh); DPOs, Abu Road (Sirohi) (₹ 2.66 lakh) and Pratapgarh (₹ 6.82 lakh).

implementation of the Scheme, only ₹ 0.51 crore⁷⁴ could be utilised on providing equipment, training, raw material and trades for undertaking commercial activities to 275 SHGs (against the target of 425) during 2007-08. However, without ensuring utilisation of previous balance of ₹ 0.57 crore by forming SHGs, State Government released further SCA of ₹ one crore⁷⁵ to POs/DPOs in October 2008. Of this ₹ 4.16 lakh⁷⁶ was spent by DPOs, Abu Road (Sirohi), Pratapgarh and Udaipur during 2008-09 for providing raw material and trades to SHGs. No SHGs were formed during 2008-09 though the same targets were to be achieved.

Audit observed that the scheme guidelines did not provide procedure for formation and selection of SHGs as reported (October 2008) by PO, Banswara to Additional Commissioner, TAD, Udaipur. However, no action was taken by the Department. It was also observed that SCA of ₹ 1.53 crore⁷⁷ could not be utilised due to non-formation of SHGs by POs/DPOs and running of similar schemes for the benefit of SCs/STs by other Departments as reported by Additional Commissioner, TAD, Udaipur. Despite soliciting (February 2008 to October 2009) progress of the scheme by the Commissioner, TAD, no information was furnished by the POs/DPOs which indicated of weak control and governance. Further, it was also noticed that though the scheme was closed in March 2009, the unspent balance of ₹ 1.53 crore was not refunded to State Government as per condition No. 3 of the sanction issued by the State Government and was lying in the PD account of POs/DPOs (July 2011).

The State Government stated (May and July 2011) that despite efforts funds could not be utilised due to non-receipt of proposals and there was lack of interest of the tribal area inhabitants towards the scheme. The fact, however, remains that the Department did not issue adequate instructions in the absence of which the POs/DPOs failed to form SHGs and disbursement of SCA of ₹ 1.53 crore remained unutilised for two to three years. Consequently, the ST women of BPL families could not draw the benefits envisaged in the scheme.

3.4.6 Special Central Assistance remained unutilised

Lack of proper grassroots planning, monitoring and co-ordination with line Department led to non-utilisation of Special Central Assistance of ₹ 2.52 crore sanctioned during 2006-08 for 10 Watershed Development Projects which was lying idle in the Personal Deposit accounts of Project Officers/ Deputy Project Officers (July 2011).

Government of India (GoI) issued (April 2003) 'Guidelines for Hariyali' for implementation of Watershed Development Projects (WDPs) which provide

74. POs, Udaipur (₹ 35.24 lakh); Dungarpur (₹ 8.54 lakh) and DPO, Pratapgarh (₹ 6.82 lakh).

75. POs, Banswara (₹ 32.78 lakh); Dungarpur (₹ 23.32 lakh); Udaipur (₹ 28.99 lakh); DPOs, Abu Road (Sirohi) (₹ 2.47 lakh) and Pratapgarh (₹ 12.44 lakh).

76. DPOs, Abu Road (Sirohi) (₹ 0.55 lakh); Pratapgarh (₹ 0.16 lakh) and Udaipur (₹ 3.45 lakh).

77. POs, Banswara (₹ 0.70 crore); Dungarpur (₹ 0.40 crore); Udaipur (₹ 0.26 crore); DPOs Abu Road (Sirohi) (₹ 0.05 crore) and Pratapgarh (₹ 0.12 crore).

preparation of a detailed action plan by the *Gram Panchayats* for the scheme to be submitted to the Department. Joint Director, Watershed Development and Soil Conservation, Udaipur instructed (March 2008) all Chief Executive Officers of *Zila Parishads* to prepare the proposal of WDPs after selecting the areas as per the Watershed Atlas issued by Rajasthan State Remote Sensing and furnish a certificate that the area has not been treated earlier under any scheme. Under the scheme first instalment of Special Central Assistance (SCA) was to be released unconditionally and further instalments were to be released after ensuring utilisation of more than 50 per cent of the sum of earlier instalments. The Project Officers(POs)/Deputy Project Officers (DPOs) of Tribal Area Development (TAD) Department were responsible for implementation of WDPs and ensuring utilisation of SCA within one year from the date of issue of sanction and refunding unutilised amount, if any, to the State Government. Deputy Secretary, TAD conveyed administrative and financial approval of 23 WDPs⁷⁸ during the year 2006-07 (seven) and 2007-08 (16) and transferred SCA of ₹ 5.81 crore in the Personal Deposit (PD) accounts of POs/DPOs between January 2007 and December 2009.

Scrutiny (January 2011) of the records of the Commissioner, TAD (Department), Udaipur and further information collected (March and June 2011) revealed that three WDPs⁷⁹ of Banswara district had to be cancelled (December 2009) as the areas of the projects had already been treated under other schemes⁸⁰, three WDPs⁸¹ of Dungarpur (two) and Banswara (one) districts have already been completed under Lift Irrigation Scheme. Four WDPs⁸² of Pratapgarh district have not been started (July 2011) due to shortage of technical staff and these seven WDPs were under cancellation with State Government since October 2010. Audit observed that the approval was conveyed for executing the WDPs during 2006-07 and 2007-08 without obtaining detailed action plan from the Gram Panchayats under the guidance of watershed development team and ensuring feasibility of the proposals submitted by the line Department⁸³ to Commissioner, TAD. Besides, further instalments amounting to ₹ 2.07 crore were also released to POs/DPOs without ensuring utilisation of earlier funds. Thus, defective planning and improper monitoring led to non-utilisation of SCA of ₹ 2.52 crore as of July 2011, which is lying unutilised in PD accounts of POs/DPOs for three to four years.

The State Government stated (July 2011) that the unutilised SCA would be utilised on on-going projects and construction of four anicuts. The reply confirms that SCA was released without ensuring feasibility of the project proposals submitted by the implementing agencies/line Department.

78. Banswara: 4; Dungarpur: 7; Pratapgarh: 6 and Udaipur: 6.

79. Bhandara-II-B, Bhandara-II-F, Bawdi Ninama sanctioned in 2007-08; SCA released: ₹ 67.50 lakh

80. Assurance Employment Scheme 1998-2003 (Bhandara-II-B and Bhandara-II-F) and National Watershed Project Scheme 1991-1996 (Bawdi Ninama)

81. Ubali, Vanderved and Ghori Tejpur-I sanctioned in 2006-07; SCA released: ₹ 94.50 lakh.

82. Phulda-I, Phulda-II, Bhanej-I and Bhanej-II sanctioned in 2007-08; SCA released: ₹ 90 lakh

83. Watershed development and Soil Conservation Department.

Thus, lack of proper grassroots planning, monitoring and co-ordination with line Department led to non-utilisation of SCA of ₹ 2.52 crore sanctioned during 2006-08 for 10 WDPs and was lying idle in the PD accounts of POs/ DPOs (July 2011).

General

3.4.7 Lack of response to audit observations

Audit is an aid to management for efficiency, effectiveness and good governance. The failure of the Government in taking proper corrective action on audit findings indicated weak governance.

According to Rule 327(1) of General Financial and Accounts Rules, the retention period for various accounting records ranged between one and three years after audit. Owing to the failure of departmental officers to comply with the observations in inspections reports (IRs) within the prescribed retention period, the possibility of their settlement in the future appeared to be bleak due to non-availability of records.

As on 31 March 2011, there were 7,526 IRs containing 25,758 paragraphs issued to 75 Civil and 8 Works Departments during the period 1982-83 to 2010-11 (up to September 2010) which were pending for settlement. Year-wise pendency is as under:

Year	Numbers pending	
	IRs	Paragraphs
Upto 2004-05	1487	3463
2005-06	653	2368
2006-07	941	2943
2007-08	1024	3454
2008-09	1226	4167
2009-10	1441	6030
2010-11 (upto September 2010)	754	3333
Total	7,526	25,758

- For early settlement of outstanding Inspection Reports (IRs) and paragraphs, the State Government issued (August 1969) instructions to all departmental officers for sending the first reply to IRs within a month, and replies to further audit observations within a fortnight. These instructions have been reiterated from time to time. The instructions issued in March 2002 envisaged appointment of nodal officers and Departmental Committee in each of the Administrative Departments to ensure compliance to all the matters relating to audit. Latest instructions have been issued in January 2010.

- An analysis of 1603 IRs issued to various units under Ayurved Department (99), Medical Department (728) and Public Health Engineering Department (776) revealed that 5,186 paragraphs were outstanding as on 31 March 2011. Category-wise detail of irregularities commented in IRs is given

in **Appendix 3.9**. It was further noticed that first reply of one IR of Ayurved Department was pending for 17 months.

- Audit Committees comprising of the respective Principal Secretary/Secretary of the Department and representatives of the Finance Department and the Office of the Principal Accountant General were formed in 28 Departments out of 83 Departments for taking speedy action on pending audit matters. The Finance Department issued (November 2004) instructions for conducting four meetings per year, but no Department adhered to the instructions of the Finance Department and only 37 Audit Committee meetings were held by 20 Departments during 2010-11.

Audit is an aid to management for efficiency, effectiveness and good governance. The failure of the Government in taking proper corrective action on audit findings indicated weak governance. The Government should look into the matter and ensure that procedures are put in place to ensure submission of prompt and proper response to the audit observations, action is taken against the defaulting officials and recoveries of losses/outstanding advances/ overpayments are made in a time bound manner.

Chapter 4

Chief Controlling Officer based Audit of Government Departments

4.1 Integrated audit of the Department of Command Area Development and Water Management

Executive summary

Rajasthan is the driest state in the country where most of the land is desert and barren which is not suitable for agricultural purpose as the irrigation facilities are very less. To overcome this problem, Command Area Development (CAD) programme was started in the year 1974 for undertaking on farm development (OFD) activities which included construction of lined water courses from the channel to the field, roads, sanitary, diggiss for drinking water, protective forestry for canal, roads and farms, afforestation and pasture development, fisheries, agricultural research and extension, supply of inputs and services to the farmers. For this, Indira Gandhi Nahar Project (IGNP) and Chambal Projects (since 1974), Bisalpur Project (2006), Sidhmukh Nohar Irrigation Project (SNIP) (2003), Amar Singh Sub Branch Project (ASBP) (2005) and Gang Canal Project (GCP) (2011) were taken up by the Command Area Development and Water Management Department (Department). Integrated audit of the functioning of the Department revealed that:

The Department was to create Culturable Command Area (CCA) of 26.22 lakh hectare (ha) through above six projects, out of which 15 lakh ha CCA has been created as of March 2011. Annual plans were not synchronised with the Perspective plan and even the reduced targets could not be achieved in IGNP, SNIP and ASBP.

Delay in sending the Memorandum of Understanding (MoU) to Government of India (GoI) by the State Government, the latter deprived of Central assistance of ₹ 72.51 crore during 2010-11. Besides, Central assistance of ₹ 8.03 crore was also not released due to non-recovery of mandatory contribution of 10 *per cent* from beneficiary farmers. Further, share of ₹ 75.19 crore due from Madhya Pradesh Government was yet to be recovered (March 2011).

Water charges of ₹ 13.71 crore were not recovered from cultivators of Chambal Project, Kota. Internal control mechanism was inadequate as contribution of ₹ 21.38 crore from farmers was not recovered by the State Government.

Oversight by the State Level Monitoring Committee was almost nil during 2008-11.

4.1.1 Introduction

Command Area Development (CAD) programme was started (1974) to ensure optimum utilisation of water for irrigation to maximize agriculture production and productivity through a multi disciplinary approach. Accordingly, a Command Area Development Authority (CADA) was set up in 1974 for undertaking On Farm Development (OFD) activities which, *inter alia*, include construction of lined water courses from the channel to the field, roads, sanitary, diggiss¹ for drinking water, protective forestry for canal, roads and farms, afforestation and pasture development, fisheries, agricultural research and extension, supply of inputs and services to the farmers, development of *abadies* and of marketing facilities, a drainage system to prevent water logging, correction of system deficiencies and finally to promote settlement in the difficult terrain. The programme is being implemented by the Command Area Development and Water Management (CAD&WM) Department (Department). The CAD Programme was reviewed and commented in earlier Audit Reports (Civil) of Comptroller and Auditor General of India for the year ended March 1983, 1991 and 1998 of Government of Rajasthan.

The Department is the incharge of CAD works of Indira Gandhi Nahar Project (IGNP) and Chambal Project since 1974 and Bisalpur Project (2006). Sidhmukh Nohar Irrigation Project (SNIP) (2003), Amar Singh Sub Branch Project (ASBP) (2005) and Gang Canal Project (GCP) (2011) were added to the IGNP. The details of activities approved under each project during the XI five year plan is presented in **Appendix 4.1**.

As per proposals submitted by the State Government and approved by Government of India (GoI), Ministry of Water Resources (MoWR), the Department was to create Culturable Command Area (CCA) of 26.22 lakh hectare (ha) for IGNP (19.63 lakh ha from 1974 to August 2010), SNIP (1.14 lakh ha from 2003 to 2009), ASBP (0.51 lakh ha from 2005-06 to 2009-10), GCP (1.83 lakh ha from 2011 to 2013-14), Bisalpur Project (0.82 lakh ha from 2006-07 to 2009-10) and Chambal Project, Kota (2.29 lakh ha from 1974 to 2020-21) by constructing lined water courses and executing OFD works. As of 31 March 2011, 15 lakh ha² CCA has been created by the Department.

4.1.2 Organisational set up

Principal Secretary, CAD&WM is the head of the Department and is assisted by Deputy Secretary, CAD. The Department implements and executes these Projects through three Area Development Commissioners (ADCs)/ Commissioner. The organisational set up of the CAD&WM Department is given in **Appendix 4.2**.

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1. Water storage tanks.
 2. IGNP: 12.32 lakh ha (Stage-I and II), SNIP: 0.95 lakh ha, ASBP: 0.26 lakh ha, Bisalpur Project, Deoli: 0.32 lakh ha and Chambal Project, Kota: 1.15 lakh ha.

4.1.3 Audit Objectives

Integrated review of performance of the CAD&WM Department was conducted to assess whether:

- the planning and budgetary control of the Department was efficient and effective;
- the projects were executed effectively, economically and efficiently; and
- adequate system of internal control existed and monitoring at all levels was effective.

4.1.4 Audit Criteria

The criteria adopted for the audit are:

- Guidelines on Command Area Development and Water Management Programme (CADWMP) issued by the MoWR, GoI;
- Public Works Financial and Accounts Rules (PWF&ARs);
- Rajasthan General Financial and Accounts Rules (GF&ARs);
- Directions issued by Government of Rajasthan (GoR) from time to time; and
- Design Manual.

4.1.5 Scope of Audit

An integrated review of performance of the Department during 2008-11 was conducted (April-June 2011) through test check of the records of Chief Engineer/Superintending Engineers/ Executive Engineers (CE/SEs/EEs)/ Financial Advisors under ADC³, IGNP, Bikaner, Commissioner⁴, Bisalpur Project, Ajmer, ADC⁵, Chambal Project, Kota who were executing the OFD works of IGNP, SNIP, ASBP, GCP, Bisalpur and Chambal Projects. The programme has been reviewed thrice earlier and appeared in the Reports of the Comptroller and Auditor General of India for the year ending March 1983, 1991 and 1998 (Civil)-Government of Rajasthan. The main recommendations by the PAC and their status of implementation by the State Government on the last review are given in **Appendix 4.3**. It may be seen from the details given in **Appendix 4.3** that most of the recommendations have been implemented or deemed to have been implemented.

The Entry Conference with Officer on Special Duty, CAD was conducted on 26 April 2011 wherein audit objectives of integrated audit of the CAD were

3. CE: 1, SEs: 4, EEs: 12 and Financial Advisor.

4. SEs: 1 and EEs: 5.

5. SEs: 2, EEs: 5 and Financial Advisor.

discussed. The exit conference could not be held despite requests (4 October 2011 and 3 November 2011) with the Principal Secretary of the Department.

Audit findings

Institutional weakness

The CAD&WM Department is responsible for water utilisation and integrated area development in the irrigation command, including modernisation of distribution systems, provision of drainage and maintenance and operation of distribution and drainage system. Significant audit findings pertaining to planning weakness, shortage of staff, weak internal control, non-imparting of requisite training, non-compliance with rules and lapses in execution are discussed in succeeding paragraphs.

4.1.6 Financial management

4.1.6.1 Funding pattern

CSS funds remained unutilised in CAD projects.

Funds were allocated under Centrally Sponsored Schemes (CSS) and State Plans for various components of the schemes⁶. The ratio of CSS and State Plan was 50:50 of actual expenditure on construction of water courses and CSS share on establishment was 50 per cent⁷ of actual establishment cost subject to a maximum limit of 20 per cent of central assistance on construction of water courses. A minimum of 10 per cent contribution (total cost of the project) by the beneficiary farmers, as a part of the State share, is mandatory for execution of OFD works and reclamation of water logged areas.

4.1.6.2 Financial outlay and expenditure

The project-wise position of budget allotment and expenditure during 2008-11 is given in Tables 1, 2 and 3.

ADC, IGNP, Bikaner

Table 1: Details of budget allotment and expenditure

Year	Revised Budget allotment			Expenditure			Savings (-) Excess (+)		
	CSS	State Plan	Total	CSS	State Plan	Total	CSS	State Plan	Total (Percentage)
IGNP									
2008-09	18.04	23.15	41.19	18.05	22.99	41.04	(+)0.01	(-)0.16	(-)0.15 (0.36)
2009-10	20.93	25.94	46.87	21.10	25.71	46.81	(+)0.17	(-)0.23	(-)0.06 (0.13)
2010-11	14.83	19.10	33.93	14.83	19.09	33.92	(-)0.00	(-)0.01	(-)0.01 (0.03)
Total	53.80	68.19	121.99	53.98	67.79	121.77	(+)0.18	(-)0.40	(-)0.22 (0.18)

6. Establishment, survey planning and design, OFD works, field intermediate and link drains, Warabandi, correction of system deficiencies, training etc.
7. From July 2010, the pattern of Central Assistance was changed and it was released in two instalments of 70 per cent and 30 per cent of 50 per cent of total expenditure on OFD works.

Year	Revised Budget allotment			Expenditure			Savings (-) Excess (+)		
	CSS	State Plan	Total	CSS	State Plan	Total	CSS	State Plan	Total (Percentage)
SNIP									
2008-09	4.88	4.88	9.76	4.44	4.43	8.87	(-)0.44	(-)0.45	(-)0.89 (9.12)
2009-10	5.00	5.00	10.00	5.40	5.40	10.80	(+)0.40	(+)0.40	(+)0.80 (8.00)
2010-11	18.00	18.00	36.00	16.94	16.94	33.88	(-)1.06	(-)1.06	(-)2.12 (5.89)
Total	27.88	27.88	55.76	26.78	26.77	53.55	(-)1.10	(-)1.11	(-)2.21 (3.96)

ASBP

2008-09	4.49	4.49	8.98	2.83	2.84	5.67	(-)1.66	(-)1.65	(-)3.31 (36.85)
2009-10	4.95	4.95	9.90	4.66	4.66	9.32	(-)0.29	(-)0.29	(-)0.58 (5.86)
2010-11	11.25	11.25	22.50	10.41	10.41	20.82	(-)0.84	(-)0.84	(-)1.68 (7.47)
Total	20.69	20.69	41.38	17.90	17.91	35.81	(-)2.79	(-)2.78	(-)5.57 (13.46)

GCP

2010-11	1.10	1.10	2.20	0.47	0.47	0.94	(-)0.63	(-)0.63	(-)1.26 (57.27)
Total	1.10	1.10	2.20	0.47	0.47	0.94	(-)0.63	(-)0.63	(-)1.26 (57.27)
Grand Total	103.47	117.86	221.33	99.13	112.94	212.07	(-)4.34	(-)4.92	(-)9.26

Source: Information provided by ADC Bikaner

The above position revealed that ₹ 4.34 crore of CSS grants and ₹ 4.92 crore of State Plan during 2008-11 remained unutilised. The savings during 2008-09 in SNIP and ASBP were 9 per cent and 37 per cent due to non-execution of works by Chak Samiti and in GCP was 57 per cent during 2010-11. In GCP expenditure was mostly on establishment due to late transfer of divisions as commented in paragraph 4.1.8.1.

The State Government confirmed (October 2011) that savings were mainly due to non-execution of works by Chak Samities in SNIP and ASBP as the rate proposed to be paid was less than the prevailing market rates and in GCP due to late receipt of sanction of the project from GoI (January 2011).

Commissioner, Bisalpur Project, Ajmer

Table 2: Details of budget allotment and expenditure

Year	Revised Budget Allotment			Expenditure			Savings (-) Excess (+)		
	CSS	State Plan	Total	CSS	State Plan	Total	CSS	State Plan	Total (Percentage)
2008-09	2.11	4.04	6.15	0.76	3.16	3.92	(-) 1.35	(-)0.88	(-)2.23 (36.25)
2009-10	9.12	11.79	20.91	8.40	11.21	19.61	(-)0.72	(-)0.58	(-)1.30 (6.23)
2010-11	12.65	15.16	27.81	11.96	14.72	26.68	(-)0.69	(-)0.44	(-)1.13 (4.07)
Total	23.88	30.99	54.87	21.12	29.09	50.21	(-)2.76	(-)1.90	(-)4.66

Source: Information provided by SE, Bisalpur Project, Tonk

Above position indicates that allotment of ₹ 2.76 crore of CSS and ₹ 1.90 crore of State Plan could not be utilised by the Department during the years 2008-11 due to delay in creation of new divisions by more than one year and non-filling of the posts of Assistant Engineers (AEs)/Junior Engineers (JEs) causing late execution of works.

The State Government attributed (September 2011) the reasons for savings to late creation of divisions, posts of AEs and JEs lying vacant and hurdle in execution of works etc. In spite of availability of funds, water courses were not constructed due to lack of coordination between Water Resources Department (WRD) and the CAD&WM as engineers were to be posted by WRD.

ADC, Chambal Project, Kota

Table 3: Details of budget allotment and expenditure

Year	Revised Budget Allotment			Expenditure			Savings (-) Excess (+)		
	CSS	State Plan	Total	CSS	State Plan	Total	CSS	State Plan	Total (Percentage)
2008-09	14.84	40.91	55.75	13.70	38.82	52.52	(-)1.14	(-)2.09	(-)3.23 (5.78)
2009-10	9.62	21.03	30.65	9.63	20.56	30.19	(+)0.01	(-)0.47	(-)0.46 (1.50)
2010-11	18.59	25.62	44.21	17.90	24.27	42.17	(-)0.69	(-)1.35	(-)2.04 (4.61)
Total	43.05	87.56	130.61	41.23	83.65	124.88	(-)1.82	(-)3.91	(-)5.73

Source: Information provided by ADC, Chambal Project, Kota

Above position indicates that ₹ 1.82 crore of CSS and ₹ 3.91 crore of State Plan could not be utilised by the Department during the years 2008-11 due to less tender premium.

In respect of Chambal Project, Kota, the State Government confirmed (September 2011) that the savings were due to less tender premium and budget was surrendered timely at the end of the financial year.

ADC, IGNP, Bikaner, Commissioner Bisalpur Project, Ajmer and ADC, Chambal Project, Kota

4.1.6.3 Deprivation/non-release of Central assistance

Deprivation of Central Assistance of ₹ 72.51 crore during 2010-11 due to delay in sending MoU to GoI.

- MoWR, GoI issued (July 2010) new guidelines of CAD&WM Programme. Para 4 of new guidelines provides that State Government has to execute a Memorandum of Understanding (MoU) with the MoWR for each project. The MoU was a pre-condition for any release of funds by the GoI to be made during the current financial year and onwards.

Analysis of the information regarding MoU, collected from Offices of Pr. Secretary, Commissioner, CAD, Ajmer, revealed that the State Government sent MoUs to GoI only in last quarter of 2010-11 (Chambal Project, Kota, and Bisalpur Project on 25 January 2011 and IGNP, SNIP and ASBP on 09 March 2011). Resultantly, GoI did not release the Central assistance for the year 2010-11 and the State Government was deprived of the Central assistance

amounting to ₹ 72.51 crore for CAD Projects during the year 2010-11 (October 2011).

The State Government attributed (October 2011) the delay to protracted correspondence on the MoU with the GoI.

Non-release of Central assistance of ₹ 8.03 crore.

- GoI, MoWR issued (March 2006) instructions for realisation of ten *per cent* mandatory contribution on construction of field channels/water courses from beneficiary farmers. Audit observed that due to non-realisation of 10 *per cent* beneficiary's contribution, CSS funds of ₹ 8.03 crore had not been released by GoI for SNIP, ASBP and Bisalpur Project as of September 2011. Thus, the State exchequer was deprived of the Central assistance to that extent.

The State Government stated (September-October 2011) that recovery of 10 *per cent* contribution from beneficiary farmers was to be made by WRD. Fact is that this was not recovered as of September 2011.

ADC, IGNP, Bikaner

Loss of Central assistance of ₹ 45.57 lakh.

- Scrutiny of records of OFD Division-I, Bikaner, revealed that the EE of the Division awarded (between January 2008 and December 2009) construction of water courses in three chaks of IGNP stage I for ₹ 91.14 lakh to three contractors 'A', 'B' and 'C'⁸. Though contractors did not execute the agreements within stipulated period of 15/10 days, the Division did not adhere to the provisions of note 7 and 8 of item no. 15 of Schedule of Powers of PWF&ARs prescribing negotiations with the second lowest or other qualified/registered tenderers to execute the work without re-tendering and took action against the defaulter contractors during March 2009 to September 2010 (nine to 17 months) by withdrawing the work and forfeiting their earnest money. These works remained unexecuted, depriving development of CCA of 681 ha. This also deprived the State of 50 *per cent* central share amounting to ₹ 45.57 lakh⁹ as the IGNP was closed in August 2010.

The State Government stated (October 2011) that the Central assistance was received on the basis of works executed and since works were not started in these cases due to various problems, therefore, no expenditure was incurred. The reply confirms that due to non-execution of works, State Government has been deprived of the central assistance worth ₹ 45.57 lakh.

ADC, Chambal Project, Kota

4.1.6.4 Non-recovery of due share

Due share of ₹ 75.19 crore from MP Government not recovered causing extra burden on State Government.

Under the common programme for maintenance of Head-Regulator and second priority¹⁰ works, the expenditure was to be borne by Rajasthan State and Madhya Pradesh (MP) State in the ratio of 24.60:75.40. During the years

8. Contractor 'A' (Chak 644 (L)): ₹ 31.33 lakh; Contractor 'B' (Chak 2 MCSM): ₹ 37.44 lakh and Contractor 'C' (Chak 4 RM): ₹ 22.37 lakh.

9. Chaks 644 (L): ₹ 15.66 lakh; 2 MCSM: ₹ 18.72 lakh and 4 RM: ₹ 11.19 lakh.

10. Repair of Right Main Canal.

1976-2011, an expenditure of ₹ 165.23 crore (Rajasthan share: ₹ 40.65 crore; MP share: ₹ 124.58 crore) was incurred on the above works.

Audit scrutiny revealed that as against cumulative outstanding of ₹ 124.58 crore for maintenance of head regulator and second priority works as of 31 March 2011, ₹ 49.39 crore only were received from MP Government. Of the balance recoverable amount of ₹ 75.19 crore, ₹ 29.16 crore was more than 11 years old; the earliest year of outstanding amount (₹ 0.49 crore) being 1986-87. During 1990-91, 1993-94 to 1998-99, 2002-04 and 2005-07, no share was paid by MP Government causing extra burden on the State exchequer.

The reasons for non-recovery of ₹ 75.19 crore and details of efforts made by the State Government for recovery of arrears from MP Government were not furnished to Audit though called for (June 2011). Lack of concerted efforts of controlling officers to recover dues from MP Government increased financial burden on the State Government.

The State Government stated (September 2011) that efforts are being made for recovery of due amount from MP Government.

4.1.6.5 Non-recovery of irrigation revenue

Water charges of ₹ 13.71 crore not recovered from cultivators of Chambal Project Kota.

Irrigation Department (now WRD) notified (May 1995) rates for charging water charges from cultivators for using water for irrigation purposes. In Kota, such charges are being recovered by CAD.

Test check of the records of EE, Left Main Canal (LMC) Division. Bundi, EE, Right Main Canal (RMC) Division-I, Kota and EE, RMC Division-II, Anta, revealed that the irrigation revenue of ₹ 13.71 crore¹¹ remained outstanding against farmers upto 2010-11, of which ₹ 9.23 crore pertained to 2006-07. There were no reasons for non-recovery of revenue on records.

The State Government stated (September 2011) that out of ₹ 13.99 crore (as of 31 August 2011) ₹ 1.97 crore have been recovered, and efforts are being made for recovery of the balance amount.

4.1.6.6 Non-recovery of water charges from National Thermal Power Corporation (NTPC).

Due to non-execution of fresh MoU water charges from National Thermal Power Corporation remained un-recovered.

- The NTPC constructed a Power House at Anta¹² for cooling of gas based units and steam formation. As per the agreement executed (December 1988) between NTPC and GoR, the rates for consumption of water by NTPC were fixed at ₹ 20 per thousand cubic feet on consumption of 12.5 cusecs water during closure period of canal, which was decided as one month per year. However, the duration of closure of canal was increased (65 days) from the year 2004-05 and EE, RMC Division-II, Anta raised the bills for increased

11. EE, RMC, Division-I, Kota: ₹ 2.71 crore; EE, RMC, Division-II, Anta: ₹ 4.79 crore and EE, LMC, Division-I, Bundi: ₹ 6.21 crore.

12. Near RD 83.500 of Right Main Canal of Chambal River.

closure period instead of for one month during a year. The NTPC continued to pay as per decision of December 1988 and the bills for 2004-11 accumulated to ₹ 1.93 crore.

Audit observed that before increasing the closure period and raising increased demand, the existing MoU with NTPC was not revised, which led to accumulation of demand.

The State Government stated (September 2011) that due to reduction in rainfall, the closure period of canal was increased and a new Draft Agreement has been prepared. The reply does not mention reasons for not getting the MoU revised in time and also not approving the new Draft Agreement submitted (January 2009) by ADC, CAD, Chambal Project, Kota to State Government.

4.1.7 Planning

On the basis of proposals received from divisions a Perspective Plan (PP) for five years was to be prepared from which Annual Plans (AP) were to flow. It was observed (April-June 2011) that a PP was prepared (December 2006) by ADC, IGNP, Bikaner. However, Commissioner, Bisalpur Project, Ajmer and ADC, Chambal Project, Kota did not prepare PP for five years but only APs were prepared.

The details of targets of various components under CAD Projects exhibited in XI Plan (2007-12) and that fixed in APs and achievements thereagainst are given in **Appendix 4.1**. Analysis of the information revealed that the annual targets for years 2007-12 were not fixed as per the targets of XI five year plan due to non-achievement of targets in previous years. The shortfall in fixing annual targets was mainly in drainage works (60 per cent), construction of water courses (68 per cent), diggis/sprinkler subsidy (39 per cent) under IGNP, survey planning (49 per cent), training to cultivators (87 per cent) and desilting of distributaries/minors (54 per cent) in Chambal Project.

Further, the analysis of actual achievement as of 31 March 2011 with reference to target fixed in AP for the year 2008-11 revealed shortfall in construction of diggis (100 per cent), diggis/sprinkler subsidy (67 per cent) and demonstration on farmers land (45 per cent) in IGNP, construction of water courses (60 per cent) in SNIP, training to farmers (20 per cent), desilting of drainage (53 per cent) in Chambal Project, OFD works (67 per cent) in ASBP. The Bisalpur Project though planned and executed during 2006-11 was not included in XI five year plan.

The State Government stated (September 2011) that while the annual targets of 2007-12 for Chambal Project, Kota were decided according to XI five year plan, the targets of the plan were revised as per availability of budget provisions. The targets for irrigation and drainage were revised by GoI as this project has to be completed by 2020-21. Further, the target for OFD works of Bisalpur project were fixed according to Budget Finalisation Committee

(BFC) meeting and Annual Action Plan was not sanctioned due to non-providing of details of all Chak¹³ schemes by WRD.

The Government's contention that the targets were changed according to availability of budget was not based on facts as there were persistent savings during the years 2008-11.

4.1.7.1 Targets and achievements

ADC, IGNP, Bikaner

Annual Plans were not synchronised with the Perspective Plan and actual achievement vis-à-vis PP, AP, RT indicated deficiency in fixing targets.

- The position of targets as proposed by CE, IGNP, Bikaner in PP, AP, Revised Targets (RT) and achievements of water courses for the last three years is given in Table 4.

Table 4: Position of target and achievements

Name of Project	(in ha)			
	2008-09	2009-10	2010-11	
IGNP	Perspective plan	18,000	46,690	53,000
	Annual Plan	20,000	20,000	5,000
	Revised Target (RT)	20,000	15,000	5,000
	Achievement	13,459	12,326	5,132
	Shortfall	6,541	2,674	-
SNIP	Perspective plan	20,000	4,630	-
	Annual Plan	20,000	20,000	20,000
	Revised Target	4,600	5,560	20,000
	Achievement	4,068	5,625	15,216
	Shortfall	532	-	4,784
ASBP	Perspective plan	15,000	13,700	-
	Annual Plan	15,000	15,000	14,600
	Revised Target	4,100	5,500	12,500
	Achievement	1,874	3,848	8,995
	Shortfall	2,226	1,652	3,505
GCP	Perspective plan	-	-	-
	Annual Plan	-	-	8,000
	Revised Target	-	-	1,000
	Achievement	-	-	-
	Shortfall	-	-	1,000

Source: AP prepared by Deputy Director (Statistics), Monitoring and planning, CAD.

Above position indicates that APs were not synchronised with the PP in IGNP and SNIP during 2009-11. Targets were further reduced in IGNP (2009-10), SNIP (2008-10) and ASBP (2008-11). Achievements were still lower than revised targets (except during 2009-10 in SNIP and during 2010-11 in IGNP), the shortfall ranged between 16 per cent and 32 per cent. Actual achievement vis a vis PP, AP, RT indicates that planning in preparation of PP, AP and fixation of targets was deficient as discussed below:

- In IGNP, out of total CCA of 19.63 lakh ha¹⁴ (₹ 1416.21 crore), area of 16.41 ha¹⁵ (where Indira Gandhi Nahar (IGN) was completed) was opened by

13. Chak is an area (150 to 200 ha) to be irrigated.

14. Flow area: 13.65 lakh ha and lift area: 5.98 lakh ha.

15. Due to non-completion of IGN, 3.22 lakh ha CCA was yet to be opened by WRD.

WRD for construction of water courses. Of this, 12.32 lakh ha¹⁶ was covered by constructing lined water courses upto March 2011. It was further seen that the project has been closed (August 2010)¹⁷ without completion of work of water courses in 7.31 lakh ha command area as a completion report of IGNP was required by GoI before sanction of GCP.

The State Government stated (October 2011) that out of 19.63 lakh ha, the area of 16.41 lakh ha (Stage-I: 5.46 lakh ha and Stage-II: 10.95 lakh ha) was opened by construction of canal, out of which 3.23 lakh ha was lift area of Stage-II, therefore, water courses could not be constructed as the area was not included in the project. Besides, the water courses in 0.86 lakh ha could not be constructed due to hardpan area/under military range (0.51 lakh ha) and non-feasible area (0.35 lakh ha).

The reply does not mention reasons for inclusion of non-feasible areas in total planned CCA of 19.63 lakh ha.

Funds of ₹ 1.54 crore on survey work could not be utilised due to delay/non-finalisation of survey reports.

- The land holding records of SNIP mentioned hectare (ha) in *Khasra*¹⁸ documents whereas SNIP/CAD authority prepared *chak* plan¹⁹ in *Murrabas/Bighas*²⁰. For identifying correct position of the land holding by the farmers in SNIP, the survey work and conversion of *chak* plan in ha to *Murrabas/Bighas* for gross culturable area of 1.75 lakh ha was awarded (July 2008) to M/s Water and Power Consultancy Services (WAPCOS) Limited at a cost of ₹ 3.33 crore after three years of sanction of project. The stipulated date of completion of survey and conversion of ha to *Murraba* was 30 September 2010. Audit observed that survey work in 1.64 lakh ha²¹ had been completed (June 2010) by WAPCOS Limited, but draft schedule No. 04²² was prepared and submitted (June 2011) to EE, SNIP Division-II, Nohar for 0.46 lakh ha (28 per cent) only, for verification/approval by the Departmental Authority/Revenue Department. Due to non-completion/non-approval of survey reports by the authorities, these survey reports could not be used in planning of construction of water courses/assessment of correct land holdings and the expenditure of ₹ 1.54 crore incurred on survey have been proved largely unfruitful.

The State Government accepted (October 2011) that the farmer's contribution could not be recovered due to non-assessment of correct land holding. Draft schedule No. 04 could be completed in 0.46 lakh ha only due to non-providing of maps with *Tarmim*²³ by the Revenue Department.

16. Flow area: 11.75 lakh ha and lift area: 0.57 lakh ha.

17. The project was decided to be closed by June 2010 by BFC (extended upto August 2010) as GoI sanctioned (January 2011) GCP only on receipt of completion report of IGNP from State Government.

18. A type of documents in Revenue Department.

19. This is a plan of cultivators land.

20. The unit of measuring area of land.

21. Survey work was completed as survey in five villages coming under Bhakra Project where survey work was already done online system, was not required now.

22. Statement showing conversion of *Khasara* (in ha) to *Murrabas* and *Killas* including command and un-command area.

23. Revenue records of land possessed by farmers.

- SNIP (started in 2003) was to cover 1.14 lakh ha CCA by construction of lined water courses at an estimated cost of ₹ 197.29 crore and was to be completed by March 2009. Audit observed that construction of lined water courses could be completed in 0.74 lakh ha (64.91 *per cent*) only upto March 2009. This could be however, completed in 0.95 lakh ha (83 *per cent*) by March 2011 at a cost of ₹ 113.13 crore.

Similarly, ASBP (started in 2005) was to cover 0.51 lakh ha CCA by constructing lined water courses at an estimated cost of ₹ 86 crore by March 2010. However, lined water courses in 0.172 lakh ha (34 *per cent*) could only be completed upto March 2010 and in 0.26 lakh ha (52 *per cent*) upto March 2011 at a cost of ₹ 50.69 crore.

The CE, IGNP, Bikaner stated (July 2011) that the work of water courses was to be executed through *Chak Samitis*²⁴ but could not be executed by these Samitis as per targets. The State Government confirmed this in its reply (October 2011). Audit observed that the *Chak Samitis* were entrusted construction of water courses @ ₹ 9,000 per ha, whereas the same work was being executed through contractors during 2005-06 and 2008-09 at higher rates of ₹ 9,500 per ha, and ₹ 9500 to ₹ 10,800 per ha respectively. Besides, CE and EE cited non-availability of adequate water and shortage of cement, Engineering staff, dispute with farmers etc. as other reasons for non-completion of water courses.

ADC, Chambal Project, Kota

- In Chambal Project Kota, during 2007-11, while the targets fixed were achieved fully under survey planning and design, canal lining, OFD works, there was shortfall in physical targets, in training to farmers (20 *per cent*) and drainage/desilting of distributaries/minors (53 *per cent*).

The State Government stated (September 2011) that the financial targets had been achieved. The reply was not tenable as the department could not achieve the physical targets despite incurring expenditure upto 94 to 100 *per cent* as commented in sub-para 4.1.7. Shortfall in desilting would result in non-supply of adequate quantity of water to cultivators.

Commissioner, Bisalpur Project, Ajmer

4.1.7.2 Non-conducting of survey, planning and design work

Despite availability of a provision of ₹ 1.19 crore under Bisalpur Project no fresh survey, planning and designing work conducted.

The Detailed Project Report of Bisalpur Project approved (August 2006) by GoI included a provision of ₹ 1.19 crore for survey, planning and design. Audit observed that no such survey works were got executed before execution of the project which was essential for the project.

The Additional Commissioner, Bisalpur Project, Ajmer stated (April 2011) that the survey and planning works had already been got conducted through WAPCOS and the State Government in its reply (September 2011) however,

24. Chak Samiti is a committee of cultivators of the chak.

stated that survey, planning and designing works are being conducted by WRD. The fact is that WAPCOS has conducted a survey five to 10 years²⁵ ago and a provision of ₹ 1.19 crore was included in the Project Report for survey work keeping in view of the changes in leveling of land with the passage of time. However, despite this, survey work was not conducted before executing the project activities and water courses in 31,605 ha were completed as of March 2011.

Thus, non-conducting of survey work despite availability of funds has the potential of creating unviable water courses.

Bisalpur Project, not completed in scheduled time denying irrigation facilities to farmers.

- GoI administratively approved (August 2006) the CAD, Bisalpur project which included survey, planning and design (₹ 1.19 crore), construction of field channels in 70 per cent (30 per cent already constructed) covering 0.14 lakh ha area (₹ 7.25 crore), water courses covering 0.67 lakh²⁶ ha (₹ 73.90 crore), construction of field intermediate and link drain in 0.25 lakh ha (₹ 10 crore), institutional support to WUAs (₹ 4.91 crore), adaptive trials etc. (₹ 0.70 crore) and renovation and desilting of tanks (₹ 7.61 crore), the total being ₹ 105.56 crore, was to be completed within the stipulated period of four years *i.e.* upto March 2010.

The position of targets fixed, revised subsequently in AP, further reduced and actual achievements thereagainst for construction of water courses is shown in Table 5.

Table 5: Position of target in the Project Report, AP and actual achievement

Year	Targets (in lakh ha)			
	As per Project Report	As per AP	Reduced	Actual achievement
2006-07	0.07	-	-	-
2007-08	0.21	-	-	-
2008-09	0.21	0.07	0.04	0.03
2009-10	0.18	0.20	0.12	0.13
2010-11	-	0.16	0.16	0.16
Total	0.67	0.43	0.32	0.32

Source: As per AP prepared by Department.

Audit observed that while other activities for development of Command Area were not taken up at all, the Department could construct water courses in only 0.32 lakh ha (48 per cent) as of 31 March 2011 (₹ 35.25 crore). Audit further observed that the targets fixed in AP did not support completion of the project by 31 March 2010, which indicated inadequate planning.

The State Government stated (September 2011) that the non-completion of the project in stipulated period was mainly due to late creation of divisions, 19 posts of JEs and 35 posts of AEs lying vacant as against sanctioned posts of 26

25. As mentioned in Status Report for the month of February 2009 of SE, Bisalpur CAD, Tonk.

26. Based on Project Report.

and 67 respectively and hurdle created by cultivators during execution of works. It was also stated that balance works would be completed in 2014-15.

4.1.7.3 Deficient planning resulted in execution of water courses without ensuring availability of water

Unfruitful expenditure of ₹ 35.25 crore on water courses constructed without ensuring availability of water.

Para 8 of guidelines of CAD&WM programme issued (December 2008) by GoI envisaged that targets for OFD works should be fixed for such areas where survey work has been completed and adequate water for irrigation is available to justify construction of OFD works and other CAD activities.

Scrutiny of records of SE, Bisalpur, CAD, Circle-Tonk and four divisions²⁷ of Bisalpur, CAD under his jurisdiction revealed that:

- Targets for construction of water courses were being fixed regularly during the years 2008-09 to 2010-11 without ensuring availability of water. It was seen that no irrigation facility could be provided to the farmers through water courses constructed during 2008-11 by CAD at a cost of ₹ 35.25 crore. These water courses could not provide water for irrigation due to non-availability of sufficient water in Bisalpur dam owing to existence of 27,513²⁸ dams/anicuts/local ponds/quarries in the catchment area, reducing the inflow of water into dam. Further, possibility of constructed water courses being damaged or deteriorated due to passage of time can not be ruled out.

The State Government stated (September 2011) that Bisalpur dam was constructed for providing drinking water and irrigation facilities with priority to drinking water. The water courses could not be utilised due to below average rainfall during the last 4-5 years and would be utilised as and when there is good rainfall in future.

The reply is contrary to the provision of guidelines of CAD&WM, which provide construction of water courses only after ensuring the availability of sufficient water. The existence/construction of anicuts/ponds etc. by other agencies affecting inflow in dam was not taken into account during planning resulting in unfruitful expenditure of ₹ 35.25 crore on water courses and denying irrigation in 0.32 lakh ha.

4.1.8 Human Resources Management

ADCs, IGNP, Bikaner, Chambal Project, Kota and Commissioner, Bisalpur Project, Ajmer

4.1.8.1 The position of sanctioned strength and men in position in the CAD, IGNP, Bikaner, Chambal Project, Kota and Bisalpur Project during 2008-11 is detailed in **Appendix 4.4**.

Audit observed that during 2008-11, percentage of shortage of manpower ranged between 14 and 18 (IGNP), 18 to 38 (Bisalpur Project) and 14 to 24

27. Division -I and II, Deoli and Division-III and IV, Tonk.

28. Constructed by DRDA: 6,491; WRD: 2,310 and *Panchayat Samiti* and other local bodies: 18,712.

(Chambal Project). Of this, percentage shortage of engineering staff (AENs and JENs) ranged between 28 to 49 (IGNP), 15 to 55 (Bisalpur Project) and 13 to 17 (Chambal Project).

The State Government stated (September-October 2011) that no cadre staff is existed in CAD organisation for this and the same are provided by the Water Resources and Agriculture Departments for which efforts are being made.

- Of six divisions proposed for creation for Bisalpur Project, only one was created in April 2007 and remaining five in September 2008 after two years of approval of the project. This adversely affected the works of CAD project and led to non-achievement of the targets fixed as commented in paragraph 4.1.7.2.

The State Government accepted (September 2011) the facts of late creation of divisions, but did not mention reasons thereof.

- The Budget Finalisation Committee (BFC) (Plan), 2010-11 decided (January 2010) to close the works of IGNP area by August 2010 and shift two Divisions (I and III) of Jaisalmer to execute work in Gang Canal area from September 2010. The pending work was to be completed by Division-II by December 2010 and thereafter this Division was also to be abolished. However, Audit observed that Division-I and III also were continued at Jaisalmer upto November 2010 and shifted to GCP only from 1 December 2010.

The State Government confirmed (October 2011) that for disposal of pending liabilities, these two divisions were continued upto November 2010. The reply was not tenable as BFC ordered to retain only Division-II to clear pending liabilities. Thus, retention of all the three divisions for clearance of pending liabilities does not appear to be justified. Besides, the working of GCP was also affected during 2010-11.

4.1.8.2 Non-imparting training to Water Users Associations (WUAs) and farmers representatives

**Farmers/
representatives of
Water Users
Associations not
imparted training.**

The Project Report of Bisalpur Project (approved by GoI in August 2006), provides formation of WUAs in entire command area of the project through the Rajasthan Farmers Participation in Management Irrigation Systems Act, 2000, which was introduced (November 2002) in State. Prior to that, in order to make all concerned officers/officials as well as farmers aware of the Participatory Irrigation Management (PIM) concept, training was to be imparted to them through various modules, farmers' camps etc. by setting up of project level training centres. Training programmes proposed in the Project Report included Mass Awareness Training Camps, Orientation Training Courses, Capacity Building Training Courses, Refresher Courses for farmers, WUAs committee members officers/officials courses being for one to five days duration.

During test check (April-June 2011) of the records of SE, Bisalpur, CAD, Circle-Tonk, EE, Division-I and II, Deoli, Division-III and IV, Tonk, it was

observed that Department did not plan training programme for orientation as well as capacity building of the farmers' representatives as proposed in the Project Report resulting in non-achievement of objectives of PIM concept.

The State Government stated (September 2011) that the maintenance and regulation of the canals was under the jurisdiction of WRD, Dam Circle, Bisalpur Project, Deoli and action for formation of WUAs and imparting training was to be taken by them. The CAD&WM should have coordinated with WRD as training was to be imparted and farmer's participation was to begin right from execution of CAD works as envisaged in the project report of Bisalpur Project.

4.1.9 Internal control, monitoring and evaluation

4.1.9.1 Internal Audit

Rule 16(ii) of PWF&ARs provides that to ensure sound financial organisation of the Department, the Financial Advisor through subordinate officers and internal check parties will carry out Internal Audit (IA) by frequent inspections of Zonal to Sub-divisional offices.

ADC, IGNP, Bikaner

IA wing under the ADC, CAD, IGNP, Bikaner is working with six officials and staff.

Audit observed that:

- During 2008-09, 2009-10 and 2010-11, Audit of 37, 36 and 33 units/DDOs respectively was due. Against this Audit of 19 units/DDOs was pending as of March 2011.
- Internal audit loses its effectiveness unless deficiencies pointed out are promptly attended to. As of March 2011, 629 Inspection Reports²⁹ (IRs) and 3,874 paragraphs were pending for compliance, the oldest IR was having two paras pertaining to the year 1972-73. Of these, 397 IRs (63 per cent) and 2,363 paragraphs (61 per cent) were pending for settlement for the period ranging from 11 years to 38 years. Such long pendency negates the effectiveness and level of compliance and makes the possibility of removal of deficiencies remote on account of transfer/retirement of officers.

The State Government stated (October 2011) that a special campaign is being carried out for settlement of outstanding IRs/paras.

29. Upto 1979-80: 43 IRs, 326 paras; 1989-90: 165 IRs, 1121 paras; 1999-2000: 189 IRs, 916 paras, 2006-07: 159 IRs, 817 paras and 2009-10: 73 IRs, 694 paras, total IRs and paras: 629 IRs and 3874 paras.

Commissioner, Bisalpur Project, Ajmer

No IA party was formed in CAD, Bisalpur Project. Therefore, no IA of five divisions (formed between April 2007 and September 2008), was conducted during 2007-11. The State Government accepted (September 2011) the fact of non-conducting IA.

ADC, Chambal Project, Kota

No IA was conducted during 2008-09 (35 units/DDOs were due for IA). During 2009-10 and 2010-11, out of 29 units/DDOs due for audit, IA of seven and four units/DDOs respectively were in arrears. As of March 2011, 52 IRs and 104 paras were pending for compliance, the oldest pending since 1985-86. This pendency of compliance showed that controlling officers were not ensuring compliance of IA observations.

The State Government stated (September 2011) that as on date, only one unit was in arrear for IA and only 57 paras of 28 IRs were pending, for which efforts are being made for settlement. No year-wise break up of old IRs and paras was furnished, in the absence of which the periodicity of pendency could not be ascertained.

4.1.9.2 Monitoring

ADC, IGNP, Bikaner, Commissioner Bisalpur Project, Ajmer and ADC, Chambal Project, Kota

Guidelines issued (2008) by GoI on CAD&WM Programme envisaged that monitoring of the projects is primarily the responsibility of the State Government. A State Level Monitoring Committee (SLMC)³⁰ was to be constituted for monitoring of the projects under all CADs, which was constituted in October 2004. The Committee was to meet twice a year before *Rabi* and *Kharif* crops. Besides, MoWR and Central Water Commission (CWC) were also to monitor the project through quarterly progress reports, field visits and meetings.

Audit observed that:

- During 2008-11, against stipulated six meetings, only one meeting of SLMC was held in January 2010.
- Despite a provision of ₹ 70 lakh in the Bisalpur Project Report approved (August 2006) by GoI for adaptive trial, demonstrations, training, monitoring and evaluation etc. no budget was allotted by the Government, consequently, no expenditure was incurred on these activities.

30. SLMC was constituted under the Chairmanship of Principal Secretary, CAD and ADCs, CAD, Bikaner and Kota, Senior Joint Commissioner (CAD&WM), GoI, CE, WRD, CE, CAD, IGNP, Bikaner, representatives of CWC, Central Ground Water Board as members.

- No field visits and meetings of MoWR and CWC were found to be conducted during test check of records of divisions of CAD, Bisalpur. The State Government has not furnished any reply.

Thus, ineffective monitoring of the projects due to non-convening of periodical meetings of SLMC cannot be ruled out.

The State Government did not furnish any reply.

4.1.9.3 Deficient supervision/inspection system.

Department of Personnel and Administrative Reforms issued (September 1983) instructions prescribing minimum number of inspections per year by Head of Department i.e. CE (30 days), Regional Officer i.e. SE (90 days) and District level Officer i.e. EE (112 days) for effective supervision/inspection of on going works. Audit observed that no proper record was being maintained of such inspections by the Controlling Officers. The EEs informed that inspections were being conducted by officers but no inspection notes were submitted. The fact is that in the absence of proper records and inspection notes, adequacy and effectiveness of inspections could not be ensured in Audit.

The State Government stated (September-October 2011) that the inspections in Chambal Project, Kota and IGNP, Bikaner are being conducted as per norms and entered into a register. In Bisalpur Project, instructions have been issued from time to time in review meetings for inspection of construction works. The reply was not tenable as no record/inspection notes pertaining to such inspections conducted was produced to Audit.

4.1.9.4 Evaluation

Evaluation of the CAD project by Department or by external agency not conducted.

Guidelines issued (December 2008) by GoI, MoWR for release of Central Assistance for CAD programme provide for concurrent evaluation by an independent agency of all the projects under three CADs to assess their performance. However, no evaluation of the project was done either by the Department of CAD&WM or through any independent agency.

The State Government stated (September-October 2011) that the work of evaluation through other agency would be decided.

4.1.10 Compliance with Rules, Acts and Orders etc.

ADC, IGNP, Bikaner, Commissioner Bisalpur Project, Ajmer and ADC, Chambal Project, Kota

4.1.10.1 Non-recovery of Labour Cess

Non-compliance to rules/orders/instructions led to undue benefit of ₹ 0.80 crore to contractors.

The Labour and Employment Department, Government of Rajasthan issued (July 2010) rules for collection of worker welfare cess at one *per cent* of the total construction cost of projects w.e.f. July 2009.

Audit observed that workers welfare cess of ₹ 0.80 crore was not deducted by EEs of 16 test checked divisions³¹ from the claims of the contractor in 1,288 cases during July 2009 to March 2011 extending undue benefit to contractors.

The State Government stated (September-October 2011) that action is being taken to recover the amount of labour cess from the contractors.

ADC, IGNP, Bikaner and Commissioner, Bisalpur Project, Ajmer

4.1.10.2 Non-recovery of ten per cent contribution from the beneficiary farmers

Contribution from beneficiary farmers not recovered defeating the involvement of farmers in planning, designing and implementing of CAD Projects.

- As provided in the guidelines issued (December 2008) by the GoI, MoWR on OFD works, a minimum of 10 *per cent* contribution of total cost by the beneficiary farmers, as a part of the State share, is mandatory for execution of OFD works and reclamation of waterlogged areas. This provision was included to ensure the involvement of the beneficiary farmers in the planning, designing and construction of field channels for improvement of the quality of work.

Audit observed that requisite farmers contribution, amounting to ₹ 21.38 crore³² on the total expenditure incurred during 2008-11 on OFD works of ₹ 213.85 crore³³ carried out under jurisdiction of ADC, IGNP Bikaner and Commissioner, Bisalpur Project Ajmer, was not recovered by the Department.

In respect of Bisalpur Project, the State Government informed (September 2011) that necessary instructions had been issued (August 2010) for recovery of contribution by inserting a condition in Schedule 'G' of work and ₹ 5.96 lakh have been recovered upto March 2011 from contractor's bills.

In respect of IGNP, Bikaner, the State Government stated (October 2011) that recovery of 10 *per cent* contribution from the beneficiary farmers was to be recovered at the time of allotment of land by the Colonisation Department, but no evidence in respect of the recovery was provided to audit. In SNIP and ASBP, the same was to be recovered by the WRD after two years from the operationalisation of the first irrigation facility. The CE, WRD assured (August 2011) that the action for recovery of 10 *per cent* farmer's contribution would be initiated with the demands of *Aabiyana*³⁴ of Rabi crops.

31. EE, SNIP Division-I (₹ 0.01 crore), II (₹ 0.02 crore), III (₹ 0.01 crore), IV (₹ 0.01 crore), Bhadra and Nohar; EE, OFD Division-I (₹ 0.10 crore) and II (₹ 0.07 crore), Bikaner; EE, Bisalpur, CAD-I (₹ 0.10 crore), II (₹ 0.02 crore), III (₹ 0.09 crore) and IV (₹ 0.03 crore); EE, RMC Division-I (₹ 0.02 crore), II (₹ 0.09 crore), Kota; EE, LMC Division, Bundi (₹ 0.14 crore); EE, OFD Division-I (₹ 0.03 crore) and II (₹ 0.02 crore), Kota and EE, ASBP Division, I, Suratgarh (₹ 0.04 crore).

32. ADC, IGNP Bikaner: ₹ 17.86 crore; Commissioner, Bisalpur Project, Ajmer: ₹ 3.52 crore.

33. ADC, IGNP Bikaner: ₹ 178.60 crore; Commissioner, Bisalpur Project, Ajmer: ₹ 35.25 crore.

34. *Aabiyana*: Irrigation charges.

4.1.10.3 Excess expenditure against GoI guidelines

ADC, IGNP, Bikaner

Excess expenditure on construction of water courses against GoI guidelines.

(a) As envisaged in the guidelines issued (December 2008) by GoI for release of Central assistance under CAD&WM programme, Central assistance was to be provided upto 50 *per cent* of actual expenditure on OFD works of IGNP subject to a maximum of ₹ 11,000 per ha (the assumed cost of OFD work is ₹ 22,000 per ha). Any additional cost involved was to be borne by the State Government.

Scrutiny of information gathered from ADC, IGNP, Bikaner revealed that during 2009-11, OFD works were executed in 17,458 ha at a cost of ₹ 58.78 crore, and ₹ 29.18 crore was charged to CSS funds. However, as per guidelines, Central assistance amounting to ₹ 19.20 crore only at ₹ 11,000 per ha for 17,458 ha was admissible. Thus, Central assistance of ₹ 9.98 crore was excess charged.

The State Government stated (October 2011) that excess expenditure on OFD works was due to disposal of pending liabilities of 2008-09. The reply was not tenable as the expenditure charged to CSS during 2008-09 on OFD works in 13,459 ha was ₹ 15 crore which works out to ₹ 11,145 per ha i.e. there was no pending liability.

Commissioner, Bisalpur Project, Ajmer

(b) GoI, MoWR revised (November 2008) the rate for construction of water courses from ₹ 11,047 to ₹ 15,000 per ha for Bisalpur Project.

Scrutiny of records of EE, Bisalpur, CAD Division-I and II, Deoli and Division-III, Tonk revealed that 20³⁵ water courses covering an area of 2851.11 ha were constructed at a cost of ₹ 4.67 crore during March 2009 to March 2011. As per rates approved by GoI cost of 2851.11 ha worked out to ₹ 4.28 crore. Thus, an excess expenditure of ₹ 39.49 lakh³⁵ was incurred on construction of water courses.

The State Government stated (September 2011) that in the Review Meeting, it was decided (July 2009) that the average cost of the works is limited to ₹ 15,000 per ha, hence, the works are being executed within the limit of ₹ 15,000 per ha. The reply is not tenable as rate of each water course was not to exceed ₹ 15,000 per ha and Controlling Officers did not adhere to the prescribed rates.

35. Division-I, Deoli: 8 (₹ 16.70 lakh); Division-II, Deoli: 5 (₹ 12.11 lakh); and Division-III, Tonk: 7 (₹ 10.68 lakh).

4.1.10.4 Irregular sanction of OFD works at higher rates**ADC, IGNP, Bikaner**

The GoI, MoWR approved (November 2008) the rate for construction of water courses under OFD works for SNIP and ASBP (ADC, IGNP, Bikaner) at ₹ 18,000 per ha.

Test check of the records of SE, SNIP Circle, Hanumangarh and SE, OFD Circle, Bikaner, revealed that during the year 2009-10, the SE, SNIP Circle, Hanumangarh and SE, OFD Circle, Bikaner sanctioned higher rates (ranging between ₹ 18,149 and ₹ 24,922 per ha) than that approved (₹ 18,000 per ha) by GoI for works of 43 *chaks* (SNIP: 18 and ASBP: 25 (**Appendix 4.5 (A) and (B)**)) involving irregular sanction of excess expenditure amounting to ₹ 3.03 crore.

The State Government while accepting the audit observation, stated (October 2011) that the average of sanctioned rate of all *chaks* under the division was within the prescribed limits. The State Government, however, failed to indicate reasons for sanctioning of OFD works at higher rates by controlling officers.

4.1.11 Non-compliance of provisions of Public Works Financial and Accounts Rules (PWF&ARs)**4.1.11.1 Non levy of compensation under clause 2 of agreement**

Non-observance of PWF&ARs, extended undue benefits to contractors and led to loss to Government/wasteful expenditure.

Clause 2 of the Agreement provides that if the contractor does not commence the work within the period specified in the work order, he shall stand liable for forfeiture of the amount of earnest money and security deposit. Besides, in case the delay in execution of work is attributable to the contractor, compensation not exceeding 10 *per cent* of the total value of the work shall be levied. Further the works could also be executed from another contractor at his risk and cost under clause 3 (c) of the agreement.

- It was observed (May 2011) that EEs, SNIP Division-I and III, Bhadra issued (December 2009-March 2010) work order to five contractors for construction of water courses in five *chaks* of SNIP Division-I (one *chak*: 16 SDH) and III (four *chaks*: 5 SDM, 6 SDM, 3 TDM, 3 SPMR), Bhadra for ₹ 1.43 crore. However, after executing the agreements the contractors did not commence the works. There were no reasons on record for non-execution of works. No action was initiated by the department against the contractors under clause 2 of the agreement to levy compensation of ₹ 14.33 lakh³⁶ at the rate of 10 *per cent* of the total value of the work apart from forfeiture of earnest money as of June 2011.

The State Government stated (October 2011) that instructions have been issued for recovery of penalty under clauses 2 and 3(c) of the agreement.

36. SNIP Division-I Bhadra: *chak* 16 SDH (₹ 4.23 lakh) and SNIP Division-III, Bhadra: *chaks* 5 SDM (₹ 2.27 lakh), 6 SDM (₹ 2.24 lakh), 3 TDM (₹ 2.48 lakh), 3 SPMR (₹ 3.11 lakh).

- Similarly, Audit observed that the EE, Bisalpur, CAD Division-I, Deoli executed (October 2007 to February 2008) seven agreements with contractors for construction of water courses in nine *chaks* (808.62 ha). The contractors after executing agreement did not start the work. While four works were withdrawn (February 2009 to February 2011) under clause 2 of the agreement, three works were withdrawn under clauses 2 and 3 (c). There was no reason for not invoking clause 3 (c) and not levying penalty under both the clauses. Even the compensation of ₹ 8.56 lakh levied under clause 2 in all cases has not been recovered so far.

Thus, non observance of financial rules by EEs led to extending undue benefit of ₹ 22.89 lakh to contractors.

The State Government stated (September 2011) that the revised orders have been issued for rescinding the work under clause 3(c) and recovery of extra cost of work is being made from the contractors. The reply confirms that no recovery has been made for seven to 30 months providing undue benefits to the contractors.

4.1.11.2 Non-holding of negotiations with other qualified contractors

Avoidable expenditure of ₹ 34.12 lakh due to non-holding of negotiation with other tenderers as per rules.

PWF&ARs, Part II (Item No. 15 of Appendix XIII) provide that in case the lowest tenderer fails to start the work awarded to him within the specified period, the competent authority may negotiate with other qualified tenderers to get the work done on original sanctioned rates and conditions or even upto two *per cent* above or from any other experienced registered non-tenderer contractors after recording reasons.

- The EE, SNIP Division-II, Nohar awarded (December 2005) construction of water courses at *chak* 7 NHR³⁷ to the contractor at a cost of ₹ 22.14 lakh with date of start of work as 17 December 2005. After awarding the work, the contractor did not execute the agreement. After a delay of one and half years the work was withdrawn (May 2007) with forfeiture of earnest money. Tenders re-invited in December 2007 were cancelled (February 2008) by the ACE, CAD, IGNP, Hanumangarh on the ground of rates being higher. Tenders were invited again in October 2009 and approved (December 2009) for ₹ 41.52 lakh in favour of lowest tenderer. The work was completed at a cost of ₹ 40.50 lakh.

Audit observed that though notices were issued to the contractor by the Department, no action was taken against him to withdraw the work and negotiate with other qualified tenderer/any other registered/non-registered tenderer for awarding the work at the rates of original tenderer. The lapse and delayed action led to avoidable expenditure of ₹ 18.90 lakh being the difference of payment made and the original tenderers lowest rates (₹ 21.60 lakh).

The State Government accepted (October 2011) the facts.

37. Name of Chak.

- The EE, ASBP, CAD Division-II, Bhadra approved (January 2007) the lowest rate of contractor 'A' at 2.90 *per cent* above Schedule 'G' aggregating to ₹ 22.09 lakh, and work order was issued. Due to non-execution of agreement by contractor, the EE issued orders (June 2007) for forfeiting the earnest money of ₹ 0.44 lakh and debarred the contractor for participation in further tenders.

Test check of record revealed that the EE, ASBP, Division-II, Bhadra did not initiate negotiation with other qualified tenderers/registered tenderers when the contractor failed to execute the agreement. The offer was made to other contractors only in July 2007 i.e. after expiry of validity period (March 2007)³⁸, which was not accepted by the contractors. This led to awarding of work at higher rates of ₹ 38.28 lakh after retendering (January 2008) resulting in avoidable extra expenditure of ₹ 15.22 lakh³⁹.

The State Government stated (October 2011) that the action as per Note 7 and 8 below item 15 of Schedule of Powers has been taken and invited other contractors to execute the work at two *per cent* higher of original tenderer's rate, but no tenderer agreed to execute the work. The reply was not tenable as the Department took the action in July 2007 after expiry of validity period.

- The EE, SNIP Division-IV, Nohar awarded (December 2005) construction of water course in *chak* 12 BDRM⁴⁰ to the contractor for ₹ 12.63 lakh with the conditions that Cement and water would be supplied by the Department. After executing agreement, the contractor did not take up the work due to non-supply of water by the division despite his repeated requests. SE, SNIP circle, Hanumangarh withdrew (March 2009) the work after a lapse of three years. The work was re-awarded (August 2009) for ₹ 23.16 lakh (inclusive of arrangement of water by the contractor) and an expenditure of ₹ 24.31 lakh was incurred upto November 2009. Final payment was yet to be made (June 2011).

Test check of the records revealed that the desilting of the distributary was the responsibility of Irrigation Department (now WRD) and CAD was to ensure this before awarding the work to contractor. However, EE could not provide water to the contractor as the distributary was silted and its desilting was not ensured by the EE before awarding the work to contractor with the condition of supply of water by the Department. This indicated lack of coordination between the two departments and resulted in avoidable expenditure of ₹ 11.68 lakh⁴¹.

The State Government stated (October 2011) that the second lowest tenderer did not agree to execute the work on original tendered rate as at that time BSR 2008 was effective since there was much difference between sanctioned rate

38. Maximum period for sanction of tender is 70 days. Since in this case tender was received on 10.01.2007, the rates were valid upto 21 March 2007.

39. ₹ 37.55 lakh (-) ₹ 22.33 lakh – Rate of second lowest contractor.

40. Name of Chak

41. ₹ 24.31 lakh (-) ₹ 12.63 lakh.

and BSR rate. The reply did not mention reasons for not ensuring availability of water before awarding the work.

4.1.11.3 Non-recovery of penalty towards risk and cost

Recovery towards risk and cost from contractor not effected.

Scrutiny of records of OFD Division-I, Bikaner and SNIP Division-II, Nohar revealed that EE, OFD Division I, Bikaner awarded (April 2007) the work for construction of water courses at *chak* 3 MCM in IGNP for ₹ 33.97 lakh in favour of contractor 'A'. The contractor did not start the work within the stipulated period. The SE, Circle Nachana issued the final notice (July 2008) to the contractor after one year and work was withdrawn (October 2008) rescinding the agreement after imposing penalty under clause 2 of the agreement with the condition to get the work executed at the risk and cost of defaulter contractor under clause 3(c). The work was awarded (February 2009) to contractor 'B' for ₹ 58.42 lakh. The contractor 'B' on completion of work was paid ₹ 56.19 lakh (September 2010). The extra cost of ₹ 22.22 lakh has not been recovered from the defaulter contractor as of June 2011.

The State Government stated (October 2011) that earnest money (₹ 17,250) of the contractor was forfeited (October 2008) and other divisions have been instructed for recovering remaining amount from the dues of defaulter contractor. The fact remains that the recovery of ₹ 22.05 lakh (₹ 22.22 lakh (-) ₹ 0.17 lakh) has still not been done despite lapse of more than one year.

The EE, SNIP, Division-II, Nohar awarded (March 2006) the work for construction of water course at *chak* 1 NHR-A for ₹ 26.07 lakh in favour of contractor 'B', with stipulated date of completion as 15 December 2006. After executing work worth ₹ 15.85 lakh, the contractor left the work which was withdrawn (September 2009) by the EE after imposing penalty under clauses 2 and 3 (c) of the agreement. However, no action under clause 3 (c) been taken against defaulter contractor despite lapse of more than four years (June 2011). This indicated lack of monitoring by the controlling officers.

The State Government intimated (October 2011) that action is being taken.

4.1.11.4 Revised technical sanction not obtained

Despite exceeding the actual expenditure revised technical sanctions not issued.

Rule 368 of PWF&ARs provides that a revised estimate must be submitted when the sanctioned estimate is likely to be exceeded by more than 10 *per cent* either from the rates being found insufficient or any other cause, whatsoever.

Audit observed that in SNIP Division-III, Bhadra (One-Chak-7 SPMR) and SNIP Division-IV, Nohar (Two-Chaks-12 BDRM and 5 KSM) the expenditure of ₹ 118.49 lakh⁴² incurred as of 31 March 2011 on three water courses exceeded the three sanctioned estimates (₹ 97.27 lakh)⁴³ individually by 26 *per cent*, 47 *per cent* and 11 *per cent*. However, sanction of competent authority for revised estimates was not obtained (June 2011).

42. 7SPMR: ₹ 38.96 lakh, 26 *per cent* extra, 12 BDRM: ₹ 24.32 lakh, 47 *per cent* extra and 5KSM: ₹ 55.21 lakh, 11 *per cent* extra.

43. 7 SPMR: 20 November 2009: ₹ 30.74 lakh; 12 BDRM: 16 November 2005: ₹ 16.59 lakh; 5 KSM: 9 December 2009: ₹ 49.94 lakh.

The State Government while accepting the facts, stated (October 2011) that the revised technical sanction for Chak 7 SPMR had been issued and would be issued for Chak 12 BDRM and 5 KSM.

4.1.11.5 Award of works at higher rates

Extra expenditure of ₹ 31.72 lakh due to award of work at higher rate.

The SE, Irrigation Circle, CAD, Kota accepted (October and December 2009) the rates at 21 per cent below schedule 'G' (₹ 45.78 lakh) aggregating to ₹ 36.17 lakh for the work of correction of system deficiency under CAD&WM Kaperen Canal at km 3.96 to km 9.75 in favour of contractor 'A' and at 4.61 per cent below schedule 'G' (₹ 193.51 lakh) aggregating to ₹ 1.84 crore for km 29.41 to km 43.89 of the same canal in favour of contractor 'B'. Accordingly, the EE issued (October and December 2009) work orders to both the contractors. The works were in progress and expenditure of ₹ 21.37 lakh and ₹ 65.44 lakh have been incurred as of October 2010 and March 2011 respectively.

Test check of the records revealed that both the works were of similar nature but the SE accepted higher rate of 16.39 per cent (21 per cent (-) 4.61 per cent) within three months for the work at km 29.41 to km 43.89 km which had resulted in extra expenditure of ₹ 31.72 lakh.

The State Government stated (September 2011) that the rates were approved as per site condition, available resources and skilled/unskilled labour with the contractor. The reply was not tenable as these works were of the similar nature, same nature of sites as mentioned in the technical estimates and were within a short period.

4.1.12 Execution

4.1.12.1 Unfruitful expenditure on incomplete water courses

ADC, IGNP, Bikaner

- Works of 42 water courses (11,482.58 ha) awarded (2004-10) by five Divisions⁴⁴ of IGNP, Bikaner (five) and SNIP Bhadra and Nohar (37) were scheduled to be completed between October 2004 and December 2010 but were lying incomplete (March 2011) after spending ₹ 7.54 crore.

Audit observed that in 34 cases (**Appendix 4.6(A)**) out of 8,952.89 ha CCA, only 5,548.69 ha CCA could be covered, 3,404.20 ha (38.02 per cent) remained uncovered due to non-provision of cement and water by the Department, dispute in alignment and of cultivators, court cases, non-obtaining of road/railway crossing permission from PWD/railways depriving the farmers of irrigation facilities.

- In eight cases (**Appendix 4.6(B)**) work (scheduled to be completed between September 2006 and December 2010) was held up due to non-connecting of water courses to distributary, non-obtaining of permission for road crossing/cutting, court cases, non-availability of water. On account of Department's failure to solve above problems and hindrances these water

44. OFD Division-I, CAD, IGNP, Bikaner (five), SNIP Division-I (11) and III (six), Division-II, Bhadra (12) and Division-IV, Nohar (eight).

courses were lying incomplete rendering an expenditure of ₹ 2.41 crore unfruitful and defeating the objectives of developing 2,529.69 ha CCA.

The State Government informed (October 2011) that action for rescinding 34 incomplete works was under consideration and in eight cases, concerned officers have been instructed to connect the water courses. The fact remains that the water courses remained incomplete/unconnected for 10 to 60 months.

Commissioner, Bisalpur Project, Ajmer

- Rule 351 of PWF&ARs lays down that no work should be commenced on land which has not been duly made over by responsible Civil Officer.

Scrutiny of records of EE, Bisalpur, CAD Division-I, Deoli, revealed (May 2011) that 15 works for construction of water courses (CCA 3,394.03 ha) in different *chaks* awarded between 2007-11 remained incomplete after incurring an expenditure of ₹ 2.83 crore (**Appendix 4.7**) as of March 2011 due to farmer's dispute (10 works), inhabitation of village (four works) coming under way and alignment of water courses falling on National Highway (one work). Awarding of works to contractors without ensuring clear title and taking physical possession of the land indicated defective planning and led to unfruitful expenditure of ₹ 2.83 crore on water courses lying incomplete.

The State Government stated (September 2011) that the water course at Chak 6-10 DBM has been completed and action is being taken for completion of remaining water courses.

4.1.12.2 Wasteful expenditure on washed out work of incomplete water course

The EE, Bisalpur, CAD Division-I, Deoli issued (February 2008) work order for construction of water courses in chaks 3, 4 and 5 WZM⁴⁵ in favour of contractor for ₹ 38.88 lakh with the stipulated date of completion of work as 5 December 2008. After executing the work worth ₹ 6.84 lakh, the contractor left (July 2008) the work incomplete. The SE withdrew the work imposing penalty under clause 2 (August 2010) and executing remaining work at risk and cost of the contractor under clause 3 (c).



Ruined water course and earthwork in Chak 3 WZM

45. Name of Chak.

Audit observed (May 2011) that the Department took two years in taking action against defaulting contractor and withdrawing the work. Besides, neither the penalty was recovered from the contractor nor the work was got executed at the risk and cost of defaulter contractor as of June 2011. The joint physical inspection (2 May 2011) by Audit of the sites with departmental engineers revealed that the earth work executed in 800 metre lateral was washed out, and no Pre Cast Cement blocks of water course were available. Laxity on the part of the EE in withdrawal of work belatedly deprived the Department of re-awarding balance work for utilising the work done by earlier contractor.

The State Government stated (September 2011) that the work is to be completed on risk and cost of original contractor. After obtaining sanction for re-tendering of the work, recovery under clauses 2 and 3(c) will be made from the original contractor.

- The EE, Bisalpur, CAD Division-III, Tonk awarded (June 2009: four *chaks* and February 2010: two *chaks*) the construction of water courses (470.86 ha) at six *chaks* amounting to ₹ 70.25 lakh⁴⁶ to two contractors (contractor 'A': four *chaks* and contractor 'B': two *chaks*). The contractors left the work incomplete in November 2009 without assigning any reason (four cases) and due to land dispute (two cases). An amount of ₹ 18.56 lakh has been spent as of March 2011.

Audit scrutiny of the records revealed that:

In four cases⁴⁷ despite issue of notices the contractors did not restart the work, but the department took no action against the contractor under clauses 2 and 3(c) of the agreement as of May 2011. Compensation of ₹ 3.67 lakh at 10 *per cent* of the cost of unexecuted work was also not levied (May 2011).

In two cases⁴⁸, work was awarded without ensuring free title of the land in contravention of provision of PWF&ARs.

As per annual progress report for the year ending March 2011 of the Division sent to SE, CAD, Bisalpur Project, Tonk, total CCA to be covered by these six water courses was 470.86 ha of which 285 ha area reported to have been covered. Average cost of construction of water courses in 470.86 ha works out to ₹ 14,920 per ha as per tendered amount (₹ 70.25 lakh). In view of the expenditure incurred amounting to ₹ 18.56 lakh, development of 285 ha at an average cost of ₹ 6,512 per ha as against ₹ 14,920 per ha appears to be incorrect and, therefore, possibility of false reporting regarding area covered can not be ruled out.

46. 2DHD and 4PLM: ₹ 26.69 lakh; 6DHD and 3PLM: ₹ 20.89 lakh and 41TD and 1DPM: ₹ 22.67 lakh.

47. 2DHD, 4PLM, 6DHD and 3PLM Chak.

48. 41TD and 1DPM Chak.

The State Government stated (September 2011) that ₹ 1.34 lakh have been recovered from SD of contractor, balance recovery will be made from final bills of the contractor and the action to complete work on the risk and cost of original contractor under clause 3(c) of agreement is being initiated. In respect of incorrect and false reporting, the State Government stated (September 2011) that the payment of ₹ 18.56 lakh was made towards running bills for the constructed works and the balance amount would be paid through final bill. Reasons were not furnished for showing incomplete water courses completed in the progress report and for non-finalisation of final bill even after a lapse of one and half year (September 2011).

- Similarly, the EE, Bisalpur, CAD Division-IV, Tonk issued (October 2009) work order at the negotiated rate at 28.90 *per cent* above Schedule 'G' for construction of water course at Chak 13-14 BD in favour of the contractor 'A' with stipulated date of completion as 17 July 2010. Audit scrutiny of the records revealed that the contractor left the work incomplete (April 2010) because of objections raised by PWD (chak 14) and dispute of alignment with cultivators (*chak* 13) after executing works in 1,045 metre (*chak* 13) and 1,270 metre (*chak* 14). An expenditure of ₹ 9.93 lakh incurred on water course proved wasteful. The department did not initiate action to solve these problems.

The State Government stated (September 2011) that the constructed water courses (2,315 metre) will provide irrigation facility in 79.73 ha area and the work at both *chaks* 13 BD and 14 BD will be completed after judgement of Hon'ble Court and change of alignment.

4.1.12.3 Wasteful expenditure

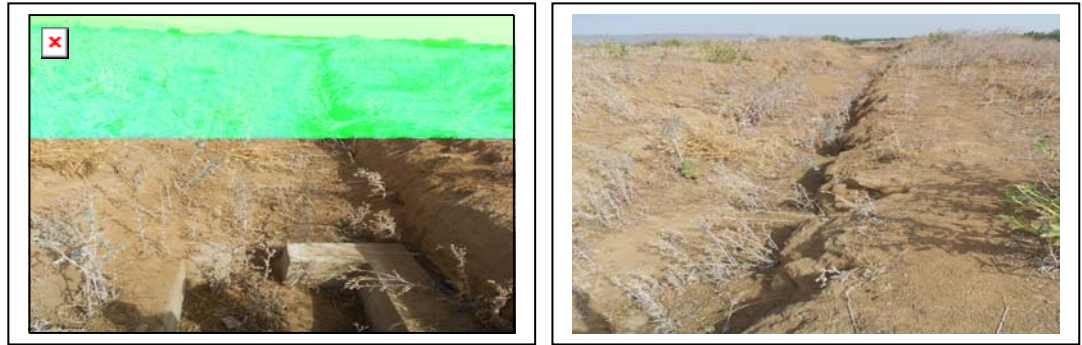
The EE, Bisalpur, CAD Division-II, Deoli awarded (July 2009) construction of water course at *chak* M₂S₂L₅ to contractor 'A' and EE, Bisalpur, CAD Division-IV, Tonk awarded (October 2009) construction of water course at *chak* 7 and 9BD to contractor 'B'. The contractor 'A' completed the work of M₂S₂L₅ in July 2010 and was paid ₹ 12.51 lakh (February 2011) and contractor 'B' completed the work of *chak* 9 BD⁴⁹ in March 2010 and was paid ₹ 12.32 lakh (March 2010). ₹ 24.83 lakh⁵⁰ have been incurred on these works as of March 2011.

Joint inspection (June 2011) by Audit of water courses in these *chaks* with the engineers of the divisions revealed that:

- Water course of *chak* M₂S₂L₅ was completely filled with silt and local sand due to its non-use and was not visible. As the water course was handed over to the division, the contractor was not responsible for its repair/desilting. The Chak had been damaged as indicated in following photograph.

49. Work of 7 BD was not started due to dispute with cultivators.

50. Chak M₂S₂L₅ : ₹ 12.51 lakh and *chak* 9 BD: ₹ 12.32 lakh.



Water course filled with silt and sand in Chak M₂S₂L₅

The State Government informed (September 2011) that after availability of water in canals for irrigation, the silt will be cleared by the cultivators. The reply confirms that the water course was completed without ensuring availability of water (July 2010) and due to passage of time, the deterioration of water course can not be ruled out.

- In water course of 9BD, lateral in 200 metre length and main water course in 500 metre length was badly damaged by the villagers by dumping the waste like cow dung, wood etc. and using the space for tying their animals. Remaining portion of the water course can also not be used due to damage/misuse.



Villagers tied their animals on constructed water course (9 BD)

The State Government informed (September 2011) that the water course was damaged by the villagers by dumping the waste, wood etc. and tied their animals and damage of water course would be got repaired from the contractor. The reply confirms that the work of water course (Chak 9 BD) was completed in March 2010 and even after a lapse of one and half years, the department did not take any action for its repair.

Failure of the Department to form WUAs as commented in paragraph 4.1.12.4 before execution of work for active participation in planning, execution and

maintenance deprived the constructed water courses from their oversight resulting in wasteful expenditure of ₹ 24.83 lakh.

4.1.12.4 Non-formation of Water Users Associations

Commissioner Bisalpur Project, Ajmer

Water Users Associations were not formed under Bisalpur Project defeating the objective of public participation.

The guidelines of the CSS, Bisalpur Project proposals and Administrative sanction envisaged formation of WUAs in the project area for command area development before taking up the project implementation as their involvement was essential in the planning and execution of OFD works. The works were to be carried out by the department through or in consultation with the WUAs. Audit observed that WUAs were constituted in project under ADCs, IGNP Bikaner and Chambal Project Kota, whereas WUAs were not formed under Bisalpur Project.

The State Government informed (September 2011) that WRD, Dam Circle, Bisalpur Project has been requested to form the WUAs and for constitution of *Chak Samiti*, necessary instructions have been issued to the concerned EEs.

Thus, non-formation of WUAs defeated one of the main objectives of the project of PIM.

4.1.12.5 Public participation in ensuring quality after execution

Public participation in implementation of Projects was not ensured due to non formation of *Chak Samitis*

- As per guidelines (Para 1) of construction of water course issued (June 2008) by the State Government a '*Chak Samiti*' was to be constituted and was to be informed about the quality of materials and ratio of cement, bajari and sand to be used in water course. Chak Plan, L-Section etc. should also be shown to the members of *Samiti* and suggestion, if any, should be incorporated, if technically feasible and in order.

Audit observed that while *chak samitis* were constituted by EEs, IGNP, SNIP, ASBP, and Chambal Project, Kota these were not constituted by EE, Bisalpur, CAD Division-II, III and IV. Consequently, the cultivators could not be involved in checking of the quality of material and ratio of cement, bajari and sand and examination of chak plan, L-section etc. denying their participation in the project.

The State Government stated (September 2011) that instructions have been issued to EEs for constitution of *Chak Samitis*. Fact remains that no *Chak Samiti* was constituted before commencement of the work as envisaged under guidelines of CAD denying involvement of cultivators in participation of project.

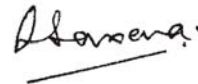
4.1.13 Conclusion

The Command Area Development and Water Management Department was set up to maximize agriculture production and productivity by ensuring creation of Culturable Command Area of 26.22 lakh ha for six projects. Of this, only 15 lakh ha CCA has been created as of 31 March 2011. Shortfall was mainly under Bisalpur Project (61 per cent) and ABSP (49 per cent). IGNP was foreclosed in August 2010 without completion of water courses in

4.09 lakh ha. Deficient planning in execution was noticed as Annual plans were not synchronised with the perspective plans. Targets were reduced and even the reduced targets were not achieved. Delay in sending MoU to GoI for IGNP, Chambal and Bisalpur Projects deprived the State Government of Central assistance of ₹ 72.51 crore during 2010-11. Weak manpower management also resulted in less achievement. The Department could not utilise Central/State funds amounting to ₹ 19.65 crore. Non-formation of water users association resulted in non-participation of farmers in implementation of the schemes and constructed water courses were deprived of oversight. Farmers contribution was not recovered under all the schemes except Chambal Project, Kota. Non-adherence to rules/regulations/instructions led to extending of undue benefits to contractors due to non-recovery of labour cess, compensation/penalty for delay. Supervision/inspection system was deficient. Evaluation of the projects was not got done by any independent agency to assess their performance. Internal control mechanism was poor.

Recommendations

- Adequate survey of the area where the project activities are to be carried out, should be done before taking up the projects to ensure feasibility of construction of Water Courses.
- Government should fix realistic targets keeping in view completion dates of the projects so that projects are completed in the stipulated time.
- Government should ensure deployment of adequate manpower and capacity building of the farmer's representatives.
- Government should ensure regular monitoring and effective oversight for achievement of the targets and efficient financial management.



JAIPUR,
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Countersigned



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The

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Comptroller and Auditor General of India

Appendix 2.1

(Refer paragraph 2.1.8; page 19)

NHM-Physical targets and achievements

S. No.	Component	Unit	2005-06		2006-07		2007-08		2008-09		2009-10		2010-11		Total	
			T	A	T	A	T	A	T	A	T	A	T	A		
1	Production & Distribution of Planting Material															
	(A) Nurseries															
	(a) Model Nurseries															
	(i) Public sector	No.	5	5	7	8	10	10	5	6	2	2	2	0	31	31
	(ii) Private sector	No.	1	1	6	3	7	5	6	4	4	4	2	2	26	19
	(b) Small Nurseries															
	(i) Public sector	No.	10	2	12	12	6	6	4	1	2	1	2	1	36	23
	(ii) Private sector	No.	0	0	26	14	21	23	16	10	9	4	4	3	76	54
	Total		16	8	51	37	44	44	31	21	17	11	10	6	169	127
	(B) Vegetable Seed Production															
	(i) Public sector	No.	50	50	86	5	29	29	35	5	10	0	0	0	210	89
	(ii) Private sector	No.	100	0	90	15	100	0	210	0	20	20	0	0	520	35
	Total		150	50	176	20	129	29	245	5	30	20	0	0	730	124
	(C) Seed Infrastructure															
	(i) Public sector	No.	0	0	0	1	0	0	0	1	0	2	0	0	0	4
	(ii) Private sector	No.	0	0	0	1	0	0	0	3	0	2	0	2	0	8
	Total		0	0	0	2	0	0	0	4	0	4	0	2	0	12
2	Establishment of new gardens															
	(i) Fruits (1 st year)	Ha	8000	4688	13295	3972	7365	5263	10250	7300	10000	12542	8200	6182.74	57110	39947.74
	(ii) 2 nd year maintenance	Ha			4723	1261	3972	2531	5262	1677	7300	3051	8000	4812.8	29257	13332.8
	(iii) 3 rd year maintenance.	Ha					1261	1212	3972	1079	5262.2	2439	3050	2286.2	13545.2	7016.2
	(iv) Flowers	Ha	1075	937	1761	1000	864	776	1115	910	300	165.9	150.91	300	5265.91	4088.9
	(v) Spices	Ha	7300	6823	10515	8923	11645	11411	5500	10767	3800	3931	3500	3785	42260	45640
	(vi) Medicinal crops	Ha	200	52	230	2	3950	2632	500	950					4880	3636
	Total		16575	12500	30524	15158	29057	23825	26599	22683	26662.2	22128.9	22900.91	17366.74	152318.1	113661.64

S. No.	Component	Unit	2005-06		2006-07		2007-08		2008-09		2009-10		2010-11		Total	
			T	A	T	A	T	A	T	A	T	A	T	A		
3	Rejuvenation/ replacement of senile plants	Ha	200	104	245	387	550	565	500	470	300	416.3	500	452	2295	2394.3
4	Water source	No.	20	13	112	114	215	238	305	292	250	243	500	454	1402	1354
5	Protected Cultivation															
	(i) Green House	Sqm	20000	0	12683	2001	59000	83904	402000	32000	70000	53000	50000	76240	613683	247145
	(ii) Shade net	Sqm	100000	4430	105000	2800	50000	11140	100000	12768	10000	3650	200000	60350	565000	95138
	(iii) Plastic tunnels	Sqm	50000	600	55000	0	50000	1705	10000	21933	10000	0	0	0	175000	24238
	Total		170000	5030	172683	4801	159000	96749	512000	66701	90000	56650	250000	136590	1353683	366521
	(iv) Mulching	Ha	100	0.05	120	7	50	0	50	2	50	0	0	0	370	9.05
6	Integrated Nutrient Management/Integrated Pest Management (INM/IPM)															
	(i) Disease forecasting	No.	2	2	5	5	5	5	11	7	5	0	2	5	30	24
	(ii) IPM	Ha	5000	4257	8456	10085	5850	7631	10300	10733	5000	6673	4000	4293	38606	43672
	(iii) Phyto sanitary	No.														
	(iv) Plant Health Clinic															
	(a) Public sector	No.	1	1	8	5	2	2	3	2	2	1	0	0	16	11
	(b) Private sector	No.	0	0	5	0	0		1	0		0	0	0	6	0
	(v) Bio control lab	No.	0	0	1	0	0	0	2	1	0	0	0	0	3	1
	(vi) Tissue analysis lab	No.	0	0	0	0	0	0	1	1	0	0	0	0	1	1
7	Organic Farming															
	(i) Organic farming	Ha	500	467	1190	1162	2350	1290	2550	400	1700	908	0	0	8290	4227
	(ii) Vermi compost	No.	30	28	158	155	535	506	625	591	205	207	500	549	2053	2036
	(iii) Organic produce certification.	No.	0	0		0	0	0	2550	250	1700	750	0	0	4250	1000
8	Human Resource															
	Development	No.	7497	3800	2	1339	11702	11087	6725	8104	4693	4400	3952	3728	34571	32458
9	Bee Keeping	No.	3000	2975	5600	4181	10000	10520	10000	7080	5000	5060	8000	8544	41600	38360
10	Technology Dissemination.	No.	0	0	260	177	0	0	0	0	0	1	0	0	260	178
11	Post Harvest Management															
	(i) Pack Houses	No.	2	0	13	0	20	0	21	0	9	0	55	10	120	10
	(ii) Cold Storage	No.	2	0	6	0	16	6	21	0	14	5	0	0	59	11
	(iii) Air conditioned Vehicle	No.	2	0	6	0	11	0	1	0	1	0	0	0	21	0
	(iv) CA storage	No.			0	0	0	0	10	0	1	1	0	0	11	1
	(v) Mobile processing unit	No.	9	0	8	0	1	0	1	1	4	2	0	0	23	3
	(vi) Marketing	No.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(vii) Buy back intervention	No.	0	0	0	0	0	0	0	0	0	0	0	0	0	0

S. No.	Component	Unit	2005-06		2006-07		2007-08		2008-09		2009-10		2010-11		Total	
			T	A	T	A	T	A	T	A	T	A	T	A		
	(viii) Rural mandi/haats	No.	8	4	7	0	0	0	11	0	0	0	0	0	26	4
	(ix) Collection and Classification	No.	15	13	2	0	0	0	10	0	0	0	0	0	27	13
	(x) Extension/quality awareness	No.									0	1			0	1
	Total		38	17	42	0	48	6	75	1	29	9	55	10	287	43
12	Mission Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	New Interventions															
	(i) Horticulture Equipment	No.	1393	1641	50	1834	0	658	0	0	0	0	0	0	1443	4133
	(ii) Drying Spice Sheets	No.			0	350									0	350
	Total		1393	1641	50	2184	0	658	0	0	0	0	0	0	1443	4483

T-Targets, A-Achievements

Source -Targets -Administrative and Progress Report

Achievements- Balance sheet

Appendix 2.2

(Refer paragraph 2.1.8; page 19)

Financial targets and achievements

(₹ in lakh)

S.No.	Components	2005-06		2006-07		2007-08		2008-09		2009-10		2010-11		Total		Percentage achievement
		T	A	T	A	T	A	T	A	T	A	T	A			
1	Production & distribution of planting material															
	(A) Nurseries															
	(a) Model Nurseries															
	(i) Public sector	90	99	126	127.50	180	180	90	90	36	0	50	0	572	496.50	87
	(ii) Private sector	9	0	54	9	63	4.50	54	33.63	36	47.25	25	17	241	111.38	46
	(b) Small Nurseries															
	(i) Public sector	15	3	30	1.92	18	18	12	8.1	6	0	12.50	6.25	93.50	37.27	40
	(ii) Private sector		0	39	37.99	31.50	20.39	24	5.94	13.50	8.25	12.50	0.75	120.50	73.32	61
	Sub total	114	102	249	176.41	292.5	222.89	180	137.67	91.50	55.5	100	24	1027	718.47	70
	(B) Vegetable Seed Production															
	(i) Public sector	25	25	43	0	14.50	14.50	17.5	0	5	0	0	0	105	39.50	38
	(ii) Private sector	25	0	22.50	2.5	12.51	0	52.5	27.99	5	0	0	0	117.51	30.49	26
	Sub total	50	25	65.50	2.5	27.01	14.50	70	27.99	10	0	0	0	222.51	69.99	32
	(C) Seed Infrastructure															
(i) Public sector	40	0	80.50	18.79	25	181	210	0	70	0	5	0	430.50	199.79	46	
(ii) Private sector	40	0	51.25	0	77.17	1.03	100	1.50	15.07	207.70	95	45.13	378.49	255.36	67	
Sub total	80	0	131.75	18.79	102.17	182.03	310	1.50	85.07	207.70	100	45.13	808.99	455.15	56	
2	New gardens															
	(i) Fruits (1 st year)	900	295.10	1495.70	251.96	828.56	443.40	1153.10	536.05	1125	794.52	1182.31	565.06	6684.67	2886.09	43
	(ii) 2 nd year maintenance	0	0	215.95	17.40	178.74	259.6	236.79	25.98	328.5	139.54	360	223.19	1319.98	665.71	50
	(iii) 3 rd year maintenance	0	0	0	0	85.12	25.03	268.11	20.82	355.19	148.82	205.88	154.10	914.30	348.77	38
	(iv) Flowers	108.30	64.74	181.65	57.97	83.46	60.50	130.04	53.56	35	14.40	33.97	14.39	572.42	265.56	46
	(v) Spices	833.80	301.60	1182.9	557.1	710.44	463.6	618.75	469.09	209	214.77	192.50	109.99	3747.39	2116.15	56
	(vi) Medicinal crops	10	1.11	25.88	1.87	106.88	43.76	56.25	14.68	0	1.81	67.50	0	266.51	63.23	24
	Sub total	1852.1	662.55	3102.08	886.3	1993.2	1295.89	2463.04	1120.18	2052.69	1313.86	2042.16	1066.73	13505.27	6345.51	47
3	Rejuvenation of senile plants	30	15.58	36.75	42.24	82.5	66.85	75	71.97	45	38.84	75	61.66	344.25	297.14	86

S.No.	Components	2005-06		2006-07		2007-08		2008-09		2009-10		2010-11		Total		Percentage achievement
		T	A	T	A	T	A	T	A	T	A	T	A			
4	Water sources	200	110.80	1120	1134.2	2150	2091	3050	2973.8	2500	1527.4	1875	2421.08	10895	10258.28	94
5	Protected Cultivation															
	(i) Green House	45.20	0	38.12	3.35	94	174.9	1195.40	323.78	216.45	167.90	233.75	289.47	1822.92	959.40	53
	(ii) Shade net	7	0.37	7.35	0.04	3.50	0.92	7	5.59	0.70	0.20	20	2.32	45.55	9.44	21
	(iii) Plastic tunnels	2.50	0	2.75	0	2.50	0.31	0.50	0	0.50	0	0	0	8.75	0.31	4
	(iv) Mulching	7	0	8.40	0	3.50	0	3.50	0	0	0	0	0	22.40	0	0
	Sub total	61.70	0.37	56.62	3.39	103.50	176.13	1206.4	329.37	217.65	168.10	253.75	291.79	1899.62	969.15	51
6	Integrated Nutrient Management/Integrated Pest Management (INM/IPM)															
	(i) Disease forecasting	8	8	20	20	20	20	44	3.88	20	0.86	8	19.88	120	72.62	61
	(ii) IPM	50	22.64	84.56	95.34	58.50	50.23	103	56.22	50	27.21	40	26.96	386.06	278.60	72
	(iii) Phyto sanitary	200	0	200	0	0	36	0	0	0	0	0	0	400	36	9
	(iv) Plant Health Clinic															
	(a) Public sector	20	20	160	140	40	0	60	164.59	40	17.52	0	0	320	342.11	122
	(b) Private sector		0	50	0	0	0	10	0	0	0	0	0	60	0	0
	(v) Bio control lab	0	0	20	105.80	0	0	120	0	0	0	0	0	140	105.80	76
	(vi) Tissue analysis lab	0	0	0	0	0	0	20	0	0	0	0	0	20	0	0
	Sub total	278	50.64	534.56	361.14	118.50	106.23	357	224.69	110	45.59	48	46.84	1446.06	835.13	58
7	Organic Farming															
	(i) Organic farming	50	17.42	119	37	235	55.84	255	33.66	170	84.48	0	0	829	228.40	28
	(ii) Vermi compost	9	5.57	47.4	38.47	160.50	144.30	187.50	160.9	61.5	60.62	60	52.67	525.90	462.53	88
	(iii) Certification	50	0	109	0	235	9.92	255	6.43	170	23.73	0	198.47	819	238.55	29
	Sub total	109	22.99	275.40	75.47	630.50	210.06	697.5	200.99	401.5	168.83	60	251.14	2173.90	929.48	43
8	HRD	200	120.70	379.78	317.95	230.63	281	210.01	177.05	155.4	61.32	79.83	69.46	1255.65	1027.48	82
9	Bee Keeping	24	18.98	44.80	60.62	80	78.45	80	58.98	40	39.52	60	51.47	328.8	308.02	94
10	Technology Dissemination	187.50	0	171	10.95	1186.80	120.90	200	0	20	17	25	70	1790.30	218.85	12
11	Post Harvest Management															
	(I) Pack Houses	1.25	0	8.12	27	34.10	0	13.13	0	5.63	200	82.50	13.50	144.73	240.50	166
	(ii) Cold Storage	100	0	300	0	767	155.1	1450	5	825	0	1080	18	4522	178.05	4
	(iii) AC Vans/containers	12	0	36	0	66	0	60	0	6	7.66			180	7.66	4
	(iv) Mobile processing unit	54		48		6	0	6	0	24	0	28.80	17.10	166.8	17.10	10
	(v) Rural Marketing development	30	100	159.17	0	210	0	100	0	0	0	100.75	0	599.92	100	17
	(vi) Buy back intervention	30	30	50	0	0	0	50	0	0	0	0	0	130	30	23

S.No.	Components	2005-06		2006-07		2007-08		2008-09		2009-10		2010-11		Total		Percentage achievement
		T	A	T	A	T	A	T	A	T	A	T	A			
	(vii) Rural mandi/haats	30	15	12.50	0	0	0	100	0					142.50	15	11
	(viii) Collection and classification	56.25	0	31.25	0	0	0	2578.80	0	0	0	0	0	2666.30	0	0
	(ix) Extension/ quality awareness	100		111.67	0	85	60	250.25	0	5	0	0	0	551.92	60	11
	Sub total	413.50	145	756.71	27	1168.10	215.10	4608.18	5	865.63	207.66	1292.05	48.60	9104.17	648.36	7
12	Mission Management															
	(i) State and District level	140	34.47	334.69	89.54	397.63	173.9	823.06	176.61	389.47	223.07	328.62	204.96	2413.47	902.55	37
	(ii) Creative needs	30	10.60	30	2		0		0	0	0	0	0	60	12.60	21
	(iii) Institutional	85	38.70	180.50	27.01	82	11.10		18.97		3.30	40	0	387.5	99.08	26
	(iv) Technical support group	10	44.97		14.89	169.73	0.54	200	12.98	0	18.95	25	12.12	404.73	104.45	26
	(v) Co-operatives								3.68					0	3.68	0
	Sub total	265	128.74	545.19	133.44	649.36	185.54	1023.06	212.24	389.47	245.32	393.62	217.08	3265.70	1122.36	34
13	New Interventions															
	(i) Horticulture Equipment	37.26	17.63	57.50	21.94	75	8.31	50	0.35	25	0	56.63	40	301.39	88.23	29
	(ii) Drying Spice Sheets	0	0	100	0	0	0	50	1.25	25		200	0	375	1.25	0
	Tribal Development Scheme	200	0	0	0	0	0		0	0	0	0	0	200	0	
	Miscellaneous		0.30	0	6.57	50	4.71	0	0	0	-1.72	338.96	158.21	388.96	168.07	43
	Sub total	237.26	17.93	157.5	28.51	125	13.02	100	1.6	50	-1.72	595.59	198.21	1265.35	257.55	20
	Total	4102	1421	7627	3279	8940	5260	14630	5560	7034	4078	7000	4863	49333	24461	50

T- Targets, A-Achievements

Source - Targets -.Administrative and Progress Report

Achievements- Balance sheet

Appendix 2.3

(Refer paragraph 2.1.10.1; page 25)

Statement of under utilisation of funds by selected DHDSs

Name of DHDSs	Year	Funds available			Expenditure	Closing Balance	Percentage utilisation
		Grant received	Miscellaneous Income	Total income			
Chittorgarh	2005-06	0.60	0.00	0.60	0.31	0.29	52
	2006-07	2.09	0.01	2.10	1.60	0.50	76
	2007-08	1.27	0.02	1.29	1.08	0.21	84
	2008-09	1.99	0.03	2.02	1.60	0.42	79
	2009-10	0.80	0.00	0.80	1.41	-0.61	176
	Total	6.75	0.06	6.81	6.00	0.81	88
Jaipur	2005-06	1.44	0.00	1.44	1.48	-0.04	103
	2006-07	1.99	0.01	2.00	2.05	-0.05	103
	2007-08	4.22	0.05	4.27	3.35	0.92	78
	2008-09	2.73	0.03	2.76	3.29	-0.53	119
	2009-10	5.82	0.03	5.85	5.00	0.85	85
	Total	16.20	0.12	16.32	15.17	1.15	93
Jalore	2005-06	0.66	0.00	0.66	0.64	0.02	97
	2006-07	1.55	0.00	1.55	1.54	0.01	99
	2007-08	2.95	0.00	2.95	2.48	0.47	84
	2008-09	2.32	0.07	2.39	2.35	0.04	98
	2009-10	0.20	0.04	0.24	1.07	-0.83	446
	Total	7.68	0.11	7.79	8.08	-0.29	104
Jhalawar	2005-06	1.80	0.00	1.80	0.89	0.91	49
	2006-07	1.60	0.03	1.63	1.54	0.09	94
	2007-08	3.17	0.05	3.22	3.05	0.17	95
	2008-09	2.19	0.04	2.23	1.63	0.60	73
	2009-10	3.00	0.00	3.00	3.53	-0.53	118
	Total	11.76	0.12	11.88	10.64	1.24	90
Nagaur	2005-06	0.99	0.00	0.99	0.41	0.58	41
	2006-07	1.53	0.02	1.55	1.63	-0.08	105
	2007-08	2.90	0.02	2.92	2.88	0.04	99
	2008-09	2.73	0.04	2.77	3.04	-0.27	110
	2009-10	2.99	0.03	3.02	1.26	1.76	42
	Total	11.14	0.11	11.25	9.22	2.03	82
Pali	2005-06	0.78	0.00	0.78	0.33	0.45	42
	2006-07	1.52	0.00	1.52	1.77	-0.25	116
	2007-08	2.67	0.00	2.67	3.08	-0.41	115
	2008-09	3.26	0.02	3.28	3.01	0.27	92
	2009-10	0.97	0.00	0.97	1.52	-0.55	157
	Total	9.20	0.02	9.22	9.71	-0.49	105
Sriganganagar	2005-06	1.28	0.00	1.28	1.26	0.02	98
	2006-07	1.57	0.00	1.57	1.10	0.47	70
	2007-08	3.45	0.04	3.49	4.00	-0.51	115

Name of DHDSs	Year	Funds available			Expenditure	Closing Balance	Percentage utilisation
		Grant received	Miscellaneous Income	Total income			
	2008-09	6.12	0.03	6.15	4.71	1.44	77
	2009-10	6.66	0.06	6.72	6.78	-0.06	101
	Total	19.08	0.13	19.21	17.85	1.36	93
Sawai-madhampur	2005-06	0.00	0.00	0.00	0.00	0.00	0
	2006-07	1.51	0.00	1.51	0.12	1.39	8
	2007-08	2.95	0.05	3.00	0.73	2.27	24
	2008-09	1.58	0.07	1.65	1.55	0.10	94
	2009-10	1.27	0.04	1.31	1.39	-0.08	106
	Total	7.31	0.16	7.47	3.79	3.68	51

Appendix 2.4

(Refer paragraph 2.1.10.5; page 27)

Statement of outstanding amounts against various Agencies

(₹ in lakh)						
Year	S.No.	Agency	Project	Amount	Expenditure	Amount outstanding
2005-06	1	Rajasthan State Agriculture Marketing Board (RSAMB), Jaipur	Development of Nursery	86.25	70.39	15.86
	2	RSAMB, Jaipur	Market intelligence	16.00	14.84	1.16
	3	State Institute of Agriculture Management (SIAM), Jaipur	-do-	5.00	4.69	0.31
	4	National Institute of Agriculture Marketing (NIAM)	-do-	15.00	14.89	0.11
	5	RSAMB, Jaipur	Creation of WHS	60.00	57.26	2.74
			Sub Total			
2006-07	6	Maharana Pratap University of Agriculture Technology (MPUAT), Udaipur	Front Line Demonstration (FLD) for protection Technology	10.95	6.93	4.02
	7	RSAMB, Jaipur	Development of Model Nursery	72	65.8	6.20
	8	RSAMB, Jaipur	Development of small Nursery	24	18.03	5.97
	9	RSAMB, Jaipur	Water sources	1120	1062.22	57.78
			Sub Total			
2007-08	10	Rajasthan Agriculture University (RAU), Bikaner	Seed Infrastructure	24.00	23.28	0.72
	11	MPUAT, Udaipur	FLD for protection of technology	120.90	110.67	10.23
	12	RAU, Bikaner	Disease forecasting Unit (DFU)	8.00	3.99	4.01
	13	RAU, Bikaner	Plant Health Clinic	18.00	14.33	3.67

Year	S.No.	Agency	Project	Amount	Expenditure	Amount outstanding
	14	MPUAT, Udaipur	Plant Health Clinic	18.00	11.12	6.88
	15	MPUAT, Udaipur	-do-	12.00	10.94	1.06
	16	RSAMB, Jaipur	Water sources	2210	2190	20.00
		Sub Total				46.57
2008-09	17	RAU, Bikaner	Model Nursery	18.00	14.16	3.84
	18	RAU, Bikaner	Human Resource Development	18.13	18.05	0.08
	19	RAU, Bikaner	Disease forecasting Unit	4.00	3.99	0.01
	20	RAU, Bikaner	PHC	20.00	19.87	0.13
	21	MPUAT, Udaipur	Model nursery	54.00	47.61	6.39
	22	MPUAT, Udaipur	Disease forecasting Unit	20.00	19.96	0.04
	23	MPUAT, Udaipur	Plant Health Clinic	20.00	18.76	1.24
	24	Krishi Vikas Kendra (KVK), Pali	Disease forecasting	3.88	3.50	0.38
	25	RSAMB, Jaipur	Water source	2290.00	2212.82	77.18
		Sub Total				89.29
		Total		6268.11	6038.10	230.01

or ₹ 2.30 crore

Appendix 2.5

(Refer paragraph 2.1.11.1; page 28)

Statement of non-functional nurseries developed under NHM

Year	Name of Nursery	Type of Nursery	Assistance paid (₹ in lakh)	Condition of nurseries	Status
2005-06	Rajhans Durgapura, Jaipur	model	18.00	The land along with infrastructure of nursery was handed over to IHITC for construction of a training center.	The land was transferred as per decision of RHDS. The present status of the infrastructure not available with DHDS
2005-06	Rajhans Durgapura, Jaipur	model	18.00		
2008-09	Hariyali Bio Nursery, Jaipur	model	9.00	Neither developed infrastructure. nor producing plants.	Show cause notice has been served. No reply received
2006-07	Sh. Bahadur Sadpura, Pali	Small	1.50	Completely dried out due to shortage of water/rainfall	No plants were produced.
2009-10	Krishi Vigyan Kendra, Jalore	model	14.17	Joint inspection presented a deserted look	Details not available with DHDS as the same was being developed by KVK
2006-07	Rajhans Nursery, Jhalawar	model	18.00	Completely dried out due to shortage of water	No production of plants
2006-07	Ambika Nursery, Jhalawar	Small	1.50	Planting material dried up due to non availability of water	-do-
2006-07	Gangadhar Nursery, Jhalawar	Small	3.00	No production started yet	-do-
2008-09	College of Horticulture, Jhalawar	model	18.00	No production started yet	The nursery has brought mother stock. Production may start next year
2008-09	Sh. Chain Singh, Sawaimadhopur	Small	0.75	No production started	Action for recovery of the assistance paid initiated
2007-08	M/s Link Nursery, Sriganganagar	Small	0.75	The owner not showing interest Letter written for depositing the amount	-do-
2007-08	H.H. Farm Nursery, Sriganganagar	Small	0.75	-do-	-do-
	Total		103.42		

or ₹ 1.03 crore

Appendix 2.6

(Refer paragraph 2.1.12; page 30)

Statement of gardens established during 2005-11 of the test checked districts

Year		Jaipur		Jalore		Pali		Nagaur		Jhalawar		Chittorgarh		Sriganganagar		Sawaimadhopur		Total	
		T	A	T	A	T	A	T	A	T	A	T	A	T	A	T	A	T	A
2005-06	Fruits	1000	511	400	27	500	252	0	0	800	600	400	247	1000	625	0	0	4100	2262
2006-07		939	341	373	225	732	153	300	88	1110	739	503	256	2500	558	275	79	6732	2439
2007-08		775	325	255	141	255	220	250	216	470	758	260	225	975	714	265	269	3505	2868
2008-09		575	281	300	175	175	239	325	135	750	1488	400	143	1000	732	550	401	4075	3594
2009-10		150	98	250	143	250	145	350	336	1200	5029	400	434	2300	2321	550	591	5450	9097
2010-11		300	210	150	51	150	184	250	328	1550	1453	275	207	1700	718	350	252	4725	3403
Total		3739	1766	1728	762	2062	1193	1475	1103	5880	10067	2238	1512	9475	5668	1990	1592	28587	23663
2005-06	Flowers	335	300	0	0	0	0	0	0	0	0	0	0	225	225	0	0	560	525
2006-07		344	184	0	0	0	0	0	0	0	0	0	0	275	83	20	100	639	367
2007-08		320	290	0	0	0	0	0	0	0	0	0	0	104	130	20	10	444	430
2008-09		155	147	0	0	0	0	0	0	0	0	50	50	100	104	50	50	355	351
2009-10		50	35	0	0	0	0	0	0	0	0	0	0	50	4	0	0	100	39
2010-11		0	0	0	0	0	0	0	0	0	0	0	0	90	90	0	0	90	90
Total		1204	956	0	0	0	0	0	0	0	0	50	50	844	636	90	160	2188	1802
2005-06	Spices	0	0	700	700	300	300	1100	924	1300	1300	400	400	0	0	0	0	3800	3624
2006-07		350	241	950	1200	400	350	1400	1391	1750	1554	400	300	0	0	80	40	5330	5076
2007-08		600	500	820	820	800	798	800	800	1500	1492	100	100	0	0	550	450	5170	4960
2008-09		150	352	300	1337	250	876	200	625	450	650	180	175	0	325	532	0	2062	4340
2009-10		100	100	400	349	150	150	350	350	350	350	50	50	0	0	150	150	1550	1499
2010-11		100	100	300	300	200	250	400	400	400	400	50	50	0	0	100	100	1550	1600
Total		1300	1293	3470	4706	2100	2724	4250	4490	5750	5746	1180	1075	0	325	1412	740	19462	21099
2005-06	M&A	90	38	0	0	20	10	0	0	0	0	0	0	0	0	0	0	110	48
2006-07		130	0	0	0	20	0	0	0	0	0	0	0	0	0	0	0	150	0
2007-08		10	2	900	915	620	600	0	0	0	0	20	5	0	0	20	0	1570	1522
2008-09		15	16	50	152	40	100	15	2	0	0	30	18	0	15	15	0	165	303
2009-10		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2010-11		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		245	56	950	1067	700	710	15	2	0	0	50	23	0	15	35	0	1995	1873

M&A- Medicinal and aromatic Plants

Source: Progress reports of RHDS for 2005-11

Appendix 2.7

(Refer paragraph 2.1.12.1; page 31)

Statement of survival of plants in the selected districts

(₹ in crore)

Name of the DHDS	Year	Plantation year (First Year)		75 per cent survival of plantation at the end of second year		90 per cent survival of plantation at the end of third year		Short achievement of physical targets (2-6)	Short achievement of financial targets (3-(5+7))	Percentage of gardens with 90 per cent survival
		Physical (Ha)	Financial	Physical (Ha)	Financial	Physical (Ha)	Financial			
	1	2	3	4	5	6	7	8	9	10
Chittorgarh	2005-06	247	0.13	127	0.01	64	0.05	183	0.07	26
	2006-07	256	0.12	140	0.08	104	0.08	152	-0.04	41
	2007-08	229	0.27	144	0.06	133	0.09	96	0.12	58
	2008-09	145	0.12	98	0.04	82	0.05	63	0.03	57
	Total	877	0.64	509	0.19	383	0.27	494	0.18	44
Jaipur	2005-06	511	0.35	50	0	120	0.08	391	0.27	23
	2006-07	341	0.25	194	0.09	140	0.09	201	0.07	41
	2007-08	326	0.25	94	0.04	103	0.07	223	0.14	32
	2008-09	281	0.19	169	0.08	97	0.07	184	0.04	35
	Total	1459	1.04	507	0.21	460	0.31	999	0.52	32
Jalore	2005-06	27	0.63	0	0	0	0	27	0.63	0
	2006-07	225	0.05	8	0.01	0	0	225	0.04	0
	2007-08	141	0.15	20	0.01	16	0.01	125	0.13	11
	2008-09	175	0.09	4	0	6	0	169	0.09	3
	Total	568	0.92	32	0.02	22	0.01	546	0.89	4
Jhalawar	2005-06	600	0.24	0	0	277	0.38	323	-0.14	46
	2006-07	739	0.27	819	0.56	64	0.03	675	-0.32	9
	2007-08	758	0.82	36	0.01	705	0.47	53	0.34	93
	2008-09	1488	0.58	853	0.46	767	0.5	721	-0.38	52
	Total	3585	1.91	1708	1.03	1813	1.38	1772	-0.5	51

Name of the DHDS	Year	Plantation year (First Year)		75 per cent survival of plantation at the end of second year		90 per cent survival of plantation at the end of third year		Short achievement of physical targets (2-6)	Short achievement of financial targets (3-(5+7))	Percentage of gardens with 90 per cent survival
		Physical (Ha)	Financial	Physical (Ha)	Financial	Physical (Ha)	Financial			
	1	2	3	4	5	6	7	8	9	10
Nagaur	2005-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	2006-07	188	0.09	68	0.03	20	0.01	168	0.05	11
	2007-08	216	0.2	47	0.02	41	0.03	175	0.15	19
	2008-09	135	0.04	20	0.01	11	0.01	124	0.02	8
	Total	539	0.33	135	0.06	72	0.05	467	0.22	13
Pali	2005-06	262	0.18	124	0.03	47	0.03	215	0.12	18
	2006-07	153	0.11	64	0.03	60	0.04	93	0.04	39
	2007-08	220	0.23	109	0.05	114	0.08	106	0.1	52
	2008-09	239	0.21	174	0.08	92	0.07	147	0.06	38
	Total	874	0.73	471	0.19	313	0.22	561	0.32	36
Sawaimadhopur	2005-06	0	0	0	0	0	0	0	0	0
	2006-07	79	0.1	60	0.03	43	0.03	36	0.04	54
	2007-08	269	0.24	157	0.07	158	0.1	111	0.07	59
	2008-09	401	0.29	220	0.1	210	0.14	191	0.05	52
	Total	749	0.63	437	0.2	411	0.27	338	0.16	55
Sriganganagar	2005-06	625	0.63	265	0.12	388	0.26	237	0.25	62
	2006-07	558	0.41	585	0.26	283	0.19	275	-0.04	51
	2007-08	714	0.8	255	0.11	473	0.32	241	0.37	66
	2008-09	732	0.82	466	0.21	318	0.21	414	0.4	43
	Total	2629	2.66	1571	0.7	1462	0.98	1167	0.98	56

Source: Progress Reports and Final Accounts of RHDS

Appendix 2.8

(Refer paragraph 2.1.12.2; page 32 and 33)

Statement of plantation of non-popular crops-Physical (ha)

S. No.	Districts	Crops specified	Crops selected	Year	1 st year	2 nd year	3 rd year	Survival percentage
1	Jodhpur	Pomegranate, Ber	Aonla	2005-06	101.00	68.00	12.00	12
			Aonla	2006-07	163.00	35.70	87.50	54
			Aonla	2007-08	42.00	4.00	0.00	0
			Aonla	2008-09	21.00	0.00	0.00	0
		Sub total			327.00	107.70	99.50	30
2	Kota	Orange, Guava	Aonla	2005-06	201.00	20.00	28.65	14
		Black Berry	Aonla	2006-07	235.00	87.69	35.25	15
			Aonla	2007-08	51.20	29.00	11.20	22
			Aonla	2008-09	9.00	4.00	0.00	0
		Sub total			496.20	140.69	75.10	15
3	Jhalawar	Orange	Aonla	2005-06	207.00	0.00	10.83	5
			Aonla	2006-07	739.00	35.70	8.02	1
			Aonla	2007-08	53.32	0.00	4.58	9
			Aonla	2008-09	25.00	3.00	0.00	0
		Sub total			1024.32	38.70	23.43	2
4	Baran	Black Berry	Aonla	2005-06	239.00	41.00	8.50	4
			Aonla	2006-07	179.00	49.12	29.12	16
			Aonla	2007-08	48.75	7.00	0.00	0
			Guava	2007-08	67.80	7.00	6.50	10
			Aonla	2008-09	30.00	0.00	0.00	0
			Guava	2008-09	157.00	5.00	0.00	0
		Sub total			721.55	109.12	44.12	6
5	Barmer	Lasoda	Ber	2006-07	130.00	50.00	76.00	58
			Aonla	2007-08	36.00	18.00	0.00	0
			Ber		108.00	120.00	0.00	0
			Aonla	2008-09	34.00	0.00	0.00	0
		Ber		79.00	4.00	0.00	0	
Sub total			387.00	192.00	76.00	20		
6	Alwar	Lemon, Ber	Aonla	2005-06	1208.00	345.00	103.00	9
			Aonla	2006-07	153.00	44.00	22.53	15
			Aonla	2007-08	202.81	15.00	23.23	11
			Pomegranate		10.25	2.00	1.62	16
			Beel		29.80	8.00	8.82	30
			Papaya		2.00	0.00	0.00	0
			Aonla	2008-09	121.00	13.00	9.77	8
			Pomegranate		16.00	0.00	0.00	0
			Beel		29.00	8.00	5.96	21
			Papaya		7.00	0.00	0.00	0
Sub total			1778.86	435.00	174.93	10		

Report No. 2 (Civil) for the year ended 31 March 2011

S. No.	Districts	Crops specified	Crops selected	Year	1 st year	2 nd year	3 rd year	Survival percentage
7	Tonk		Aonla	2006-07	62.00	6.91	6.91	11
			Aonla	2007-08	83.80	50.00	21.98	26
			Guava		28.40	19.00	9.75	34
			Lemon		61.10	18.00	7.04	12
			Aonla	2008-09	72.00	16.00	4.05	6
			Guava		56.00	19.00	7.75	14
			Lemon		119.00	25.00	8.89	7
		Sub total			482.30	153.91	66.37	14
8	Banswara	Banana	Aonla	2006-07	87.00	32.23	23.00	26
			Aonla	2007-08	10.00	0.00	0.00	0
			Aonla	2008-09	43.00	0.00	9.20	21
			Sub total			140.00	32.23	32.20
9	Sawaimadhopur	Lemon, Guava,	Aonla	2006-07	79.00	13.50	4.50	6
			Aonla	2007-08	12.60	7.00	2.00	16
			Aonla	2008-09	13.00	3.00	1.00	8
			Pome-granate		22.00	1.00	1.00	5
			Sub total			126.60	24.50	8.50
10	Karauli	Lemon, Papaya	Aonla	2006-07	186.00	80.00	0.00	0
			Aonla	2007-08	81.20	10.00	8.50	10
			Lemon	2007-08	85.00	10.00	17.20	20
			Aonla	2008-09	42.00	2.00	1.50	4
			Guava		40.00	0.00	0.60	2
			Lemon		138.00	3.00	1.00	1
		Sub total			572.20	105.00	28.80	5
11	Nagaur	Aonla	Ber	2006-07	188.00	67.09	20.00	11
			Ber	2007-08	129.03	33.00	33.00	26
			Beel		9.68	2.00	0.00	0
			Ber	2008-09	115.00	12.00	0.00	0
			Sub total			441.71	114.09	53.00
12	Jalore		Aonla	2006-07	225.00	7.70	15.19	7
			Aonla	2007-08	58.00	6.00	0.00	0
			Ber		82.78	15.00	15.73	19
			Aonla	2008-09	9.00	0.00	0.00	0
			Ber		166.00	4.00	6.00	4
		Sub total			540.78	32.70	36.92	7
13	Udaipur	Mango, Guava,	Aonla	2007-08	11.50	2.00	1.50	13
		Papaya,	Aonla	2008-09	25.00	2.00	1.77	7
		Lemon		54.00	13.00	12.90	24	
		Sub total			90.50	17.00	16.17	18
14	Dungarpur		Mango	2007-08	18.30	7.00	0.60	3
			Lemon	2008-09	7.00	0.00	1.90	27
			Mango		62.00	2.00	14.64	24
			Sub total			87.30	9.00	17.14
	Total				7076.32	1479.41	719.98	10

Source: District-wise Progress Reports

Appendix 2.9

(Refer paragraph 2.1.12.3; page 33)

Statement of excess payment of assistance due to incorrect rate

(in ₹)

DHDSs	Plant		Year of plantation	Voucher No.	Date	hectare	Amount Paid	Payable	Excess paid	
Jhalawar	Orange	2005-06	I st year	227	29.2.08	18.9	212625	121300	91325	
				288	31.3.08	39.89	448763	256014	192749	
				270	26.3.08	100.48	1130400	644881	485519	
				287	31.3.08	59.03	664088	378855	285233	
			II nd year	227	29.2.08	18.9	85050	48516	36534	
				288	31.3.08	39.89	179505	102398	77107	
				270	26.3.08	100.48	452160	257932	194229	
			III rd year	287	31.3.08	59.03	265635	151530	114105	
				227	29.2.08	18.9	127575	72765	54810	
				288	31.3.08	39.89	269258	153577	115681	
				270	26.3.08	100.48	678240	386848	291392	
			Aonla	2005-06	I st year	288	31.3.08	2.92	32850	21643
	287	31.3.08				2.17	24413	16084	8329	
	II nd year	288			31.3.08	2.92	13140	8658	4482	
		287			31.3.08	2.17	9765	6434	3331	
	III rd year	288			31.3.08	2.92	19710	12985	6725	
		287			31.3.08	2.17	14648	9650	4998	
	Orange	2006-07	I st year	281	29.3.08	18.58	197227	119246	77981	
				286	31.3.08	57.76	613122	370704	242418	
				1659	31.8.07	5.05	53606	32411	21195	
				274	28.3.08	52.43	556544	336496	220048	
				6882	30.3.07	26.11	277158	167574	109584	
				1232	17.7.07	1.1	11677	7060	4617	
				3097	1.1.08	4.93	52332	31641	20691	
				209	28.2.09	38.7	410801	248377	162424	
				276	23.3.08	105.93	1124447	679859	444588	
				278	29.3.08	154.85	1643733	993827	649906	
				II nd year	281	29.3.08	18.58	83610	47695	35915
					286	31.3.08	57.76	259920	148270	111650
					274	28.3.08	52.43	235935	134588	101347
					1245	17.7.07	14.93	67185	38325	28860
			1824		24.9.03	18.55	83475	47618	35857	
3304			1.1.08		1.08	4860	2772	2088		
209			28.2.09		38.7	174150	99343	74807		
276			23.3.08		105.93	476685	271922	204763		
278			29.3.08		154.85	696825	397500	299325		
III rd year			98		10.8.10	16	108000	61600	46400	
			1633	13.1.09	39.16	264330	150766	113564		

DHDSs	Plant		Year of plantation	Voucher No.	Date	hectare	Amount Paid	Payable	Excess paid
				1724	28.1.09	5.05	34088	19443	14645
				102	18.11.09	38.11	257243	146724	110519
				186	3.12.09	163.23	1101803	628436	473367
				188	4.12.09	88.09	594608	339147	255461
				407	31.3.10	5.29	35708	20367	15341
	Aonla	2006-07	I st year	281	29.3.08	3.24	28609	24012	4597
				286	31.3.08	12.42	109669	92045	17624
				274	28.3.08	2.16	19073	16008	3065
				6882	30.3.07	2.5	22075	18528	3547
				1232	17.7.07	2.05	18102	15193	2909
			209	28.2.09	6.83	60309	50617	9692	
			276	23.3.08	1.97	17395	14600	2795	
			II nd year	281	29.3.08	3.24	14580	9607	4973
				286	31.3.08	12.42	55890	36825	19065
				274	28.3.08	2.16	9720	6404	3316
				1245	17.7.07	5.75	25875	17049	8826
				209	28.2.09	6.83	30735	20251	10484
			276	23.3.08	1.97	8865	5841	3024	
			III rd year	1633	13.1.09	7.29	49208	32419	16789
				1724	28.1.09	1.08	7290	4803	2487
Sub total						14922737	8783242	6139495	
Jaipur	Aonla	2005-06	III rd year	88	15.2.08	34.23	231052	92147	138905
				96	21.2.08	17.61	118867	47406	71461
				71	22.1.08	34.73	234427	93493	140934
				123	18.3.08	33.10	223425	89105	134320
		2006-07	I st year	57	31.1.07	21.09	194017	148495	45522
				58	31.1.07	34.00	300220	239394	60826
				58	31.1.08	9.54	84238	67171	17067
				61	1.2.07	23.65	208830	166520	42310
				66	8.2.07	14.44	127505	101672	25833
				66	8.2.08	29.00	256070	204189	51881
				75	28.2.07	9.10	80353	64073	16280
				75	28.2.08	6.96	61457	49005	12452
			II nd year	75	28.2.09	11.42	100839	80408	20431
				81	1.3.07	16.06	141810	113078	28732
				34	26.10.07	30.61	137745	86198	51547
				70	22.1.08	58.50	263250	164736	98514
			III rd year	76	31.1.08	63.58	286110	179041	107069
				97	21.2.08	4.90	22050	13798	8252
				122	18.3.08	21.47	96615	60460	36155
				87	26.11.08	3.80	25650	16051	9599
	96	3.12.08	3.00	20250	12672	7578			
	101	1.1.09	7.85	52988	33158	19830			
	120	22.1.09	28.38	191565	119877	71688			
	147	16.3.09	29.50	199125	124608	74517			
156	26.3.09	13.54	91395	57193	34202				

DHDSs	Plant		Year of plantation	Voucher No.	Date	hectare	Amount Paid	Payable	Excess paid
				172	26.3.09	27.81	187718	117469	70249
				174	31.3.09	6.61	44618	27921	16697
			Sub total				3982187	2569340	1412847
Sriganganagar	Kinnow	2005-06	I st year	NA	NA	582.25	6117725	3736298	2381427
			II nd year	NA	NA	117.25	527625	300981	226644
			III rd year	NA	NA	386.3	2607525	1487641	1119884
		2006-07	I st year	NA	NA	451.78	6117725	2899072	3218653
			II nd year	NA	NA	468.59	2108655	1202871	905784
			III rd year	NA	NA	263.04	1775520	675224	1100296
			Sub total					19254775	10302087
Total						38159699	21654669	16505030	
								₹ 1.65 crore	

Source: Payment vouchers of DHDSs

Appendix 2.10

(Refer paragraph 2.1.14.1; page 36)

Statement of water sources without gardens and drip system

							(₹ in lakh)
Name of the DHDSs	Year	No. of water sources constructed	Cost of construction	Water sources with no gardens (min. 4 ha)	Water sources with no drips system	Total No. of Water sources without Gardens/ Drips	Unfruitful expenditure
Pali	2006-07	10	81.96	4	8	8	65.57
	2007-08	19	169.77	13	16	16	142.96
	2008-09	16	144.13	10	12	12	108.10
	2008-09	4	35.8				0.00
	2009-10	15	137.60	7	7	7	64.21
	2010-11	19	71.25	19	19	19	71.25
Nagaur	2005-06	2	18.85	2	2	2	18.85
	2006-07	10	95.54	10	10	10	95.54
	2007-08	19	184.3	16	17	17	164.90
	2008-09	25	228.49	11	8	11	100.54
	2009-10	25	218.06	12	12	12	104.67
	2010-11	43	161.25	43	43	43	161.25
Jalore	2005-06	2	20.00	2	1	2	20.00
	2006-07	10	82.19	9	9	9	73.97
	2007-08	15	142.83	13	11	13	123.79
	2008-09	15	124.56	13	9	13	107.95
	2009-10	10	100.00	10	10	10	100.00
	2010-11	10	75.00	10	10	10	75.00
Chittorgarh	2006-07	10	99.98	3	3	3	29.99
	2007-08	5	48.78	2	2	2	19.51
	2008-09	9	89.24	2	5	5	49.58
	2009-10	10	100.00	4	7	7	70.00
	2010-11	10	75.00	10	10	10	75.00
Jhalawar	2006-07	4	37.09	4	4	4	37.09
	2007-08	2	19.83	2	2	2	19.83
	2008-09	1	8.71	1	1	1	8.71
Sawaimadhopur	2006-07	4	37.9	3	3	3	28.43
	2007-08	15	123.39	8	9	9	74.03
	2008-09	10	96.03	10	10	10	96.03
	2009-10	10	100	10	10	10	100.00
	2010-11	15	112.5	15	15	15	112.50
Jaipur	2005-06	4	34.89	4	4	4	34.89
	2006-07	12	92.60	12	12	12	92.60
	2007-08	23	199.78	18	18	18	156.35
	2008-09	23	228.50	16	16	16	158.96
	2009-10	48	467.80	40	40	40	389.83
	2010-11	70	425.25	70	70	70	425.25
Total		554	4488.85	438	445	455	3577.13
							or ₹ 35.77 crore

Appendix 2.11

(Refer paragraph 2.1.14.1; page 36)

Construction of defective water sources

Name of the DHDSs	Year	Number of Water sources constructed	Amount Paid	Actual Expenditure	Water sources with leakages or cracks	(₹ in lakh)
						Unfruitful expenditure
Pali	2006-07	10	120.00	81.96	5	40.98
	2007-08	19	190.00	169.77	9	80.42
	2008-09	16	160.00	144.13	8	72.02
	2008-09	4*	40.00	35.80		0.00
Nagaur	2005-06	2	20.00	18.85	0	0.00
	2006-07	10	100.00	95.54	3	28.66
	2007-08	19	190.00	184.3	6	58.20
Jalore	2005-06	2	20.00	20.00	0	0.00
	2006-07	10	100.00	82.19	1	8.22
	2007-08	15	150.00	142.83	6	57.13
	2008-09	15	150.00	124.56	1	8.30
Chittorgarh	2006-07	10	100.00	99.98	0	0.00
	2007-08	5	50.00	48.78	0	0.00
	2008-09	9	90.00	89.24	1	9.92
Jhalawar	2006-07	4	40.00	37.09	2	18.55
	2007-08	2	20.00	19.83	0	0.00
	2008-09	1	20.00	8.71	0	0.00
Sawaimadhopur	2006-07	4	40.00	37.90	0	0.00
	2007-08	15	150.00	123.39	0	0.00
	2008-09	10	100.00	96.03	0	0.00
Jaipur	2005-06	4	39.92	34.89	0	0.00
	2006-07	12	120.00	92.60	0	0.00
	2007-08	23	230.00	199.78	0	0.00
	2008-09	23	230.00	228.50	0	0.00
Total		244	2469.92	2216.65	42	382.40
						₹ 3.82 crore

*Constructed by JD Agriculture, Jodhpur

Appendix 2.12

(Refer paragraph 2.1.14.1; page 36)

Statement of outstanding amounts of water sources

(₹ in lakh)

Name of the DHDSs	Year	Number of water sources constructed	Amount paid	Actual expenditure	Amount received	Balance amount not received
Pali	2006-07	10	120.00	81.96	20.00	18.04
	2007-08	19	190.00	169.77	0.00	20.23
	2008-09	16	160.00	144.13	0.00	15.87
	2008-09	4*	40.00	35.8	0.00	4.20
Jalore	2005-06	2	20.00	20.00	0.00	0.00
	2006-07	10	100.00	82.19	17.81	0.00
	2007-08	15	150.00	142.83	7.17	0.00
	2008-09	15	150.00	124.56	0.00	25.44
Chittorgarh	2006-07	10	100.00	99.98	0.00	2.00
	2007-08	5	50.00	48.78		
	2008-09	9	90.00	89.24		
Jhalawar	2006-07	4	40.00	37.09	2.91	0.00
	2007-08	2	20.00	19.83	0.04	0.13
	2008-09	1	20.00	8.71	11.29	0.00
Jaipur	2005-06	4	39.92	34.89	0.00	5.03
	2006-07	12	120.00	92.60	0.00	27.40
	2007-08	23	230.00	199.78	0.00	30.22
	2008-09	23	230.00	228.50	0.00	1.50
Total		180+4	1869.92	1660.64	59.22	150.06
						₹ 1.50 crore

* Constructed by Joint Director, Agriculture, Jodhpur

Appendix 2.13

(Refer paragraph 2.1.15; page 39)

Statement of physical targets fixed and achieved under IPM

Name of DHDS	2005-06			2006-07			2007-08			2008-09			2009-10			2010-11			Total		Percentage shortfall
	AAP	TF	TA	AAP	TF	TA	AAP	TF	TA	AAP	TF	TA	AAP	TF	TA	AAP	TF	TA	TF	TA	
Chittorgarh	NA	150	0	50	275	91	100	200	250	100	350	370	200	200	252	NA	150	155	1325	1118	16
Jaipur	NA	700	509	700	900	252	500	200	200		400	597	400	200	290	NA	250	250	2650	2098	21
Jhalawar	NA	725	725	725	900	1293	1000	350	1328	0	750	2288	NA	500	804	500	250	340	3475	6778	-
Jalore	NA	300	300	50	400	1138	2000	450	460	NA	800	800	NA	500	500	NA	250	348	2700	3546	-
Nagaur	NA	150	100	NA	150	150	NA	100	136	100	500	568	NA	400	505	NA	100	146	1400	1605	-
Pali	NA	175	170	NA	375	525	200	1000	1845		500	655	NA	300	300	NA	100	121	2450	3616	-
Sawaimadhopur	NA	0	0	50	80	0	100	80	80	100	300	60		0	0	0	100	104	560	244	56
Sriganganagar	NA	225	220	500	400	414	1000	350	366	1000	300	301	400	200	200	300	250	250	1725	1751	-

Statement of financial targets fixed and achieved under IPM

(₹ in crore)

Name of DHDS	2005-06			2006-07			2007-08			2008-09			2009-10			2010-11			Total		Percentage shortfall
	AAP	TF	TA	AAP	TF	TA	AAP	TF	TA	AAP	TF	TA	AAP	TF	TA	AAP	TF	TA	TF	TA	
Chittorgarh	NA	0.01	0	0.005	0.03	0.01	0.01	0.02	0.02	0.01	0.04	0.02	0.02	0.02	0.02	NA	0.02	0.01	0.14	0.08	43
Jaipur	NA	0.05	0.05	0.7	0.09	0.02	0.05	0.02	0.02		0.04	0.04	0.04	0.02	0.02	NA	0.03	0.02	0.25	0.17	32
Jhalawar	NA	0.03	0.05	0.72	0.09	0.03	0.1	0.04	0.03	0	0.08	0.06	NA	0.05	0.02	0.05	0.03	0.01	0.32	0.20	37
Jalore	NA	0.01	0.03	0.005	0.04	0.06	0.2	0.05	0.05	NA	0.08	0.07	NA	0.05	0.03	NA	0.03	0.02	0.26	0.26	-
Nagaur	NA	0.01	0.01	NA	0.02	0	NA	0.01	0.01	0.01	0.05	0.03	NA	0.04	0.03	NA	0.01	0.01	0.14	0.09	36
Pali	NA	0.02	0.02	NA	0.04	0.04	0.02	0.1	0.12		0.05	0.05	NA	0.03	0.03	NA	0.01	0.01	0.25	0.27	-
Sawaimadhopur	NA	0	0	0.005	0.01	0	0.01	0.01	0.01	0.01	0.03	0.01	0.04	0	0	0	0.01	0.01	0.06	0.03	50
Sriganganagar	NA	0.01	0.02	0.04	0.04	0.04	0.1	0.04	0.03	0.1	0.03	0.03		0.02	0.02	0.03	0.03	0.03	0.17	0.17	-

AAP- Proposed in Annual Action Plan

TF- Targets fixed, TA: Targets achieved.

NA-Not made available

Source: Progress Reports of RHDS for 2005-11

Appendix 2.14 (a)

(Refer paragraph 2.2.1 and 2.2.6.2; page 45 and 47)

Details of projects not completed due to shortage of funds and re-phased (July 2010)

S. No.	Name of project	A&F sanction		Work order		(₹ in crore)	
		No. / Date	Amount	No. / Date	Amount	Stipulated date of completion	Extended date of completion
1.	Narmada Project FR	PPC 168 dated 20.03.2006 PPC 174 dated 01.02.2007	243.88 303.38 (Revised)	6206-23/ 2.08.2007	310.12	12.02.2009	31.03.2013
2.	Indroka-Manaklao-Khangta	PPC 168 dated 20.03.2006	89.46	9809-26/19.11.2007	91.53	28.05.2009	31.03.2011
3.	Barmer Lift Project-SPR-1	PPC 145 dated 04.06.2002	424.91	CE (P) 31809 dated 31.03.2008	265.0 including O&M	10.10.2009	31.12.2011
	Barmer Lift Project-SPR-2	174 th PPC dated 1.2.2007	688.65 (Revised)	CE (P) 31809 dated 31.03.2009	370.0 including O&M	10.10.2009	31.12.2011
4.	Indroka-Manaklao-Dantiwara-Transmission Main	172 PPC dated 17.08.2006	308.00	5540-59 dated 17.07.2008	125.87	26.01.2010	31.03.2012
5.	Jawai-Pali Pipeline	164 PPC dated 29.06.2005	354.73	CE/PHE/JU/Ar.- Pali/1199-1217 dated 24.04.2007	266.99	3.08.2008	31.03.2011
6.	Ummedsagar-Dhawa-Samdari-Khandap, Part-III	174/1.02.2007	364.93	CE(P)/Jul/2008-09/5564-87 dated 16.07.2008	219.08	26.10.2009	31.03.2011
7.	Pokaran-Phalsoond – Package-01	PPC 162	966.77	CE(P)/5871 dated 23.07.2008	318.00	20.2.2010	31.03.2013
8.	Chambal-Dholpur-Bharatpur WSP Part-I of Phase-I	PPC 130 dated 06.07.1999	166.50	11341-49 dated 05.10.2007	213.76	12.10.2009	31.03.2011
9.	Chambal-Sawaimadhopur WS P, TM	PPC 157 dated 22.09.2004	478.91	1198-1213 dated 23.09.2005	269.30	02.10.2008	31.03.2013
10.	Ramganj Mandi, Pachpahar-Cluster	PPC 157 dated 22.09.2004	149.40	ACE/KOTA/6181-96 dated 17.07.2006	83.47	25.01.2009	30.09.2010

S. No.	Name of project	A&F sanction		Work order		Stipulated date of completion	Extended date of completion
		No. / Date	Amount	No. / Date	Amount		
	Ramganj Mandi, Pachpahar-Village Distribution (Package-1)	PPC 157 dated 22.09.2004	149.40	ACE/KOTA/919-933 dated 25.07.2008	11.21	03.02.2009	30.11.2009
	Ramganj Mandi, Pachpahar-Village Distribution (Package-2)	PPC 157 dated 22.09.2004	149.40	ACE/KOTA/934-48 dated 25.07.2008	12.90	03.02.2009	30.11.2009
	Ramganj Mandi, Pachpahar-Village Distribution (Package-3)	PPC 157 dated 22.09.2004	149.40	ACE/KOTA/935-50 dated 25.07.2008	9.40	03.02.2009	30.11.2009
	Ramganj Mandi, Pachpahar-Village Distribution (Package-4)	PPC 157 dated 22.09.2004	149.40	ACE/KOTA/9819-34 dated 13.02.2008	4.76	22.02.2009	30.06.2009
11.	Chhapi Jhalawar, Transmission Main	PPC 164 dated 29.06.2005	108.44	ACE/KOTA/6164-79 dated 17.07.2006	61.24	25.07.2008	30.09.2010
	Chhapi-Jhalawar (CI Pkg-01)	PPC 174 dated 01.02.2007	91.37	ACE/Kr/Ar.I/07-08/Chhapi-Jhalawar/15069-86 dated 05.12.2007	46.43	15.06.2009	30.06.2010
	Chapi-Jhalawar (CI Pkg-02)	PPC 174 dated 01.02.2007	91.37	ACE/Kr/Ar.I/07-08/Chhapi-Jhalarpatan/9835-50 dated 13.12.2008	55.39	21.05.2009	30.06.2010
12.	RWSS Gulendi	PPC 177 dated 13.07.2007	44.94	ACE/JHW-PROJ/848-63 dated 14.04.2008	45.34	23.10.2009	31.03.2011
13.	RWSS Kalikhar	PPC 177 dated 13.07.2007	61.61	ACE/JHW-PROJ/864-79 dated 14.04.2008	58.39	23.10.2009	31.03.2011
14.	RWSS Rewa	PPC 179 dated 3.12.2007	48.50	ACE/JHW-PROJ/2008-09/6805-6821 dated 24.07.2008	59.33	02.02.2010	31.03.2012
15.	RWSS of 120 villages of Jayal Tehsil from Matasukh Mines	PPC 177 dated 13.07.2007	124.73	37258-66 dated 28.03.2008	138.42	6.04.2009	31.12.2010
16	Ajmer-Bisalpur Phase-II-JNNURM- Transmission Part	PPC 163 dated 25.05.2005	359.46	F()/Ar MP/2006-07/26685-26692 dated 20.12.2006	282.13	29.12.2008	8.07.2010
17	Jaipur-Bisalpur, Pkg-02	PPC 131 dated 07.10.1999	1100.00		99.63	21.12.2008	30.09.2010
	Jaipur-Bisalpur, Pkg-03	PPC 131 dated 07.10.1999			57.93	17.11.2008	31.03.2011

S. No.	Name of project	A&F sanction		Work order		Stipulated date of completion	Extended date of completion
		No. / Date	Amount	No. / Date	Amount		
	Jaipur-Bisalpur, Pkg-04	PPC 131 dated 07.10.1999			52.00	28.02.2009	31.03.2011
	Jaipur-Bisalpur, Pkg-05	PPC 131 dated 07.10.1999			19.17	21.04.2009	30.12.2010
18	RWSS Kolayat (Gajner)- Infrastructure Work	PPC 177 dated 13.07.2007	106.00	ACE/BKN/F-12/202007 dated 13.10.2008	18.24	21.04.2010	31.03.2012
19	RWSS Kolayat (Kolayat)- Infrastructure Work	PPC 177 dated 13.07.2007	106.00	ACE/BKN/F-12/202008 dated 13.10.2008	19.15	21.04.2010	31.03.2012

Source : Information received from CE (Special Project)

Appendix 2.14 (b)

(Refer paragraph 2.2.3; page 46)

Details of villages/towns proposed, actually benefited and physical status of project upto March 2011

S. No.	Name of Project/ Scheme	A&F sanction No. and Date	Amount	Work order issued / Stipulated date of completion	Extended date of completion	Proposed water supply		villages/ towns to be benefited	villages/towns actually benefited upto March 2011	Physical status
						MLD	Upto year			
1.	Barmer Lift Water Supply Project Phase I	PPC-145- 4.6.2002 PPC-174- 1.2.2007	424.91 688.65 (Revised)	<u>March 2008</u> 10.10.2009	31.12.2011	172	2036	691 villages and Barmer town	Water supply not started	Works of creation of source under Phase-I not completed. A&F for the works of creation of infrastructure under Phase-II not yet issued.
2.	Chambal Dholpur Bharatpur Water Supply Project Part I of Phase I	PPC-130- 6.7.1999	166.50	<u>October</u> 2007 12.10.2009	31.03.2011	59.48	2016	212 villages of Bharatpur and Dholpur District and urban area of Bharatpur	Water supply not started	Works of Transmission Main for Chambal River to Molloha Bharatpur not yet completed. Works of Regional Water Supply System for villages not completed. Works of re-organisation of urban water supply to Bharatpur urban area is under progress.
3.	Matasukh Jayal Regional Water Supply Scheme	PPC-177- 13.7.2007	124.73	<u>March 2008</u> 6.4.2009	31.12.2010	10.4	2011	120 villages of Jayal tehsil of Nagaur District	Water supply started with existing distribution system	Works of Transmission System upto VTC is at final finishing stage. Technical Sanction for Distribution System from VTC onwards not yet approved. IEC activities not completed.
4.	Indroka Manaklao Khangta Water Supply Project	PPC-168- 20.3.2006	89.46	<u>November</u> 2007 28.5.2009	31.3.2011	24	2031	64 villages of Jodhpur	Water supply started with existing distribution system	Work of PS, CWR, ESR, Rising Main almost completed except power connections. Pipeline from VTC onwards not started. IEC activities not started.

S. No.	Name of Project/ Scheme	A&F sanction No. and Date	Amount	Work order issued / Stipulated date of completion	Extended date of completion	Proposed water supply		villages/ towns to be benefited	villages/towns actually benefited upto March 2011	Physical status
						MLD	Upto year			
5.	Indroka Manaklao Dantiwara Pipar Bilara Water Supply Project	PPC-172- 17.8.2006	308.00	<u>July 2008</u> 26.1.2010	31.3.2012	56	2031	119 villages and 2 towns of Pipar and Bilara tehsil of Jodhpur District	Water supply not started	Work of RWR, Transmission Main, WTP under progress. Work of distribution system not started. IEC activities not started.
6.	Narmada Water Supply Project(F.R.)	PPC-168- 20.3.2006 PPC-174- 1.2.2007	243.88 303.38 (Revised)	<u>August 2007</u> 12.2.2009	31.3.2013	115	2041	281 villages of Jalore and Jalore town	Water supply not started	Work of RWR, WTP, CWR and Transmission Main are under progress and work of Village Distribution System not started. IEC activities not started.
7.	Gulendi Water Supply Project	PPC-177- 13.7.2007	44.94	<u>April 2008</u> 23.10.2009	31.3.2011	5.344	2041	77 villages of Aklera tehsil of Jhalawar District	Water supply partially started in 70 villages	Almost works are at finishing and final stage.
8.	Kalikhar Water Supply Project	PPC-177- 13.7.2007	61.61	<u>April 2008</u> 23.10.2009	31.3.2011	4.715	2041	70 villages of Manohar Thana tehsil of Jhalawar District	Water supply partially started in 55 villages	Almost works are at finishing and final stage.

Source : Department's records

Appendix 2.15 (i)

(Refer paragraph 2.2.6; page 46)

Year-wise break up of budget allotment and expenditure of Barmer Lift Water Supply Project

(₹ in crore)

Head	Year											
	2006-07		2007-08		2008-09		2009-10		2010-11		Total	
	A	E	A	E	A	E	A	E	A	E	A	E
CSS – ARWSP/NRDWP												
Normal	-	-	-	-	-	-	145.65	145.65	-	-	145.65	145.65
DDP	-	-	-	-	-	-	82.00	82.00	33.00	31.38	115.00	113.38
Total	-	-	-	-	-	-	227.65	227.65	33.00	31.38	260.65	259.03
(37) TFC												
Urban	-	-	-	-	80.00	80.44	-	-	-	-	80.00	80.44
Rural	17.50	14.98	-	0.07	55.02	55.23	-	-	-	-	72.52	70.28
Total	17.50	14.98	-	0.07	135.02	135.67	-	-	-	-	152.52	150.72
State Plan												
Urban	0.10	0.10	-	-	-	-	1.00	1.00	21.90	21.74	23.00	22.84
Rural	-	-	-	-	-	-	14.07	14.10	-	-	14.07	14.10
Total	0.10	0.10	-	-	-	-	15.07	15.10	21.90	21.74	37.07	36.94
Deposit												
Defence	-	-	-	-	-	-	-	-	171.08	153.45	171.08	153.45
BSF	-	-	-	-	-	-	13.42	13.12	-	-	13.42	13.12
RUIDP	-	-	-	-	-	-	11.45	11.32	-	-	11.45	11.32
Total	-	-	-	-	-	-	24.87	24.44	171.08	153.45	195.95	177.89
Grand Total	17.60	15.08	-	0.07	135.02	135.67	267.59	267.19	225.98	206.57	646.19	624.58

Source : Department's budget file

Appendix 2.15 (ii)

(Refer paragraph 2.2.6; page 46)

Year-wise break up of budget allotment and expenditure of Chambal Dholpur-Bharatpur Water Supply Project

Budget Allotment

(₹ in lakh)

Financial year	BUDGET HEAD					
	ARP	MNP(U)	MNP(R)	AUWSP	NRDWP	Total
2001-02	23.00	-	-	-	-	23.00
2002-03	229.50	-	-	-	-	229.50
2003-04	1470.59	115.50	-	-	-	1586.09
2004-05	1152.71	100.00	833.33	-	-	2086.04
2005-06	-	-	00.01	243.59	-	243.60
2006-07	11.05	16.50	0.61	-	-	28.16
2007-08	247.75	12.94	332.91	-	-	593.60
2008-09	3828.24	880.00	100.00	-	-	4808.24
2009-10	50.00	-	4573.00	-	-	4623.00
2010-11	-	1827.76	4641.00	-	2127.00	8595.76
Total	7012.84	2952.70	10480.86	243.59	2127.00	22816.99

Source: Information provided by the Department.

Expenditure

(₹ in lakh)

Financial year	BUDGET HEAD					
	ARP	MNP(U)	MNP(R)	AUWSP	NRDWP	Total
2001-02	33.54	-	-	-	-	33.54
2002-03	244.74	-	-	-	-	244.74
2003-04	1374.54	115.50	-	-	-	1490.04
2004-05	1102.52	100.00	833.33	-	-	2035.85
2005-06	-	-	-	243.60	-	243.60
2006-07	11.05	11.70	0.52	-	-	23.27
2007-08	203.50	12.93	305.79	-	-	522.22
2008-09	3825.11	900.00	100.00	-	-	4825.11
2009-10	55.56	-	4573.07	-	-	4628.63
2010-11	-	657.23	4431.05	-	1580.60	6668.88
Total	6850.56	1797.36	10243.76	243.60	1580.60	20715.88

Source: Department's records.

Appendix 2.15 (iii)

(Refer paragraph 2.2.6; page 46)

Year-wise break up of budget allotment and expenditure of Matasukh Jayal Regional Water Supply Project

Budget head- 4215 COL-102 RWSS-ARP

(₹ in crore)

Year	Allotment	Expenditure
2007-08	7.22	0.26
2008-09	44.99	44.99
2009-10	61.90	61.95
2010-11	30.00	29.08
Total	144.11	136.28

Appendix 2.15 (iv)

(Refer paragraph 2.2.6; page 46)

Year-wise break up of budget allotment and expenditure of Indroka Manaklao Khangta Water Supply Project

(₹ in crore)

Year	ARWSP (GoI)		MNP (State)		NRDWP (GoI)		Total	
	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure
1	2	3	4	5	6	7	8	9
2006-07	0.87	0.87	0.00	0.00	0.00	0.00	0.87	0.87
2007-08	4.57	5.51	0.00	0.00	0.00	0.00	4.57*	5.51
2008-09	19.11	14.09	30.00	22.35	0.00	0.00	49.11*	36.44
2009-10	0.00	0.00	38.92	38.92	0.00	0.00	38.92	38.92
2010-11	0.00	0.00	10.00	9.55	17.90	9.62	27.90	19.17
TOTAL	24.55	20.47	78.92	70.82	17.90	9.62	121.37	100.91

*Joint allotment during 2007-08 and 2008-09 received for Manaklao-Khangta and Manaklao-Datiwara Bilara, Pipad City Project.

Appendix 2.15 (v)

(Refer paragraph 2.2.6; page 46)

Year-wise break up of budget allotment and expenditure of Indroka Manaklao Dantiwara Pipar Bilara Water Supply Project

(₹ in crore)

Year	Budget Allotted				Expenditure			
	ARWSP	NRDWP	State Plan (Rural)	Total	ARWSP	NRDWP	State Plan (Rural)	Total
2006-07	3.13	-	-	3.13	3.22	-	-	3.22
2007-08	4.57	-	-	4.57*	0.07	-	-	0.07
2008-09	19.11	-	30.00	49.11*	5.02	-	7.53	12.55
2009-10	-	5.09	10.18	15.27	-	5.09	10.21	15.30
2010-11	-	19.00	38.00	57.00	-	17.03	14.75	31.78
Total	26.81	24.09	78.18	129.08	8.31	22.12	32.49	62.92

*Joint allotment during 2007-08 and 2008-09 received for Manaklao-Khangta and Manaklao-Datiwara Bilara, Pipar City Project.

Appendix 2.15 (vi)

(Refer paragraph 2.2.6; page 46)

Year-wise break up of budget allotment and expenditure of Narmada Water Supply Project

(₹ in crore)

S. No.	Year	ARWSP		NRDWP		MNP(Urban)		MNP (Rural)		Total Allotment	Total Exp.
		Allotment	Exp.	Allotment	Exp.	Allotment	Exp.	Allotment	Exp.		
1	2006-07	11.00	6.64	-	-	0.50	0.50	0.00	0.00	11.50	7.14
2	2007-08	2.18	2.05	-	-	5.77	4.46	1.50	1.25	9.45	7.76
3	2008-09	40.00	39.62	-	-	0.00	0.00	20.50	20.18	60.50	59.80
4	2009-10	7.99	7.54	17.22	17.22	20.77	20.61	33.00	32.99	78.98	78.36
5	2010-11	0.00	0.00	25.00	24.96	10.00	6.36	31.80	29.08	66.80	60.40
	Total	61.17	55.85	42.22	42.18	37.04	31.93	86.80	83.50	227.23	213.46

Appendix 2.15 (vii)

(Refer paragraph 2.2.6; page 46)

Year-wise break up of budget allotment and expenditure of Gulendi Water Supply Project

(₹ in crore)

Year	Budget Allotted				Expenditure			
	ARWSP	NRDWP	State Plan (Rural)	Total	ARWSP	NRDWP	State Plan (Rural)	Total
2008-09	10.01	-	-	10.01	10.01	-	-	10.01
2009-10	-	-	17.00	17.00	-	-	17.00	17.00
2010-11	-	2.80	14.62	17.42	-	2.52	12.79	15.31
Total	10.01	2.80	31.62	44.43	10.01	2.52	29.79	42.32

Appendix 2.15 (viii)

(Refer paragraph 2.2.6; page 46)

Year-wise break up of budget allotment and expenditure of Kalikhar Water Supply Project

(₹ in crore)

Year	Budget Allotted				Expenditure			
	ARWSP	NRDWP	State Plan (Rural)	Total	ARWSP	NRDWP	State Plan (Rural)	Total
2008-09	7.00	-	1.00	8.00	6.94	-	1.00	7.94
2009-10	-	-	22.00	22.00	-	-	22.00	22.00
2010-11	-	10.29	15.00	25.29	-	8.18	12.75	20.93
Total	7.00	10.29	38.00	55.29	6.94	8.18	35.75	50.87

Source: Department's records.

Appendix 2.16

(Refer paragraph 2.2.6.3; page 48)

Details of Payment of Price escalation paid after stipulated date of completion on account of re-phasing and total amount of price escalation paid

S. No.	Name of Project	Stipulated date of completion	Extended date of completion	Amount of price escalation after stipulated date of completion upto March 2011 (₹ in crore)	Total amount of price escalation paid (₹ in crore)
1.*	Narmada Project FR	11.2.2009	31.3.2013	13.08	22.73
2.*	Indroka Manaklao Khangta	25.5.2009	31.3.2011	2.82	10.25
3(i)*	Barmer Lift W.S. SPR-I	10.10.2009	31.12.2011	4.80	25.86
3(ii)*	Barmer Lift W.S. SPR-II	10.10.2009	31.12.2011		
4.*	Indroka Manaklao Dantiwara	16.1.2010	31.3.2012	Nil	Nil
5.*	Chambal Bharatpur-Dholpur Water Supply Project Pt-I Phase-I	12.10.2009	31.3.2011	19.54	29.00
6.*	RWSS Gulendi	23.10.2009	31.3.2011	2.37	3.81
7.*	RWSS Kalikhar	23.10.2009	31.3.2011	3.54	4.75
8.*	RWSS of 120 villages of Jayal Tehsil from Matasukh	6.4.2009	31.12.2010	7.87	12.21
	Total			54.02	108.61
9.	Jawai Pali Pipeline	3.8.2008	31.3.2011	17.25	27.20
10.	Ummedsagar Dhawa Samdari khandap pt-III	26.10.2009	31.3.2011	10.71	16.85
11.	Pokran Phalsoond Pk-01	20.2.2010	31.3.2013	21.09	21.09
12.	Chambal-Sawaimadhopur Water Supply T.M.	2.10.2008	31.3.2013	11.17	19.95
13(i).	Ramganj Mandi Pachpahar Cluster	25.1.2009	30.9.2010	0.81	5.21
13(ii).	Ramganj Mandi Pachpahar Village Distribution (Pkg-I)	3.2.2009	30.11.2009	0.05	0.05
13(iii).	Ramganj Mandi Pachpahar Village Distribution (Pkg-II)	3.2.2009	30.11.2009	0.06	0.06
13(iv).	Ramganj Mandi Pachpahar Village Distribution (Pkg-III)	3.2.2009	30.11.2009	0.04	0.04
13(v).	Ramganj Mandi Pachpahar Village Distribution (Pkg-IV)	22.2.2009	30.6.2009	0.10	0.10
14(i).	Chhapi Jhalawar Transmission Main	25.7.2008	30.9.2010	1.98	2.06

S. No.	Name of Project	Stipulated date of completion	Extended date of completion	Amount of price escalation after stipulated date of completion upto March 2011 (₹ in crore)	Total amount of price escalation paid (₹ in crore)
14(ii).	Chhapi Jhalawar Cluster (Pkg-I)	15.6.2009	30.6.2010	0.82	2.96
14(iii).	Chhapi Jhalawar Cluster (Pkg-2)	21.5.2009	30.6.2010	0.52	2.50
15.	RWSS Rewa	2.2.2010	31.3.2012	NIL	NIL
16.	Ajmer-Bisalpur Phase-II JNNURM – Transmission Main Part	29.12.2008	8.7.2010	18.29	25.21
17(i).	Jaipur-Bisalpur Pkg-2	12.12.2008	30.9.2010	NIL	11.60
17(ii).	Jaipur-Bisalpur Pkg-3	17.11.2008	31.3.2011	3.67	0.80
17(iii).	Jaipur-Bisalpur Pkg-4	28.2.2009	31.3.2011	6.12	6.12
17(iv).	Jaipur-Bisalpur Pkg-5	21.4.2009	30.12.2010	NIL	0.16
18.	RWSS Kolayat (Gajner) Infrastructure works	21.4.2010	31.3.2012	NIL	NIL
19.	RWSS Kolayat (Kolayat) Infrastructure works	21.4.2010	31.3.2012	NIL	NIL
Grand Total				146.70	250.56

Source : Information provided by CE (SP), PHED, Jaipur.

* Projects were selected under study, hence figures of these are based on documents of the Division and in rest of projects, figures are as provided by CE (SP), PHED, Jaipur.

Appendix 2.17 (i)

(Refer paragraph 2.2.8.6; page 59)

Statement showing undue benefit to contractor on supply of pipes for NWSP

(₹ in crore)

S. No.	Description of pipes	Quantity sectionally tested and to be paid			Quantity supplied and paid			Undue benefit
		Quantity (Metres)	Rate (60% of the cost)	Amount	Quantity (Metres)	Rate (60 per cent of the cost)	Amount	
1	2	3	4	5	6	7	8	9
1	MS 1100 mm dia	33602.44	7251.35	24.37	49900.98	7251.35	36.18	11.81
2	MS 1000 mm dia	35521.095	6683.69	23.74	39503.928	6683.69	26.40	2.66
3	MS 900 mm dia	-	5999.50	-	10744.165	5999.50	6.45	6.45
4	DI K-9 800 mm dia	17196.57	7284.32	12.53	18181.50	7284.32	13.24	0.71
5	DI K-7 700 mm dia	13352.87	5313.97	7.09	15282.50	5313.97	8.12	1.03
6	DI K-7 600 mm dia	10006.54	3900.10	3.90	12036.00	3900.10	4.69	0.79
	Total	109679.51		71.63	145649.073		95.08	23.45
	Less for 25 Km. lengths not sectionally tested (As per Contract conditions No. 16.1 B)	25000	6072.16 (Average rate)	15.18	-	-	-	(-) 15.18
	Net undue benefit	134679.51			145649.073			8.27

Source : Department's information.

Appendix 2.17 (ii)

(Refer paragraph 2.2.8.6; page 59)

Statement showing the undue benefit to contractor due to payment made without Sectional testing of pipelines for NWSP

S. No.	Description of pipes	Quantity sectionally tested and to be paid (Metres)	Quantity paid on laying/Jointing				Quantity paid on RT/UT				Undue benefit (₹ in lakh)
			Quantity paid (Metres)	Quantity paid in excess			Quantity paid (Metres)	Quantity paid in excess			
				Quantity (Metres)	Rate (20%) (₹/Mt)	Amount (₹ in lakh)		Quantity (Metres)	Rate (20%) (₹/Mt)	Amount (₹ in lakh)	
1	2	3	4	5	6	7	8	9	10	11	12
1	MS 1100 mm dia	33602.44	34438.49	836.05	2417.12	20.21	34390.32	787.88	604.28	4.76	24.97
2	MS 1000 mm dia	35521.095	35534.95	13.855	2227.90	0.31	35534.95	13.855	556.97	0.08	0.39
3	MS 900 mm dia	-	536.60	536.60	1999.83	10.73	353.64	353.64	499.96	1.77	12.50
4	DI K-9 800 mm dia	17196.57	17686.27	489.70	2428.11	11.89	-	-	-	-	11.89
5	DI K-7 700 mm dia	13352.87	15200.95	1848.08	1771.32	32.74	-	-	-	-	32.74
6	DI K-7 600 mm dia	10006.54	10941.44	934.90	1300.03	12.15	-	-	-	-	12.15
	Total										94.64

Source : Department's records.

Appendix 2.18

(Refer paragraph 2.2.8.6; page 60)

Details of undue benefit due to change of tender conditions under IMDWSP

(₹ in lakh)

S. No.	Item No.	Brief description	Payment terms	Quantity (RM)	Rate	Payment to be made	Actual payment	Undue benefit
1	2	3	4	5	6	7	8	9
1.	A-3/RWML3-1	Supply and laying of MS pipe 1000 mm dia	(i) On receipt of material 60% (Special condition 17.1B(a))	28346.515	7329.41	2077.63	2423.90	346.27
			(ii) After laying, jointing, sectional testing etc. 35% 17.1B(b)	4492	4275.49	192.06	709.93	517.87
			(iii) After final testing and commissioning 5% (Special condition 17.1B(c))	-	610.78	-	113.98	113.98
						2269.69	3247.81	978.12
					Less : 8% discount	181.58	259.82	78.24
					Total (A)	2088.11	2987.99	899.88
2.	A-3/RWML 3.6.1	Supply and fixing of sluice valve 300 mm dia	On receipt of material 60% (Special condition 17.1A(a))	1 lot	332100	3.32	3.87	0.55
3.	A-3/RWML 3.6.2	Supply and fixing of sluice valve 450 mm dia	On receipt of material 60% (Special condition 17.1A(a))	1 lot	129600	1.30	1.51	0.21
4.	A-3/RWML 3.8	Supply and fixing of sluice valve Air valve 150 mm dia	On receipt of material 60% (Special condition 17.1A(a))	1 lot	1620000	16.20	18.90	2.70
5.	A-7/WTP-1	Supply, installation and testing of flash mixer	-do-	1 job	1134000	11.34	13.23	1.89
6.	A-7/WTP-3	S&I of under drainage nozzles and fittings	-do-	1 job	1741500	17.42	20.32	2.90

S. No.	Item No.	Brief description	Payment terms	Quantity (RM)	Rate	Payment to be made	Actual payment	Undue benefit
1	2	3	4	5	6	7	8	9
7.	A-7/WTP-5	Chemical house, Alum, lime and polyelectrolyte agitators	-do-	1 job	911250	9.11	10.63	1.52
8.	A-8/CWRTC-1	(i) Drain pipes and puddles	-do-	1 job	3899580	39.00	45.50	6.50
		(ii) Overflow pipes and puddles	-do-	1 job	1929600	19.30	22.51	3.21
				Total 2 to 8		116.99	136.47	19.48
				Less : 8% discount		9.36	10.92	1.56
				Total (B)		107.63	125.55	17.92
				Total (A) + (B)		2195.74	3113.54	917.80

Appendix 2.19

(Refer Para 2.2.8.7; page 61)

Detail of excess procurement of pipes by contractor under MJJWSP

DI-K-7 and DI-K-9

Size	Procured quantity (Metres)	Quantity laid (Metres)	Difference (Metres)	Rate allowed at 60 per cent (in ₹)	Amount (₹ in lakh)
400 mm K-7	30089	29434.28	654.72	2406	15.75
350 mm K-7	8413	8227	186	2076	3.86
300 mm K-7	22997.5	21968.50	1029	1692	17.41
100 mm K-7	11428.5	11311.8	116.7	726	0.85
100 mm K-9	6997.5	6894	103.5	774	0.80
Total	79925.5	77835.58	2089.92		38.67

UPVC pipes

Size	Procured quantity (Metres)	Quantity laid (Metres)	Difference (Metres)	Rate allowed at 60 per cent (in ₹)	Amount (₹ in lakh)
90 mm	8139	7969	170	168	0.29
125 mm	39984	37155	2829	252	7.13
160 mm	59700	51882	7818	384	30.02
180 mm	24070	23638	432	450	1.94
225 mm	54328	50238	4090	660	26.99
250 mm	20040	17976	2064	786	16.22
280 mm	19404	16914	2490	942	23.46
305 mm	23514	19145	4369	1164	50.86
Total	249179	224917	24262		156.91
Grand total					195.58

Source: Department's records.

Appendix 2.20

(Refer paragraph 2.3.2.1; page 72)

Statement showing the details of under utilisation of funds under test checked schemes during 2006-11

(₹ in lakh)

S. No.	Name of Scheme	Numbers and name of Districts	Allotment	Expenditure	Unutilised amount	Percentage of utilised amount
1.	<i>Sahyog</i>	4 (Dungarpur, Jaipur, Jhalawar and Udaipur)	71.00	68.00	3.00	95.77
2.	Scholarship to Disabled Students	6 (Banswara, Bikaner, Dungarpur, Jaipur, Jhalawar and Udaipur)	58.11	27.13	30.98	46.69
3.	Financial Assistance to Disabled Persons (prosthetic Aid and Viswas)	6 (Banswara, Bikaner, Dungarpur, Jaipur, Jhalawar and Udaipur)	69.27	53.53	15.74	77.28
4.	<i>Palanhar</i>	5 (Bikaner, Dungarpur, Jaipur, Jhalawar and Udaipur)	472.18	460.09	12.09	97.44
5.	<i>Anuprati</i>	5 (Bikaner, Dungarpur, Jaipur, Jhalawar and Udaipur)	204.29	171.69	32.60	84.04
		4-6	874.85	780.44	94.41	89.21

Source: Information provided by the District Officers

Appendix 2.21

(Refer paragraph 2.3.2.1; page 72)

Statement showing the details of blocking of funds in various schemes run by Zila Parishads as of March 2011

(₹ in lakh)

S. No.	Name of Districts	Name of schemes and details of unutilised amount upto March 2011			
		Scholarship to Disabled Students	Financial Assistance to Disabled Persons	Financial aid for Happy Married Life Scheme for Disabled young couples	Total unutilised amount
1.	Ajmer	1.92	4.30	1.20	7.42
2.	Banswara	10.34	5.42	8.60	24.36
3.	Bhilwara	1.48	0.04	2.15	3.67
4.	Bikaner	6.13	4.04	0.50	10.67
5.	Dungarpur	13.00	3.70	10.82	27.52
6.	Jaipur	11.37	3.00	14.05	28.42
7.	Jaisalmer	5.72	0.29	1.49	7.50
8.	Udaipur	18.26	2.18	14.20	34.64
	Total	68.22	22.97	53.01	144.20

Source: Information made available by District Officers in respect of audit memos issued to them.

Appendix 2.22

(Refer paragraph 2.3.2.2; page 73)

Statement showing the details of non-issue of sanction due to non-availability of funds

(₹ in lakh)

Name of Schemes	Name of district	Number of applicant not benefited															Total
		2006-07			2007-08			2008-09			2009-10			2010-11			
		No. of Appl.	Allot.	Exp.	No. of Appl.	Allot.	Exp.	No. of Appl.	Allot.	Exp.	No. of Appl.	Allot.	Exp.	No. of Appl.	Allot.	Exp.	
Sahyog	Banswara	-			-			-			-	22.90	22.90	282	36.00	36.00	282
	Ajmer	-			-			-			-	17.95	17.95	72	21.00	21.00	72
	Jaisalmer	-			-	2.00	2.00	10	8.00	8.00	30	19.80	19.80	57	18.95	18.95	97
	Bikaner	23	4.75	4.75	14	9.80	9.80	201	13.50	13.50	50	60.00	58.50	109	72.75	72.75	397
Palanhar	Ajmer	3	8.39	8.39	20	21.80	21.80	65	50.17	50.17	190	125.00	125.00	137	125.00	125.00	415
Happy Married Life	Banswara	-	5.30	4.60	27	3.60	3.40	50	4.80	4.80	13	16.30	16.30	-			90
	Bikaner	12	7.00	1.00	01	8.20	5.60	-	6.60	3.00	02	6.10	2.35	-			15
Scholarship to Disabled Persons	Ajmer	-			-			-			-	3.33	3.33	15	2.00	2.00	15
	Bikaner	-			-			-	6.24	1.04	4	7.71	1.53	-			4
Anuprati	Jaisalmer	-			-			-			-	2.75	2.75	2	1.88	1.88	2
	Bikaner	-			-			-			-	0.55	0.55	13	4.00	3.00	13
Total		38			62			326			289			687			1402

Appendix 2.23

(Refer paragraph 2.3.3.2; page 75)

Irregular payment of subsidy under the scheme 'Sahyog Yojana' during 2006-11

Name of District	Above the prescribed rate		Below the age of 21 under other BPL Category		Without obtaining the age proof or marriage registration certificate		Below the age of 18 years and 21 years in the case of girl/boy		Tempered documents		Application produced before and after the prescribed time limit		Subsidy granted to III or IV child or sister		Total (₹ in lakh)	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Dungarpur			2	0.20												
	1	0.05													03	0.25
Banswara			9	0.90					2	0.15						
					17	0.95					8	0.80				
							11	1.15							47	3.95
Udaipur					3	0.15										
	2	0.10														
							2	0.20			6	0.55			13	1.00
Bhilwara	1	0.05					2	0.15								
					4	0.40					2	0.20			09	0.80
Ajmer							1	0.05								
	3	0.15														
Jaipur			3	0.20	2	0.20							2	0.30	11	0.90
											2	0.20				
	5	0.25	7	0.80											17	1.50

Name of District	Above the prescribed rate		Below the age of 21 under other BPL Category		Without obtaining the age proof or marriage registration certificate		Below the age of 18 years and 21 years in the case of girl/boy		Tempered documents		Application produced before and after the prescribed time limit		Subsidy granted to III or IV child or sister		Total (₹ in lakh)	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Jhalawar			2	0.15												
	1	0.05									6	0.75				
							7	0.65					4	0.40		
Bikaner											2	0.10			20	2.00
	5	0.25			7	0.80	1	0.05					7	0.50		
Jaisalmer							8	0.50					22	2.10		
					2	0.10					1	0.05				
	2	0.10	9	0.90											44	3.75
	20	1.00	32	3.15	35	2.60	35	3	2	0.15	27	2.65	35	3.30	186	15.85

Source: Scrutiny of Application form and sanctions

Appendix 2.24

(Refer paragraph 2.3.3.3; page 78)

Statement showing the details of assistance paid to widow *Palanhar* during 2006-11 for lesser period and irregularly paid

S. No.	Name of District Office	Payment of subsidy for lesser period during 2006-11		Irregular Payment of Subsidy to third/fourth child during 2010-11	
		Number of children	Less period of sanctions	Number of children	Excess period of sanctions
1.	Bikaner	15	11 Months to 57 Months	8	10 Months to 84 months
3.	Jaipur	27	11 Months to 58 Months	-	-
2.	Jhalawar	22	7 Months to 80 Months	-	-
	Total	64	7 Months to 80 Months	8	10 Months to 84 months

Source: Scrutiny of application forms and sanction issued by the District Officers.

Appendix 2.25

(Refer paragraph 2.3.3.6; page 82)

Irregular payment of subsidy under 'Happy Married Life Scheme'

(₹ in lakh)

Name of District	Period	Without taking essential certificate like age, domicile, income etc.		Above the prescribed income limit		On the basis of tempered documents		Application received prior to and above the prescribed time		Marriage certificate not produced or not produced in time		Age of bride and Bridegroom below the prescribed age		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Dungarpur	2006-07 to 2008-09	-	-	-	-	-	-	9	1.80	-	-	-	-	9	1.80
Banswara	2009-10	-	-	3	0.60	1	0.05	-	-	-	-	4	0.85	9	1.75
	2010-11	1	0.25	-	-	-	-	-	-	-	-	-	-		
Udaipur	2008-09	-	-	-	-	-	-	2	0.40	7	1.40	-	-	27	6.00
	2008-09 to 2009-10	-	-	-	-	3	0.60	-	-	-	-	-	-		
	2008-09 to 2010-11	14	3.35	-	-	-	-	-	-	-	-	-	-		
	2010-11	-	-	-	-	-	-	-	-	-	-	1	0.25		
Bhilwara	2007-08	-	-	-	-	-	-	3	0.60	-	-	-	-	18	3.90
	2007-08 to 2009-10	15	3.30	-	-	-	-	-	-	-	-	-	-		
Ajmer	2008-10	-	-	-	-	-	-	2	0.40	-	-	-	-	13	3.15
	2009-10	-	-	-	-	1	0.25	-	-	-	-	-	-		
	2009-10 to 2010-11	9	2.25	-	-	-	-	-	-	-	-	-	-		
	2010-11	-	-	-	-	-	-	-	-	-	-	1	0.25		
Jaipur	2006-07 to 2009-10	7	1.45	-	-	3	0.45	-	-	-	-	-	-	17	3.30
	2007-08	-	-	-	-	-	-	4	0.80	-	-	1	0.20		
	2008-09 to 2010-11	-	-	2	0.40	-	-	-	-	-	-	-	-		
Jhalawar	2008-10	-	-	-	-	-	-	7	1.55	-	-	-	-	15	3.45
	2009-10	-	-	1	0.25	-	-	-	-	-	-	1	0.25		
	2008-09 to 2010-11	5	1.15	-	-	-	-	-	-	-	-	-	-		
	2010-11	-	-	-	-	1	0.25	-	-	-	-	-	-		
Bikaner	2008-10	-	-	-	-	-	-	3	0.60	5	1.05	-	-	15	3.30
	2009-10	-	-	1	0.25	-	-	-	-	-	-	-	-		
	2008-09 to 2010-11	6	1.40	-	-	-	-	-	-	-	-	-	-		

Name of District	Period	Without taking essential certificate like age, domicile, income etc.		Above the prescribed income limit		On the basis of tempered documents		Application received prior to and above the prescribed time		Marriage certificate not produced or not produced in time		Age of bride and Bridegroom below the prescribed age		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Jaisalmer	2006-07 to 2009-10	-	-	3	0.65	-	-	-	-	-	-	-	-	22	4.80
	2007-09	-	-	-	-	-	-	2	0.40	-	-	-	-		
	2008-09	-	-	-	-	-	-	-	-	1	0.20	-	-		
	2009-11	-	-	-	-	-	-	-	-	-	-	2	0.50		
	2006-08 to 2009-11	-	-	-	-	4	0.90	-	-	-	-	-	-		
2006-07, 2008-09 to 2010-11	10	2.15	-	-	-	-	-	-	-	-	-	-			
Total		67	15.30	10	2.15	13	2.50	32	6.55	13	2.65	10	2.30	145	31.45

Source: Scrutiny of application form and audit queries issued at District level

Appendix 2.26

(Refer paragraph 2.4.6.2; page 98)

Statement showing the position of Application received for fresh affiliation, BoI conducted and affiliation granted during 2006-07 to 2010-11

Academic session	Application received for fresh affiliation	BoI conducted	BoI recommendation regarding affiliation				BoI not conducted
			Temporary or provisionally	Temporary or provisionally after fulfillment of deficiency	Refer to next BoI	Subject to fulfillment of deficiency	
2006-07	25	13	5	3	1	4	12
2007-08	48	29	3	3	2	21	19
2008-09	39	7	5	-	-	2	32
2009-10	36	-	-	-	-	-	36
2010-11	64	-	-	-	-	-	64
Total	212	49	13	6	3	27	163

Appendix 2.27

(Refer paragraph 2.4.6.2; page 99)

Statement showing the position of AICTE norms and faculty engaged

Faculty qualification as per AICTE norms-						i) Bachelors and Master degree in Pharmacy with Ist class (ii) Ph D. (iii) post PhD publication and guiding Ph D is highly desirable. (iv) minimum of 10 years experience in teaching/ research/ industry of which at least 5 years should be at the level of Asso. Prof. or minimum of 13 years experience in teaching/ research/ industry. Flair for management and leadership is essential	i) Bachelors and Master degree in Pharmacy with Ist class (ii) Ph D. (iii) post PhD publication and guiding Ph D is highly desirable. (iv) minimum of 10 years experience in teaching/research/ industry of which at least 5 years should be at the level of Asso. Prof. or minimum of 13 years experience in teaching/research/ industry.	i) Bachelors and Master degree in Pharmacy with Ist class (ii) Ph D. (iii) post PhD publication and guiding Ph D is highly desirable. (iv) minimum of 5 years experience in teaching/research/ industry of which at least 2 years shall be post PhD	Bachelors and Master degree in Pharmacy with 1 st class	Remarks	
S.N	Name of Institution	Session	Seat	Teaching faculty		Payment	Principal	Professor	Associate Professor	Assistant Professor	
				Required	Available						
1.	Swami Keshvanand Institute of Pharmacy, Jaipur	B Ph 2010-11	60	16	12	Consolidated salary	As per norms only (i) condition fulfilled, but record does not show that faculty has passed in Ist class	Not recruited	Not recruited	Condition partially fulfilled	Principal and faculty not posted as per norms
2.	Mahatma Gandhi College of Ph. Sc., Jaipur	B Ph 2010-11	60	16	16	Pay+50% Allow.	Condition (iii) not fulfilled.	Not recruited	5 posted but condition not fulfilled	11 posted but condition not fulfilled	Principal and faculty not posted as per norms
3.	Regional College of Pharmacy, Jaipur	B Ph 2010-11	60	16	16	Consolidated salary	As per norms only (i) condition fulfilled, but record does not show that faculty has passed in Ist class	One posted but only (i) condition fulfill	Not recruited		Principal and Faculty not posted as per norms
4.	Kuchaman College of Ph. Sc. Kuchaman city	B Ph 2010-11	60	16	7		As per norms only (i) condition fulfilled, but record does not show that faculty has passed in Ist class	Not recruited	Not recruited	Condition partially fulfilled	Principal and Faculty not posted as per norms
5.	Maharishi Arvind Institute of Ph., Mansarovar, Jaipur	B Ph 2010-11	60	16	16	Fixed	As per norms only (i) condition fulfilled, but record does not show that faculty has passed in Ist class	Not recruited	As per norms only (i) condition fulfilled, but record does not show that faculty has passed in Ist class	Condition partially fulfilled	Principal and Faculty not posted as per norms

Appendix 2.28 (i)

(Refer paragraph 2.4.6.3: page 99)

List of Colleges closed under RUHS

S. No.	Name of the College	Course	Commencing session	Last fee deposit for session	Last time name included for counseling	Apply for session closing	Remarks
1.	Annapurna Medical Training Institute (College of Physiotherapy), Sikar	BPT	2005-06 UoR	2007-08	2007-08		
2.	Genius College of Physiotherapy, Bhilwara	BPT	2005-06 UoR	2008-09	2008-09		
3.	Shri Digambar Physiotherapy College, Bharatpur	BPT	2005-06 UoR	2008-09	2008-09	31.10.2009	
4.	Shri Narsingh College of Physiotherapy, Bharatpur	BPT	2005-06 UoR	2006-07	-		
5.	S. N. College of Physiotherapy, Sriganganagar.	BPT	2005-06 UoR	2006-07	-	02.06.2011	
6.	Shankar College of Physiotherapy, Jaipur	BPT	2005-06 UoR	2007-08	2007-08	02.06.2011	
7.	NIMT College of Occupational Therapy, Jaipur.	BPT	2006-07	2007-08	2007-08		
8.	NIMT College of Physiotherapy, Jaipur	BPT	2006-07	2008-09	2008-09		
9.	Rajasthan College of Physiotherapy, Dausa	BPT	2005-06 UoR	2007-08	2007-08	28.03.2011	
10.	Shrinath Physiotherapy College, Rajsamand	BPT	2007-08	2008-09	2008-09		
11.	Deepshikha Pharmacy College, Jaipur	D.Ph.	2006-07 UoR	2008-09	2008-09		
12.	Vyas Pharmacy College, Jodhpur	B.Ph.	2007-08	2007-08	2008-09		Request for carry forward of affiliation fees of 2007-08 for 2008-09
13.	Saurabh Pharmacy College, Karauli	B.Ph	2007-08	2008-09	2008-09		
14.	Ranthambore College of Pharmacy, Sawaimadhopur	D.Ph.	2007-08	2008-09	2009-10	13.12.2008	No specific application, refund call by college

Appendix 2.28 (ii)

(Refer paragraph 2.4.6.3; page 100)

Statement of non-recovery of affiliation fees and penalty on late deposit/non-deposit of affiliation fees

(Amount in ₹)

S. No.	Name of the College	Session	Course	Amount of prescribed fee	Due date	Amount deposited		Penalty imposable	Total amount due (5+9-8)
						Receipt no and date	Amount		
1	2	3	4	5	6	7	8	9	10
1	Annapurna Medical Training Institute (College of Physiotherapy), Sikar	2007-08	BPT	50,000	31.12.2006	5/75 dated 06.01.2007	50000	1,00,000	1,00,000
		2008-09		60000	31.12.2007	-	-	1,20,000	1,80,000
		2009-10		60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000
2	Genius College of Physiotherapy, Bhilwara	2007-08	BPT	50000	31.12.2006	5/84 dated 06.01.2007	50000	1,00,000	1,00,000
		2009-10		60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000
3	Shri Digambar Physiotherapy College, Bharatpur	2007-08	BPT	50000	31.12.2006	6/04 dated 07.01.2007	50000	1,00,000	1,00,000
		2009-10		60000	31.12.2008	-	-	1,20,000	1,80,000
4	Shri Narsingh College of Physiotherapy, Bharatpur	2007-08	BPT	50000	31.12.2006	-	-	1,00,000	1,50,000
		2008-09		60000	31.12.2007	-	-	1,20,000	1,80,000
		2009-10		60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000
5	S. N. College of Physiotherapy, Sriganganagar	2007-08	BPT	50000	31.12.2006	-	-	1,00,000	1,50,000
		2008-09		60000	31.12.2007	-	-	1,20,000	1,80,000
		2009-10		60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000
6	Shankar College of Physiotherapy, Jaipur	2007-08	BPT	50000	31.12.2006	5/83 dated 06.01.2007	50000	1,00,000	1,00,000
		2008-09		60000	31.12.2007	-	-	1,20,000	1,80,000
		2009-10		60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000

S. No.	Name of the College	Session	Course	Amount of prescribed fee	Due date	Amount deposited		Penalty imposable	Total amount due (5+9-8)
						Receipt no and date	Amount		
1	2	3	4	5	6	7	8	9	10
7	NIMT College of Occupational Therapy, Jaipur.	2007-08	B POT	50,000	31.12.2006	22/08 dated 09.07.2007	50000	1,00,000	1,00,000
		2008-09		60000	31.12.2007	-	-	1,20,000	1,80,000
		2009-10		60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000
8	NIMT College of Physiotherapy, Jaipur.	2006-07	BPT	50000	31.12.2005	1/03 dt.19.10.2006	50000	1,00,000	1,00,000
		2007-08	BPT	50000	31.12.2006	22/07 dated 09.07.2007	50000	1,00,000	1,00,000
		2009-10		60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000
9	Rajasthan College of Physiotherapy, Dausa.	2007-08	BPT	50000	31.12.2006	5/06 dated 06.01.2007	50000	1,00,000	1,00,000
		2008-09		60000	31.12.2007	-	-	1,20,000	1,80,000
		2009-10		60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000
10	Shrinath Physiotherapy College, Rajsamand.	2009-10	BPT	60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000
11	Deepshikha Pharmacy College, Jaipur.	2009-10	D. Ph	60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000
12	Vyas Pharmacy College, Jodhpur.	2008-09	B.Ph	60000	31.12.2007	-	-	1,20,000	1,80,000
		2009-10		60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000
13	Saurabh Pharmacy College, Karauli.	2009-10	B.Ph	60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000
14	Ranthambore College of Pharmacy, Sawaimadhopur	2009-10	D. Ph	60000	31.12.2008	-	-	1,20,000	1,80,000
		2010-11		60000	31.12.2009	-	-	1,20,000	1,80,000
	Total			2,540,000					72,20,000

Appendix 2.29 (i)

(Refer paragraph 2.4.6.4; page 100)

Name of colleges and numbers allotted as entered in the Register

S. No.	Name of college	Course name	Total students	Enrolment number
1	Shree Digamber College of Nursing, Bharatpur	BSc. nursing	39	06/11090 to 11128
2.	Shri LBS College of Nursing, Jodhpur	BSc. nursing	30	06/11129 to 11158
3	Annapuran Medical Training Institute, Sikar	BSc. nursing	39	06/11159 to 11197
4	SN College of Nursing Sriganganagar	BSc. nursing	47	06/11198 to 11244
5	Akash Deep College of Pharmacy, Jaipur	D. Pharma	22	11680 to 11701
6	BN College, Udaipur	M. Pharma	28	06/11737 to 11764
7	LM College of Science & Technology, Jodhpur	M. Pharma	28	06/11765 to 11792
8	Jaipur Dental College, Amer, Jaipur	BDS	90	06/12492 to 12580 & 16396
9	Sriganganagar College of Allied Health Sciences, Sriganganagar	Physiotherapy	10	06/12641 to 12650
10	Apex Management Institution of Pharmaceutical, Mansarovar, Jaipur	D. Pharma	47	06/12764 to 12809 & 16382

Note: These are only illustrate cases

Appendix 2.29 (ii)

(Refer paragraph 2.4.6.4; page 100)

Similar enrolment number issued to more than one college/student

S. No.	Enrolment No.	Allotted to	
		I	II
1.	06/12092	Pacific Dental College Udaipur BDS 2006-07 E.No.06/12052 to 06/12152	Dr. Shalini Singhal, SMS Medical College, Jaipur E.No.06/12092
2.	06/16347	Jai Narayan Vyas School of Pharmacy, Barmer. D.Ph.2006-07 E.No.06/16347	NIMS College of Pharmacy, Jaipur D.Ph.2006-07 E.No.60/16347
3.	06/16348, 16349	M.G. College of Ph. Sikar. D.Ph.2006-07. E.No. 06/16348, 16349	NIMS College of Pharmacy, Jaipur D.Ph.2006-07 E.No.06/16348, 16349
4.	06/13694	Lachoo Memorial College, Jodhpur. D.Ph2006-07. E.No.06/13694	M.G. School of Ph., Banswara. D. Ph. 2006-07 E.No.06/13694 to 13738
5.	06/13071 & 06/13081	Jodhpur College of Pharmacy, Jodhpur. D.Ph. 2006-07 E.No. 06/13045 to 13107	SMS Medical College, Jaipur (i) Dr. Janki Bist E.No. 06/13071 (ii) Dr. Pori Deori E.No. 06/13081
6.	06/15507	Gyan Vihar School of Ph. B.Ph.2006-07 E.No.06/15507	MG NIMS, Sitapura, Jaipur IMBB2006-07 E.No. 06/15507 to 15548
7.	06/13298 & 06/13299	M.G. College of Ph. Jaipur. E.No.06/13298 & 06/13299	M.G. College of Pharmacy, Sikar D.Ph.2006-07. E.No.06/13290 to 13343
8.	06/16300	Maharshi Arvind Institute of Pharmacy, Mansarovar, Jaipur. B.Ph. 2006-07. E.No. 06/16300	Jaipur College of Pharmacy, Jaipur B.Ph. 2006-07 E.No.06/16300 to 16304

Note: These are only illustrate cases

Appendix 2.29 (iii)

(Refer paragraph 2.4.6.4; page 101)

Number of students (only Roll No.) appeared in the examination of various courses without allotment of Enrolment numbers

Name of examination	Roll No.	
	Enrolment Number allotted after declaration of result	Enrolment Number not allotted after declaration of result
B. Pharma Part-I May, 2007	120, 133, 151, 264, 293, 298, 321, 322, 359, 372, 418, 449, 453, 655, 676, 691, 693, 700, 701, 704, 955, 1026, 1051, 1075, 1076, 1077, 1083, 1084, 1236, 1313, 1360, 1414, 1572, 1597, 1611, 1612, 1613, 1616, 1619 to 1626, 1628, 1632 to 1638, 1640, 1644, 1668 etc.	104, 537, 588, 1267 etc
B. Pharma Part-I May, 2009	2111, 2112, 2342, 2906, 4102 etc.	806, 2647, 2653 etc.
B. Pharma Part-II May, 2007	58, 59, 60, 62, 64, 65 etc.	-

Note: These are only illustrate cases

Appendix 2.30

(Refer paragraph 2.4.7; page 101)

Statement showing the number of students and their Roll Number who appeared in the university examination but shown absent in the results sheets

Sl. no.	Examination in which student shown absent	Roll Number		Total cases
		Test Audit	Irregularity found in roll number	
(a) Student shown absent in				
1	B.Sc. Nursing Part-I 2010	1-2780	291-298, 337, 514, 515, 544, 815, 1382, 1415-1420, 1491-1500, 1726, 1812, 2180, 2222-2224, 2246, 2468, 2510, 2710, 2780	41
2	B. Pharma Part-I 2009	1-4115	126, 140, 152, 160, 232, 265, 268, 932, 1005, 1042, 2111-2116, 366, 736, 2513, 2605, 3228, 3316, 3345, 3919, 4003, 4115	26
Total				67
(b) Students already passed in first attempt shown as absent/due in the result of remanded examination				
1	B.Sc. Nursing Part-I 2010	1-2780	898, 1902, 1904, 2401	4
2	B. Pharma Part-I 2009	1-4115	803, 2348, 2352, 2758, 3245	5
Total				9

Appendix 2.31

(Refer paragraph 2.5.2; page 106)

Details of cases in which, indifferent planning resulted in irregularities in works

S.N.	Name of division	Work Order No & date	Name of contractor	Stipulated date of commencement	Stipulated date of completion	Actual date of completion	Final bill passed vide Voucher. No, date and amount	Remarks
1	Bharatpur-II (Hqrs. Bayana)	HQB/2009-10/127/25-2-2010	M/s Gangadhar Agarwal Contractor, Bharatpur	8-3-2010	7-4-2010	7-4-2010	121/24-9-10 Amount-Nil	Final bill passed after expiry of six months of TFC period
2	Bharatpur-II (Hqrs. Bayana)	HQB/2009-10/128/25-2-2010	-do-	-do-	-do-	07-4-2010	Not yet passed	Supply was made in March-April 2010 bill submitted by AEN on 29-3-10 .The bill is lying pending (May 2011)
3	Bharatpur-II (Hqrs. Bayana)	HQB/2009-10/68/7-10-09	M/S Shiv Construction Company, Bharatpur	17-10-09	16-2-10	29-3-10	Vr.28/21-1-11 Amount-Nil	Final bill passed after expiry of 10 months of TFC period
4	Bharatpur-II (Hqrs. Bayana)	HQB/2009-10/73/7-10-09	M/S Sh. Dau Dayal Sharma, Bharatpur	-do-	-do-	15-2-10	VR99/21-1-11	-do-
5	Bikaner-II	4185-86/18.12.2009	M/s Chetan Construction Company, Bikaner	27.12.2009	26.2.2010	15.5.2010	37/25.6.2010 Amount- ₹ 4,17,143	Final Bill passed after expiry of two months of TFC period.
6.	Bikaner-II	4910-4920/19.01.2009	M/s Ganesh Gadiya Construction Company, Sriganganagar	28.01.2009	27.06.2009	17.06.2009	3/14.9.2011 Amount- ₹ 2,20,000	Payment was withheld for want of LOC and released after expiry of 17 months of TFC period
7.	Bikaner-II	4151-54/18.12.2009	M/s Gopal Ram Prabhu Ram, Naurangdeshar	27.12.2009	26.2.2010	15.1.2011	237/31.3.2011 Amount- ₹ 36,763	Payment was made after expiry of 11 months of TFC period.
8	Sirohi	3935-44/13.8.2009	M/s Deepak and Company	24.8.2009	23.1.2010	30.3.2010	86/30.9.2011 Amount- ₹ 19.14 lakh	Final bill passed after expiry of 18 months of TFC period

Appendix 2.32

(Refer paragraph 2.5.2; page 107)

Details of item of work remained unexecuted more than 50 per cent

S.No.	Name of work	Item of work	As per G-schedule		As per actually executed		Saving	Percentage of saving
			Quantity & rate	Amount	Quantity	Amount		
1	Improvement, Strengthening, Renewal & Providing CC/ stone Kharanja in urban portion of State Highway-51 Kota-Dharnawada via Ladpura Sangod Chhabra (SHW-51) and Construction of CC Road in Deoli Kalan, Fatehpur and Gundi Village	Construction of sub-grade & earthen shoulder with approved material	2404.65 cum @ ₹ 78 per cum	1.88	1037.61 cum (43 per cent)	0.81	1.07	57
		Providing concrete for plain/reinforced concrete in open foundations complete as per drawing's M-10 (1:3:6)	1584.90 cum @ ₹ 1347 per cum	21.35	748.23 cum (47 per cent)	10.08	11.27	53
		Providing PCC M-20 Architectural copying on the top of wing wall, return wall etc.	2470 sqm @ ₹ 106 per sq.mt	2.62	594.64 @ 106 Sqm (27 per cent)	0.71	1.91	73
		Plastering with cement mortar (1:3) 15 mm thick on masonry work in parapet	3840.00 sqm @ ₹ 694 per 10 sqm	2.66	1044.25 sqmt @ 694 per 10 sqmt 174 sqm @ 211 per 10 sqm (32 per cent)	0.76	1.90	68
		Laying cement concrete Pipe, NP-3, on first class bedding of granular material including fixing collar with cement sand mortar (1:2)	340 RM @ ₹ 620 per RM	2.11	55 RM (16 per cent)	0.34	1.77	84
		Providing & laying flooring laid over cement concrete bedding complete Grade M-15	222 RM @ ₹ 1618 per mtr	3.59	14.75 RM (7 per cent)	0.24	3.35	93
		Total			34.21		12.94	21.27

Appendix 2.33

(Refer paragraph 2.5.3; page 109)

Detail of expenditure incurred on other than repair & maintenance works viz. modernisation, improvement, upgradation, cement-concrete works, model roads, road furniture, strengthening and renewal works of capital nature during 2006-07 to 2009-10

(₹ in crore)

S.N.	Name of Division	Expenditure incurred				
		2006-07	2007-08	2008-09	2009-10	Total
1	2	3	4	5	6	7
1.	District Division, Jaipur-I	5.58	3.43	3.51	1.38	13.90
2.	Merta City	5.33	3.74	1.12	0.14	10.33
3.	District Division Jodhpur-II	3.78	7.10	0.65	1.09	12.62
4.	Bhinmal	4.27	4.41	1.87	2.80	13.35
5.	Pali	9.25	4.85	2.48	4.53	21.11
6.	Rajsamand	2.20	1.54	1.16	1.93	6.83
7.	Sardarshahar	0.99	2.43	2.69	0.56	6.67
8.	District Division, Kota	5.97	5.64	1.13	1.27	14.01
9.	Bharatpur-II, Hqtr. Bayana	5.33	2.30	0.92	0.64	9.19
10.	Rajgarh (Alwar)	3.76	2.90	2.24	1.54	10.44
11.	District Division - I Ajmer	4.30	1.85	1.35	1.85	9.35
12.	Jodhpur District Division-I	4.34	0.62	0.005	1.20	6.16
13.	Pokran (Jaisalmer)	3.89	5.40	0.26	0.77	10.32
14.	Jaisalmer	4.68	3.30	0.87	-	8.85
15.	Sagwara	3.44	3.58	0.50	0.47	7.99
16.	Hindaun city	0.90	0.10	0.41	3.20	4.61
17.	Sriganganagar	0.71	2.67	4.16	2.63	10.17
18.	Sikar	0.12	1.12	3.30	1.34	5.88
19.	Bundi	0.99	0.89	3.04	7.12	12.04
20.	Jhunjhunu	0.32	0.38	0.65	1.19	2.54
21.	Bharatpur-I	1.48	1.01	0.33	1.92	4.74
22.	Jaipur-II	0.22	1.81	2.52	0.24	4.79
23.	Balotra	1.88	1.05	3.43	0.83	7.19
24.	Jaipur-III (Shahpura)	1.94	1.73	2.52	1.14	7.33
25.	Sirohi	4.02	1.08	0.90	2.17	8.17
26.	PWD Division, Baran	-	0.26	0.01	0.67	0.94
27.	Beawar	-	-	-	0.26	0.26
Total		79.69	65.19	42.02	42.88	229.78

Appendix 2.34

(Refer paragraph 2.5.3; page 109)

Details of capital nature works executed and expenditure incurred on them during 2006-07 to 2009-10

S.No	Year	Programme / nature of works	Number of works completed	Length completed (in kilometers)	Expenditure incurred (₹ in crore)
1	2006-07	CC Road (SHW)	124	118	72.12
		CC Road (VR)	12	14	7.76
		SMR (SHW)	33	240	29.23
		SMR (MDR)	46	554	42.81
		SMR (VR)	2	10	00.99
		Model Roads	22	597	9.18
		Total	239	1533	162.09
2	2007-08	SMR (SHW)	03	27	3.62
		SMR (MDR)	02	39	3.05
		SMR (VR)	40	201	20.12
		Total	45	267	26.79
3	2008-09	SMR (SHW)	54	520	76.29
		SMR (MDR)	26	213	19.40
		SMR (VR)	50	183	17.16
		Total	130	916	112.85
4	2009-10	SMR (SHW)	4	142	19.57
		SMR (MDR)	2	126	14.89
		SMR (VR)	2	7	00.95
		Total	8	275	35.41
Grand Total			422	2991	337.14

Source: Status Note on Road Development Activities as on 31 October 2010 issued by PWD, Rajasthan.

SMR -Strengthening, Modernisation, Renovation.

CC - Cement Concrete

SHW-State High Way

MDR-Major District Road

VR - Village Road

Appendix 2.35

(Refer paragraph 2.5.3; page 111)

Details of Transfer Entries raised for adjustment of expenditure

(₹ in crore)

S.No	Name of Division	TE Number & Month	Credited or (-) Debited		Debited		Reasons of transfer/ adjustment
			Amount	Head	Amount	Head	
1	Bhinmal	III/March 2010	0.77	5054(R&B)	0.77	3054 (R&B) (TFCR)	In compliance of CE Letter No D-1365 dated 28.3.10
	-do-	IV/March 2010	0.77	5054(R&B)	0.77	3054 (R&B) (TFCR)	
2	Pali	TE NO 1 st /January09	0.05	3054(R&B)	0.05	3054 R&B TFC	On receipt of sanction under TFC Head TE proposed
3	Sardarshahar	IV of Jan 2007	0.21	5054 RMUP-II	0.21	3054 (TFC)	For charging the expenditure according to sanction of grant
	-do-	II/April 2008	0.16	3054 R&B(TFC)	0.16	NP-06-07 & 5054(RMUP-II)	
			0.17	5054 R&B Missing link	0.17	3054 (R&B) (TFCR)	
4	Kota	TE NO 1 st /May07	0.28	-do-	0.28	-do-	
5	Bharatpur-II Hqr. Bayana	TE NO 1 st / March 10	0.22	5054(R&B)	0.22	-do-	In compliance of CE Letter No 1372 dt-29.3.10
	-do-	TE NO 01/May09	0.13	-do-	0.13	-do-	As per instruction of higher authorities to adjust the amount
6	Rajgarh	II/ Jan 2009	0.24	3054(R&B)	0.24	3054 (R&B) (TFCR)	For rectification of mistakes in compliance of Budget sanctioned by CE PWD Raj Jaipur in TFC 3054
7	Ajmer	TE-III March 2010	0.55	5054	0.55	3034	As per direction of the Chief Engineer PWD Rajasthan Jaipur dated 30.3.2010
8	Jodhpur District Division-I	TE-I May 2008	0.13	5054	0.13	3054	-
	Jodhpur District Division- I	TE-II Sep 2008	0.27	5054	0.27	3054	-
	Jodhpur District Division-I	TE-I March 2009	0.96	5054	0.96	3054	-
	Jodhpur District Division-I	TE-I March 2010	0.98	5054	0.98	3054	-

S.No	Name of Division	TE Number & Month	Credited or (-) Debited		Debited		Reasons of transfer/ adjustment
			Amount	Head	Amount	Head	
9	Pokran	TE-I March 2010	0.99	5054	0.99	3054	-
	Pokran	TE-II March 2010	0.02	5054	0.02	3054	-
10	Hindaun city	TE-I March 2010	0.07	5054	0.07	3054	As per telephonic direction of Addl. CE, PWD, Zone Bharatpur dated 13.3.09.
11	Bundi	TE-III March 2010	1.00	5054	1.00	3054	As per direction of CE, PWD, Rajasthan, Jaipur vide letter No. F7(1) TFC/Sec-II/2009-10/D-1372 dated 29.3.10
12	Balotra	TE-I/March 2010	0.80	5054 (SHW)	0.80	3054	In compliance of CE letter No. D-1371 dated 29.3.2010
Total			8.77		8.77		

Appendix 2.36

(Refer paragraph 2.5.3; page 111)

Details of penalties/compensation imposed/recovered but not credited to the concerned work

(₹ in crore)

S.No	Name of Division	Name of contractor	Agreement No	Orders No. for imposition of penalty	Amount of penalty	Recovered vide Vr. No	Present status
1.	Rajsamand	M/s Shiv Singh Chouhan	121/2007-08	SE/PWD/Circle Rajsamand/911 dated 13.5.2010	0.05	0.02 Vr. 196/30.7.08 0.03 Vr. 525/31.3.10	Credited in Revenue Head 0059 in August 2010 through TE
		M/s V.P Sanddhya	85/2006-07	EE/Dn Rajsamand/1343-45 Dt-25.8.07	0.006	0.003 Vr. 72/31.12.06 0.003 Vr. 20/16.7.07	Lying in SD-V
		M/s Ramchandra Kumawat	119/2006-07	Time extension not finalised	0.02	Vr No-210/31.7.08	Lying in SD-V
2.	Merta city	M/s Nathu Khan	Not executed & earnest money forfeited	SE-4350/20.9.06	0.02		The Additional Chief Engineer intimated that the amount of Earnest Money was forfeited
		M/s Ramraj	99/2006-07	-	0.02		Credit in Revenue Head 0059 in March 2010
3.	Distt Dn.II Jodhpur	M/s Chena Ram	53/2009-10	4333/3.12.09	0.01		Not yet recovered
		M/s Jai Ambey Builder	52/2009-10	4038-39/9.11.09	0.01	Vr. No-42/29.1.10	Lying in SD-V
4.	Bhinmal	M/s Bhinmal Contractor	86/2006-07	Withheld for slow progress during passing the II nd Running Bill	0.03	Vr. No-43/30.6.07	Lying in SD-V
		M/s Labu Ram Cheemaji	33/2006-07	TE-II/8/2010 TE-III/8/2010 TE-IV/8/2010	0.02 0.01 0.01	Deposit-V Deposit-V Deposit-V	Credited in Revenue Head 0059
5.	Salumber	M/s Sayeed Iqbal	209/2007-08	CE/PWD/Rajasthan, Jaipur/D-1331 dated 10.11.2009	0.01	3A/12.3.2010	Credited to Revenue Head 0059

S.No	Name of Division	Name of contractor	Agreement No	Orders No. for imposition of penalty	Amount of penalty	Recovered vide Vr. No	Present status
6.	Bikaner-II	M/s Balu Ram Bhera Ram	39/2006-07	Withheld for slow progress during passing IVth Running Bill	0.01	19/20.12.2006	Lying in SD-V.
				Withheld for slow progress during final Running Bill	0.02	73/12.12.2007	Lying in SD-V.
Total					0.24		

Appendix 2.37

(Refer paragraph 2.5.3; page 112)

Details of work executed beyond A&F sanctions and sanctioned estimates

(₹ in crore)

S. No	Name of Division	A&F Number, Date & Amount	Name of work	Details of unsanctioned work executed	Agreement Number/year	Amount paid	Remarks
1	Rajgarh (Alwar)	D-1073 dated 15.1.2009 for ₹ 143 lakh	Renewal work on Mandawar-Ghari-Sawai Ram Laxmangarh Govindgarh Road (SH-35) on km 34 to 37	Mandawar-Ghari-Sawai Ram Laxmangarh Govindgarh Road (SH-35) on km 50 to 55 against sanction kms 34 to 37	219/08-09	0.29	The work was already included in sanction issued under CRF package (km 29/0 to 47/0) for strengthening of road and the same was on progress in time of issuing sanction under TFC. Therefore, the EE, PWD Division Rajgarh sent revised proposals for changing the reach from 34/0 to 37/0 to 50/0 to 55/0. The revised sanction was awaited and work got executed.
2	District Dn.I Jaipur	D-192 dated 1.8.06 for ₹ 105.60 lakh	Cement Concrete Stone Kharanja in urban portion Package No. TFCR-CC-16-08 Towns - Gopal Nagar, Phagi, Chakwara, Dhamana, Bigalaw and Kajipura	CC work in Bhankrota village	102/06-07	0.02	The CC work got executed in Bhankrota was not included in sanctions.
3	Rajsamand	D-1073/15.1.09 for ₹ 105 lakh	Renewal of Dabok-Gudali-Maoli-Odan-losing crossing kelwara Charbhuj Road km 30/0 to 44/0	BT work got executed beyond sanctioned length.	196/08-09	0.10	Extra/excess item slip for excess BT work got executed which was not got sanctioned from the competent authority.
4	Jodhpur-II	D-193/1.8.09 for ₹ 231 lakh	Modernisation and upgradation programme TFCR-BT-RMUP-III/RJ-21-12	PMC Work on old Sardarsamand to New Sardarsamand Road km-0/0 to 3/0 as on excess item.	72/06-07	0.09	The work was executed as an excess item on other road which was not included in sanctions.

S. No	Name of Division	A&F Number, Date & Amount	Name of work	Details of unsanctioned work executed	Agreement Number/year	Amount paid	Remarks
5	Sirohi	F-7(1)TFC/ Sec-II/2009-10 D-1175 dated 17.6.2009 for ₹ 108.62 lakh	Widening of MDR-26 Reoder-Jasvantpura Road 0/0 to 7/0	Reoder-Jasvantpura 7/0 to 8/0	32/2009-10	0.16	Excess item slip sanctioned for reach not included in the A&F sanctions.
6	Jhunjhunu	F-7(1)TFC/ Sec-II/ 2008-09/ P-1073 dated 15.1.2009 for ₹ 195.00 lakh	Strengthening and renewal of Chomu-Khandela-Udaipurwati-Jhunjhunu-Churu Road 145/0 to 158/0	Restoration work on 158/0 to 165/0	192/2008-09	0.66	Restoration work was done on the reach not sanctioned in A&F sanctions.
Total						1.32	

Appendix 2.38

(Refer paragraph 2.5.3; page 112)

Details of work executed from savings of other works without obtaining proper sanctions

(₹ in crore)

S. No.	Original package No. and works	Agreement Number, year and amount sanctioned as per A&F	Actual expenditure incurred	Saving	Name of new work executed from savings	Agreement No. and year	Total amount incurred on the work	Amount booked/ charged to TFC	Remarks
1.	Division-Sardarshahar TFCR-BT-11-02-08-09 Hariyasar-Nohar Road km 2/0 to 7/0 Sardarshahar-Loonkaransar Road km 0/0 to 7/0 Sahwa-Bhadra Road (MDR-31) km 38/0 to 44/0	Ag. 202/08-09 1.88 crore	1.51	0.37	Remaining works Sardarshahar Loonkaransar Road km 0/0 to 7/0	94 / 09-10	0.16	0.09	Original work was got done under agreement No. 202 and final bill payment was made through voucher No. 94 dated 30.9.2009 to M/s Ganesh Gadia Const. Co. Out of savings ₹ 0.09 crore utilised on the same road by awarding work to another contractor without obtaining proper sanction
2.	- do -	- do -	- do -	- do -	Remaining work Hariyasar-Nohar Road km 2/0 to 7/0	95 / 09-10	0.06	0.06	Original work was got done under agreement No. 202 and final bill payment was made through voucher No. 94 dated 30.9.2009 to M/s Ganesh Gadia Const. Co. Out of savings ₹ 0.06 crore utilised on the same road by awarding work to another contractor without obtaining proper sanction.
3.	Division-Rajgarh Package No. TFCR-CC-02-06 Improvement of urban road portion Kherli Nagar (SH-22) km 145/0 to 145/500 (Arruwa) km 147/0 to 148/300 (Kathumar) and km 153/00 to 153/400 (Tassai)	Ag. 93/2006-07 2.10 crore	1.56	0.54	Construction work on Kherli Kathumar Road under TFC (Remaining work)	90 / 07-08	0.16	0.16	Savings of original package utilised in construction of drain and CC road works in Arruwa village (which were not included in sanctions) under agreement No. 90/07-08 from another contractor M/s Govind Singh.
4.	- do -	- do -	- do -	- do -	Remaining work under TFC Package BT-02-06	223 / 08-09	0.35	0.35	Savings of original package utilised in remaining work under agreement No. 223/08-09 executed by another contractor M/s Yash Const. Co.

S. No.	Original package No. and works	Agreement Number, year and amount sanctioned as per A&F	Actual expenditure incurred	Saving	Name of new work executed from savings	Agreement No. and year	Total amount incurred on the work	Amount booked/ charged to TFC	Remarks
5.	Division-Rajsamand Modernization/Renewal and upgradation of Gogunda-Tula-Machind-Bada Bhanuja-Gogunda Jhalon ki Madar-Sayon ka Khera-Sanghat Rajsamand Road km 12/500 to 34/0 under Job No. BT-26-02-3054-TFC-NP-2008-09	195/08-09 1.08 crore	0.84	0.24	Additional work on Gogunda-Tula-Machined-Gogunda Jhalon ki Madar-Sayon ka Khera-Sanghat Rajsamand MDR (36B) km 12/500 to 34/00	143/09-10	0.07	0.07	Original sanctioned work got executed under agreement No. 195/08-09 from contractor Shiv Singh Chauhan and savings of original work utilised in execution of additional works (which were not sanctioned) under agreement No. 143/09-10 from another contractor M/s Gayatri Construction.
6.	Division-Kota Strengthening of Road in km 25,26,33 and36 on Bhesrodgarh Kota. Rawatbhata –Lakheri Road (SH-33) Job No. SHW-BT-23-03	Ag. 120/08-09 1.27 crore	0.87	0.40	Remaining work on Rawatbhata-Kota-Lakheri SH-33	80/09-10	0.26	0.26	Savings of original work utilised in remaining works got executed under agreement No. 80/09-10 from M/s Lalita Construction Company.
Total				1.55			1.06	0.99	

Appendix 2.39

(Refer paragraph 2.5.5; page 116)

Details of NIT's issued before issuance of Technical Sanctions

S. No.	Name of Division	Name of works/ packages	NIT No. & Date	TS Numbers & dates	Agreement number/year
1.	Rajsamand	Strengthening and renewal of Gogunda-Tula – Machind Sayon ka Khera 56/0 to 60/0 TFCR-BT-26-01/06-07	<u>D-180</u> 05.06.06	<u>SE-37</u> 28.06.06	<u>26</u> 06-07
2.	-do-	TFCR-BT-RMUP-III/ 26-04	<u>D-197</u> 07.08.06	<u>EE 55 to 63</u> 21.02.07 & <u>SE 38-39</u> 05.09.06	<u>119</u> 06-07
3.	-do-	Geometric Improvement on MDR-36 B Puthol – Rajsamand Road km-8	<u>NIT-17</u> 13.12.08	<u>E-78</u> 20.01.09	<u>194</u> 08-09
4.	-do-	TFCR-BT RMUP-IV/RJ- 26-10	<u>D-482</u> 12.07.07	<u>EE-37,38 & 40</u> 16.08.07	<u>121</u> 07-08
5.	-do-	Renewal of Dabok – Gudli Mavli- Odan Loosing crossing Kelwara-Charbhujia Road km 30/00 to 44/00	<u>NIT-6</u> 13.01.09	<u>SE-11</u> 27.01.09	<u>196</u> 08-09
6.	Sardarshahar	TFCR-BT-RMUP-IV/ 11-10	<u>NIT-09</u> 12.07.07	<u>EE 54 to 56</u> 06.08.07 <u>SE-447-448</u> 03.08.07	<u>41</u> 07-08
7.	-do	TFCR-BT-RMUP-IV/ 11-09	-	<u>EE48 to 53</u> <u>SE-449 & 450</u> 03.08.07	<u>40</u> 07-08
8.	-do-	TFCR-BT-RMUP-IV/11- 05/06-07	<u>D-197</u> 07.08.06	<u>EE-61</u> 18.08.06	<u>42</u> 2006-07
9.	Rajgarh	TFCR-CC-02-06	<u>NIT 01</u> 05.06.06	<u>ACE-1088</u> 13.07.06	<u>93</u> 2006-07
10.	-do-	TFCR-BT-02-03	-do-	<u>R-40</u> 06.07.06	<u>73</u> 2006-07
11.	-do-	TFCR-BT-02-05	<u>06</u> 19.12.08	<u>ACER-37 & EE-143</u> 01.01.09,16.01.09	<u>219</u> 2008-09
12.	-do-	TFCR-CC-02-07	<u>NIT-03</u> 07.08.06	<u>ACE-27</u> 07.09.06	<u>197</u> 06-07
13.	-do-	Remaining work of TFCR-CC-02-07	<u>Nil</u> 06.02.08	<u>EE- 533</u> 25.03.08	<u>228</u> 07-08
14.	-do-	Remaining work of TFCR-CC-02-03	-do-	<u>EE-528</u> 25.03.08	<u>235</u> 07-08
15.	Bhinmal	TFCR-CC-18-02	<u>D-180</u> 05.06.06	<u>SE-31</u> 03.07.06	<u>27</u> 06-07
16.	-do-	TFCR-BT-18-01	-do-	<u>SE-27</u> 28.06.06	<u>33</u> 2006-07
17.	-do-	TFCR-CC-18-10	<u>197</u> 07.08.06	<u>EE-88</u> 29.08.06	<u>79</u> 2006-07
18.	-do-	TFCR-BT-RMUP-III/ 18-07	-do-	<u>EE-61 & 66</u> 29.08.06	<u>86</u> 06-07

S. No.	Name of Division	Name of works/ packages	NIT No. & Date	TS Numbers & dates	Agreement number/Year
19.	Bhinmal	TFCR-BT-RMUP-IV/ 18-12	<u>D-482</u> 12.07.07	<u>EE-118-126 & SE-58</u> 10.08.7,14.08.07 10.08.07	<u>64</u> 07-08
20.	Pali	TFCR-BT 25-01	<u>D-180</u> 05.06.06	<u>EE-195 & SE-29</u> 24.06.06,28.06.06	<u>59</u> 06-07
21.	-do-	TFCR-BT-25-07	<u>D-197</u> 07.08.06	<u>EE-252-257</u> 18.08.06	<u>180</u> 06-07
22.	-do-	TFCR-BT-RMUP-III/ 25-06	-do-	<u>EE-258 to 267</u> 18.08.06	<u>181</u> 06-07
23.	-do-	TFCR-BT-25-02	<u>D-180</u> 05.06.06	<u>SE- 28 & 30</u> 28.06.06	<u>56</u> 06-07
24.	-do-	TFCR-BT-RMUP-IV/ 25-18	<u>D-482</u> 12.07.07	<u>EE-139-146</u> 07.08.07	<u>124</u> 07.-08
25.	-do-	TFCR-BT-RMUP-IV/ 25-19	-do-	<u>EE- 138-139 & 147</u> 07.08.07 <u>17,18</u> 23.7.07	<u>123</u> 07-08
26.	-do-	TFCR-BT-25-05	<u>D-1062</u> 19.12.08	<u>EE-77</u> 24.12.08	<u>170</u> 08-09
27.	-do-	TFCR-BT-25-04	-do-	<u>SE-135</u> 31.12.08	<u>285</u> 08-09
28.	Bharatpur-II Hqr. Bayana	TFCR-CC-06-06	<u>D-197</u> 07.08.06	<u>ACE-II.1776</u> 08.09.06	<u>84</u> 06-07
29.	-do-	TFCR-BT-RMUP-IV/ 06-10	<u>482</u> 12.7.07	<u>Nil</u> <u>3.8.07&10.8.07</u>	<u>107</u> 07-08
30.	-do-	TFCR-CC-06-05	<u>D-197</u> 07.08.06	<u>EE-123&SE-35836</u> 04.9.06	<u>83</u> 06-07
31.	-do-	Supply of mix material in Sub Dn-II Bayana	<u>11742-</u> <u>62</u> 30.12.09	<u>EE-114</u> <u>13.1.10</u>	<u>127</u> 09-10
32.	Merta city	TFCR-BT-24-04	<u>180</u> 05.06.06	<u>SE-102&103 & EE.38</u> <u>03.7.06&20.6.06</u>	<u>72</u> 06-07
33.	District Dn.II Jodhpur	TFCR-BT-RMUP-III- 21-13	<u>D-197</u> 07.08.06	<u>EE-29,32,37,41&42</u> <u>28.8.06</u>	<u>81</u> 06-07
34.	-do-	TFCR-BT-RMUP-III/RJ- 21-12	-do-	<u>EE-30,31,33 & SE-124</u> 28.8.06,08.09.06	<u>72</u> 06-07
35.	-do-	TFCR-BT-RMUP-III/RJ- 21-14	-do-	<u>EE-48,50,44&SE-123</u> <u>28.8.06&8.9.06</u>	<u>82</u> 06-07
36.	Kota	TFCR-CC-23-04	<u>D-197</u> 07.08.06	<u>ACE-25&EE-78</u> <u>13.9.06&29.8.06</u>	<u>75</u> 06-07
37.	-do-	TFCR-CC-23-05	-do-	<u>SE-235&237</u> <u>18.9.06</u>	<u>78</u> 06-07
38.	-do-	TFCR-BT-23-02	<u>85</u> 7.1.09	<u>SE-135</u> <u>27.1.09</u>	<u>120</u> 08-09
39.	Bundi	Renewal work on various roads in Bundi district under Recommendation of Twelfth Finance Commission Package No. TFCR-BT-37-09-02/08-09	<u>D-1062</u> 19.12.08	<u>ACE/ICT/TECH/744/18/2008-</u> <u>09/</u> <u>15.1.2009</u>	<u>B-257</u> 08-09
40.	-do-	Bundi Alod-Dhowar- Gothara, Jajawar, Nainawa-Uniyara Road km 0/500 to 1/00, 1/100 to 4/900, 24/0 to 27/0	<u>D-1062</u> 19.12.08	<u>SE/Tech/BND/41Dt.</u> <u>9.1.2009</u>	<u>B-258</u> 08-09

S. No.	Name of Division	Name of works/ packages	NIT No. & Date	TS Nos & Dates	Agreement number/Year
41.	Balotra	Improvement of urban road portion including raising, CC/Stone Kharanja Drain and Road Furniture on Road Sirohi Kalindri Ramseen Jalore Balotra Road (SH 38) km 110/0 to 168/0	<u>D-180</u> 5.6.06	<u>48</u> <u>1.7.2006</u>	<u>20</u> <u>06-07</u>
42.	Bharatpur-I	CC Road in village Khangari km 3/600 to 4/050	<u>D-98</u> 22.3.06	<u>1</u> <u>7.4.06</u>	<u>5</u> <u>06-07</u>
43.	Jaipur-II	TFCR-BT-SH-16-04/08-09	<u>979</u> 29.8.08	<u>ACE-12</u> <u>15.9.2008</u>	<u>159</u> <u>08-09</u>
44.	-do-	TFCR-BT-RMUP-16-16	<u>482</u> 12.7.07	<u>EE 49-54</u> <u>13.8.2007</u>	<u>35</u> <u>07-08</u>
45.	-do-	TFCR-BT-RMUP 16-19	<u>-</u> 7-07	<u>EE 88-40</u> <u>4.8.2007</u>	<u>34</u> <u>07-08</u>
46.	Sirohi	TFCR-CC-29-01	<u>1</u> 2006-07	<u>EE 37,38</u> <u>27.6.2006</u>	<u>26</u> <u>06-07</u>
47.	-do-	TFCR-BT-RMUP-IV-29-06	<u>2</u> 2007-08	<u>EE-64,65</u> <u>4.8.2007</u>	<u>58</u> <u>07-08</u>
48.	-do-	TFCR-BT-RMUP-III-29-02	<u>3</u> 2006-07	<u>SE-38</u> <u>1.9.2006</u>	<u>114</u> <u>06-07</u>

Appendix 2.40

(Refer paragraph 2.5.7; page 119)

Details of work in which Bitumen Grade 80/100 used instead of CRMB or Bitumen Grade-60/70

(₹ in crore)

S. No.	Name of Dn	Details of works/Job no.	Agreement Number	Payment made for BT work executed by S-90 grade Bitumen			
				Item of work	Quantity & Rate	Amount	Net Amount with TP
1.	Rajsamand	Renewal of Dabok Gudli- Maoli -Oden-Lossing-Crossing Kelwara-Charbhujia Road Km 30-44 Job No. SHW/BT-26-03/08-09	196/2008-09	PMC	83386 Sq.mtr@73per Sq.mtr	0.61	
				Seal Coat	75102 Sq.mtr@25per Sq.mtr	0.19	
Total					TP 10.07 % below	0.80 (-) 0.08	0.72
2.	-do-	Modernisation Renwal & upgradation of Gogunda-Tula-Machind-Bada Bhanuja,Gogunda –Jhalon ki Madar, Sayon ka Khera, Sanghat-Rajsamand Road 12/500 to 34/00 kms Job No TFCR /BT-26-02/08-09(MDR)	195/2008-09	PMC	65521 Sq.Mtr@73.50per Sq.mtr	0.48	
				Seal Coat	64147 Sq.mtr @25.50per Sq.mtr	0.16	
Total					TP 9.79% below	0.64(-) 0.06	0.58
3.	District Division Kota	Strengthening of road in KM-25,26,33&36 on Bhesrodgarh-Kota-Rawatbhata-Lakheri-Road SH-33 Job No SHW/TFCR/BT/23-02	120/2008-09	Bituminous Macadam	603.43 Cum @4590per Cum	0.28	
				PMC			
				Seal Coat	38962 Sq.mtr @93per Sq.mtr	0.36	
					36884 Sq.mtr@34per Sq.mtr	0.12	
Total					TP 4.81% above	0.76(+) 0.04	0.80
4.	-do-	Remaining work of work mentioned at Sr.No.3	80/2009-10	PMC	942.85 Sq.mtr@93per Sq.mtr	0.009	
				Seal Coat	24457 Sq.mtr @34per Sq.mtr	0.08	
Total					TP 9.9% above	0.09(+)0.009	0.10

S. No.	Name of Dn	Details of works/Job no.	Agreement Number	Payment made for BT work executed by S-90 grade Bitumen			
5.	Jaipur-II (North)	Renewal and strengthening of (i) Bassi-Tunga Road 69/00 to 85/00 (ii) Dausa-Lawn Road 16/00 to 25/00 TFCR-BT-SH-16-04	159/2008-09	BM	4594.60 cum @2010 per cum	0.92	
				PMC	77717.3 Sq. mtr @86 per Sq.mtr	0.67	
				Seal coat	77717.3 Sq.mtr @ 34 per Sq.mtr	0.26	
Total					TP + 2.75 %	1.85 + 0.05	1.90
6.	Jhunjhunu	Strengthening and renewal of Chomu-Khandela-Udaipurwati-Jhunjhunu-Churu (SH-37) km 145/0 to 158/0	174/2008-09	PMC	6700 Sq. mtr @ 86 per Sq. mtr	0.58	
				Seal Coat	6700 Sq. mtr @ 31 per Sq. mtr	0.21	
Total					TP (-) 19.021 %	0.79 (-) 0.15	0.64
7.	Sirohi	Widening of Reoder-Jasvantpura km 0/0 to 7/0 MDR-BT-29-01/3054/TFC/NP/2009-10	32/2009-10	PMC	36727.72 Sq. mtr @ 72.10 per Sq. mtr	0.26	
				Seal Coat	39372.91 Sq. mtr @ 28.30 per Sq. mtr	0.11	
Total					TP (-) 24.42 %	0.37	0.28
8.	-do-	Renewal of Reoder-Jasvantpura km 1/0 to 7/0 and 15/0 to 22/0 MDR-BT-29-01/3054/TFC/NP/2008-09	100/2009-10	PMC	41435.27 Sq. mtr @ 84.30 per Sq. mtr	0.35	
				Seal Coat	41435.27 Sq. mtr @ 33.20 per Sq. mtr	0.14	
Total					TP (-) 5.61 %	0.49 (-) 0.03	0.46
9.	Jaipur-III (Shahpura)	Strengthening and renewal on Alwar-Shahpura TFCR-SHW-BT-16-03- 08-09	93/2008-09	BM	2598.68 cum @ 1965 per cum	0.51	
				PMC	16300 Sq. mtr@ 86 per Sq. mtr	0.14	
				Seal Coat	16300 Sq. mtr@ 33 per Sq. mtr	0.05	
Total					TP (-) 2.81 %	0.70 (-) 0.02	0.68
10.	Baran	Strengthening and renewal of Baran Siswali Road km 13/0-14/0, 27/0-35/0 Job No. 41/TFC/SHW/3054/MDR/09-10	219/2009-10	BM	836.50 cum @ 4699 per cum	0.24	
				PMC	12515.37 Sq. mtr @ 93 per Sq. mtr	0.12	
				Seal Coat	12515.37 Sq. mtr @ 30 per Sq. mtr	0.04	
Total					TP (-) 0.01 %	0.40	0.40
Grand Total							6.60

Appendix 2.41

(Refer paragraph 2.5.8; page 121)

Latest position of details of works sanctioned, expenditure incurred and works executed during 2006-10

S. No.	Year	Sanction issued			Status of the works and expenditure incurred upto March 2010		
		Number of works	Length of roads (in kms)	Amount (₹ in crore)	Number of works completed	Length (in kms)	Expenditure (₹ in crore)
1.	2006-07	837	4,281.70	314.86	822	4,003	274.53
2.	2007-08	636	2,346.53	164.75	606	2,112	141.13
3.	2008-09	218	986.02	133.77	210	922	117.48
4.	2009-10	116	350.52	59.38	84	270	42.17
	Total	1807	7,964.77	672.76	1,722	7,307	575.31*

* The expenditure of ₹ 56.95 crore incurred on patch repair works not included in above works.

Source : Information provided by the CE (Roads), PWD, Rajasthan, Jaipur vide his letter dated 24 August 2011.

Deviation in the Status Note and information made available by CE (Roads), PWD on 24 August 2011

S. No.	Particulars	As per Status Note (October 2010)	As per information provided by CE (Roads)	Difference
1.	Number of works sanctioned	1800	1807	(+) 7
2.	Amount of A&F sanctions (₹ in crore)	735.40	672.76	(-) 62.64
3.	Road length sanctioned (in km)	7933.55	7964.77	(+) 31.22
4.	Number of works executed	1666	1722	(+) 56
5.	Expenditure incurred (including patch repair works) (₹ in crore)	632.39	632.26	(-) 0.13
6.	Road length of works executed (in km)	7555	7307	(-) 248

Appendix 3.1

(Refer paragraph 3.1.1; page 123)

Statement showing Electricity Duty charged by JVVNL and paid by University of Rajasthan to JVVNL during 2001-02 to August 2011

S.No.	Voucher number and date	Total amount of Electricity Bill (Amount in ₹)	Electricity Duty charged in the Electricity Bill (Amount in ₹)
	2001-02		
1	693/16.3.02	850158.00	46532.50
2	683/16.3.02	30158.00	1853.75
3	677/16.3.02	29143.00	1778.50
4	689/16.3.02	24738.00	1555.00
5	691/16.3.02	21472.00	1274.00
6	673/16.3.02	17124.00	1075.50
7	800/21.2.02	26248.00	1135.75
8	799/21.2.02	32103.00	1852.25
9	820/21.2.02	54659.00	2105.00
10	463/12.2.02	87223.00	3930.00
11	763/25.1.02	31171.00	1906.25
12	756/25.1.02	31723.00	1858.75
13	775/25.1.02	28153.00	1727.50
14	757/25.1.02	28005.00	1445.00
15	767/25.1.02	21030.00	1321.50
16	758/25.1.02	36834.00	1258.25
17	755/25.1.02	23782.00	1200.50
18	761/25.1.02	26456.00	1140.25
19	752/24.1.02	19870.00	1174.75
20	670/23.1.02	50595.00	3077.50
21	757/21.11.01	70238.00	4311.25
22	834/22.11.01	39433.00	2233.25
23	846/22.11.01	33430.00	2048.50
24	839/22.11.01	25624.00	1568.25
25	833/22.11.01	33145.00	1509.75
26	832/22.11.01	23730.00	1491.50
27	850/22.11.01	19010.00	1194.25
28	851/22.11.01	51900.00	1171.00
29	842/22.11.01	16207.00	1017.75
30	181/5.11.01	90956.00	3075.00
31	807/21.9.01	43416.00	2674.50
32	793/21.9.01	29541.00	1851.75
33	800/21.9.01	32023.00	1971.25
34	795/21.9.01	28938.00	1618.25
35	802/21.9.01	24106.00	1509.50
36	811/21.9.01	23979.00	1501.50
37	806/21.9.01	38773.00	1430.00
38	812/21.9.01	51624.00	1216.25
39	794/21.9.01	26987.00	1161.00
40	803/21.9.01	17865.00	1116.50
41	818/21.9.01	34456.00	1111.50
42	626/19.9.01	118263.00	7388.75

S.No.	Voucher number and date	Total amount of Electricity Bill (Amount in ₹)	Electricity Duty charged in the Electricity Bill (Amount in ₹)
43	619/18.9.01	59082.00	3608.75
44	310/10.7.01	67132.00	1750.00
45	721/22.7.01	39966.00	2457.25
46	704/22.7.01	27504.00	1723.50
47	726/22.7.01	27136.00	1663.50
48	730/22.7.01	21886.00	1075.00
49	725/22.7.01	17939.00	1030.50
50	705/22.7.01	23780.00	1058.25
51	708/22.7.01	29206.00	1300.75
52	709/22.7.01	22252.00	1392.75
53	714/22.7.01	49544.00	1085.25
54	716/22.7.01	34629.00	1169.00
55	717/22.7.01	28663.00	1796.50
56	718/22.7.01	19573.00	1028.50
57	878/24.5.01	51097.00	3121.25
58	882/24.5.01	40965.00	2532.50
59	881/24.5.01	32438.00	1859.25
60	892/24.5.01	34691.00	1753.50
61	869/24.5.01	17239.00	1062.50
62	874/24.5.01	32461.00	1977.75
63	875/24.5.01	19751.00	1151.25
64	505/12.6.01	95215.00	2865.00
65	309/10.7.01	61788.00	1132.50
66	416/16.11.01	97339.00	4677.50
67	435/16.10.01	93617.00	4455.75
68	530/14.9.01	124003.00	5662.00
69	545/19.5.01	74422.00	2450.50
70	533/12.4.01	49346.00	1852.00
71	332/11.5.01	74763.00	2175.00
	2002-03		
72	880/22.5.02	901532.00	51802.50
73	875/22.5.02	34544.00	2130.00
74	871/22.5.02	33418.00	1836.00
75	881/22.5.02	31644.00	1936.00
76	879/22.5.02	23050.00	1193.50
77	878/22.5.02	18964.00	1123.75
78	825/24.4.02	739845.00	41887.50
79	819/24.4.02	40860.00	1940.00
80	827/24.4.02	23751.00	1420.25
81	817/24.4.02	26503.00	1154.00
82	826/24.4.02	20018.00	1000.75
83	974/23.5.02	52928.00	2880.00
84	978/23.5.02	55778.00	1435.00
	2003-04		
85	628/20.4.03	781411.00	43647.50
86	583/19.5.03	975950.00	55472.50
87	1031/18.3.04	682007.00	38610.00
88	536/17.1.04	811061.00	46027.50
89	764/22.1.04	51614.00	2274.75
90	761/22.1.04	29572.00	1385.50
91	760/22.1.04	23144.00	1085.00

S.No.	Voucher number and date	Total amount of Electricity Bill (Amount in ₹)	Electricity Duty charged in the Electricity Bill (Amount in ₹)
92	738/23.12.03	71284.00	3513.50
93	325/21.6.03	1095530.00	62580.00
94	424/20.9.03	43246.00	2282.50
95	501/17.9.03	36459.00	1870.25
96	502/17.9.03	26272.00	1386.00
97	922/21.2.04	29088.00	1485.00
98	863/20.8.03	960484.00	55127.50
99	862/20.8.03	24251.00	1240.00
100	864/20.8.03	27511.00	1485.00
101	792/20.8.03	39741.00	2112.50
102	782/16.8.03	25176.00	1317.00
103	513/14.11.03	745382.00	40967.50
104	441/14.11.03	54318.00	2445.00
105	522/19.9.03	908795.00	51297.50
106	529/19.9.03	59295.00	3677.25
107	528/19.9.03	25620.00	1568.00
108	531/15.10.03	893430.00	51562.50
109	558/15.10.03	72064.00	3562.50
110	552/15.10.03	42804.00	2317.50
111	559/15.10.03	44580.00	2279.50
112	560/15.10.03	29035.00	1560.00
113	551/15.10.03	26377.00	1360.00
114	375/15.9.03	72318.00	3578.50
115	613/22.12.03	38445.00	1944.25
116	563/17.12.03	744268.00	40557.50
117	712/16.2.04	50336.00	2194.25
118	683/16.2.04	34681.00	1707.25
119	915/21.2.04	815913.00	47597.50
120	1101/18.7.03	36774.00	1900.00
121	1141/19.7.03	1084068.00	61687.50
122	1148/19.7.03	46491.00	2871.00
123	1145/19.7.03	41730.00	2625.00
124	1142/19.7.03	29624.00	1590.00
125	1147/19.7.03	24937.00	1525.00
126	1138/19.7.03	26664.00	1406.75
127	543/14.8.03	59348.00	2761.75
128	544/14.8.03	24487.00	1065.25
129	910/15.7.03	58907.00	2734.00
130	567/15.7.03	29160.00	1539.00
	2004-05		
131	1227/26.4.04	59531.00	2773.25
132	1146/25.5.04	73252.00	3637.25
133	1018/21.4.04	36643.00	1830.75
134	1051/21.4.04	29849.00	1465.00
135	1004/21.5.04	917333.00	56385.00
136	918/20.4.04	784246.00	45640.00
137	528/23.11.04	65537.00	4858.80
138	25.11.04	780239.00	71164.00
139	643/29.11.04	26337.00	1822.00
140	700/13.12.04	69048.00	5199.60
141	1203/27.12.04	602100.00	54000.00

S.No.	Voucher number and date	Total amount of Electricity Bill (Amount in ₹)	Electricity Duty charged in the Electricity Bill (Amount in ₹)
142	820/17.12.04	25319.00	1723.20
143	292/12.1.05	62575.00	4571.20
144	526/17.1.05	36464.00	2805.20
145	699/24.1.05	26378.00	2112.00
146	711/25.1.05	1726565.00	66084.00
147	520/11.2.05	44951.00	3629.20
148	743/22.2.05	769829.00	70928.00
149	748/22.2.05	36523.00	2864.00
150	575/17.6.04	971993.00	59572.00
151	552/17.6.04	62739.00	2975.25
152	868/27.9.04	82033.00	6478.40
153	867/27.9.04	39530.00	3054.80
154	717/22.9.04	1124458.00	89452.00
155	1030/23.7.04	71376.00	5425.60
156	887/20.7.04	1032187.00	99344.00
157	906/20.7.04	20243.00	1230.40
158	641/23.8.04	1084540.00	99724.80
159	664/23.8.04	31953.00	2367.20
160	663/23.8.04	21621.00	1096.00
161	684/27.8.04	75483.00	5824.40
162	910/29.10.04	113574.00	9522.40
163	981/30.10.04	43989.00	3535.60
164	706/26.10.04	26872.00	2160.00
165	538/19.10.04	939260.00	86754.80
	2005-06		
166	955/23.2.06	1089866.00	95448.00
167	765/20.10.05	99158.00	6916.40
168	584/20.1.06	1005268.00	92180.00
169	496/19.1.06	549990.00	4004.80
170	405/19.1.06	80653.00	5132.80
171	568/17.12.05	38929.00	2456.80
172	609/19.12.05	76436.00	4726.40
173	349/12.11.05	87334.00	5776.80
174	181/14.11.05	36157.00	2189.60
175	552/23.11.05	983459.00	89276.00
176	622/20.10.05	1241947.00	109656.00
177	517/21.6.05	2052221.00	95316.00
178	860/22.7.05	1220601.00	107588.00
179	702/20.9.05	1175861.00	107808.00
	2006-07		
180	1007/21.9.06	197864.00	7365.20
181	678/17.11.06	87962.00	5818.00
182	720/19.12.06	81412.00	5206.00
183	641/22.8.06	92206.00	6246.40
184	582/18.5.06	69182.00	4027.20
185	783/22.12.06	959089.00	93376.00
186	604/25.1.07	1054908.00	95808.00
187	449/21.8.06	101026.00	7096.40
188	588/26.10.06	1311127.00	119324.00
189	1100/19.3.07	914472.00	82272.00
190	1008/22.9.06	1203562.00	109072.00

S.No.	Voucher number and date	Total amount of Electricity Bill (Amount in ₹)	Electricity Duty charged in the Electricity Bill (Amount in ₹)
191	619/15.2.07	1069333.00	101220.00
192	728/22.5.06	1251098.00	114340.00
193	695/24.11.06	1072502.00	96964.00
194	680/18.5.06	42281.00	2558.40
195	629/17.4.06	57690.00	4156.00
196	956/25.4.06	1021127.00	92552.00
197	721/20.4.06	91443.00	6172.80
198	947/20.7.06	84417.00	5495.60
199	526/21.8.06	24292.00	955.60
200	988/22.7.06	1333809.00	121356.00
201	701/23.8.06	1314852.00	120192.00
202	646/24.6.06	1473332.00	134804.00
	2007-08		
203	1131/28.5.07	87268.00	5770.40
204	529/20.6.07	1499342.00	142448.00
205	838/21.5.07	1366365.00	124972.00
206	1157/25.4.07	956818.00	90500.00
207	870/27.7.07	96668.00	6676.40
208	731/27.6.07	93663.00	6386.80
209	063/23.10.07	2597813.00	123720.00
210	742/23.7.07	1539334.00	140356.00
211	504/22.8.07	1265056.00	123740.00
212	428/23.11.07	36371.00	123720.80
213	584/25.8.07	108977.00	5577.20
214	638/29.9.07	103528.00	7338.00
215	1000/26.3.08	1289361.00	234760.00
216	265/6.2.08	32248.00	2644.80
217	873/27.2.08	1090225.00	107299.60
218	204/5.2.08	24115.00	1856.00
219	765/25.2.08	61397.00	3276.80
220	757/29.1.08	1355144.00	123720.80
221	01/01.2.08	31299.00	2456.00
222	927/24.3.08	67132.00	3829.60
223	210/19.11.07	94103.00	6429.20
224	715/24.1.08	82753.00	5335.20
225	1032/26.12.07	1267174.00	123720.80
226	986/26.12.07	82782.00	5338.00
	2008-09		
227	1076/25.11.08	1183100.00	107376.00
228	1064/20.2.09	78885.00	4962.40
229	708/23.12.08	952362.00	92304.00
230	709/23.12.08	84309.00	5485.20
231	733/20.1.09	1076737.00	97912.00
232	870/14.2.09	1109730.00	104548.00
233	819/19.11.08	87849.00	5826.40
234	1336/29.9.08	99573.00	6956.40
235	951/20.10.08	1228058.00	125804.00
236	1006/27.8.08	1162163.00	14886.40
237	1135/27.5.08	1352518.00	123036.00
238	958/26.7.08	1457465.00	132920.00
239	898/23.7.08	107661.00	7736.00

S.No.	Voucher number and date	Total amount of Electricity Bill (Amount in ₹)	Electricity Duty charged in the Electricity Bill (Amount in ₹)
240	873/22.8.08	100075.00	7004.80
241	965/26.6.08	1544512.00	141364.00
242	854/26.4.08	952992.00	85984.80
243	879/26.4.08	96734.00	6682.80
244	1090/23.9.08	1414267.00	128872.00
245	1068/27.5.08	110894.00	8047.60
246	856/21.6.08	65426.00	3665.20
247	765/26.12.08	19097.00	1595.20
248	766/26.12.08	26864.00	2194.80
249	619/13.3.09	1126122.00	102672.00
	2009-10		
250	870/26.4.09	1553069.00	109912.00
251	730/20.7.09	93443.00	6365.60
252	729/19.7.09	2219759.00	166008.00
253	562/16.6.09	1943950.00	161704.00
254	941/26.5.09	121588.00	9078.40
255	491/20.4.09	84101.00	5465.20
256	341/18.8.09	94655.00	6482.40
257	646/19.5.09	1793006.00	130292.00
258	813/22.2.10	67630.00	3877.60
259	503/20.1.10	1111500.00	98880.00
260	1043/24.12.09	88567.00	5895.60
261	711/15.12.09	1020251.00	97524.00
262	612/18.2.10	1179174.00	101760.00
263	589/18.11.09	1219647.00	106620.00
264	480/18.11.09	89982.00	6032.00
265	790/22.10.09	1686638.00	137096.00
266	574/22.9.09	1978419.00	141432.00
267	529/18.9.09	85989.00	5647.20
268	404/17.8.09	2043802.00	157944.00
269	584/10.3.10	21384.00	1449.60
270	583/10.3.10	31504.00	2599.20
271	585/10.3.10	26339.00	2259.20
272	1062/25.3.10	73523.00	4445.60
273	581/10.3.10	1026756.00	90904.00
	2010-11		
274	737/20.5.10	2346880.00	162276.00
275	582/18.8.10	101746.00	5008.80
276	836/28.7.10	41220.00	2850.00
277	602/24.7.10	2416632.00	167584.00
278	540/19.7.10	85939.00	5642.40
279	510/22.6.10	83803.00	5436.40
280	770/19.4.10	89554.00	5490.80
281	778/29.11.10	79261.00	4768.80
282	640/22.10.10	74872.00	4365.20
283	753/24.9.10	104443.00	7084.40
284	1159/22.4.10	1478996.00	127760.00
285	674/19.10.10	840130.00	76780.00
286	681/24.11.10	2371486.00	200480.00
287	728/22.9.10	1786071.00	130092.00
288	653/22.6.10	2458508.00	178372.00

S.No.	Voucher number and date	Total amount of Electricity Bill (Amount in ₹)	Electricity Duty charged in the Electricity Bill (Amount in ₹)
289	23.8.10	2035920.00	160680.00
290	736/20.5.10	44142.00	3701.60
291	739/20.5.10	22968.00	1674.40
292	740/20.5.10	26366.00	4430.00
293	23.8.10	15167.00	1432.40
294	23.8.10	14584.00	1092.00
295	23.8.10	28202.00	2837.20
296	655/21.6.10	24700.00	2072.80
297	651/21.6.10	46178.00	3888.80
298	652/21.6.10	20010.00	1402.40
299	729/20.9.10	33577.00	2778.00
300	731/20.9.10	18163.00	1487.20
301	732/20.9.10	19431.00	1349.20
302	679/22.11.10	20288.00	1689.60
303	680/22.11.10	17543.00	1175.60
304	682/22.11.10	34007.00	2769.60
305	1159/20.4.10	27934.00	2263.20
306	1159/20.4.10	21814.00	1605.20
307	1159/20.4.10	24073.00	2026.00
308	604/20.7.10	41995.00	3565.60
309	605/20.7.10	20246.00	1656.00
310	672/19.10.10	33824.00	2752.80
311	673/19.10.10	20806.00	1475.60
312	675/19.10.10	20531.00	1712.80
313	-/18.02.11	79887.00	4826.40
314	-/15.02.11	1523781.00	135076.00
315	-/16.03.11	1626404.00	142724.00
316	-/01.2011	1872371.00	166572.00
317	-/12.2010	608850.00	59236.00
318	-/28.03.2011	84650.00	5264.40
319	-/20.01.2011	82058.00	5026.00
320	-/21.12.2011	71265.00	4033.60
	2011-12		
321	19.04.2011	1050571.00	89864.00
322	28.04.2011	68756.00	3759.60
323	27.05.2011	1969912	152972.00
324	27.06.2011	2908551.00	189892.00
325	21.06.2011	181894.00	6340.80
326	29.07.2011	2752798.00	179276.00
327	25.08.2011	2093544.00	185776.00
	Grand Total		10933157.40

Appendix 3.2

(Refer paragraph 3.1.4; page 128)

Statement showing irregular charging of *prorata* on works not executed by PWD

(₹ in crore)

S. No	Name of Division	Name of ROB	Administrative and Financial Sanction		Transfer of fund to RSRDCC		Amount of <i>prorata</i> charged by Division	Total expenditure from Capital head	Prorata credited to Revenue Head- 0059
			Number and date	Amount	Amount	Month and year			
1	EE, PWD Division, Ajmer	ROB on Kishangarh to Roopangarh road km 70 SH 7 including approaches	F-7(1030)Sec.-II/2005 D-412/24.2.06	10.00	7.70	May/2006 to March/2011	1.00	8.70	0059
2	EE, PWD Division-I, Bharatpur	ROB on Bharatpur-Mathura road SH-24 including approaches	F-7(1030)Sec.-II/2005 D-412/24.2.06	10.00	8.20	March /2007 to March/2011	1.07	9.27	0059
3	-do-	ROB on Bharatpur-Deeg-Alwar road km 3 SH-14 including approaches	F-7(1074)Sec.-II/2008 D-38/19.3.07	10.00	8.50	January/2009 to January/2011	1.11	9.61	0059
4	EE, PWD Division, Dausa	ROB on Manoharpur-Lalsot road ext. km 1 NH 11 A including approaches	F-7(1030)Sec.-II/2005 D-412/24.2.06	10.00	8.22	May/2006 to March/2011	1.07	9.29	0059
5	EE, PWD Division, Gangapurcity	ROB on Dholpur-Sawaimadhopur-Gangapurcity-Mathura road km 230 SH-01 including approaches	F-7(1030)Sec.-II/2005 D-412/24.2.06	10.00	9.00	March/2007 to February/2011	1.17	10.17	0059
6	EE, PWD Division, Nagaur	ROB on Nagaur-Basni road MDR-37 A including approaches	F-7(1074)Sec.-II/2006 D-39/19.3.07	13.00	8.65	May/2008 to April/2011	1.12	9.77	0059
7	EE, PWD Division, Rajakhhera	ROB on Dholpur-Rajakhhera, km 3 SH-2 including approaches	F-7(1030)Sec.-II/2005 D-412/24.2.06	10.00	8.70	March/2007 to January/2011	1.13	9.83	0059
8	EE, PWD Division, Abu-Road (Sirohi)	ROB on Abu-Amba ji road km 3 MDR-49 including approaches	F-7(1030)Sec.-II/2005 D-413/24.2.06	10.00	7.20	May/2006 to February/2011	0.94	8.14	0059
9	EE, PWD City Division, Ajmer	ROB on km-13 Ajmer-Beawar old NH-8	F-7(1074)/Sec.-II/2006/ D-177/23.8.06	10.00	8.70	March/2007 to Jan./2011	1.13	9.83	0059
10	EE, PWD Division-I, Barmer	ROB on Barmer-Chawa-Phalsoond-Nachana (SH-40)	F-7 (1074)/Sec.II/2006/ D-160/01.06.07	10.00	1.50	March 2011	0.20	1.70	0059
Total				₹ 103.00	₹ 76.37		₹ 9.94	₹ 86.31	

Appendix 3.3

(Refer paragraph 3.1.5; page 130)

Details of avoidable expenditure due to excess earth work and compaction in construction (Minors/Distributary)

S. No.	Name of work and estimated amount	Name of Contractor & payment made	WO/date and tender approved by EE/CE/ Dy. Secretary	Executed Quantity of earth work/ compaction (in cum)	Objected Quantity in cum proportionate to Bank width	Rate of compaction & earth work (₹ per cum)	Total expenditure (₹ in lakh)	Date of payment
1	2	3	4	5	6	7	8	9
1	E/W Pucca Structure & PCC block lining Bhimguda E Raipur A, B, Minor Estimated amount ₹ 204.54 lakh	M/s Krishna & Co., Bikaner ₹ 18553147 Discharge 0.049 to 0.087 cumecs	76-81/28.4.07 CE (NCP)/ Accts/07-08/ 123/11.4.07 ₹ 20515935	<u>59706.40</u> 3.31% above	42647.43	32	14.09	24.11.08
2	E/W Pucca Structure & PCC block lining Tail minor of Bhimguda distributary. Estimated amount ₹ 373.80 lakh	M/s Manohar Construction company, Bikaner ₹ 39125409 Discharge 1.145 cumecs	3701-10/24.7.08 CE (NCP) /Accts/2008/ 3767/8.7.08 ₹ 41115171	<u>46625.098</u> 13.96% above	33303.64	29.90	11.35 -	24.12.09
3	E/W Pucca Structure & PCC block lining Doongari 'B' Minor Estimated amount ₹ 231.54 lakh	M/s Babulal & Company, Bikaner ₹ 25070352 Discharge 0.1997 cumecs	<u>4443-52</u> 20.10.08 Dy. Secretary & TA to CE/WR Rajasthan vide no. F2(69)/AS/ I/Cell/08/4181 /6.10.08 ₹ 27407829	<u>75635.55</u> 24.00% above	54025.39	29.90	20.03 -	25.1.10

S. No.	Name of work and estimated amount	Name of Contractor & payment made	WO/date and tender approved by EE/CE/ Dy. Secretary	Executed Quantity of earth work/ compaction (in cum)	Objected Quantity in cum proportionate to Bank width	Rate of compaction & earth work (₹ per cum)	Total expenditure (₹ in lakh)	Date of payment
1	2	3	4	5	6	7	8	9
4	E/W Pucca Structure & PCC block lining Tail ABCD minor Estimated amount ₹ 221.85 lakh	M/s Mohanlal company, Bikaner ₹ 20591195 Discharge 0.057 to 0.411 cumecs	3713/24.7.08 CE, (NCP)Acct/2008/3766/18.7.08 ₹ 23261863	<u>40993.50</u> 8.95% above	29281.07	29.90	9.54 -	24.7.09
5	E/W Pucca Structure & PCC block lining Chalkana minor- ₹ 347.84 lakh	M/s Harisingh & Co., Bikaner ₹ 21856588 Discharge 0.2287 cusecs	1937/8.12.09 CE, (NCP)Acct/09-10/5439/26.11.09 ₹ 24216911	<u>122994.91</u> 28.29% below	87853.50	38	23.94 -	24.9.10
6	E/W Pucca Structure & PCC block lining Khanmari minor Estimated amount ₹ 73.86 lakh	M/s M.D. & BCC, Bikaner ₹ 8925320 Discharge 0.07161 cusecs	3860/7.8.08 CE (NCP)/ Acc./3900/ 2.8.08 ₹ 9052589	<u>9730</u> 27% above	6950	29.90	2.64 -	25.11.09
7	E/W Pucca Structure & PCC block lining Champaberi minor Estimated amount ₹ 323.60 lakh	M/s Manohar Construction Co., Bikaner ₹ 22682032 Discharge 0.2010 cumecs	1927/8.12.09 CE (NCP)/ Acc./2009-10/ 5438/26.11.09 ₹ 23450295	<u>44900.15</u> 25.36% below	32071.54	38	9.09 -	25.10.10
8	E/W Pucca Structure & PCC block lining Panoriya distributary km 34.820 to 53.500 Estimated amount ₹ 975.86 lakh	M/s Manda Developers & Builders, Bikaner ₹ 125493959 Discharge 2.082 cumecs	2503/15.1.08 Dy. Secretary & TA to CE. WRD/F2(56)/AS/I/ Cell/07/166/11.1.08 ₹ 120063320	<u>398356.995</u> 25.50 % above	284540.71	29.90	106.77	25.5.2011 (Work in progress)

S. No.	Name of work and estimated amount	Name of Contractor & payment made	WO/date and tender approved by EE/CE/ Dy. Secretary	Executed Quantity of earth work/ compaction (in cum)	Objected Quantity in cum proportionate to Bank width	Rate of compaction & earth work (₹ per cum)	Total expenditure (₹ in lakh)	Date of payment
1	2	3	4	5	6	7	8	9
9	E/W Pucca Structure & PCC block lining Doongari 'A' minor Estimated amount ₹ 99.95 lakh	M/s M.D. & BCC, Bikaner ₹ 12160413 Discharge 0.07604 cumecs	4844/7.8.08 CE, (NCP)Acct/3899/ 2.8.08 ₹ 12164671	<u>27800</u> 27.00% above	19857.14	29.90	7.54 -	25.11.09
Total	₹ 2852.84 lakh	₹ 294458415 i.e. 2944.58 lakh	₹ 301248584 i.e. 3012.49 lakh		590530.42 cum		204.99	

Note: Quantity of earth work objected in column-6 calculated proportionately to Bank width i.e. $2.50/4 \times$ Earth Work quantity in column 5.

Appendix 3.4

(Refer paragraph 3.2.1; page 133)

List of Equipment

Sl. No	Name of equipment	Quantity
1.	Agni karma shlaka panchloh dhattu yukth	26
2.	Air cushion	260
3.	Arsh vashp sanvedan yantra	26
4.	Artery forceps	206
5.	Artery forceps	156
6.	Auto clave portable	23
7.	Avagahan koshta	26
8.	B.P. handle	46
9.	B.P. instrument	48
10.	B.P. Instrument stand	23
11.	Bed screen with curtain	25
12.	Bowel stand SS	28
13.	Bucket	80
14.	Catheter	296
15.	Cervical cum lumbar traction unit	26
16.	Coterie machine	26
17.	Digital thermometer	92
18.	Dissecting scissors	52
19.	Dissecting scissors	52
20.	Doctor head light	23
21.	Dressing forceps	46
22.	E.N.T. set complete	51
23.	Foreign body remover	75
24.	Formalin sterilizer	26
25.	Gas stove - 2 burner	26
26.	Glucometer	48
27.	Halsted's mosquito forceps	104
28.	Halsted's mosquito forceps	104
29.	Hot water rubber bag	48
30.	Ice bag	46
31.	Infrared lamp	28
32.	Instrument cabinet	26
33.	Instrument sterilizer (Table model)	25
34.	Instrument tray	48
35.	Inverter	26
36.	Kharal musli	54
37.	Laptop - including Homeopathic software and printer	23
38.	Magnifying glass	25

Sl. No	Name of equipment	Quantity
39.	Measuring bucket	26
40.	Measuring glasses	25
41.	Measuring jug	26
42.	Mechanical weighing machine	25
43.	Medicine distribution counter	74
44.	Mekantas high grade rubber	520 metre
45.	Mixer grinder	26
46.	Mobile O.T. light	26
47.	Needle holder	26
48.	Oxygen regulator	52
49.	Panchkarma accessories	26
50.	Patient examination table	25
51.	Patient waiting chair (Three seat)	54
52.	Physical instrument	26
53.	Polythene pouch packing machine	26
54.	Pressure cooker	26
55.	Refrigerator	51
56.	Revolving stool	48
57.	Room heater covered	54
58.	Saline Stand	26
59.	Sarvang vashp sanvedan yantra with trolley	26
60.	Scissors	125
61.	Scissors	125
62.	Shiro vasati cap	26
63.	Spatula	46
64.	Spencer wall's haemostatic forceps	156
65.	Spencer wall's haemostatic forceps	156
66.	Sponge holding forceps	106
67.	Steel kettle	26
68.	Sterilizer cello (Dressing drum)	129
69.	Stethoscope	25
70.	Stretcher on trolley	26
71.	Table lamp	25
72.	Tongue depressor	50
73.	Torch	48
74.	Urinal pot	48
75.	Vasti natram	26
76.	Vasti putak	26
77.	Vasti yantra	26
78.	Web cock tissue forceps	26
79.	Weighing machine baby	23
80.	Wheel chair	74
81.	X-ray viewing box	25

Appendix 3.5

(Refer paragraph 3.2.7; page 145)

Avoidable expenditure on account of sanctioning of similar nature work on higher rate

(₹ in crore)

S.No.	Name of work	Name of Contractor	Technical Sanction authority/No. with date and amount	Tender sanctioning authority letter number and date	Month of work order and amount	Amount of Schedule 'G'	Tender premium	Upto date payment made to contractor	Amount of schedule 'G' in upto date payment made to contractor	Govt. loss by 8% of payment made on schedule 'G'
					Stipulated month of completion					
1	2	3	4	5	6	7	8	9	10	11
1	Work of supplying, laying and jointing HDPE pipeline for command area of Balera Distributary (A)	M/s Tijaria Poly pipes line, Jaipur Contractor 'X'	Chief Engineer, Narmada Canal Project, Sanchore 2807/28-5-08 ₹ 2.21	Chief Engineer, Narmada Canal Project, Sanchore 3728/09-07-08	July 2008 ₹ 2.08	2-15	3% Below	1.62	1.86	-
					November 2008					
2	Work of supplying, laying and jointing HDPE pipeline for command area of Janvi & Jetha minors and Balera Distributary (B)	M/s Jain irrigation, Jalgaon Contractor 'Y'	Chief Engineer, Narmada Canal Project, Sanchore 2811/28.5.08 ₹ 3.56	Chief Engineer, Narmada Canal Project, Sanchore 3732/17-07-08	July 2008 ₹ 3.63	3.46	5% Above	2.99	2.84	0.23
					December 2008					

S.No.	Name of work	Name of Contractor	Technical Sanction sanctioning authority/No. with date and amount	Tender sanctioning authority letter number and date	Month of work order and amount	Amount of Schedule 'G'	Tender premium	Upto date payment made to contractor	Amount of schedule 'G' in upto date payment made to contractor	Govt. loss by 8% of payment made on schedule 'G'
					Stipulated month of completion					
1	2	3	4	5	6	7	8	9	10	11
3	Work of supplying, laying and jointing HDPE pipeline for command area of Bambi, Bawarla and Lalji minors of Balera Distributary (C)	M/s Jain irrigation, Jalgaon Contractor 'Y'	Chief Engineer, Narmada Canal Project, Sanchore 2814/28-5-08 ₹ 3.18	Chief Engineer, Narmada Canal Project, Sanchore 3731/17-07-08	July 2008 ₹ 3.24	3.08	5% above	2.54	2.42	0.19
					December 2008					
4	Work of supplying, laying and jointing HDPE pipeline for command area of Vank and Bhuana Minor of Vank Distributary (D)	M/s Jain irrigation, Jalgaon Contractor 'Y'	Chief Engineer, Narmada Canal Project, Sanchore 2819/28-5-08 ₹ 4.25	Chief Engineer, Narmada Canal Project, Sanchore 3730/17-07-08	July 2008 ₹ 4.34	4.13	5% above	3.63	3.46	0.28
					January 2009					
5	Work of supplying, laying and jointing HDPE pipeline for command area of Isrol, Isrol 'A', Isrol 'B', Isrol 'C' minors and Isrol Distributary (E)	M/s Jain irrigation, Jalgaon Contractor 'Y'	Chief Engineer, Narmada Canal Project, Sanchore 2825/28-5-08 ₹ 4.46	Chief Engineer, Narmada Canal Project, Sanchore 3729/17-07-08	July 2008 ₹ 4.45	4.33	5% above	3.52	3.35	0.27
					January 2009					
Total								14.30	12.07	0.97

Appendix 3.6

(Refer paragraph 3.2.8; page 146)

Statement showing the avoidable extra expenditure on canal lining with Cement Concrete instead of PCC Block

(Amount in ₹)

S No	Item of Works	Unit	Quantity	Km 2.630 to 17.100 (14470m)				Difference	Quantity	Km 17.100 to 34.820 (17720m)				Difference
				As per paver CC lining		As per PCC block Lining				As per paver CC lining		As per PCC block lining		
				Rate	Amount	Rate	Amount			Rate	Amount	Rate	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	P/L cast in situ concrete sleepers 15cm X 7.5 cm in cement concrete (1:3:6)													
a	For bed	Rm	1180	-	-	18.00	21240	-21240	1183	-	-	18.00	21294	-21294
b	For side slops	Rm	9100	-		22.00	200200	-200200	9426	-	-	22.00	207372	-207372
2	C.C /single P.C.C. Block (1:3:6)size 30*15*4cm lining consisting of 12 mm thick plaster in cement													
a	For bed	Sqm	15028.14	139.00	2088911	156.70	2354910	-265999	15223.02	139.00	2116000	156.70	2385447	-269447
b	For side slops	Sqm	124192.50	153.00	19001452	162.90	20230958	-1229506	124610.26	153.00	19065370	162.90	20299011	-1233641
3	S/L & spreading of LDPE film 250 micron	Kg	12111.34	129.50	1568418	-	-	1568418	6354.69	87.00	552858	-	-	552858
4	Extra charges for water spray by nozzle	Sqm	139227.04	0.80	111382	-	-	111382	139833.18	0.80	111867	-	-	111867

S No	Item of Works	Unit	Quantity	Km 2.630 to 17.100 (14470m)				Difference	Quantity	Km 17.100 to 34.820 (17720m)				Difference
				As per paver CC lining		As per PCC block Lining				As per paver CC lining		As per PCC block lining		
				Rate	Amount	Rate	Amount			Rate	Amount	Rate	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
5	Extra charges for lining by paver	Sqm	139227.04	25.00	3480676			3480676	1398833.18	25.00	3495830	-	-	3495830
6	P/L and fixing in position PVC strip													
a	Longitudinal PVC (52x45)	Sqm	68116.30	33.00	2247838	-	-	2247838	50753.08	33.00	1674852	-	-	1674852
b	Transverse PVC (38x45)	Sqm	46728.49	32.00	1495312	-	-	1495312	46697.47	32.00	1494319	-	-	1494319
7	Where water is scares, curing by chemical compound	Sqm	124192.50	8.55	1061846	-	-	1061846	124610.26	8.55	1065418	-	-	1065418
8	Add Extra for using composite weigh batching & Mixing plant	cum	11433.05	120.00	1371966			1371966	10487.56	120.00	1258507	-	-	1258507
9	S/ L & spread Tarpaper	Sqm	107872.85	4.47	482192	-	-	482192	124111.26	4.47	554777	-	-	554777
10	Labour Charges for Laying spreading of LDPE film	Sqm	-	-	-	-	-	-	25459.54	11.00	280055	-	-	280055
Total					32909993	-	22807308	10102685			31669853	-	22913124	8756729
Non-BSR Item 17 A&B&20 (s.n. 6&9)					4225342		-	4225342			-		-	-
Total					28684651		22807308	5877343			31669853		22913124	8756729
Add TP 19.40% above "G" Schedule					5564822		4424617	1140204			6143951		4445146	1698805
Total					34249473		27231926	7017548			37813804		27358270	10455534
Add Non-BSR Item 17 A&B&20 (s.n. 6&9)					4225342			4225342						
Grant Total					38474815		27231926	11242889 (A)			37813804		27358270	10455534 (B)
					i.e. ₹ 3.84 crore		i.e. ₹ 2.72 crore	i.e. ₹ 1.12 crore			i.e. ₹ 3.78 crore		i.e ₹ 2.73 crore	i.e. ₹ 1.05 crore
					Grant Total A+B 21698424									
					i.e 2.17 crore									

Appendix 3.7

(Refer paragraph 3.3.4; page 153)

Statement showing construction of roads lying incomplete due to land dispute

S. No	Name of Circle/ Office	Name of AR Road	Administrative & Financial Sanction			Month & Year of Work Order Stipulated date of completion	Disputed length of Road	Expenditure incurred (in lakh)	Reasons for dispute
			Month & Year	Amount in lakh	Length in km				
1	SE, PWD, Jaisalmer	Badogoan to Jaskaranpura district Jaisalmer	February 2008	97.46	7.80 km	<u>May 2008</u> 01.01.2009	2.775 km	61.08	Alignment passing through private land
2	SE, PWD, Jaisalmer	Gaddi Nai Gaddi road to Pratapgarh	February 2008	119.85	9 km	<u>March 2008</u> 9.11.08	5 km	45.59	Alignment passing through private land
3	SE, PWD Circle, Baran	Mamoni to Mohanpura	July 2007	149.30	13 km	<u>January 2008</u> 12.8.08	4.km	54.76	Alignment passing through Forest land
4	SE, PWD Circle, Jodhpur	Malba to Modathali	February. 2008	58.38	4.20 km	<u>April 2008</u> 26.11.2008	600 m	36.35	Alignment passing through private agriculture land
5	EE, PWD, Nainwa	(i) Bansi to Nainwa	July 2007	231.14	7 km	<u>February 2008</u> 23.9.08	3.280 km	171.67	Alignment passing through Forest land
		(ii) Talwas to Khedi	February. 2009	400.50	10.03 km	<u>April 2009</u> 28.3.10	3.800 km	77.84	Alignment passing through Forest Land
6	EE, PWD Gangapurcity	Narayapura Tatwara Railway station to Kheda Ramgarh via Nagadi Guwadi	November 2007	149.91	8.500 km	<u>Nov. 2007</u> 2.6.08	3.425 km	56.67	Alignment passing through forest land
			Total	1206.54	59.53		22.88 km	503.96	
7	EE PWD Sawaimadhopur	Behraunda Khandar to Jagner road MDR 3	October 2005	389.37	10.500km	<u>March 2006</u> 23.9.06	6.500 km	151.70	Alignment passing through Forest land
	Grand Total				70.030		29.380	655.66	

Appendix 3.8

(Refer paragraph 3.4.4; page 159)

Statement showing expenditure incurred on substandard Bituminous work

					(In ₹)
Name of Roads	Primer Coat	Tack Coat	PMC	Seal Coat	Total substandard work done
Hetamsar to Rasoolpur Road (A)	100172	38065	405274	184316	727827
Godiya to Hetamsar Road (B)	61828	23495	250742	113763	449828
Bhunchari to Almas upto Churimiyan Boarder Road (C)	65025	247009	263959	119645	473338
Roru Bodi to Rajas Road (D)	183047	69559	741305	336806	1331716
Nawalgarh to Birodi Chhoti Road (E)	96844	43696	392890	178193	711623
Sardarpura to Birania Road (F)	243750	95625	990066	448500	1774941
Cost of Work as per Schedule 'G'					54,69,273
Add tender premium @ 6.51%					3,56,049
Add proportionate payment of escalation of substandard work done of ₹ 22.90/191.36X58.25=6.97 lakh					58,25,322 6,97,000
Total					65,22,322

Appendix 3.9

(Refer paragraph 3.4.7; page 164)

Statement showing category-wise details of irregularities commented in Inspection Reports pending as of March 2011

(₹ in crore)

S.No.	Category of irregularity	Ayurved Department		Medical Department		Public Health Engineering Department		Total	
		Number of paragraph	Amount	Number of paragraph	Amount	Number of paragraph	Amount	Number of paragraph	Amount
1.	Fraud/ misappropriation/ embezzlement/ losses/ theft of stores and cash	4	3.61	48	10.98	71	24.08	123	38.67
2.	Recoveries pointed out by audit and overpayments	32	0.55	132	6.31	121	51.60	285	58.46
3.	Violation of contractual obligation, undue favours to contractors	6	0.43	83	4.56	469	145.55	558	150.54
4.	Avoidable/excess expenditure	21	11.98	57	8.98	208	205.86	286	226.82
5.	Wasteful/ infructuous expenditure	34	9.03	67	42.45	190	116.48	291	167.96
6.	Regulatory issues	70	10.78	369	109.22	560	1179.07	999	1299.07
7.	Idle investment/ establishment/ stores equipment/ blocking of funds	37	30.48	138	29.52	221	225.21	396	285.21
8.	Delay in commissioning equipment	2	0.23	6	0.39	17	14.09	25	14.71
9.	Non-achievements of objectives	9	7.57	11	0.09	76	106.54	96	114.20
10.	Miscellaneous	78	22.99	1528	392.69	521	368.99	2127	784.67
	Total	293	97.65	2439	605.19	2454	2437.47	5186	3140.31

Appendix 4.1

(Refer paragraph 4.1.1 and 4.1.7; page 166 and 173)

Statement showing target fixed in XI Plan and achievement thereagainst during 2007-11

Name of Item	Target for XI Plan 2007-12	Annual Plan 2007-08			Annual Plan 2008-09			Annual Plan 2009-10			Annual Plan 2010-11			Annual Plan 2011-12 Target	Total target of five annual plan	Total achievement as of March 2011	Shortfall of targets w.r.t XI Plan	Shortfall as of 31 March 2011	Percentage of shortfall as of March 2011	Percentage of Shortfall of targets w.r.t. XI plan
		T	A	S	T	A	S	T	A	S	T	A	S							
Culturable Command Area Development				0			0			0			0		0	0	0			
I. IGNP				0			0			0			0		0	0	0			
i. Anti Water Logging & Land Reclamation (Stage I & II)																				
a. Construction of Piezometers	100	20	20	0	20	14	6	0	0	0	20	13	7	20	80	47	20	13	22	20
b. Monitoring of Piezometer				0			0			0			0		0	0	0	-		
i. Water Table	11000	2200	2202	0	2200	2206	0	2200	781	1419	2200	1307	893	700	9500	6496	1500	2304	26.18	14
ii. Drainage	2000	400	400	0	400	400	0	0	0	0	0	0	0		800	800	1200	-		60
c. Collection of Water Sample	7500	1500	1504	0	1500	1504	0	1500	535	965	1500	924	576	450	6450	4467	1050	1533	25.55	14
d. Geophysical Investigation	1000	200	204	0	200	201	0	200	102	98	200	110	90		800	617	200	183	22.87	20
e. Hydrogeological Investigation of DCB	500	100	100	0	100	100	0	100	50	50	100	80	20	50	450	330	50	70	17.5	10
f. Geophysical logging	50	10	12	0	10	10	0	10	0	10	10	0	10		40	22	10	18	45	20
g. Pump set	50	10	10	0	10	10	0	10	5	5	10	10	0		40	35	10	5	12.5	20
h. Mechanical analysis of litho samples	50	10	10	0	10	10	0	10	0	10	10	10	0	10	50	30	0	10	25	

Name of Item	Target for XI Plan 2007-12	Annual Plan 2007-08			Annual Plan 2008-09			Annual Plan 2009-10			Annual Plan 2010-11			Annual Plan 2011-12 Target	Total target of five annual plan	Total achievement as of March 2011	Shortfall of targets w.r.t XI Plan	Shortfall as of 31 March 2011	Percentage of shortfall as of March 2011	Percentage of Shortfall of targets w.r.t. XI plan
		T	A	S	T	A	S	T	A	S	T	A	S							
ii. Agriculture Research				0			0			0			0		0	0	0			
a. Detailed Soil Survey (in ha)	125000	25000	25034	0	25000	19127	5873	25000	8469	16531	25000	23099	1901	5000	105000	75729	20000	24271	24.27	16
b. Adaptive traids	750	150	173	0	150	165	0	150	0	150	150	62	88	30	630	400	120	200	33.33	16
c. Determination of Soil Samples	150000	30000	78773	0	30000	85414	0	60000	51411	8589	30000	67994	0		150000	283592	0			
d. Salinity soil survey	75000	15000	15007	0	15000	15237	0	15000	6797	8203	15000	0	15000		60000	37041	15000	22959	38.26	20
e. Mobile soil & water sample analysis	15000	3000	3033	0	4500	4676	0	4500	0	4500	4500	0	4500		16500	7709	0	8791	53.27	
iii. Construction of Diggies	40			0			0			0			0		0	0	40	0	0	100
iv. On Farm Development				0			0			0			0		0	0	0			
Construction of Water Courses (ha in '000)	201.7	20	16.2	3.8	20	13.46	6.54	20	12.326	7.674	5	5.132	0		65	47.118	136.69	17.882	27.51	67.76
v. Agriculture Ext. (Stage I & II)				0			0			0			0		0	0	0			
a. Farmers training	24900	4500	5360	0	4500	5200	0	4500	4899	0	5100	6242	0	4200	22800	21701	2100			8.43
b. Area to be sown (in lakh ha)	12	2.25	3.77	0	4.25	3.74	0.51	4.25	1.975	2.275	4.5	4.87	0	4.700	19.95	14.355	0	0.895	5.86	
c. No. of beneficiaries by Diggi/sprinkler subsidy	180	25	20	5	35	17	18	35	0	35	15	0	15		110	37	70	73	66.36	38.88
d. Demonstration on farmers	1850	200	200	0	300	300	0	300	0	300	300	101	199	40	1140	601	710	499	45.36	38.37
vi. Abadi Planning				0			0			0			0		0	0	0			
a. Plan Preparation				0			0			0			0		0	0	0			
i. Abadi	200	40	40	0	40	32	8	40	20	20	20	20	0	20	160	112	40	28	20	20

Name of Item	Target for XI Plan 2007-12	Annual Plan 2007-08			Annual Plan 2008-09			Annual Plan 2009-10			Annual Plan 2010-11			Annual Plan 2011-12 Target	Total target of five annual plan	Total achievement as of March 2011	Shortfall of targets w.r.t XI Plan	Shortfall as of 31 March 2011	Percentage of shortfall as of March 2011	Percentage of Shortfall of targets w.r.t. XI plan
		T	A	S	T	A	S	T	A	S	T	A	S							
ii. Agro Service Centre	20	4	4	0	4	2	2	4	2	2	2	2	0	1	15	10	5	4	28.57	25
b. Survey Work				0			0			0			0		0	0	0			
i. Abadi	50	10	10	0	10	10	0	10	10	0	10	10	0	10	50	40	0			
ii. Agro Service Centre	5	1	1	0	1	1	0	1	1	0	1	1	0	1	5	4	0			
2. Sidhmukh Nohar, CAD Project - OFD Works (in ha)	44000	20000	5753	14247	20000	4068	15932	20000	5625	14375	16400	15216	1184	17550	93950	30662	0	45738	59.86	
3. Chambal Project				0			0			0			0		0	0	0			
i. On Farm Development				0			0			0			0		0	0	0			
a. Survey (in ha.)	55040	5000	6711	0	5000	7552	0	4000	6815	0	5000	6710	0	9000	28000	27788	27040			49.12
b. Planning (in ha.)	55040	5000	5258	0	5000	9801	0	4000	6218	0	5000	5930	0	9000	28000	27207	27040			49.12
c. Construction - New OFD (in ha)	50000	6150	5477	673	4000	4614	0	4000	6481	0	6000	6005	0	10500	30650	22577	19350	-	-	38.7
ii. Irrigation works				0			0			0			0		0	0	0			
a. Canal lining (in km)	30	3.75	3.75	0	20	33.43	0	4	0	4	4.07	0	4.07		31.82	37.18	0			
b. Structures	600	655	496	159	720	743	0	500	0	500	109	0	109		1984	1239	0	745	37.55	
c. Earth work	40	22.15	23.6	0	6.5	7.55	0	3	0	3	2.42	0	2.42		34.07	31.15	5.93	2.92	8.57	14.82
d. Road (in km)	20	0	11.5	0	0	0	0	0	0	0	0	0	0		0	11.5	20			100
e. Outlets (in Nos.)	145	565	274	291	600	711	0	250	0	250	54	0	54		1469	985	0	484	32.94	
f. Training Programme	300	52	52	0	10	0	10	10	5	5	10	9	1	8	90	66	210	16	20	70
g. Number of Participants	15000	500	4253	0	500	0	500	500	0	500	500	0	500		2000	4253	13000			86.66
iii. Drainage works - Disilting (in km)	231	23	23.49	0	23	26.42	0	30	0	30	30	0	30		106	49.91	125	56.09	52.91	54.11

Name of Item	Target for XI Plan 2007-12	Annual Plan 2007-08			Annual Plan 2008-09			Annual Plan 2009-10			Annual Plan 2010-11			Annual Plan 2011-12 Target	Total target of five annual plan	Total achievement as of March 2011	Shortfall of targets w.r.t XI Plan	Shortfall as of 31 March 2011	Percentage of shortfall as of March 2011	Percentage of Shortfall of targets w.r.t. XI plan
		T	A	S	T	A	S	T	A	S	T	A	S							
iv. Correction of System Deficiencies				0			0			0			0	22972		0	0			
a. Number of Distributary / Minors (in numbers)	22	20	20	0	20	20	0	27	47	0	27	27	0		94	114	0			
b. Area of Distributary / Minors (in lakh ha.)	0.80	0.35	0.29	0.06	0.59	0.49	0.10	0.38	0.18	0.20	0.45	0.41	0.04		1.77	1.37	0	0.40	22	
4. Amarsingh Jassana CAD Project - OFD Works (in ha.)	38700	15000	3861	11139	15000	1874	13126	15000	3848	11152	12000	8995	3005	13750	70750	18578	0	38422	67.40	
5. Bisalpur, CAD - OFD Words				0	7100	3041	4059	15000	12558	2442	12000	16006	0	14000	48100	31605	0	2495	7.31	

Note: Data of targets for the year 2007-08 was taken as anticipating achievement from the Draft Annual Plan 2008-09.

Data of achievement for the year 2009-10 and 2010-11 are based on information supplied by the Department and rest of data are taken up from Annual Plan 2008-09 to 2010-11 and target for the year 2011-12 take as per information supplied by the Department.

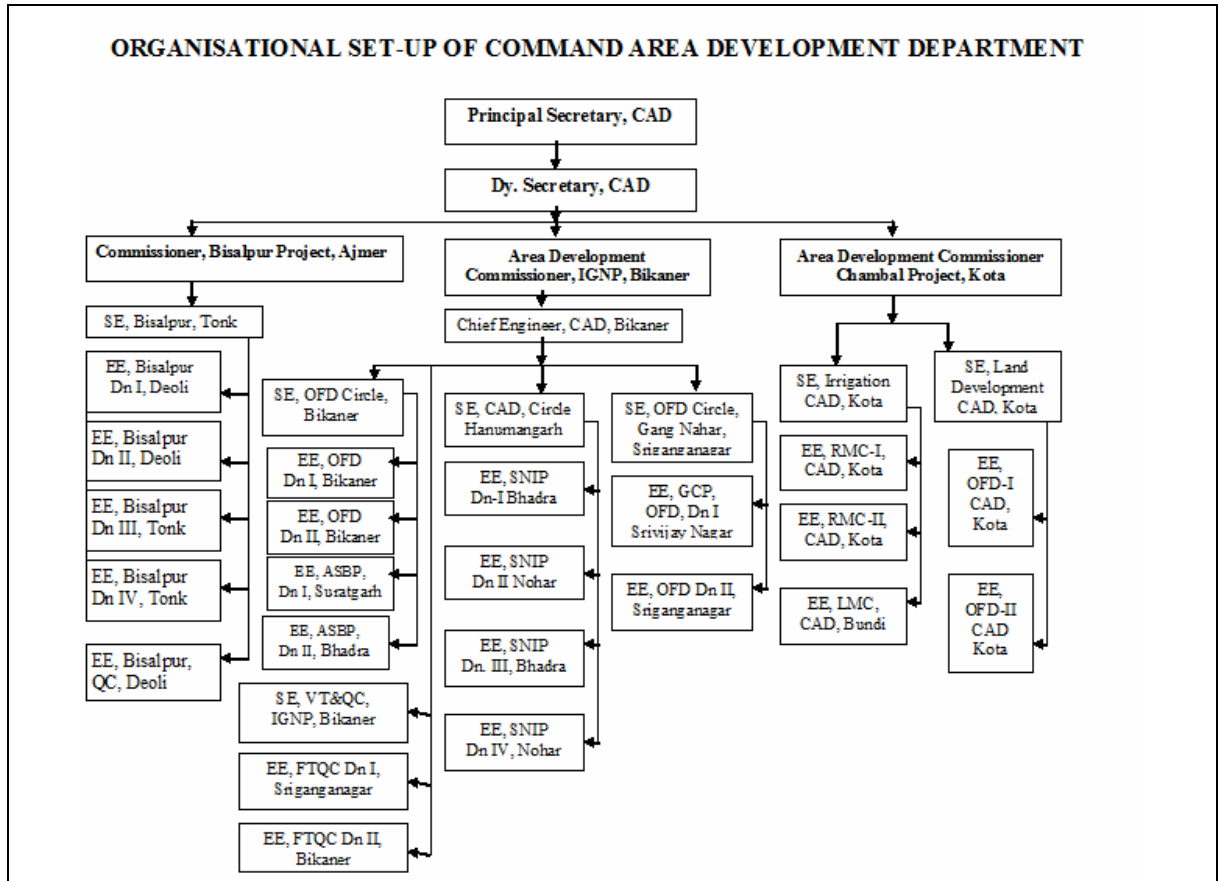
* The target in SNIP and ASBP was enhanced in each year to cover shortage of last year.

T-Target, A- Achievement and S- Shortfall.

* In training programme No. 300 and 52 target achievement for the year 2007-08 taken from Annual Plan 2009-10

Appendix 4.2

(Refer paragraph 4.1.2; page 166)



Appendix 4.3

(Refer paragraph 4.1.5; page 167)

Statement showing Audit Findings and PAC's recommendations of Review on CAD

S. No.	Audit Report	Major Audit Findings	PAC's Recommendations	Action taken by State Government
1.	31 March 1998	₹ 10.86 crore provided for On Farm Development works under Government of India assistance, were irregularly utilised for construction of office/residential buildings, etc. (Paragraph 4.1.5(b)(i))	PAC reprimanded and recommended for fixing responsibility for irregular utilisation of central grant and also taking stringent action against defaulting officers.	Implemented
2.		Though expenditure on establishment was to be restricted to 20 per cent of works expenditure, it is increased from 37 per cent in 1991-92 to 87 per cent in 1993-94. (Paragraph 4.1.5(c))	PAC recommended that in future, the establishment expenditure may be restricted within the prescribed limit, responsibility may be fixed for less execution of water courses works and intimate to Committee for taking action against defaulting officers.	Deemed implemented
3.		₹ 3.03 crore were transferred irregularly by Command Area Development Authority to District Rural Development Agency, Sriganaganagar for lining to <i>kutch</i> Water courses through <i>Panchayat Samiti</i> as Jawahar Rozgar Yojana works. (Paragraph 4.1.5(d))	PAC recommended that responsibility may be fixed for non-compliance of orders and guidelines and proper action may be taken against defaulting officers.	Implemented
4.		1737 works valuing ₹ 21.34 crore were executed without obtaining appropriate technical sanctions. (Paragraph 4.1.6(a))	PAC recommended that progress of obtaining Technical Sanction/Revised Sanction may be intimated to Committee and proper arrangement may be made to curb this type of irregularities in future.	Implemented

S. No.	Audit Report	Major Audit Findings	PAC's Recommendations	Action taken by State Government
5.		₹ 6.77 crore spent for construction of water courses in 55 <i>chaks</i> (13336.53 hectare) proved unfruitful due to non-allotment of land and failure to conduct field tests/to provide <i>naka shutters</i> . (Paragraph 4.1.6(b)(i))	Responsibility may be fixed for unfruitful expenditure and taking action against defaulting officers. Proper arrangements may be made to curb this type of irregularities in future.	Implemented
6.		Non-completion of six water courses resulted in idle investment of ₹ 54.17 lakh. (Paragraph 4.1.6(b)(iii))	PAC recommended that responsibility may be fixed for execution of five water courses as per prescribed standards and action against defaulting officer may be intimated.	Deemed implemented
7.		Subsidy of ₹ 30.97 lakh given to farmers to purchase diesel pumps to utilise ground water proved unproductive as the supply of water from the canal was not reduced and the farmers did not have to use the pumps for taking out ground water. (Paragraph 4.1.6(c)(i))	Responsibility may be fixed for failure of scheme and action against defaulting officer may be initiated.	Implemented
8.		35 skimming wells were abandoned after incurring an expenditure of ₹ 37.07 lakh resulting in the entire expenditure becoming unproductive. (Paragraph 4.1.6(c)(ii))	Responsibility may be fixed for unproductive expenditure and stringent action may be initiated against defaulting officers.	Implemented
9.		Expenditure of ₹ 41.87 lakh on reclamation of land through drying of ponds proved infructuous as the seepage water resurfaced during rainy seasons. (Paragraph 4.1.6(c)(iii))	Responsibility may be fixed for failure in survey and non-obtaining Administrative and Financial sanction before execution of work and action may be initiated against defaulting officers.	Implemented
10.		₹ 1.03 crore were outstanding as irrigation dues against the cultivators. (Paragraph 4.1.8))	Recovery of balance amount may be made and intimated to Committee.	Deemed implemented
11.		Government spent ₹ 5.74 for every rupee of revenue collection. (Paragraph 4.1.10))	No recommendation, the water charges are being recovered at revised rates.	

S. No.	Audit Report	Major Audit Findings	PAC's Recommendations	Action taken by State Government
12.		Colonisation Department failed to achieve the target of allotment of land in the command area of Indira Gandhi Nahar Pariyojana. As against the target of 3.75 lakh ha it could allot 1.94 lakh ha only during the period 1991-98 (<i>Paragraph 4.1.11</i>).	PAC recommended that the reply from the Department may be obtained and responsibility may be fixed for not giving reply in due time under information to PAC.	Implemented
13.		Expenditure of ₹ 7.43 crore incurred on construction of 135 sanitary diggies during 1991-97 proved unproductive as there were no takers i.e. <i>chak samities</i> /beneficiaries for maintenance (<i>Paragraph 4.1.12(i)</i>).	Responsibility may be fixed and action may be initiated against defaulting officers for unproductive expenditure.	Deemed implemented

Appendix 4.4

(Refer paragraph 4.1.8.1; page 178)

Statement showing the position of sanctioned strength and working strength

Shortage of Human Resources

Year	Total sanctioned strength	Sanctioned strength of AENs/JENs. field.	Total men in position	Total men in position as AENs/JENs	Shortfall overall	Shortfall AENs/JENs	Shortfall in percentage overall	Shortfall in percentage AENs/JENs
CAD,IGNP Bikaner								
2008-09	718	203	616	146	102	57	14.20	28.08
2009-10	671	203	566	124	105	79	15.64	38.92
2010-11	631	186	515	95	116	91	18.38	48.92
CAD, Bisalpur								
2008-09	264	99	163	45	101	54	38.25	54.54
2009-10	228	85	164	56	64	29	28.07	34.11
2010-11	228	85	186	72	42	13	18.42	15.29
Chambal Project, Kota								
2008-09	226	30	194	30	32	-	14.15	-
2009-10	228	30	188	26	40	4	17.54	13.33
2010-11	228	30	172	25	56	5	24.56	16.66

Position of Assistant Engineers/Junior Engineers

Name of Division	2008-09				2009-10				2010-11			
	Sanctioned	Working	Shortfall	Percentage	Sanctioned	Working	Shortfall	Percentage	Sanctioned	Working	Shortfall	Percentage
SNIP -I, Bhadra	16	6	10	62.5	16	7	9	56.25	16	5	11	68.75
SNIP-II, Nohar	16	7	9	56.25	16	6	10	62.5	16	8	8	50
SNIP-III, Bhadra	22	10	12	54.55	22	9	13	59.09	21	6	15	71.43
SNIP-IV, Nohar	20	12	8	40	20	7	13	65	20	10	10	50
Bisalpur-II (Deoli)	22	12	10	45.45	22	11	11	50	22	17	5	22.73
Quality control (Deoli)	6	1	5	83.33	6	1	5	83.33	6	3	3	50

Appendix 4.5 (A)

(Refer paragraph 4.1.10.4; page 185)

Statement showing the details of chaks sanctioned above rate ₹ 18,000 per hectare by SE, SNIP, CAD Circle, Hanumangarh

(Amount in ₹)

S. No.	Name of division	Chak No.	CCA in hectare	Rate imposed per hectare	Prescribed rate per hectare	Excess amount above prescribed rate per hectare	Total excess amount
1.	EE SNIP Dn-I CAD, IGNP, Bhadra	5 BDRM	272.62	20367	18000	2367	645292.00
2.	-do-	1 MSM	352.37	18590	18000	590	207898.00
3.	SNIP Dn-I CAD, IGNP, Bhadra	14 SDH	255.00	19387	18000	1387	353685.00
4.	SNIP Dn-II, Nohar	3 MSM	294.97	19996	18000	1996	588760.00
5.	-do-	2 MSM	307.90	20086	18000	2086	642279.00
6.	-do-	4 KSM	338.48	20494	18000	2494	844169.00
7.	-do-	18 KNN	493.92	20952	18000	2952	1458051.00
8.	SNIP Dn-I, Bhadra	15 SDH	364.00	20975	18000	2975	1082900.00
9.	-do-	5 CBSM	230.00	19717	18000	1717	394910.00
10.	SNIP Dn-I CAD, IGNP, Bhadra	13 SDH	267.00	18968	18000	968	258456.00
11.	SNIP Dn-III Bhadra	4 RJP	240.24	24922	18000	6922	1662941.00
12.	-do-	10RJP (A)	344.00	21506	18000	3506	1206064.00
13.	-do-	4 SPMR	226.00	18149	18000	149	33674.00
14.	-do-	10 PRM	212.00	18513	18000	513	108756.00
15.	-do-	9 PRM	206.78	21350	18000	3350	692713.00
16.	-do-	7-8 PRM	179.95	19254	18000	1254	225657.00
17.	-do-	5-6 PRM	276.99	20334	18000	2334	646495.00
18.	-do-	6 NTWM	221.63	18534	18000	534	118350.00
	Total						11171050

Appendix 4.5 (B)

(Refer paragraph 4.1.10.4; page 185)

Statement showing the details of chaks sanctioned above rate ₹ 18,000 per hectare by SE, OFD, CAD Circle, Bikaner

S. No.	Name of division	Chak No.	CCA in hectare	Rate imposed per hectare (in ₹)	Prescribed rate per hectare (in ₹)	Excess amount above prescribed rate per hectare (in ₹)	Total excess amount (in ₹)
1.	Superintending Engineer, OFD Circle, CAD, Bikaner	6 RMG	211.16	19592	18000	1592	336167
2.	-do-	5 RMG	429.96	19792	18000	1792	770488
3.	-do-	4 RMG	347.44	20420	18000	2420	840805
4.	-do-	22 NTR – A	74.35	23101	18000	5101	379259
5.	-do-	28 NTR	193.14	18298	18000	298	57556
6.	-do-	1 BKK	170.67	21379	18000	3379	576694
7.	-do-	26 DPN	282.22	27296	18000	9296	2623517
8.	-do-	14 DPN	325.51	22552	18000	4552	1481722
9.	-do-	19 DPN	351.07	19894	18000	1894	664927
10.	-do-	17 DPN	312.17	21047	18000	3047	951182
11.	-do-	11 AMS	228.88	19554	18000	1554	355680
12.	-do-	12 NTR	166.73	18958	18000	958	159727
13.	-do-	10 MSR	225.93	22448	18000	4448	1004937
14.	-do-	1 DPN	208.35	24503	18000	6503	1354900
15.	-do-	5 SDR	133.68	21351	18000	3351	447962
16.	-do-	11 GGM	366.18	18950	18000	950	347871
17.	-do-	20 AMS	260.08	22683	18000	4683	1217955
18.	-do-	5 GGM	263.15	19373	18000	1373	361305
19.	-do-	10 AMS - A	306.54	20367	18000	2367	725580
20.	-do-	12 AMS	286.62	18871	18000	871	249646
21.	-do-	9 MRN	320.54	24289	18000	6289	2015876
22.	-do-	3 CHN	132.32	22198	18000	4198	555479
23.	-do-	30 NTR	200.59	23496	18000	5496	1102443
24.	-do-	7 GGM-B	211.38	19402	18000	1402	296355
25.	-do-	20 DPN-A	180.22	19654	18000	1654	298084
		Total					1,91,76,117

Appendix 4.6 (A)

(Refer paragraph 4.1.12.1; page 189)

Statement showing details of incomplete water courses unit-wise

S. No.	Name of unit	No. of cases	Stipulated date of commencement of work	Stipulated date of completion of work	Contract amount (₹ in lakh)	Coverable CCA in ha upto 03/11	CCA covered upto 03/11	Total expenditure (₹ in lakh)	Reasons for incomplete work
1	EE, SNIP-I, Bhadra	11	04/09/04 To 01/01/07	03/06/05 To 30/09/07	194.87	2626.79	1544.00	125.93	(i) Due to non providing cement and water by the Department. (ii) Alignment and cultivators dispute. (iii) Price escalation after initial departmental problem/ hindrance.
2	EE, SNIP-II, Nohar	10	16/12/05 To 25/02/10	15/09/06 To 24/11/10	321.04	3066.41	2062.69	189.21	(i) Due to court cases. (ii) Alignment and cultivators dispute. (iii) Due to non-receiving of road cutting permission from PWD
3	EE, SNIP-III, Bhadra	3	21/11/09 To 13/03/10	20/08/10 To 12/12/10	88.82	714.87	565.00	66.64	(i) Due to <i>Abadi</i> land in alignment of water course contractor has left the work. (ii) Cultivators dispute. (iii) Work incomplete due to revision in scheme.
4	EE, SNIP-IV, Nohar	5	22/12/05 To 08/02/09	21/09/06 To 07/11/09	118.38	1531.51	827.00	76.01	(i) Due to non-providing cement and water by the Department. (ii) Alignment and cultivators dispute. (iii) Court Cases. (iv) Work held up in support of Contractor's union.
5	EE, OFD Div.-I Bikaner	5	29/01/04 To 21/01/08	28/10/04 To 20/10/08	86.83	1013.31	550.00	54.53	(i) Due to non-providing cement and water by the Department. (ii) Alignment and cultivators dispute. (iii) Court cases
	Total	34			809.94	8952.89	5548.69	512.32	

Appendix 4.6 (B)

(Refer paragraph 4.1.12.1; page 189)

Statement showing the details of incomplete water courses

(Amount in ₹)

S. No.	Name of Division	Chak No.	Total CCA in hectare	Work order No. & Date	Technical sanction amount	Date of Commencement of work	Stipulated date of completion	Expenditure upto March 2011 as per Form 64	Reasons for non-completion
1	SNIP Division III, Bhadra	12 RSL	476.60	3416-26 / 03/03/2010	57,74,890	13/03/2010	12/12/2010	46,69,162	Water Course could not be connected with Raisalna Distributary
2	SNIP Division III, Bhadra	5 PTM	370.32	2600-2610 / 21/12/2009	40,15,670	01/01/2010	30/09/2010	16,93,215	Due to non-obtaining permission of road cutting
3	SNIP Division III, Bhadra	16 RTP	309.37	3449-3459 / 03/03/2010	38,29,280	13/03/2010	12/12/2010	35,28,376	- do-
4	SNIP Division II, Nohar	2 RSPM	208.16	91-98 18/01/2010	27,29,900	28/01/2010	27/10/2010	31,08,488	Two road cutting near Daulatpura
5	SNIP Division II, Nohar	5 KNN	284.55	1271-80 / 06/03/2006	25,92,920	16/03/2006	15/12/2006	17,36,013	Due to court case with the cultivators
6	SNIP Division IV, Nohar	13 BDRM	366.24	273 12/12/2005	35,51,180	22/12/2005	21/09/2006	26,62,141	Due to non-availability of water at tail end
7	SNIP Division IV, Nohar	5 KSM	358.03	144-154 15/02/2010	49,93,950	25/02/10	24/11/2010	55,20,926	Road crossing at three places
8	SNIP Division IV, Nohar	10 BDRM	156.42	1971-80 12/11/2009	20,33,390	22/11/09	21/08/2010	12,10,727	Road crossing at three places and non-availability of cement and water
		Total	2529.69		2,95,21,180			2,41,29,048	

Appendix 4.7

(Refer paragraph 4.1.12.1; page 190)

Statement showing the details of unfruitful expenditure on construction of water courses lying incomplete

(Amount in ₹)

S. No.	Name of work	Total CCA (ha)	Completed CCA (ha)	Balance CCA (ha)	Expenditure incurred	Reasons
1	Construction of W/C Chak 26 DM	127.62	20.00	107.62	1,73,381	Farmer's dispute
2	Chak 5 DLC	79.42	60.00	19.42	4,64,069	Farmer's dispute
3	Chak 1, 2 LPSM & 1, 2 FKM	406.10	310.00	96.10	27,95,578	Farmer's dispute
4	Chak 14, 17, 19, 23 and 25 DM	478.43	305.01	173.42	27,14,507	Farmer's dispute
5	Chak 2, 3, 4 JSM	352.83	318.00	34.83	21,97,647	Farmer's dispute
6	Chak 11, 13 BND	157.89	92.00	65.89	10,61,248	Farmer's dispute
7	Chak 21 DM, 3 DSM-1	132.34	50.00	82.34	3,21,118	Farmer's dispute
8	Chak 1, 2, 3 LPM	251.32	220.00	31.32	33,01,504	Farmer's dispute
9	Chak 6, 10 DBM	309.41	305.00	4.41	50,99,917	Farmer's dispute
10	Chak 1, 2 DLC	211.68	132.00	79.68	24,32,611	Farmer's dispute
11	MMR – 3	65.11	59.00	6.11	3,77,770	Inhabitation of village
12	Chak 14, 15 BNM	171.92	155.00	16.92	14,03,912	Inhabitation of village
13	Chak 3, 4 DVM	149.51	130.00	19.51	19,85,070	Inhabitation of village
14	Chak 1, 2 NGD	136.12	98.00	38.12	2,220	Inhabitation of village
15	Chak 26, 27, 28, 29 BND	364.33	360.18	4.15	39,81,124	Alignment falling in National Highway
Total		3394.03	2614.19	779.84	2,83,11,676	