

CHAPTER – I
Social, General and
Economic Sectors
(Non-PSUs)

CHAPTER-I

SOCIAL, GENERAL AND ECONOMIC SECTORS (Non-PSUs)

1.1 Trend of Expenditure

The comparative position of expenditure incurred by the Government during the year 2019-20 and in the preceding two years is given in **Table 1.1**.

Table 1.1: Comparative position of expenditure

(₹ in crore)

Disbursements	2017-18	2018-19	2019-20
Revenue expenditure			
General services	3516.93	3792.81	3942.72
Social services	2732.11	2645.94	2739.16
Economic services	2658.63	2868.81	3136.87
Grants-in-aid and contributions	1635.23	1775.28	1803.91
Total	10542.90	11082.84	11622.66
Percentage of increase of Revenue expenditure from year 2017-18	-	5.12	10.24
Capital Expenditure			
Capital outlay	2094.07	2149.14	1660.24
Loans and advances disbursed	33.93	3.10	13.42
Repayment of public debts	790.09	920.46	1024.93
Total	2918.09	3072.70	2698.59
Grand total	13460.99	14155.54	14321.25
Percentage of increase of total expenditure from year 2017-18	-	5.16	6.39

(Source: Finance Accounts of the State for the respective years)

The total expenditure of the State increased by six *per cent* from ₹ 13,461 crore in 2017-18 to ₹ 14,321 crore in 2019-20. The revenue expenditure of the State increased by 10 *per cent* from ₹ 10,543 crore in 2017-18 to ₹ 11,623 crore in 2019-20.

The share of revenue expenditure to total expenditure was 78 *per cent* during 2017-19. The revenue expenditure increased to 81 *per cent* during 2019-20 with corresponding decrease in capital expenditure to 19 *per cent* when compared to 22 *per cent* during 2017-19.

1.2 Authority for Audit

The authority for audit by the Comptroller and Auditor General (CAG) is derived from Articles 149 and 151 of the Constitution of India. The Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (CAG's (DPC) Act) further reinforce its authority. The CAG conducts audit of expenditure of the Departments of Government of Goa under Section 13 of the CAG's (DPC) Act. The CAG is the sole auditor in respect of 13 Autonomous Bodies which are audited under the provisions of Sections 19 and 20 of the CAG's (DPC) Act. In addition, the CAG also conducts audit of bodies/authorities which are substantially funded by the Government, under Section 14 of the CAG's (DPC) Act. Principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, 2007 issued by the CAG.

1.3 Planning and conduct of Audit

There are 59 Departments in the State at the Secretariat level headed by Chief Secretary/Principal Secretaries/Secretaries. They are assisted by Directors/Commissioners and subordinate officers under them. In addition, there are 13 autonomous bodies which are audited by the Accountant General, Goa.

Audit process starts with the assessment of risks faced by various Departments of Government. The risks are assessed on the basis of expenditure incurred, criticality/complexity of activities, levels of delegated financial powers, internal controls, media reports and concerns of stakeholders. Previous audit findings are also considered in this exercise. Based on this risk assessment, the frequency and extent of audit is decided.

After completion of audit of each unit, Inspection Reports (IRs) containing audit findings are issued to the Heads of the Departments. The Departments are requested to furnish replies to audit observations within four weeks of receipt of the IRs. Whenever replies are received, audit observations are either settled or further action for compliance is advised. The important audit observations arising out of these IRs are processed for inclusion in the Audit Reports. The Audit Reports are submitted to the Governor of the State under Article 151 of the Constitution of India.

1.4 Lack of responsiveness of Government to Audit

1.4.1 Inspection reports outstanding

The Accountant General (AG) arranges to conduct periodical inspections of Government Departments to test-check their transactions. The AG also verifies the maintenance of important accounting and other records as per prescribed rules and procedures. These are followed up with Inspection Reports (IRs) which are issued to the heads of the offices inspected with copies to the next higher authorities. Half yearly reports of pending IRs are sent to the Secretaries of the concerned Departments. This facilitates monitoring of the action taken on the audit observations included in these IRs.

As of June 2020, 644 IRs (2,635 paragraphs) were outstanding for want of compliance in the Social and General Sector Wings. Year-wise details of IRs and paragraphs outstanding are detailed in **Appendix 1.1**.

1.4.2 Response of Departments to the draft paragraphs

Two draft Performance Audit Reports and five draft paragraphs were forwarded (November-February 2021) to the Secretaries of the concerned Departments. The Government's replies to these draft paragraphs were required to be received within six weeks. However, replies have not been received till date (September 2021).

1.4.3 Follow up on Audit Reports

Timeline for follow up of Audit Reports is prescribed in the Internal Working Rules of the Public Accounts Committee of the Goa Legislative Assembly. According to it, the Administrative Departments were required to furnish Explanatory Memoranda (EM) to the Accountant General for vetting. The EMs in respect of the paragraphs included in the Audit Reports were to be furnished

to the State Legislature within three months from the date of tabling of Audit Report.

Five departments as detailed in **Appendix 1.2** had not submitted EMs for seven paragraphs pertaining to Audit Reports for the years 2015-16 to 2018-19 (March 2021).

EDUCATION DEPARTMENT

1.5 Performance Audit on Outcome of School Education

Executive Summary

The Sarva Shiksha Abhiyan (SSA), Rashtriya Madhyamik Shiksha Abhiyan (RMSA) and Centrally Sponsored Scheme on Teacher Education (CSSTE) are three major flagship school education development programmes launched by Government of India (GoI) and are being implemented in partnership with State Government. The SSA aims at elementary level (Class I-VIII) to implement the Right to Free and Compulsory Education (RTE) Act, the RMSA aims at classes IX-XII and CSSTE aims at providing infrastructural and institutional support to Government Teacher Education Institutions to enhance the overall efficiency of teachers. GoI had introduced (March 2018) the Samagra Shiksha Abhiyan subsuming all three SSA, RMSA and CSSTE schemes.

An “Outcome Audit of School Education” in Goa was conducted covering the period from 2015-16 to 2019-20 between May 2020 and December 2020 to assess whether universal access to school education was made available to all children, quality of education was ensured at all learning levels and students’ academic performance got enhanced. The audit scrutiny revealed that Goa Samagra Shiksha (GSS) did not prepare perspective plans and did not adopt bottom-up approach for preparation of Annual Works Plan and Budget (AWP&B) during the period 2015-20. In 20 out of 42 test checked schools, School Management Committees did not prepare School Development Plans during 2015-20. Government of Goa did not implement 25 per cent reservation in private unaided schools for children belonging to weaker sections and disadvantaged groups. Government Aided and Private Unaided schools were functioning without conformity to RTE norms relating to infrastructure facilities like playground, library, boundary walls, etc. Teachers recruited during the last 10 years did not possess mandatory qualification of TET as per NCTE norms. Large number of Government schools were functioning with single teacher in violation of RTE norms. There was no system to monitor drop out students and to provide transportation arrangements to children with special needs. There were shortfalls ranging from 10 to 44 per cent in achieving the targets fixed for in-service trainings to teachers during 2016-20. Gross Enrolment Ratio declined in respect of Elementary, Secondary and Higher Secondary level during 2015-16 to 2019-20. The passing percentage of students in class IX and XI is lower than that in class X and XII during 2015-16 to 2018-19 due to “No Detention Policy up to Class VII”. Audit also noticed that performance of students of Goa in National Achievement Survey (NAS) has been found poor in Mathematics and Language in all rounds of NAS.

1.5.1 Introduction

As per Para 1.1.1 of Samagra Shiksha Abhiyan Framework (SSAF), Education is the most important tool for social, economic and political transformation and a key instrument for building an equitable society. A well-educated population, equipped with the relevant knowledge, attitudes and skills are essential for economic and social development. School education is a concurrent subject under the Constitution of India. Article 21-A of the Constitution of India provides free and compulsory education to all children in the age group of six to fourteen years as a Fundamental Right. Accordingly, the Right of Children to Free and Compulsory Education (RTE) Act, 2009, became effective from April 2010.

1.5.2 Organisational set-up

The Education Department headed by Secretary (Education) has overall responsibility for the management of school education in Goa. Further, Goa Samagra Shiksha (GSS), a registered society under the Societies Registration Act, is the implementing agency of Samagra Shiksha Abhiyan in the State. A Governing Council (GC) headed by the Chief Secretary, reviews the implementation of Samagra Shiksha Abhiyan, gives overall policy guidance for efficient functioning of the GSS and amends rules of the GSS as and when required. An Executive Committee (EC) headed by the Secretary (Education) facilitates, supervises and co-ordinates the affairs of the GSS.

The State Project Director (SPD) of GSS is the ex-officio Member Secretary of GC and EC. District Project Officer (DPO) of Sarva Shiksha Abhiyan/Goa Samagra Shiksha (hereinafter termed as SSA/GSS) is responsible for the implementation of programmes of school education at the district level.

Besides, Block Education Officer/Block Resource Coordinator, Cluster Resource Centre Coordinator¹ and School Management Committee supervise programme implementation at block, cluster and school-level respectively. The pre-school education in Goa is under the overall control of Secretary, Women and Child Development Department (WCDD) and is managed by the Director, WCDD.

The organogram of School Education is given in **Appendix 1.3**.

1.5.3 Audit objectives

The performance audit was conducted to ascertain whether:

- Universal access to school education was made available to all children;
- Quality of education was ensured at all learning levels; and
- Students' academic performance got enhanced.

1.5.4 Audit criteria

The audit observations were benchmarked against the following criteria:

- Framework for implementation of SSA, RMSA, CSSTE and Samagra Shiksha Abhiyan issued by GoI;
- Manual on Financial Management and Procurement issued by GoI;

¹ Cluster Resource Centres (CRC) function as academic resource centres for teachers. CRCs provide onsite academic support to teachers during their visit to school, support school management committee in preparation of school development plan *etc.*

- Right of Children to Free and Compulsory Education (RTE) Act, 2009 and Goa RTE Rules (GRTE), 2012;
- National Early Childhood Care and Education (ECCE) Curriculum Framework and Integrated Child Development Services (ICDS) scheme;
- Goa Education Act, 1984 and Goa Education Rules, 1986;
- Orders and circulars issued by GoI and GoG from time to time.

1.5.5 Scope of Audit and Methodology

The performance audit was conducted between May 2020 and December 2020 covering a period of five years from 2015-16 to 2019-20. Audit test-checked the records of Education Department at the Government level, Directorate level, the offices of Director, State Council of Educational Research and Training (SCERT) and SPD, GSS.

Audit also test-checked the records maintained in the offices of DPOs, DIET², six sampled Block Resource Centres (BRCs), information received from the Directorate of Women and Child Development (DWCD) as well as 42³ sampled schools (24 Government schools and 18 Government aided schools) out of 657 Government schools and Government aided schools in the six selected blocks. Besides, Audit conducted (October/November 2020) survey of parents/guardians of students to assess the satisfaction level of the beneficiaries on different parameters relevant to entitlements under the schemes and availability of infrastructural facilities in 42 test checked schools.

Audit objectives, criteria, scope and methodology were explained in an entry conference held (August 2020) with the Secretary (Education) and officials of Education Department. Audit findings were discussed in an exit conference held (July 2021) with the officials of Education Department. The Department has agreed to all the audit findings and recommendations.

1.5.6 Audit sampling

Audit selected both the districts of Goa. The State has three⁴ educational zones each consisting of four talukas. Audit selected two blocks (50 *per cent*) from each of the three educational zones by Simple Random Sampling using IDEA software. Audit selected 39 (six *per cent*) out of 657 Government and Government aided schools of different categories from sampled blocks by applying Simple Random Sampling using IDEA software. In addition to this, audit selected one higher secondary school each in three blocks *viz.* Tiswadi, Sanguem and Quepem as no higher secondary school got selected in Random Sampling from these talukas.

AUDIT FINDINGS

1.5.7 Universal access to school education

Universal access to school education was one of the main projected outcomes of the Samagra Shiksha Abhiyan. As per Para 2.2.2 of Samagra Shiksha Abhiyan Framework (SSAF), universal access means that a school is accessible

² DIET- District Institute of Education and Training

³ Out of 42 sample schools, 10 schools were imparting pre-school education

⁴ (North Zone-Pernem, Bardez, Bicholim and Sattari, South Zone-Canacona, Quepem, Salcete and Mormugao, Central Zone-Tiswadi, Ponda, Dharbandora and Sanguem)

to all children within a specified distance. Universal access also ensures inclusion of the most disadvantaged groups (SC, ST, OBC), girls and children with special needs.

As per information provided by Department of Education, there were 1,728⁵ schools (870 Government schools, 691 Government aided schools and 167 private unaided recognised schools) in 2019-20. There were at least one primary/upper primary school in all habitations (1,228) of Goa. Further, there were 7,991 identified Children With Special Needs (CWSN) by GSS in the State as on March 2020.

1.5.7.1 Planning

SSAF envisages planning as a continuous process that helps to reach a particular goal or objective in the shortest and the best possible way. The process begins with the identification of appropriate strategies and activities for achieving the goals of the scheme. It includes long term planning like preparation of the perspective plan and short term planning like preparation of annual plans. Perspective plan which is prepared for five years involves developing a vision and chalking out strategies to achieve the same, annual plan is a sub-plan meant for realising the vision and objective of the perspective plan.

1.5.7.1 (i) Non-preparation of perspective plans and absence of bottom-up approach in the preparation of Annual Works Plan and Budget (AWP&B) at the State level

As per Para 3.2.1 of the Samagra Shiksha Manual on Financial Management and Procurement (FMP), each district has to prepare a perspective plan up to 2019–20 based on the data collected through household surveys. Further, as per Para 2.5.2 of Samagra Shiksha-FMP, the planning process was to be initiated through a bottom-up approach and accordingly formation of the village, block and district level core teams were to be ensured. Further, as per laid down procedure planning process is to be participatory in nature, as planning not only creates a sense of ownership among the stakeholders but also creates awareness and helps in the capacity building of personnel at various level. The plan so developed should reflect local specificity and educational needs and aspirations of the people based on consultative meetings and interaction with the community and target groups. Keeping in view the perspective plan, each district has to prepare Annual Work Plan & Budget (AWP&B) every year.

Audit observed that both the District Project Offices did not prepare perspective plans during 2015-20. The SPD of GSS could not prepare the perspective plan at the State level due to non-preparation of perspective plans at District level. Consequently, SPD of GSS prepared AWP&Bs during 2015-20 without considering the requirements⁶ at the grassroot level.

Audit further observed that SPD of GSS, instead of following the bottom-up approach of planning while preparing AWP&B, prepared it on the basis of

⁵ The count is by considering elementary and secondary/higher secondary schools in Government and Government aided schools as two separate schools.

⁶ Habitation-wise status of out of school children, dropout children and vulnerable sections of the Society

UDISE⁷ data which had no information about the target group population, out of school and drop-out children during 2015-20.

SPD stated (September 2020) that a single plan was formulated at the State level and the single plan was split into two District plans, given the small size of the State.

Reply of SPD is not tenable since SSAF did not provide exemption to any State from preparation of perspective plan at the State level. Further, as per Samagra Shiksha-FMP, planning was to be done through bottom-up approach.

The Department stated (July 2021) that efforts would be made to prepare the perspective plans and follow bottom-up approach in preparation of AWP&B at the State level.

Thus, the bottom-up approach for preparation of State plan was not adhered to and SPD of GSS could not ensure need-based planning as envisaged in SSAF.

1.5.7.1 (ii) Non-preparation of Annual Works Plan and Budget (AWP&B) at the District level

As per Para 14.1 & 14.2 of Sarva Shiksha Abhiyan-FMP, each District would prepare an Annual Work Plan and Budget (AWP&B). Further, Para 10.7.11 of SSAF stipulates that the District planning team will prioritize all the School Development Plans and consolidate them so as to finalise the AWP&B at the District level.

Audit observed that both the District Project Offices did not prepare AWP&B at the District level during 2015-20.

The SPD of GSS stated (September 2020) that a single AWP&B was formed at the State level and it was split into two District AWP&Bs, given the small size of the State.

Reply of SPD is not tenable since both the Districts have functional District Project Offices for overseeing the planning and SSAF also did not provide exemption to any State from preparation of AWP&Bs at District level.

The Department stated (July 2021) that action would be taken to prepare District-level plans.

Non-preparation of AWP&B at District level and splitting of State level plan into two District plans meant that GSS could not ensure inclusion of requirements of the grassroots level in the AWP&B.

1.5.7.1 (iii) Non-formation of Management Committees and non-preparation of School Development Plans (SDPs)

The statute (Section 21 and 22 of RTE Act 2009, Para 8.3.1 of RMSA framework) requires formation of School Management Committee (SMC)/ School Management Development Committee (SMDC) at each school level. Further, Rule 16 of GRTE Rules 2012 stipulates that these committees shall prepare a School Development Plan⁸ (SDP), containing information about

⁷ Unified District Information System for Education (UDISE) is a management information system on School Education, which collects information on parameters ranging from school, infrastructure, teachers, enrolments, examination results *etc.*, from all recognised and unrecognised schools imparting formal education from pre-primary to class XII.

⁸ The School Development Plan shall be a three-year plan comprising three annual sub-plans.

estimates of class-wise enrolment, requirement of teachers for estimated enrolment, infrastructural requirements and entitlements such as free text books and uniforms as per RTE norms and submit it to the Director of Education.

As per the information provided by the GSS, SMC/SMDC was formed in 961 (99 per cent) out of 968⁹ Government and aided elementary schools and 366 (91 per cent) out of 404 Government and aided Secondary/Higher Secondary schools in the State as on March 2020.

However, Audit observed that four (10 per cent) out of 42 Government and aided test checked schools did not constitute SMC/SMDC during 2015-20. Also, twenty¹⁰ out of 38 (53 per cent) schools which constituted SMC/SMDC did not prepare SDPs during 2015-20.

SPD Samagra Shiksha stated (February 2021) that the SDPs were prepared by all the schools and submitted to the concerned blocks.

Reply is not tenable as Audit observed that 20 out of 42 test checked schools had not prepared and submitted SDPs to the concerned blocks during 2015-20.

The Department stated (July 2021) that formation of SMCs in all Government and aided schools and preparation of SDP would be ensured.

As a result, the actual requirements of schools could not find place in the AWP&B as envisaged in the GRTE Rules 2012.

1.5.7.2 Decreasing trend of Gross Enrolment Ratio (GER)

The most commonly used school participation indicator is the Gross Enrolment Ratio (GER). The GER¹¹ shows the overall coverage of educational system in relation to the population eligible for participation in the system.

The details of GER at the Elementary, Secondary and Higher Secondary level as provided by the Department is given in **Table 1.2**.

Table 1.2: Gross Enrolment Ratio in Elementary, Secondary and Higher Secondary level

Year	GER ¹² in Elementary	GER in Secondary	GER in Higher Secondary
2015-16	117.58	108.54	83.12
2016-17	99.72	107.86	83.70
2017-18	99.11	98.20	79.74
2018-19	96.41	94.66	77.30
2019-20	96.36	90.39	68.55

(Source: Information furnished by GSS for the year 2015-16 to 2018-19 and Information has been taken from PAB minutes (GSS) for the year 2019-20)

⁹ Composite schools (having Elementary and Secondary/Higher Secondary) are considered as single school.

¹⁰ Three schools prepared the SDP for the year 2019-20 only. 16 Schools did not prepare SDPs for the period 2015-16 to 2019-20. One school prepared the SDP but did not submit SDP to block office.

¹¹ Gross Enrolment Ratio = (Number of children enrolled in a specified stage irrespective of age) ÷ (Number of estimated children in the appropriate age group to that stage of schooling) x 100

¹² A GER value approaching or exceeding 100 per cent indicates that the State is in principle able to accommodate all of its primary school-age population.

From the above information provided by GSS, it can be seen that there was a decrease in GER at elementary level of 21.22 *per cent*, at secondary level of 18.15 *per cent* and at higher secondary level of 14.57 *per cent* from 2015-16 to 2019-20.

SPD Samagra Shiksha stated (February 2021) that the reduction in GER is due to various factors like mining ban which has large number of outflow of migrant labour and thus the enrolment had decreased which affected the GER. Reply of SPD is not tenable as mining was banned from the year 2012 but GER has decreased from 2015-16 to 2019-20.

The Department stated (July 2021) that efforts would be taken to increase the GER to ensure universal access.

Decreasing trend of GER at all levels indicated that Department of Education and GSS could not ensure universal access to all the children in the age group of six to eighteen years as on date.

1.5.7.3 Non-implementation of reservation to the extent of 25 *per cent* of the strength of class I in private schools for children belonging to weaker section and disadvantaged groups

As per RTE Act, private unaided schools shall admit at least 25 *per cent* of children belonging to weaker sections and disadvantaged groups in class I and provide free and compulsory elementary education to them till completion of education from class I-VIII. Further, as per GRTE Rules 2012, Government of Goa shall reimburse the expenditure incurred by private unaided schools for providing free education subject to a maximum *per capita* expenditure incurred by the State on students.

As per information provided (January 2021) by GSS, there were 2,379 SC, ST and OBC students enrolled in 140 private unaided schools during 2015-20. Audit scrutinised the information provided (July 2020) by Director of Education (DoE) and observed that no proposal for reimbursement of expenditure was submitted by schools hence, the same was not paid by the Department of Education during 2015-20. Further, as per the Project Approval Board (PAB) minutes of Sarva Shiksha Abhiyan (SSA) for the year 2016-17, the Department of Education was in process of issuing notification for *per capita* cost for reimbursement of expenditure as mandated under Section 12(C) of the RTE Act. However, the Department of Education has not notified *per student* expenditure as on date. Therefore, GSS could not implement provision of 25 *per cent* admission for students belonging to weaker sections and disadvantaged groups in private unaided schools as on date.

GSS while accepting the audit observation stated (February 2021) that the matter is not in ambit of GSS and the GSS may take up the issue to notify and implement the provisions of 25 *per cent* reservations in private unaided schools with DoE.

The Department stated (July 2021) that implementation of 25 *per cent* reservation in private schools would be taken up urgently.

Thus, the Government of Goa could not extend the intended benefits to SC, ST and OBC students in private unaided schools due to non-implementation of the above-mentioned provisions of the RTE Act.

1.5.7.4 Non-distribution of school uniforms under Samagra Shiksha Scheme

The RTE Act mandates¹³ free and compulsory education for all children in Government schools and Government aided schools. Uniform constitutes an expense which poor families are often not able to afford and thus becomes a barrier for many children to pursue and complete elementary education. The Samagra Shiksha Scheme provides two sets of uniform to all girls, SC, ST children and Below Poverty Line (BPL) children. The Government of Goa made provision for grant of ₹ 400 per student per year during 2015-18, which was revised to ₹ 600 per student per year from 2018-19.

Audit observed that GSS did not provide uniform allowance to a total of 999 eligible children in 42 test checked schools from 2015-16 to 2019-20.

The Department stated (August/September 2020) that the reasons for not granting uniform allowance were non-release of funds by DPO/BRC to schools during the year 2015-16 (671 students) and non-submission of bank account details by parents/guardians of children during 2016-20 (328 students).

The Department stated (July 2021) that the funds would be released promptly.

Thus inaction of the Department led to denial of school uniform allowance to eligible children.

1.5.7.5 Non-achievement of targets for special training of out of school children at elementary school

The GRTE Rules 2012 prescribes age-appropriate enrolment of out of school children and provisioning of special training for such children so that they can be at par with other children. The details of Out of School Children (OoSC)¹⁴ identified, targets fixed for special training and their achievement are shown in **Table 1.3**.

Table 1.3: Details of trainings imparted to OoSC

Year	No. of OoSC identified	Yearly targets fixed for special training	Achievement	Shortfall against fixed target	Percentage of shortfall
2015-16	1280	1280	463	817	64
2016-17	673	673	328	345	51
2017-18	302	302	247	55	18
2018-19	215	215	199	16	7
2019-20	187	187	187	NIL	NIL
Total	2657	2657	1424	1233	46

(Source: Information furnished by GSS)

It is evident from above table that the GSS could not provide training to a total of 1,233 (46 per cent) out of 2,657 identified OoSC during the period 2015-20.

SPD stated (October 2020) that they could not achieve targets for special training to OoSC during 2015-19 owing to migration of OoSC children to their native places or other places. The reply is not acceptable as there is no

¹³ Section 3 of RTE Act, 2009

¹⁴ As per Section 4(1) of RTE Act 2009, where a child above six years of age has not been admitted in any school or though admitted, could not complete his or her elementary education, then he or she shall be admitted in a class appropriate to his or her age.

monitoring of these children and SPD could not produce any records to prove the migration.

The Department stated (July 2021) that targets of training for OoSC would be achieved and all OoSC would be enrolled in school in future.

Thus, the fact remained that GSS could not ensure training to all the targeted OoSC, leading to deprivation of elementary education to such OoSC.

1.5.7.6 Lack of monitoring of drop out of Students

As per Para 2.1 of SSAF, retention of children till completion of elementary education (up to class VIII) is one of the major objectives of the Samagra Shiksha Scheme. Further, as per Section 3(1) of the RTE Act, every child in the age group of six to fourteen years shall have right to free and compulsory education in a neighborhood school till completion of elementary education.

The SPD, GSS did not provide the number of dropped out students at the State level in class I to class VIII during 2015-20 due to non-availability of such data. Audit further noticed that the GSS did not put in place Student Data Management Information System (SDMIS) to track the schooling status of students throughout the school education stage so as to achieve the goal of zero drop outs from pre-school to elementary school.

This indicated that GSS did not have any mechanism to monitor dropped out children from schools at the State level. The test check of 42 schools revealed that 253 students from 19 Government and aided elementary schools dropped out during 2015-20. The reasons for dropout of children as stated by the in-charge of concerned schools were migration of students to other states, not being interested in studies, health and family problems.

However, there is no system in existence to track these drop out students and hence the schools could not furnish evidence for the reasons stated above. Thus, GSS could not ensure retention of all students in schools till completion of elementary education, leading to deprivation of elementary education to dropout students and non-achievement of universal access to elementary education.

The Department stated (July 2021) that the drop out data would be collected annually and they would ensure that the target for zero dropout would be achieved.

1.5.7.7 Non-provision of transportation arrangements for Children With Special Needs (CWSN)

As per Para 2.4.14 of Samagra Shiksha Abhiyan Framework (SSAF), transport facility shall be provided to Children With Special Needs (CWSN)¹⁵ in elementary classes.

Audit observed (September 2020) that GSS, instead of making transportation arrangements for CWSN, paid Transport Allowance (TA) ranging from ₹ 420 to ₹ 1,875 per month (depending on distance covered and number of days of attendance). Audit further observed that the GSS could not provide TA to all the enrolled CWSN instead, it provided TA to only 496 (six per cent) out of

¹⁵ As per Para 4.2 of SSAF, CWSN are defined as children suffering with one or more disabilities such as blindness, hearing impaired, locomotor disability, learning disability, speech and language disability, multiple disability etc.

7,991 CWSN enrolled during 2015-20, year-wise details of which is given in **Appendix 1.4.**

SPD, Samagra Shiksha stated (November 2020) that TA was provided only to ortho and hearing-impaired students and most of the CWSN who were not given TA were with Learning Disability.

Reply of SPD is not tenable as TA was provided to only 257 out of 558 ortho and hearing-impaired students enrolled during 2016-19. Moreover, as per SSAF, TA should be provided to all CWSN irrespective of type of disability.

The Department stated (July 2021) that they would ensure provision of transportation arrangements for CWSN.

Thus, GSS could not make appropriate and safe transportation arrangement for CWSN to attend schools as mandated by SSAF. Also, they did not disburse TA to a majority of the CWSN.

1.5.7.8 Shortfall in holding meetings of School Management Committee (SMC)/School Management Development Committee (SMDC)

As per Rule 14(5) & 15 of GRTE Rules 2012, the School Management Committee/School Management Development Committee (SMC/SMDC) shall meet at least once a month so as to identify the needs of the school, prepare a School Development Plan and monitor the identification of out of school children for ensuring their admission to the age-appropriate class. SMC/SMDC is also responsible for ensuring the identification and enrolment of CWSN in the school and providing the required facilities to them.

During test check of 42 Government and aided schools in six¹⁶ BRCs, Audit observed that there was shortfall in holding of the SMC/SMDC meetings in 38¹⁷ test checked schools which constituted SMCs/SMDCs. As against the required 2,280¹⁸ SMC/SMDC meetings to be held during 2015-20, these 38 schools had held 522 (23 per cent) SMC/SMDC meetings during the period, indicating a shortfall of 77 per cent SMC/SMDC meetings.

The Department stated (July 2021) that the circular would be issued to schools for conducting the meetings of SMC/SMDC as per provisions of RTE Act.

The shortfall in SMC/SMDC meetings pointed towards inadequate monitoring of identification of out of school children, children with special needs and dropout children from schools leading to non-achievement of objectives of GRTE Rules.

1.5.7.9 Low coverage of children under Early Child Care Education (ECCE) programme

As per Para 1 of National Early Childhood Care and Education (ECCE) Curriculum Framework adopted by Ministry of Women and Child Development (WCD), the first six years of life are critical years of human life since the rate of development in these years is more rapid than at any other stage of development. ECCE programme is being implemented through Anganwadi Centres (AWCs) under Integrated Child Development Services (ICDS) scheme.

¹⁶ Quepem, Sanguem, Pernem, Bicholim, Mormugao and Tiswadi

¹⁷ Out of 42 test checked schools, four schools did not constitute SMC/SMDC during 2015-20.

¹⁸ (12 x 5 x 38)

Under the ICDS scheme, AWCs provide take home ration to children in the age group of six months to three years and pre-school education to children in the age group of three years to six years.

Audit scrutinised information received from the office of the Director, Director of Women and Child Development (DWCD) and observed that the coverage of children in the age group of six months to six years in the State under ECCE programme in AWCs ranged from 43 per cent to 48 per cent during 2015-20 as detailed in the **Table 1.4**.

Table 1.4: Coverage of children in the age group from 6 months to 6 years in the State under ECCE through AWCs

Year	Population	Coverage	Percentage
2015-16	127841	55265	43
2016-17	125935	55758	44
2017-18	114940	55065	48
2018-19	113450	53446	47
2019-20	110677	51967	47

(Source: Information furnished by Director (DWCD))

The Department stated (July 2021) that the matter would be taken up with DWCD for increasing the coverage.

The low coverage indicated that Department of Women and Child Development could not ensure inclusion of all eligible children for extending benefits under ECCE programme.

1.5.7.10 Result of beneficiary survey and findings from examination of records in test checked schools

Audit carried out survey of 207 parents/guardians in 42 schools in six BRCs to assess the satisfaction level of the beneficiary on different parameters relevant to imparting education, distribution of RTE entitlements and availability of infrastructural facilities.

Satisfaction level among surveyed parents/guardians regarding the distribution of Free Text Books (FTBs), uniform, provision of mid-day meal and availability of safe drinking water is good¹⁹. However, Audit observed non-availability of safe drinking water in 02 out of 42 test checked schools (GHS Sanguem and GPS Vavurla Quepem). Further, 35 out of 207 surveyed parents/guardians reported collection of fees by eight aided schools, which was in violation of Section 12(b) of RTE Act, 2009.

Audit observed from the records of test checked schools that out of 42 schools, six schools had adverse School Class Room ratio²⁰ (SCR), five schools had adverse Pupil Teacher Ratio²¹ (PTR), 39 schools did not have CWSN toilet, 23 schools did not have playground, 21 schools did not have access ramp and 15 schools did not have Head Master (HM) room, which indicated that the GoG could not ensure infrastructural facilities in all test checked schools as per the

¹⁹ Satisfaction level has been derived from the responses of surveyed parents/guardians.

²⁰ According to the SSAF, the indicative Student Class Room Ratio (SCR) would be 30:1 (for Primary), 35:1 (for Upper Primary), and 40:1 (for Secondary to Higher Secondary).

²¹ There should be two teachers for upto 60 children, three teachers for upto 90 children, four teachers upto 120 children and five teachers upto 200 children in a primary school.

prescribed norms and standards in the RTE Act 2009 despite lapse of 10 years since the said act came into existence.

The Department stated (July 2021) that all the schools would be informed to make arrangements of safe drinking water, CWSN toilets, playgrounds, access ramps, HM rooms *etc.* and all the aided schools would also be warned against collection of fees in violation of Section 12 of RTE Act.

Recommendation 1: The Government may ensure preparation of perspective plan, bottom-up approach in planning and implementation of 25 per cent reservation in private unaided elementary schools for children belonging to disadvantaged groups and weaker sections. The Government may also put in place Student Data Management Information System to track the schooling status of students throughout the State.

1.5.8 Quality of education at learning levels

Under SSAF, school education is envisaged as a holistic and convergent programme aimed at providing quality education across the wide spectrum of schools, spanning from pre-school to higher secondary classes. To achieve this, SSAF focuses on ensuring quality education by providing improved infrastructure in schools, by ensuring recruitment of required number of teachers and their rational deployment in schools and by providing in-service trainings to teachers. Audit analysed the status of quality of education being imparted in the schools in the State. The results of analysis are discussed in succeeding paragraphs.

1.5.8.1 Functioning of Government Aided and Private Unaided schools without conformity to RTE norms

As per Rule 10 of GRTE Rules 2012 every Government aided and private unaided elementary school established before the commencement of the RTE Act, shall make a self-declaration in Form-I and obtain a certificate of recognition from Deputy Director of concerned zone (competent authority) within six months from the commencement of GRTE Rules 2012. The Form-I shall have the details of schools' compliance with the norms and standards specified in the Schedule to the RTE Act. Further, Rule 10(4) of GRTE Rules 2012 stipulates that schools which do not conform to the norms and standards specified in the Schedule to the Act within three years from the commencement of GRTE Rules 2012, shall cease to function and recognition, if any, granted shall be withdrawn.

Audit observed from records of the office of Deputy Directors of North and Central Zones that 281 Government aided and 103 private unaided elementary schools established before the commencement of the RTE Act did not furnish the Form-I. Also, the competent authorities²² did not initiate any action to withdraw recognition of such schools after the lapse of three years of stipulated time as provided under Rule 10(4) of GRTE Rules 2012.

As per UDISE data for the year 2019-20 Government aided and private unaided schools are lacking in the prescribed facilities as detailed in **Table 1.5**.

²² Deputy Director of concerned zone is the competent authority

Table 1.5: Details of unavailability of infrastructure facilities

Sl. No.	Infrastructure facility	Number of aided and private unaided schools
1	Without playground	153
2	Without ramps	535
3	Without library	70
4	Without boundary wall	81

(Source: UDISE data for the year 2019-20)

Audit further observed during joint physical verification with in-charge of 42 test checked schools that 18 Government aided schools were lacking in prescribed infrastructure facilities such as playground, ramp, library and boundary wall. But they continued to function without any intervention by the Deputy Directors in violation of GRTE Rules.

On being pointed out, the Deputy Director of North Zone and Central Zone stated (November/December 2020) that the recognition to already established schools is granted from Directorate of Education, Goa and not from the zonal office. Their reply is not tenable as the Deputy Director of a zone is the competent authority for granting recognitions to schools as per GRTE Rules 2012.

Further, as per information provided by Deputy Director of South Zone, only 47 out of 257 schools in the zone were inspected for recognition under GRTE Rules 2012. Hence, the Deputy Director of South Zone could neither ensure submission of Form-I by remaining 210 schools nor did he initiate any action against these schools as per Rule 10(4) of GRTE Rules 2012.

The Department stated (July 2021) that the schools would be reminded of the relevant provisions of RTE Act for their action on priorities.

It is evident from the replies of Deputy Directors of three Zones and Director of Education that the Department could not ensure adherence to the RTE norms and standards by schools despite lapse of eight years of notifying GRTE Rules 2012. Such schools continued to function without conformity to RTE norms and standards, which impacted the quality of education as discussed in para 1.5.8.2, 1.5.8.3 and 1.5.8.5.

1.5.8.2 Safety issue of Government Schools functioning in dilapidated buildings

Para 2.7 of SSAF lays down norms and standards for a school and provides that a school shall function in an all-weather building in hygienic and healthy condition.

Audit observed from the UDISE data for the year 2018-19 that three schools in North Goa and one school in South Goa were functioning in dilapidated buildings. Total enrolment of students in these schools were 729. It is needless to say that these 729 students are vulnerable to safety issues in these dilapidated building.

Director of Education stated (June 2021) that repair works in GHS Savardem had been completed but the same was on-going in GPS Kalsai. He further stated that in respect of GPS, 1st Bairo, Santa Cruz, administrative approval for repair work was awaited from the Government and in respect of GHS, Sattari, a proposal to prepare detailed estimate for repair/renovation work of existing

building along with demolition and reconstruction of school had been sent to PWD.

The Department stated (July 2021) that the PWD would be approached to speed up the repair work of the schools mentioned.

However, the fact remained that three schools covering 652 students and teachers are functioning in unsafe buildings, which requires immediate attention.

1.5.8.3 Incomplete civil works hampering functioning of schools

Para 2.7 of SSAF lays down norms and standards for a school and provides that a school shall function in an all-weather building in hygienic and healthy condition.

Audit examined the information furnished by SPD in regard to status of the civil works as on date (June 2021) during the period 2015-20 and observed the following:

- 10 out of 55 access ramps approved in AWP&B of 2015-16 and 35 out of 44 access ramps approved in AWP&B of 2019-20 were incomplete.
- 12 out of 13 major repair works approved in AWP&B of 2018-19 were incomplete.
- All the nine BRC buildings' repair works approved in AWP&B of 2018-19 were incomplete.
- 11 out of 20 verandah grills approved in AWP&Bs of 2018-19 and 2019-20 were incomplete.
- 22 out of 48 toilet repair works approved in AWP&Bs of 2018-19 and 2019-20 were incomplete.

SPD, Samagra Shiksha stated (July 2021) that delay in completion of civil works was due to delayed release of funds and difficulties in finding contractors who could execute the work in the approved amount. He further stated that pending civil works will be completed as early as possible.

Reply of SPD is not tenable as the SPD of GSS could not ensure availability of funds despite the fact that the incomplete works mentioned above were approved in AWP&Bs during 2015-20.

Thus, delay in completion of works impacted the smooth functioning of the schools for which above mentioned works were approved.

1.5.8.4 Non-adherence to the norms of NCTE in appointment of Government Primary School Teachers

As per Section 23 of the RTE Act, 2009, every school teacher shall acquire minimum academic and professional qualifications as laid down by the academic authority. The National Council for Teacher Education (NCTE), being the academic authority had notified (August 2010) the minimum qualifications²³ for teachers. In addition, passing of Teacher Eligibility Test (TET) conducted by appropriate Government in accordance with the Guidelines

²³ For classes 1st to 5th: Senior Secondary (or its equivalent) with at least 50 *per cent* marks and two-year Diploma in Elementary Education and for Classes 6th to 8th: B.A/B.Sc (or its equivalent) and two-year Diploma in Elementary Education (by whatever name known)

framed by the NCTE for the purpose is mandatory qualification for appointment of teachers.

The Government of Goa (GoG) did not amend recruitment rules (RR) to incorporate passing of TET as a mandatory qualification during August 2010 to March 2018. Audit scrutinised the data of appointment of teachers during the above mentioned period and observed that GoG in violation of NCTE norms, recruited 447 Government Primary School Teachers (GPST) who did not possess the mandatory certificate of passing TET.

Recruitment rules for appointment of GPST were amended in April 2018 incorporating minimum qualifications of teachers as prescribed by NCTE. Even after amending the RR making TET as an essential qualification, Government of Goa could not conduct TET. Further, the Government of Goa relaxed (July 2018) the requirement of TET and called for applications from eligible candidates and filled up (December 2019) 153 vacancies of GPST with the condition that the selected teachers would have to pass the TET during their probation period, failing which their appointment to the post would stand terminated. However, even after lapse of one year of their appointment, GoG could not put in place the modalities of administering TET.

Director, SCERT stated (December 2020) that the process of conducting TET had been initiated and the first round of TET would be conducted in May 2021. He further stated (July 2021) that TET was postponed due to Covid-19 pandemic. Now TET would be conducted in September 2021. The Department stated (July 2021) that the matter of conducting TET would be vigorously pursued.

However, the fact remained that the Government of Goa failed to conduct TET despite lapse of more than 10 years of notifying the qualification criteria by NCTE. Thus, teachers recruited after August 2010 did not possess the qualification as mandated by NCTE.

1.5.8.5 Large number of Government Schools functioning with single teacher in violation of RTE norms

As per item no.1 of Schedule I of RTE Act 2009, there should be at least two teachers in a primary school having classes from first to fifth.

Audit observed that out of 742 Government Primary Schools in Goa, 403 schools are functioning with single teacher (**Appendix 1.5**) while 48 schools are having teachers more than the required strength (**Appendix 1.6**).

DoE stated (September 2020) that one teacher was posted in a Government Primary School if enrolment in the school was less than 25 as per order issued by the Department in 2009 and additional teachers were posted in the school where enrolment was more than 25.

Reply of Department is not tenable since as per Schedule I of RTE Act, there should be minimum two teachers in a school having enrolment up to 60 children. The order issued by the Department prior to implementation of RTE Act has not been withdrawn.

The Department stated (July 2021) that the additional requirements of teachers to maintain the specified Pupil Teacher Ratio (PTR) would be submitted to the Government for approval.

Thus, Department of Education could not ensure rational deployment of teachers in schools as per prescribed PTR, thereby depriving children enrolled in these schools of quality education as envisaged under RTE Act 2009.

Recommendation 2: The Government may ensure rational deployment of teachers as per RTE norms and also ensure that teachers with minimum qualifications as prescribed by NCTE are recruited.

1.5.8.6 Non-achievement of targets for in-service training of teachers

As per Samagra Shiksha Abhiyan Framework, the role of a teacher is very important for bringing about changes in society. Teachers need to be sensitised towards the needs of SC and ST students from the pre-service training period as well as in the in-service training to deal with the specific problems of inclusion at the block level. Details of the status of in-service training is given in Table 1.6.

Table 1.6: In-service training imparted to teachers of elementary schools

		2015-16	2016-17	2017-18	2018-19	2019-20
Primary and Upper Primary Level	No. of teachers available	2607	2817	2500	3726	2393
	Target for 10 days training to teachers	2607	2817	2500	3726	2393
	Training imparted to teachers	2607	1585	1677	2550	2150
	Shortfall (per cent)	NIL (0)	1232 (44)	823 (33)	1176 (32)	243 (10)

(Source: Information furnished by GSS)

While the GSS achieved the targets fixed for in-service training to teachers during 2015-16, there were shortfalls ranging from 10 to 44 per cent in achieving the same during 2016-20.

SPD Samagra Shiksha stated (February 2021) that due to retirement, transfer and leave of teachers, targets for training could not be achieved during 2016-17 to 2019-20.

However, the fact remained that the GSS could not ensure training to all the teachers, which may adversely impact the quality of education being imparted in the schools.

1.5.8.7 Short release of funds

As per Para 3.1 & 3.6.1 of Samagra Shiksha-FMP, budget allocation to the States would be made considering the annual budget allocation at the central level and the viable proposal received from the States through AWP&B and duly approved by the Project Approval Board (PAB)²⁴ of GoI. The fund sharing

²⁴ Secretary, School Education and Literacy is the chairperson, Directors in charge of Integrated Scheme is the convener, Additional Secretary/Joint Secretary, School Education and Literacy is the member, Secretary in-charge of concerned State Government or UT is the member and representatives from ministry of Panchayat Raj, Tribal Affairs, Social Justice and Empowerment, Women and Child Development, Minority Affairs etc. are also the members.

ratio between Central and State Governments was 60:40 during the period 2015-20. The fund flow arrangement for various activities under school education programme is given below.



The approved outlay and expenditure incurred under Sarva Shiksha Abhiyan during 2015-20 is given in **Table 1.7**.

Table 1.7: Approved outlay and expenditure under Sarva Shiksha Abhiyan in the State.

(₹ in crore)

Year	Budget approved	Fund received		Opening Balance	Other receipts (Bank interest and refund of advances)	Total Amount Available	Expenditure
		Central	State				
2015-16	24.24	8.14	5.42	2.09	0.33	15.98 ²⁵	16.64
2016-17	29.04	8.69	10.79	0.13	0.02	19.63	17.43
2017-18	32.28	8.63	5.75	2.77	0.37	17.52	14.71
2018-19	26.53	9.61	7.16	1.50	1.86	20.13	15.98
2019-20	30.65	11.33	7.55	4.16	0.06	23.10	22.78
Total	142.74	46.40	36.67	10.65	2.64	96.36	87.54

(Source: Information furnished by GSS)

The approved budget outlay for the period 2015-20 was ₹ 142.74 crore but the Government released only ₹ 83.07 crore, a shortage of 42 per cent. The amount available with GSS was ₹ 87.80²⁶ crore including opening balance, interest and other income. Out of total fund available ₹ 87.80 crore during 2015-20, the expenditure incurred was ₹ 87.54 crore which shows overall utilisation of 99.70 per cent of fund. While overall utilisation of available fund is satisfactory, there was short release of funds from GoI and GoG to GSS during 2015-20. The planning process to prepare Annual Works Plan and Budget (AWP&B) was not realistic as there was absence of bottom-up approach in preparation of AWP&B at the State level (as mentioned in **Para 1.5.7.1 (i)**) and AWP&Bs were not prepared by GSS at the District level (**Para 1.5.7.1 (ii)**). The Department had not sought the release of balance funds from GoI and GoG.

The GSS could not provide uniform allowance to students during 2015-16 and also civil works such as construction of access ramps, verandah grills and toilet repair works were not taken up during 2015-16 to 2019-20 due to non-availability of sufficient funds.

During exit conference the Department agreed (July 2021) to take up the matter of shortfall in release of funds with PAB.

²⁵ Expenditure during the year 2015-16 was more than the available amount due to settlement of advances in the current year which were granted in previous years.

²⁶ OB- ₹ 2.09 crore + Fund received (₹ 46.40 crore + ₹ 36.67 crore) + other receipts ₹ 2.64 crore

1.5.8.8 Non-utilisation of funds under Information and Communication Technology (ICT) (non-recurring) grant of RMSA

As per Para 5.7.4 of RMSA framework, RMSA aims at providing computer education and computer aided education in secondary and higher secondary schools under ICT component.

Audit scrutinised the Project Approval Board's (PAB) minutes and utilisation certificates of RMSA and observed that PAB had approved 56 schools under ICT²⁷ at the rate of ₹ 6.40 lakh per school with total outlay of ₹ 3.58 crore as non-recurring grants in Annual Works Plan and Budget (AWP&B) for the year 2016-17.

GoI released ₹ 1.08 crore in June 2016 and the State released its share of ₹ 71.68 lakh in March 2017 to RMSA. Total funds released under ICT to RMSA was ₹ 1.79 crore (50 per cent of ₹ 3.58 crore) during 2016-17.

Audit observed that RMSA could not utilise any of the funds released under this head during 2016-20. GoI did not release the balance funds of ₹ 1.79 crore (50 per cent) during 2016-20 due to non-utilisation of funds.

The Nodal Officer of GSS stated (September 2020) that the ICT in schools remained unimplemented for want of NOC²⁸ from the Information and Technology Department and applicable model code of conduct for assembly elections in the year 2016-17. He further stated that due to change in proposal²⁹ during 2017-18, GSS could not implement the ICT in the approved 56 schools. The PAB observed duplication of schools in the approved list of schools and granted approval for implementation of ICT in 19 schools after removing 37 duplicate schools from the list during 2018-20. The Department stated (July 2021) that E-tender had already been uploaded on Goa E-nivida and funds would be utilised shortly.

The GSS could not implement ICT in schools as approved by PAB till date (30 June 2021), thus depriving the students of learning in IT enabled environment. Besides, non-utilisation of ICT funds of ₹ 1.79 crore by GSS resulted in blockage of funds and consequently led to deprivation of balance funds of ₹ 1.79 crore (50 per cent of ₹ 3.58 crore) from GoI and GoG.

1.5.8.9 Delay in release of Central share to SSA and matching share to RMSA and SSA by Government of Goa

As per Sl. No. 3 & 5 of conditions mentioned in the sanction order of GoI, the amount sanctioned under Sarva Shiksha Abhiyan (SSA) shall be released to the

²⁷ ICT includes purchase of computers along with operating systems and applications software, educational software, furniture for computers and induction training to ICT teachers

²⁸ Permission of Information and Technology Department is required to purchase computers and other ICT items

²⁹ GSS had planned to purchase computers along with operating systems and applications software, educational software, furniture for computers in the year 2016-17. Subsequently, GSS in its AWP&B of 2017-18 changed its proposal and a new concept of providing each school with console including a PC having all the software was introduced. The console would have speaker, CPU, Monitor, Amplifier Unit and LCD Projector inbuilt. The console would be mounted on a stand with wheels so that it can be moved from one class to another. The school would be provided with 40 tablets. Each tablet would be connected to the PC on the console. The tablet would function only when the PC is on.

Government of Goa, which will disburse the entire funds through electronic transfer to SSA immediately, but not later than 15 days from the date of receipt of Central share. Further, Para 4.1.3.1 of RMSA-FMP and Para 91.2 of Sarva Shiksha-FMP envisage that the participating State would contribute its cost (matching share) in the agreed ratio³⁰ within 30 days of the receipt of Central contribution as per the sharing pattern under RMSA and SSA.

Review of the sanction orders and release orders of GoG revealed that there were delays ranging from nine days to 133 days in release of Central share of ₹ 43.56 crore by GoG to SSA beyond the prescribed 15 days of the receipt of Central share during 2015-20. Similarly, there were delays³¹ in release of matching share of ₹ 32.49 crore by GoG to RMSA and SSA beyond the prescribed 30 days of the receipt of Central contribution during 2015-20.

The DoE stated (January 2021) that delay in office procedure/files transfer was the reason for delay in release of Central share received from GoI as well as matching share by State Government.

Reply is not tenable as delays of up to eight months is not justified as timelines prescribed in SSAF is inclusive of the time required for these office procedures.

The Department stated (July 2021) that utmost care would be taken to transfer funds in time.

Delayed release of funds hindered timely completion of civil works, timely implementation of approved interventions in AWP&B such as disbursement of uniform allowance to all eligible students and providing special trainings to all enrolled OoSC.

Recommendation 3: The Government may prioritise implementation of ICT components and ensure timely release and utilisation of funds for achieving the objectives of Samagra Shiksha Scheme.

1.5.9 Students' academic performance

Samagra Shiksha Abhiyan framework stipulates that assessment of student's academic needs to be seen as an integral part of pedagogy, which has the primary role of facilitating the teacher and learner to devise more effective learning strategies. Also, RTE Act, 2009 stipulated 'No-detention policy' as per which no child could be held back in elementary school (Classes 1-8). Audit analysed the results of Goa Board of Secondary and Higher Secondary Education for students' academic performance in Classes 9-12. Audit also analysed the National Achievement survey results to review whether students' academic performance got enhanced. The observations are presented in the following paragraphs.

1.5.9.1 Lower pass percentage of students in class IX and XI compared to class X and XII

The Goa Board of Secondary and Higher Secondary Education (GBSHSE) has the responsibility for assessing learning outcomes of students through board

³⁰ GoI shall contribute 60 per cent and State shall contribute 40 per cent of approved fund

³¹ Matching share of ₹ 6.57 crore was released with delay ranging 3 days to 264 days by GoG to RMSA and matching share of ₹ 25.92 crore was released with delay ranging 4 days to 118 days by GoG to SSA beyond the prescribed period.

exams for class X and XII. The criteria of passing marks and grading were fixed by GBSHSE for class X and class XII. A student has to secure minimum 33 per cent marks in external theory and practical examination separately.

The details of annual pass percentage of class X and class XII during 2015-16 to 2019-20 is provided in **Table 1.8**.

Table 1.8: Status of students appeared and passed

Year	Class	Appeared	Passed	Percentage
2015-16	X	20802	18396	88.43
	XII	15816	14049	88.83
2016-17	X	19357	17425	90.01
	XII	16899	14802	87.59
2017-18	X	20251	18142	89.58
	XII	18499	15527	83.93
2018-19	X	19342	17561	90.79
	XII	17876	15637	87.47
2019-20	X	18939	17554	92.69
	XII	17183	15339	89.27

(Source: Information furnished by GBSHSE and results booklet published by GBSHSE for the year 2019-20)

The pass percentage of students of class X increased from 88.43 to 92.69 and that of class XII increased from 88.83 to 89.27 during 2015-16 to 2019-20.

Audit analysed the transition rate of class IX to class X and class XI to class XII during 2015-16 to 2019-20 as detailed in **Table 1.9**.

Table 1.9: Status of students appeared in class IX and XI and continued in class X and class XII

Year	Class	Appeared	Promoted to next class	Percentage
2015-16	IX	29566	19837	67.09
	XI	19763	17244	87.25
2016-17	IX	28476	21069	73.98
	XI	19832	18333	92.44
2017-18	IX	27878	20094	72.08
	XI	20222	17459	86.33
2018-19	IX	28078	20671	73.62
	XI	20675	17727	85.74
2019-20 ³²	IX	27815	27815	100.00
	XI	19319	19319	100.00

(Source: Information furnished by GSS)

It is clear from above table that the passing percentage of students in class IX and XI is lower than that in class X and XII during 2015-16 to 2018-19.

On being pointed out, DoE stated (January 2021) that the students were retained in class IX due to “No Detention Policy up to class VIII”. Many students did not pay attention to their studies and when they came to class IX, they were not able to attain the minimum level of learning. Further, DoE stated that some students were retained in class XI due to admission of such students in Science stream even though they were not capable of getting admission to the stream.

³² All students of class IX and XI were promoted to class X and XII respectively vide circular No. 36 dated 03.07.2020

Reply of DoE is not tenable as quality of education should be ensured while following “No Detention Policy”. Moreover, as per RTE Act (Amendment) 2019, “No Detention Policy” is optional for the States with effect from January 2019.

The Department stated (July 2021) that “No Detention Policy” would be reviewed and suitable action would be taken to improve the pass percentage of class IX and XI in consultation with GBSHSE.

1.5.9.2 Performance of students in Mathematics and Modern Indian Language in National Achievement Survey

NCERT is the academic and advisory body on school education to Government of India. It conducts nation-wide survey on a sample basis to assess students’ learning standard/level and makes strategies for enhancing students’ learning level. While several rounds³³ of National Achievement Survey (NAS) have been conducted by NCERT at the elementary education level (at class III, V, VIII levels) since 2001, NAS for class X was first conducted in 2015.

Audit analysed the performance of students of Goa in National Achievement Survey conducted during the period from 2014 to 2018³⁴, the details of which are given in **Table 1.10**.

Table 1.10: Details of National Achievement Surveys

Year	Class	Highlights
2014	III	Poor performance in Mathematics
2015	X	Poor performance in Mathematics and Modern Indian Language
2017	III, V and VIII	Poor performance in Mathematics and Language
2018	X	Poor performance in Mathematics and Modern Indian Language

(Source: Compiled by Audit from results of National Achievement Surveys)

It is evident from the above table that the performance of students of Goa has been found poor in Mathematics and Language in all rounds of NAS.

On being pointed out, DoE stated (September 2020) that remedial measures such as intensive training to all primary and upper primary teachers, introduction of Challenge Mathematics Books as an additional resource workbook to enhance the understanding of Mathematics have been taken.

The Department further stated (July 2021) that steps would be taken to discuss the matter with all the stakeholders to adopt suitable solutions.

However, the continued poor performance of students from 2014 to 2018 in Mathematics and Modern Indian Language pointed towards inadequacies in remedial measures undertaken by the Department of Education.

Recommendation 4: The Government may take appropriate measures to improve learning outcomes in Mathematics and Language as well as the pass percentage of students in class IX and XI through appropriate interventions.

³³ NCERT conducts periodic national surveys of learning achievement of children in classes III, V, VIII and X. So far NCERT has conducted four rounds of NAS for classes III, V and VIII and two rounds for class X.

³⁴ NAS was not conducted during 2019 and 2020

1.5.10 Conclusion

GSS did not prepare Perspective Plan and Annual Works Plan & Budget (AWP&B) at District level during 2015-20. AWP&B was prepared at the State level by following top-down approach as against the bottom-up approach prescribed in SSAF, defeating the objectives of participatory planning that could help develop specific plans to reflect the educational needs of local communities, stakeholder ownership and capacity building at various levels.

The mandated 25 *per cent* reservation in Private Unaided schools for children belonging to weaker sections and disadvantaged groups is yet to be implemented by the Government. Lack of monitoring of school dropouts, provision of TA to only six *per cent* of the 7,991 CWSN enrolled students during 2015-20 indicate the absence of specific interventions necessary to ensure retention of all eligible children at school. The falling GER at all three levels-elementary, secondary and higher secondary indicates that the Government has faltered on the goal of universal access to school education.

Quality education is envisaged as a cornerstone of the programme. However, recruitment of teachers during the past 10 years, who did not possess mandatory qualification of TET as per NCTE norms and the large number of Government schools functioning with a single teacher, in violation of RTE norms, have an adverse impact on the quality of education. Government Aided and Private Unaided schools were functioning without conformity to RTE norms relating to basic infrastructure, in the absence of required monitoring and action by the Department. Short release of funds to the tune of 42 *per cent* than the approved budget and delayed release of funds of ₹ 76.05 crore by Government of Goa to SSA and RMSA during 2015-20 impacted programme implementation.

The poor performance of students of Goa in Mathematics and Language as per the National Achievement Survey is an indicator of the quality of education imparted at various levels in the State.

WATER RESOURCES DEPARTMENT

1.6 Performance Audit on Outcome of Salaulim Irrigation Project

Executive Summary

Salaulim Irrigation Project in South Goa District with a Cultivable Command Area (CCA) of 9,686 ha. was taken up for execution in 1972 and was completed in 2007 at a cost of ₹ 187.37 crore. The intended objective of the project was to provide irrigation water of 528 million litres per day (MLD) and 380 MLD water supply for drinking and other purposes. Audit was taken up to ascertain whether the intended outcomes of the project was realised. Audit scrutiny of records of line departments *viz.* Directorate of Agriculture, Public Works Department besides covering Water Resources Department (WRD) and its Divisions revealed gap in the intended outcomes and the outcomes realised.

The utilisation of irrigation potential (14,106 ha.) created by construction of the dam, main canal, distributaries and minor canals was confined to 34 *per cent*. Out of this only 1,619 ha. area of land was under cultivation and the balance area was left as fallow land. As against planned cultivation on 2,349.60 ha. in respect of sugarcane crop, the actual

average cultivation had been only on 80 ha. in the command area. Lack of support for irrigation and agriculture schemes and inaction on fallow land discouraged the farming activity in the command area. Just two out of the 24 Water User Associations originally registered from the command area were functioning. Non-conducting of meetings by the Command Area Development Board and absence of cohesive efforts on the part of WRD, Agriculture Department and State Public Works Department led to failure in realising the intended outcomes of the project.

1.6.1 Introduction

Surface irrigation is where water is applied and distributed over the soil surface by gravity. Goa receives an annual rainfall of about 2800 to 4200 mm on an average. In the post-monsoon period the water-flow in the rivers starts dwindling and very few rivers or rivulets remain perennial. Notably, only 18.32 per cent of the total cultivated area in the State is under irrigation and the rest of the cultivated area *i.e.* 81.68 per cent is rain-fed. The Goa State Agriculture Plan (2012) envisaged irrigation as an important aspect not only for increasing productivity but also for bringing more area under double (rabi) cropping.

Salaulim Irrigation Project (SIP):

Salaulim Irrigation Project (SIP) in Sanguem Taluka of South Goa District was initially started as a major irrigation project³⁵ with a cultivable command area (CCA) of 14,366 ha. in Sanguem, Quepem and Salcete talukas but during the later stage of construction, it was capped to 9,686 ha. The project was taken up for execution in 1972 and was completed in 2007.



The Project comprised construction of central masonry spillway³⁶ with earthen dam on right and left banks with Left Bank Canal. The average water release from the dam was 512.23 million litres per day (MLD) during non-monsoon months of 2014-20. In addition, 280 MLD water was drawn (2019-20) by State Public Works Department (PWD) directly from the dam reservoir for supply to domestic consumers. The project had brought about 2,964 ha. of land under submergence that caused displacement of 624 families from nine villages. Twenty-four water users' associations were formed in the command area with an aim to achieve participatory irrigation management.



³⁵ The other medium irrigation project in Goa is Anjunem Project with a potential of 4,600 ha. Panchawadi, Chapoli and Amthane are the minor irrigation projects in Goa.

³⁶ Masonry spillway is an overflow section of the dam made out of masonry, mainly utilising granite stone and brick.

1.6.2 Organisational structure

Irrigation management in the State of Goa is overseen by the Water Resource Department (WRD) headed by Secretary (Water Resources). The Chief Engineer (CE), WRD, Goa is responsible for successful implementation and maintenance of the irrigation projects. The CE is assisted by 13 Executive Engineers and six Superintending Engineers. One³⁷ Superintending Engineer (SE) and three³⁸ Executive Engineers (EE) are looking after the works related to SIP.

1.6.3 Audit objectives

The audit objectives were to assess whether:

- the irrigation project could meet the demands of target sectors *viz.* agriculture and water supply.
- coordination with all stakeholders was ensured for providing benefits to the targeted beneficiaries.

1.6.4 Audit criteria

The audit criteria were derived from following Acts/Rules/ OMs *etc.*:

- Goa, Daman & Diu Irrigation Act, 1973;
- The Goa Command Area Development Act, 1997 & Rules, 1999 (CAD Act, 1997);
- Land Acquisition Act, 1894 and subsequent orders;
- Government Resolutions and Instructions/Orders relating to the works, Rehabilitation, *etc.*;
- Manual on Water Supply and Treatment dated May 1999 by Central Public Health and Environmental Engineering Organization (CPHEEO), Ministry of Urban Development, Government of India;
- Other related circulars/instructions/reports issued by Ministry of Water Resource (MoWR), Central Water Commission (CWC).

1.6.5 Scope and methodology of Audit

Audit of outcomes of the project was covered from April 2014 to March 2020. Audit undertook scrutiny of records of line Departments *viz.* Directorate of Agriculture (DoA), PWD besides covering WRD and its Divisions.

The methodology involved scrutiny of records, analysis of agricultural data and data relating to the daily water discharge generated in the Supervisory Control and Data Acquisition (SCADA)/Telemetry system, obtaining clarification and confirmation to the preliminary observations through issue of audit enquiries, joint physical verification of assets created and conducting joint survey of beneficiaries *viz.* farmers and water user association members.

Analysis of agricultural data and the SCADA data was done for the period 2014-20 without any sampling. Random sampling method was used for selection of beneficiary farmers for conducting the joint survey in the three talukas *viz.* Sanguem, Quepem and Salcete that comprised the command area of SIP. A sample of 250 of the 2,400 farmers and seven of the 24 WUAs were selected for the joint survey.

³⁷ SE, CADA, Circle-IV

³⁸ Divisions X, XII and XIV

The audit objectives, methodology and scope of the performance audit were discussed with the Secretaries, WRD and Agriculture, Government of Goa in an entry conference held on 28/08/2019. The draft audit report was sent to the Government and the Department in July 2021. The exit conference was held on 13/07/2021 with the Secretary (Water Resource), Government of Goa. The replies received from the Department have been appropriately incorporated in the relevant paragraphs of the report.

1.6.6 Acknowledgement

Audit acknowledges the cooperation and assistance extended by the State Government and its implementing agencies in conducting this performance audit.

AUDIT FINDINGS

1.6.7 Deficiencies in irrigation facilities envisaged, created and utilised

1.6.7.1 Non-consideration of laying of field channels in project completion report

The WRD stated in its project completion report that irrigation potential of 14,106 ha. (100 *per cent*) have been achieved by 2007 on the basis of execution of the dam, main canal works, laying distributaries, branch canals and minor canals. Audit observed that the work of laying field channels was completed up to 4,750 ha. after five years in 2012.

In reply to audit observation, WRD accepted (November 2020) the non-consideration of construction of field channels while reporting completion of the project in 2007. Also the irrigation network of 4,750 ha. created had stagnated at 34 *per cent* of the ultimate irrigation potential³⁹ available (14,106 ha.) on account of discontinuing the work after 2012. The Department stated that records were untraceable and hence the cause for discontinuation of field channel work after 2012 is not known.

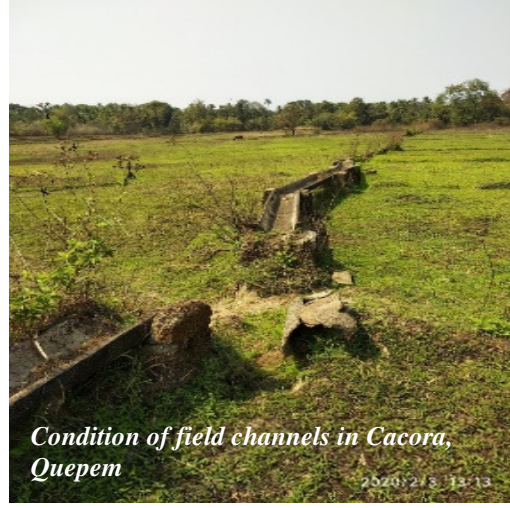
The WRD stated (July 2021) that efforts would be made to reduce the gap between irrigation potential and actual utilisation.

1.6.7.2 Non-maintenance of field channels led to reduction in utilisation of irrigated area

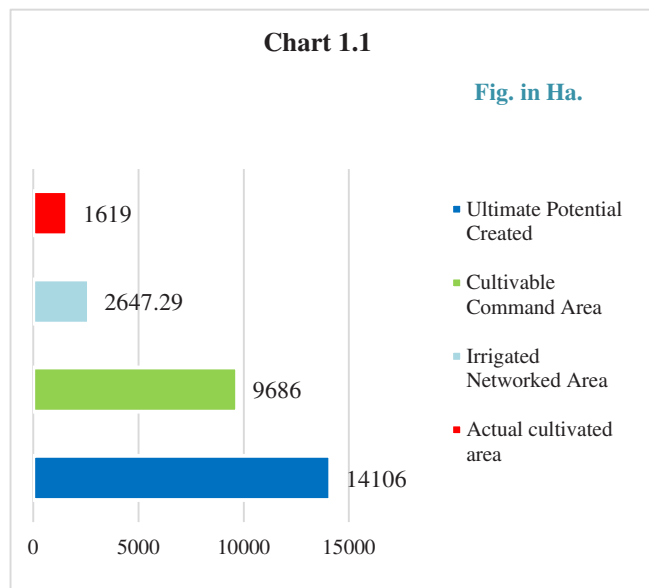
As per the WRD, on the basis of the agreements made with the Water User Associations, total irrigation potential utilised⁴⁰ was 2,647.29 ha. (2019-20) out of the 4,750 ha. irrigation network created. Audit observed during physical site inspection that the field channels laid were broken and dislocated as shown in the following images.

³⁹ The ultimate irrigation potential is the gross area that can be irrigated from a project in a design year for the projected cropping pattern and assumed water allowance on its full development. The gross irrigated area will be the aggregate of the areas irrigated in the different crop seasons, the areas under two seasonal and perennial crops being counted only once in the year.

⁴⁰ The Irrigation potential utilised is the total gross area actually irrigated by a project/scheme during the agricultural year under consideration.



Due to non-maintenance of the conveyance and distribution system, the actual potential utilisation was far below 2,647.29 ha. Further, scrutiny of the records maintained by the Agricultural Officer from WRD revealed that only 1,619 ha. area of land was under cultivation (2014-20) and the balance area was left as fallow land. This was due to the fact that the locations where the field channels are completely broken, do not have access to irrigation water. Further, the maintenance work also is badly affected because of



inactive WUAs (as explained in **para 1.6.12**). Thus, the created canal network actually irrigated only 1,619 ha. of average crop area during 2014-20.

1.6.7.3 Poor utilisation of irrigation potential

In Salcete taluka only 1,172 ha. (2020) out of CCA of 5,486⁴¹ ha. was actually irrigated. In comparison, the tanks constructed in the villages were a major source of irrigation covering an area of 1,000 ha. (2020). The WRD accepted (November 2020) the audit observation and stated that much needed to be done for agricultural development in Salcete area. Audit also observed that distributaries D2 and D3 constructed at a cost of ₹ 9.62 crore was actually irrigating only four ha. out of the 416.79 ha. command area falling under these distributaries. This proved the fact that by not laying the required length of water course/field channels in Salcete taluka, the infrastructure created by SIP could not be utilised to address the irrigation problem.



Stock of field channels left unused in for land

04/02/2020 12:01

Recommendation 1: WRD needs to undertake the work of laying field channels in the entire command area of 9,686 ha. to optimise the utilisation of irrigation potential.

1.6.8 Release of water for irrigation without ascertaining the demand

In order to utilise the full potential, water released from the reservoir should match the water demand as determined by cropping pattern during the non-monsoon months. Audit observed that the water release was 8 to 54 times in excess of the actual crop water requirement in all the months (except november) of rabi season (november – may) indicating water wastage. In November, there was shortage in the water released as evident from **Appendix 1.7**.

Paddy and sugarcane constituted the highest water consuming crop requiring maximum crop water of 9,563 m³/ha. and 10,806 m³/ha., respectively during rabi season. Compared to this, the annual irrigation supply from the head regulator per unit command area was in the range of 16,868.51 m³/ha. to 23,666.34 m³/ha. during rabi season.

⁴¹ 10,166 ha. (Command area in Salcete) – 4,680 ha. (Curtailement in Salcete) = 5,486 ha.

The comparison also revealed huge project operational loss⁴² in the range of 316 MLD (613 per cent) to 488 MLD (1,245 per cent) during the period 2014-20 as indicated in **Table 1.11**.

Table 1.11: Water requirement (MLD) for actual cultivated area

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Quantity required for actual area cultivated (MLD)	61.68	47.98	45.76	46.39	45.82	42.60
Quantity of water released for irrigation (MLD)	377.95	396.46	409.42	456.57	434.72	530.26
Unused water surplus (MLD)	316.27	348.48	363.66	410.18	388.90	487.66
Project Operational loss (in percentage)	612.76	826.33	894.72	984.14	948.80	1244.77

(Source: Actual crop cultivation data furnished by CADA Circle IV of WRD; Crop water requirement data furnished by Directorate of Agriculture)

Audit analysed the reasons for this and found that:

- The Department had not notified the cropping pattern ever since the project was commissioned; and
- It had not made assessment of water requirement suitable for agriculture actually practiced by the farmers and surplus water available that could be diverted for domestic and industrial consumption.

The WRD stated (July 2021) that the Standard Operating Procedure will be put in place along with trained man power to monitor and rationalise the release of raw water from the dam as per the need.

Recommendation 2: WRD needs to establish systems to regularly notify cropping pattern and align the water release to the notified cropping pattern.

1.6.9 Shortcomings in canal maintenance

As per the recommendation of National Water Policy, April 2002, disparities in availability of water between head reach and tail-end farms and between large and small farms be avoided/removed. The WRD is required to carry out annual canal maintenance regularly for efficient water conveyance through the irrigation network in order to implement the above recommendation.

1.6.9.1 Poor canal maintenance despite huge annual expenditure

WRD had incurred expenditure towards Management, Operation and Maintenance (MOM) in the range of ₹ 22 crore to ₹ 37 crore annually during the six years period (**Appendix 1.8**). However, Audit observed that minor canals and water courses were in damaged and dilapidated condition in 31 villages surveyed. Out of this expenditure, the expenditure on unutilised water constituted 84 to 92 per cent of the total MOM cost incurred.

⁴² Project Operational loss = (Total volume of irrigation supply ÷ Total volume of gross irrigation requirement) x 100. Closer the value to 100 per cent means there is no further losses in the system other than the standard losses in the conveyance and field application. Value more than 100 per cent show huge losses in the system, theft, non-accountability of water in the system. Whereas, lower value than 100 per cent indicates the non-delivery of sufficient irrigation supply.

Audit analysed the feedback received from the farmers during survey on the water discharge across the length of the irrigation network. There were 29 villages in the tail reach, four villages in the middle reach and six villages in the head reach. Analysis showed that out of the 162 selected farmers from the tail reach, 115 farmers (71 per cent) had complained that they were not getting the irrigation water from the SIP. Twenty-two farmers (40 per cent) out of 55 selected farmers located in the head reach of the irrigation project had also complained that they did not receive irrigation water. There were 897 agricultural plots in nine villages where water was not released since the time the irrigation network had been created.



While accepting the audit observation WRD stated (November 2020) that follow up action for proper supply of water till tail end was due to be carried out. WRD also stated (July 2021) that Standard Operating Procedures would be put in place for operation and maintenance of the project assets.

1.6.9.2 Improper scheduling of maintenance works led to further water stress

An efficient, equitable and timely distribution of water is essential for securing maximum agricultural output from the command area of an irrigation project. The year wise schedule of the annual maintenance works of the canals undertaken by the concerned divisions⁴³ of WRD was scrutinised and it was observed that the maintenance works were carried out during the rabi season till June hampering release of water to the farmers. As shown in the **Table 1.12**, 69 per cent of the maintenance works undertaken were completed between December and June each year. As a result, water cuts during sowing months of November and December was being perpetuated by untimely maintenance work causing water stress problem for the farmers. It had led to undesirable effects such as loss of yield of sugarcane crop as observed from the grievances/complaints filed by the farmers.

Table 1.12: Status of Canal Maintenance Work

Year	Works completed during							
	April-June	July-Sept.	Oct.-15 Dec.	16 Dec. to March	Total works completed	Pending works	Dates not available	No. of works taken up
2014-15	0	0	3	38	41	0	6	47
2015-16	3	0	46	22	71	0	1	72
2016-17	9	3	22	52	86	1	1	88
2017-18	1	0	12	18	31	0	0	31
2018-19	2	0	3	27	32	4	2	38
2019-20	0	0	2	29	31	10	0	41
Total	15	3	88	186	292	15	10	317

(Source: Water Resource Department, Goa)

⁴³ The three divisions namely Div. X, XII and XIV look after the entire distribution network of SIP

The WRD stated (November 2020) that due to extended rainfall beyond November, the maintenance work was taken up after November. However, during the site inspection carried out in the months of January and February it was revealed that in most of the villages, water was not released and the maintenance work had either just started or were yet to be taken up. It was also observed that WRD did not have periodic plan for annual operation and maintenance (O&M) activities and instead carried it out on *ad-hoc* basis. There were no standard reporting procedures to deal with pilferages in the irrigation network. It is pertinent to mention that maintenance is an essential activity and it needs to be carried out in such time and manner that it does not affect the supply of water to farmers in the time of need.

The outcome of weak canal maintenance was that 65 *per cent* (163) of the farmers surveyed had no access to irrigation water during rabi season and depended on rain water and ground water. Seventy-two *per cent* (118) of these farmers said that they are completely dependent on agriculture and would grow crops in rabi season if irrigation water was made available to them.

WRD stated (July 2021) that proper time scheduling would be put in place to ensure timely completion of maintenance works before commencement of irrigation season.

Recommendation 3: WRD needs to prepare and implement operation and maintenance plan to ensure adequate water availability during all the months of rabi season.

1.6.10 Unreliable Supervisory Control and Data Acquisition (SCADA)⁴⁴ system

The WRD (2010-11) had noted that the rainfall observation, river gauge, reservoir levels and discharge observations were done manually by taking reading at the site and had inherent weaknesses as the data collection was cumbersome, time consuming and subject to human errors. The WRD therefore procured and installed (June 2015) the Telemetry, SCADA and Measurement System for SIP, Goa at a cost of ₹ 2.39 crore. Audit analysis of the data generated from the SCADA system revealed that the data was mostly erroneous and unreliable. The major discrepancies observed were:

- The SCADA readings did not match with the manual readings⁴⁵ in 59 out of 60 months analysed;
- There were many instances during 2014-20 where SCADA data showed that even the minimum discharge was above 11 cubic meter per second whereas according to the WRD, the maximum discharge in the Main Canal did not cross 11 cubic meter per second in last 10 years;
- Quantity of water reaching the distributaries was reported to be more than the quantity actually released from the source.

⁴⁴ Supervisory Control and Data Acquisition (SCADA) is a system that aims to monitor and control field devices planted at remote sites. SCADA systems are critical as it helps maintain efficiency by collecting and processing real-time data. SCADA is a centralised system that monitors and controls the entire area.

⁴⁵ which according to the WRD is accurately recorded

As manual reading was recorded only at the head regulator, WRD could not monitor the amount of water reaching the tail end and also the amount of water wasted.

While agreeing to the audit observations, WRD stated (November 2020) that it had continued with the manual system of recording in respect of reservoir level, spillway discharge/overflow and discharge at head regulator. The reply pointed to the fact that the improper use and maintenance of the SCADA system had resulted in lack of control over the irrigation water supply.

Recommendation 4: WRD needs to monitor and ensure the water availability from the head reach to tail reach during the rabi season by rectifying the SCADA system.

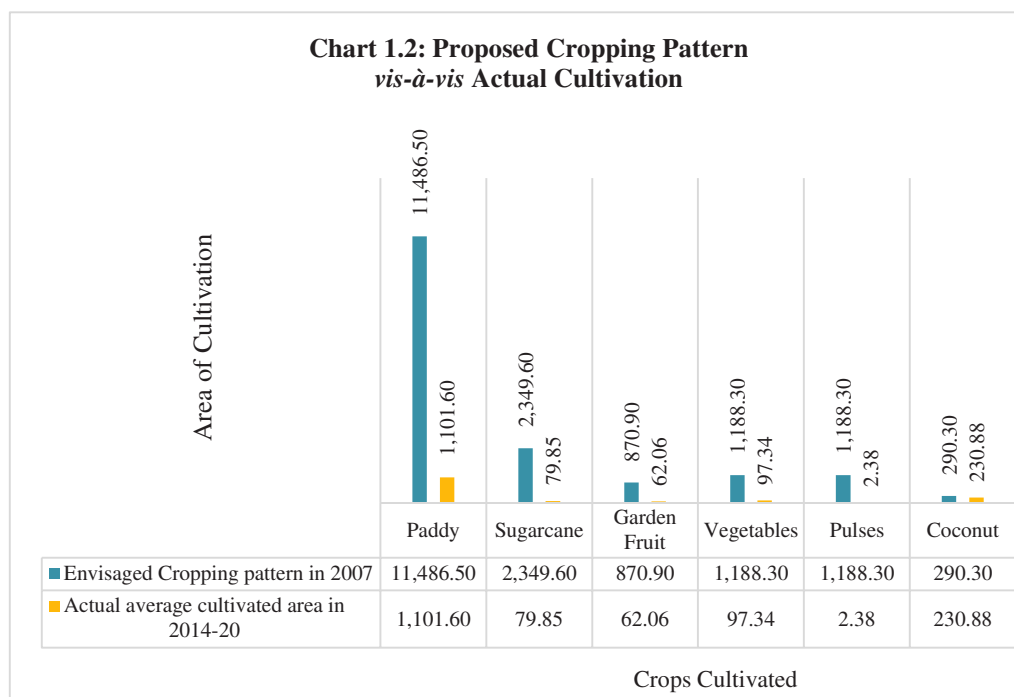
WRD accepted the recommendation and stated (July 2021) that the recalibration of the system would be done through the original equipment provider and the system will be cross-checked manually on fortnightly basis.

1.6.11 Non-achievement of agricultural growth in command area

The Central Water and Power Commission (CWPC) in 1968 realised that the farmers mainly depended upon seasonal rainfall which gave very low yield. CWPC envisioned that the utilisation of the available irrigation resources would bring prosperity to the farmers of Goa territory as it will bring additional area under cultivation by modern methods and by high yielding crop variety. Against this backdrop, audit reviewed the efficiency and effectiveness with which the achievement of the agricultural outcomes was realised from the SIP. The audit findings are detailed below.

1.6.11.1 Gap in actual cultivation and envisaged cropping pattern

The cropping pattern envisaged at the time of the third revision of the project estimates (2007) was characterised by a major thrust on growth potential of paddy and sugarcane crop.



(Source: Information furnished by Directorate of Agriculture)

As per the **Chart 1.2**, the area actually covered under crop cultivation between 2014 and 2020 was much below the envisaged area of cultivation in 2007. Thus, while the envisaged cropping pattern targeted cultivation on an area of 17,373.90 ha., the actual area of cultivation during 2014-20 was very low in the range of 1,434.98 ha. to 1,889.07 ha. as evident from **Appendix 1.9**. The analysis also revealed a downward trend in the farming activities.

The major factors that contributed to low cultivation were (i) neither WRD nor the Directorate of Agriculture (DoA) had notified the cropping pattern for implementation in the command area ever since the project was commissioned (ii) non-implementation of *warabandi* scheme and volumetric supply of water leading to failure of equitable availability of water to the farmers (iii) non-development of proper drainage system (iv) non-imparting of training to the WUAs (v) non-functioning CAD Board was unable to bring together the key player *viz.* WUAs, Agriculture Department, WRD, *etc.* to effectively resolve issues relating to water distribution, agricultural yield, cropping pattern (vi) WUAs who were responsible for maintenance of irrigation network at field level were inactive; and (vii) inaction on fallow land. These factors are explained in detail in succeeding paragraphs.

While accepting the audit observations, the DoA stated (July 2021) that they would notify the cropping pattern regularly by involving farmers and Water Users Associations and also take steps to increase the yield of crops in command area.

1.6.11.2 Systemic lapses leading to low crop area cultivation

The Ministry of Environment & Forest, GoI, had advised (May 1991) the State Government to evolve and implement a detailed proposal for command area development with inclusion of aspects such as adoption of new cropping pattern, implementation of *warabandi*⁴⁶ scheme, volumetric supply of water, development of proper drainage system, proposal of health care facilities. However, no action was taken by the State Government on any of the suggestions of the Central Ministry.

A Soil Survey in-charge (SSI) on deputation from DoA and two foremen from WRD were mandated with the work of command area development monitored by the Superintending Engineer, CAD Circle IV of WRD. This established setup was not able to deliver effectively on account of the following reasons:

- Clear role definition and systematic allocation of work to the SSI was lacking;
- Annual action plans mentioning the annual physical and financial targets of command area development to be achieved were not prepared;
- There was no practice of submitting periodic activity report to the Superintending Engineer to facilitate proper monitoring and reviewing of the charge handled;

⁴⁶ *Warabandi* is a rotational method for equitable distribution of the available water in an irrigation system by turns fixed according to a predetermined schedule specifying the day.

- Record of the problems and complaints of the farmers observed by the foremen were not maintained. The actions taken by the CAD circle office to resolve the issues were also not documented.

The WRD stated (July 2021) that a target based SOP for monitoring the CAD circle will be evolved for its effective functioning and to realise the project outcomes.

1.6.11.3 Non-development of fallow land and non-functioning Command Area Development Board led to poor agricultural development

The State had observed (2012) that some areas within the command area were lying fallow which had to be brought under effective cultivation. Further, the Goa Command Area Development Act, 1997 allowed imposition of fine and recovery of water charges if the land-holder failed to cultivate the fallow land for a period of two consecutive years.

Audit observed that the WRD had not made any attempt to identify and develop the fallow land areas till date (July 2021). As a result, mangroves and weeds were growing on fallow lands affecting the land holdings which were being cultivated. Also, the farmers were unable to use mechanised farming on account of the fallow land surrounding their farm holdings as observed during the survey of farmers conducted by audit team (January-February 2020).

The Command Area Development Board was required to prepare annual report of its activities under the CAD Act, 1997 and submit it to the Government in such form on or before such date as may be prescribed to be laid before the House of the Legislature. The Command Area Development Board had not functioned during the period 2014-20, reasons for which were not furnished by WRD, though sought by Audit. It was observed that even at the time when it functioned (between 1981 and 2013), it never prepared such report indicating that the mechanism to update the State on the progress of command area development was never set in motion. Thus, measures like (i) re-alignment of field boundaries and consolidation of land holdings under a pipe outlet or under an adjacent pipe outlet and (ii) grouping of small holding in a contiguous area near the outlet and larger ones further away, as required in the CAD Act, 1997 for efficient farm management were also not taken up.

Hence, due to shortcomings in the execution of the policies and regulations by the State departments, the agricultural activity had remained confined to just 1,619 ha. out of CCA of 9,686 ha.

The WRD stated (July 2021) that farmers and officers of the Department would be imparted training in best agricultural practices and scientific methods to improve the farm productivity.

Recommendation 5: The State Government needs to immediately revive the Command Area Development Board, so as to boost agriculture.

1.6.12 Absence of Participatory Irrigation Management

Participatory Irrigation Management (PIM) is the manner of managing irrigation, water distribution and its use with all its related aspects, under which the management responsibilities are taken over by the Water Users' Association

(WUA), proceeding from outlets through minors, distributaries and branch canals to main canals and headwork.

WUAs are required to actively undertake the management of water distribution network at the field level. Audit reviewed the working of WUAs and found the following:

1.6.12.1 Inadequacies in society registration

A total of 24 WUAs were registered till date (March 2020) covering an area of 2,647.29 ha. of command area. However, no WUAs were registered in the balance irrigated area of 2,102.71 ha. Additionally, as per the CAD Act, 1997, the CAD Circle and its Division in WRD were required to hand over the PIM system to Water Distribution Co-operative Society⁴⁷ after registration. However, nine WUAs comprising of 5,273 farmers were not handed over the water distribution system till date. The agreements made with the societies by the WRD were valid for five years after which the agreements had to be renewed. However, agreements with the above mentioned 15 WUAs had not been renewed and had lapsed more than a decade ago. Thus, the WRD had no legally binding agreement with any of the WUAs to facilitate participatory irrigation management.

The WRD did not assign any reasons for non-renewal or non-handing over of water distribution system to the WUAs. However, it stated (July 2021) that it will initiate steps to execute fresh agreements with all the 24 WUAs existing in the command area for its functioning.

1.6.12.2 Lapses in mandatory activities of WUAs

Non-accomplishment of mandatory activities given in the **Table 1.13** to be performed by the WUAs indicated failure in engaging the WUAs to actively participate in the command area development work:

Table 1.13: Regulatory compliances of WUAs

Particulars	(No. of WUAs)		
	For > 5 years	For > 10 years	For > 15 years
AGM not held	2	3	10
Elections not held	3	6	10
Returns not filed with the Registrar of societies	1	1	20

(Source: Water Resources Department, Goa)

Besides the above, meetings were not conducted by these societies during the period 2014-20 to transact business relating to maintenance of water course/field channels, water fees collection, adoption of cropping pattern for the season, etc. Audit is of the view that the inactive WUAs led to deterioration of irrigation network and rising fallow land.

WRD stated (July 2021) that efforts would be made to reactivate the WUAs.

⁴⁷ Water Distribution Co-operative Society also called as “Pani Vantap Vyavstha Sahakari Saunstha Maryadit” in Goa is same as the Water User Association and is a Co-operative Society of farmers of command area formed at a hydraulic Unit like water course(s) and registered under the relevant Co-operative Societies Act, for the purpose of efficient water management and implementation of CAD programmes.

1.6.12.3 Non-performance of CADA Circle

The CAD Circle was required to provide technical assistance to Water Distribution Co-operative Societies regularly. However, the State Government did not impart any training to increase technical knowledge and enhance managerial ability and capacity of WUAs to operate and maintain irrigation systems under their control. The WRD stated (November 2020) that CAD circle did not maintain any record of monitoring of WUA activities.

The WRD stated (July 2021) that a target based Standard Operating Procedure to monitor the CAD circle would be evolved for its effective functioning and also to realise the project outcomes.

1.6.12.4 Poor efforts to engage the WUAs

The Kirgal Pani Vatap Sahakari Saunstha was the only WUA providing irrigation water to the farm lands and collecting revenue on behalf of the WRD. The WRD stated that *warabandi* system was not followed in the command area of SIP as WUAs were mostly inactive.

Audit scrutiny revealed that except for the six meetings held during 2015-16, regular meetings were not held to encourage community irrigation through the WUAs. The WRD had not mandated the preparation of fortnightly plans by WUAs in order to monitor the maintenance works undertaken by them. From the six out of 24 WUAs surveyed from the command area, two WUAs stated that non-availability of irrigation water was the reason for non-payment of water charges. Thus, non-functioning of the WUAs led to deteriorating conditions of irrigation network and lack of encouragement to the farmers to actively participate in irrigation management. This, in turn, resulted in rising fallow lands and low agriculture.

The WRD stated (July 2021) that efforts would be made to reactivate the WUAs.

Recommendation 6: WRD needs to activate the Water User Associations to ensure their active participation in the maintenance of irrigation network and command area development.

1.6.13 Deficiencies in operations relating to supply of treated water drawn from SIP

The responsibility of supplying drinking water to domestic consumer rests with PWD in Goa. The Salaulim water supply scheme is the largest amongst all the regional water supply schemes with two water treatment plants having capacity to treat 160 MLD and 100 MLD to meet the needs of most part of the South Goa district. Out of the 380 MLD available for drinking water supply, only 338 MLD⁴⁸ was actually utilised for treating. Audit noticed the following issues relating to drinking and raw water supply operations during 2014-20.

⁴⁸ 160 MLD to Salaulim PWD plant since 1989, 100 MLD to Salaulim JICA plant since 2016-17, 48 MLD to Opa Plant since 2004-05, 10 MLD to Verna Industrial Estate, 10 MLD to PWD at Consua Verna for supply to Mormugao taluka and 10 MLD to Zuari Agro Chemical Ltd.

1.6.13.1 Lack of control over operational and distribution losses occurring in the Water Treatment Plants and the supply pipelines

Water supply management involves improving the supply by minimizing losses and wastage in the transmission mains and distribution system. Study conducted (2006) by Japan International Co-operation Agency (JICA) observed that due to lack of appropriate measuring devices installed at treatment plants or along the transmission/distribution network, it was not possible to measure leakages. It also observed that the distribution networks as well as management practices were not geared to reducing leakages. Audit observed that the conditions had not improved since then, as the absence of flow meters at the tapping points continued to remain a bottleneck in measuring the operational/distribution losses even till date. Audit analysed the data relating to water supply from the three plants⁴⁹ that source their water from the Salaulim Irrigation Project. A comparison of intake by the plants and water reaching the domestic and industrial consumers from these plants revealed that the distribution loss accounted for more than 35 per cent between 2014 and 2020 as shown in **Appendix 1.10**. According to CPHEEO, the level of wastage between 20 and 50 per cent is classified as “excessive”.

The PWD stated (July 2021) that necessary measures to ensure complete control over the operational and distributional losses at water treatment plant shall be taken.

1.6.13.2 Inaction on improving the quality of drinking and irrigation water

Elevated levels of manganese in water is a health concern. Even though the State was aware of the excess level of manganese in Salaulim reservoir water, the water treatment plant was setup (1989) without the processing capabilities necessary for removal of manganese content from the water. The National Environmental Engineering Research Institute, Nagpur (NEERI) had suggested (June 1993) adoption of pre-chlorination process coupled with lime and alum addition followed by post-chlorination of the filtered water for Salaulim water. However, PWD had stopped the pre-chlorination process since the process needed detention time of five hours each day while at the same time there was growing demand for drinking water from the plant. Further, NEERI had recommended minimum doses of lime, alum and chlorine to prevent the carryover of organics, suspended solids. The PWD, however, resorted to increased doses of lime and alum only to meet the growing demand.

Audit further analysed the water quality test data obtained from PWD and observed that:

- CPHEEO Manual considers the acceptable limit of manganese in the drinking water to be 0.05 mg/l. Audit analysed the levels of manganese in raw and treated water at Salaulim water treatment plant which revealed that the treated water contained manganese beyond the above acceptable limits on 54 to 118 days per year between 2014-20 as shown in **Table 1.14**.

⁴⁹ 160 MLD and 100 MLD plants at Xelpem, Sanguem and 40 MLD plant at Opa, Ponda

Table 1.14: Number of days the manganese content was above acceptable limit of 0.05 mg/l in treated water

Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Raw Water	245	248	199	255	252	231
Treated Water	117	118	71	87	54	86
Max. in raw water	3.5 (June)	2.7 (June)	2.2 (June)	1.45 (July)	1.2 (April)	1.5 (July)
Max. in treated water	0.25 (June and July)	0.3 (June)	0.26 (June)	0.18 (April, July and March)	0.15 (April)	0.22 (July)

(Source: Public Works Department, Goa)

- Similarly, maximum manganese (mg/l) concentration acceptable in irrigation water is 0.20 mg/l, above which it is toxic to many crops. Audit came across several instances of manganese content above the acceptable limit in raw water on 46 to 151 days per year during 2014-20 as shown in **Table 1.15**.

Table 1.15: Number of days the manganese content was above permissible limit in raw water

Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Raw Water	123	151	100	113	46	51

(Source: Public Works Department, Goa)

PWD accepted the audit observation and stated (July 2021) that measures would be taken to improve the water quality so that the presence of soluble manganese in treated water is maintained below the prescribed limit.

Recommendation 7: PWD needs to adhere to the standards prescribed in the CPHEEO manual for improving the quality of irrigation and drinking water.

1.6.14 Lack of convergence and co-ordination between WRD and other line departments in the State

The desired outcomes from the SIP were intended to be realised with the active co-operation among the State Departments especially WRD, PWD and DoA. The Goa Command Area Development Act, 1997 passed in the State to accelerate agricultural and allied production provided a common platform to bring together all the concerned line departments. Audit scrutiny of records and the responses of WRD, PWD and DoA revealed lack of co-ordination, teamwork and convergence of efforts on the part of these departments as is evident from the illustrative cases explained below.

1.6.14.1 Non-working of Command Area Development Board

The Act facilitated constitution of Command Area Development Board with members from various⁵⁰ departments. Scrutiny of records revealed that even though the Board was constituted in 1981 and reconstituted in 2013, it had remained dysfunctional as meetings did not take place during the review period (2014-20)⁵¹. The alternative arrangement for carrying on the functions of the

⁵⁰ Finance, Agriculture, Veterinary Services, Horticulture and Revenue Department

⁵¹ Only 22 CAD Board meetings were held between 1981 and 1990 in comparison to minimum 40 meetings to be taken up during the period, six meetings were held between 1991 and 1997 as against 28 meetings expected to be conducted, meetings were not conducted after 1997 till the Board was reconstituted in 2013. Again, only one meeting was conducted on reconstitution in 2013.

Board in the absence of meetings were also not looked into. Thus, due to its failure for conducting meetings and deliberate on various issues concerning the command area development, the CAD Board had failed to adopt an integrated approach for agricultural development.

WRD stated (July 2021) that the CAD Board would be reconstituted at the earliest.

1.6.14.2 Lack of convergence between WRD and PWD

As PWD and WRD share a symbiotic relation⁵², the efficient discharge of drinking water supply operations is largely dependent on the coordination between the departments. The departments were seen to be not working in collaboration as discussed below:

- The two departments differed on the quantity of water supplied for 160 MLD and 100 MLD Salaulim plants as detailed in **Table 1.16**.

Table 1.16: Comparison of water drawn as per WRD and PWD

(Quantity in MLD)

Year	Water drawn for 160 MLD plant (as per PWD)	Water drawn for 100 MLD plant (as per PWD)	Total Water drawn (PWD)	Water drawn (WRD)	Difference (daily)	Difference (Annual)
2014-15	208.61	00	208.61	172	36.61	13362.7
2015-16	224.07	00	224.07	172	52.07	19005.6
2016-17	222.08	25.96	248.04	172	76.04	27754.6
2017-18	182.86	74.33	257.19	272	(-) 14.81	(-) 5405.65
2018-19	176.80	91.27	268.07	272	(-) 3.93	(-) 1434.45
2019-20	182.06	95.61	277.67	280	(-) 2.33	(-) 850.44
Total	1196.48	287.17	1483.65	1340	143.65	52432.35

(Source: Water Resources Department, Goa and Public Works Department, Goa)

Thus, there was absence of periodic reconciliation of the records maintained by the departments which led to improper accounting and billing of the water supply to PWD.

- The demand and revenue collection status for sale of water for domestic and industrial purposes to PWD by WRD is shown in **Appendix 1.11**. As can be seen from **Appendix 1.11**, the records of WRD showed arrears due from PWD for domestic and industrial water supply at ₹ 1,060.26 crore and ₹ 5.31 crore, respectively. The primary reason for this was that WRD had unilaterally revised⁵³ the water charges for supply to PWD at ₹ 15 per m³ effective from 2013 and at ₹ 20 per m³ from 2016. The PWD stated that the revised rates of raw water fixed by WRD was much higher than the rate (₹ 2.50 per m³) charged by it on treated water to the domestic consumers after incurring all the costs for water treatment and also the matter had been reported to the Government. Thus, while fixing the water charges, the WRD did not consult PWD and had arbitrarily fixed water charges without considering the cost incurred on water treatment, distribution and the recovery rate of PWD from the end consumers.

⁵² PWD pumps water from SIP owned and managed by WRD for supply to the consumers after treatment

⁵³ Notification no. 4/4/CE-WRD-EO/25 dated 04/04/2013 and 4/4/CE/WRD/EO/10, dt. 06/04/2016

The WRD stated (July 2021) that they would conduct joint meetings with PWD and rationalise the water usage charges for raw water supplied to PWD.

Recommendation 8: The State Government needs to take steps to facilitate convergence of the line departments responsible for ensuring utilisation of the irrigation potential, agricultural development and optimal use of water resources.

1.6.15 Mismanagement of rehabilitation of Project Affected Persons (PAP) of SIP

The execution of this project led to submergence of 2,964 ha. of land displacing 624 families of nine⁵⁴ villages. Only 552 families (Valkinim: 140 families and Vaddem: 412 families) out of the 624 families opted for rehabilitation package approved by the Government (**Appendix 1.12**) and were fully rehabilitated with all the listed facilities and amenities. The balance 72 families were added subsequently (between 1983 and 1984) for grant of compensation. Scrutiny of the records and the information furnished by the WRD revealed lapses in the handling of the rehabilitation issues by WRD and the State Government as discussed in the succeeding paragraphs.

1.6.15.1 Irregularities in providing amenities

The grant of benefits to the 552 PAPs approved by the rehabilitation committee was examined by audit which revealed discrepancies. Seven families received all the listed benefits (**Appendix 1.12**) approved by the Government twice. One of the PAPs not only received all the Government approved items twice but also received one-time settlement package of ₹ four lakh which was meant to be paid in lieu of one ha. agricultural plot. Twenty-four families received plots, loan, subsidies as well as one-time settlement package of ₹ four lakh.

The WRD stated (July 2021) that it will take up the matter with the Government to resolve the issues relating to grant of amenities.

1.6.15.2 Disparity in compensation to PAPs

As per the State Government order of 2002, the 72 PAPs added later were offered only 100 sq. meter of plot. These 72 families protested the order and demanded compensation at parity with the 552 families who were provided 400 sq. meter housing plot and one ha. agricultural land, etc. The Rehabilitation Committee⁵⁵ decided (March 2011) to allot 400 sq. meter residential plot to the 72 PAPs against the demand of 400 sq. meter housing plot and one ha. agricultural land. There was no progress in allotment of plots and the matter remained unsettled (November 2020).

The WRD stated that (July 2021) it will take up the matter with the Government to address the demands of these 72 families.

⁵⁴ Vinchundrem, Curpem, Naiquinim, Petrem, Curdi, Undorna, Xelpem, Salauli, Ugem

⁵⁵ Constituted in 1973

1.6.16 Conclusion

Augmentation of agricultural production was the primary objective of the Salaulim Irrigation Project. However, even the limited irrigation potential created by laying field channels in just 4,750 ha. against available CCA of 9,686 ha. was not supported by periodic notification of cropping pattern, rejuvenating WUAs, etc. Lack of convergence between WRD and the other line departments and inaction with regard to containing fallow lands were among the other major causes that weakened the prospects of farming activity in the command area.

Dependence of 65 per cent of the farmers surveyed solely on rainwater and ground water due to non-availability of irrigation water highlighted non-realisation of desired outcomes of the project. Sugarcane and other cash crops were not taken up for cultivation due to uncertainty of water availability. The WRD incurred an expenditure of ₹ 22 crore to ₹ 37 crore annually on the project O&M during 2014-20 on 9,686 ha. of land. However, due to faulty execution of policies and regulations by the State departments agricultural activity remained confined to a meagre 1,619 ha., resulting in inefficient and uneconomical use of Government resources, as well as a lost economic opportunity to ramp up agricultural productivity.

The Goa State Agricultural Plan had acknowledged major constraints hindering the sustainable growth and productivity in agriculture and allied sectors in the State. But the State Government did very little to revamp the irrigation management with a view to enhance its coverage and accessibility, resulting in lack of any significant improvement in the ground situation in the command area, post project implementation.

The potential of drinking water supply was also not sufficiently realised on account of inaction on the recommendations of JICA made in 2006 to fix the problem of spillage in the distribution system and failure to control contamination in the water supply.

HOME DEPARTMENT

1.7 Short collection of Government dues ₹ 12.32 crore

The monthly charges to be collected from a private training institute for use of barracks and ground of Directorate of Fire and Emergency Services were to be on the basis of number of candidates trained. However, the Directorate collected charges applicable for only 30 candidates throughout the lease period. This resulted in short collection of ₹ 12.32 crore.

Under Rule 15 of the General Financial Rules (GFR) the head of the Department concerned shall be responsible for the assessment and recovery of rent of any building and land hired out. As per Rule 9 of GFR, the head of the Department should ensure that the receipts and dues of the Government are correctly and promptly assessed, collected and duly credited to the Consolidated Fund. Further, he is responsible for making detailed rules and procedure *inter-alia* regarding assessment and collection of receipts (Rule 11 (1) of GFR).

Directorate of Fire and Emergency Services (DFES) is operating Goa Fire Forces Training Centre in its own premises at Panaji. On the request (December 1999) of M/s Sea Scan Marine Services Pvt. Ltd., a company, the Government allotted (February 2000) two barracks of the Fire Training Centre to the

company to set up a Maritime Training Institute for imparting training in Fire Fighting and Specialised Marine Training Courses⁵⁶. As per agreement (February 2000) the company has to pay monthly charges at the rate of ₹ 51,500 per 30 candidates or ₹ 1,717 per day per 30 candidates whichever is greater. In addition, electricity and maintenance charges were to be borne by the company. The monthly charges were revised to ₹ 75,000 per 30 candidates per month by notification from May 2011.

The company operated (February 2000) the training centre in the name of Sea Scan Maritime Foundation (SCMF) and imparted training in approved courses of Director General of Shipping, Government of India. The DFES collected monthly charges at the rate of ₹ 51,500 with effect from October 2000 to June 2011 and at the rate of ₹ 75,000 per month thereafter.

The Government on the basis of an RTI application (July 2018) sought clarifications from DFES regarding details of courses conducted, number of candidates trained and the monthly charges collected from the company. DFES has not maintained any records nor the company furnished the details sought from them. Hence, DFES proposed (September 2018) termination of the agreement. The Government on confirming that no public purpose was served with this training, as SSMF was conducting the course only pertaining to Marine Training privately and there was no role of the DFES in the courses provided by the SSMF, approved the termination proposal in April 2019.

Audit scrutiny (October 2019) of records of DFES for the period from April 2015 to January 2019 revealed that:

- The company conducted four training courses⁵⁷ during the period April 2015 to January 2019 with varying strength of candidates (ranged between 77 and 458 per month). DFES however, never worked out the monthly charges based on the actual number of candidates but collected at the rate of ₹ 75,000 per month which was applicable for only 30 candidates.
- DFES also did not assess and collect the electricity and maintenance charges separately any time during the contract period⁵⁸ from the company.
- Audit analysed the details of number of candidates and courses operated by the company and linked it with the monthly charges actually collected by DFES for the period from April 2015 to January 2019. The monthly charges due for the above period was worked out to ₹ 2.42 crore against ₹ 34.50 lakh collected.

The DFES had never attempted to collect details of courses and number of candidates who were imparted training by the company and failed to observe the provisions of the GFR in assessing and collecting the Government dues. DFES stated (August 2020) that they were directed by the Government to collect the dues for entire period of agreement. The Directorate extrapolated

⁵⁶ Training courses approved by the Directorate General of Shipping, Mumbai for prospective seafarers joining merchant ships and cruise liners

⁵⁷ PSSR – Personal Safety and Social Responsibility, EFA – Elementary First Aid, PFFF – Fire Prevention and Fire Fighting, PST – Personal Survival Techniques

⁵⁸ The contract period was not mentioned in the Agreement but the company had requested the Government to grant the permission for the same on a long-term basis. However, permission for conducting the said training programme was supposed to be given on year to year basis, which was also not followed by DFES, Panaji.

audit finding and worked out the collection of ₹ 12.32 crore due from the company.

The matter was referred to the Government in November 2020, however, it did not offer its comments (November 2021).

PANCHAYAT DEPARTMENT

1.8 Infructuous expenditure of ₹ 2.95 crore due to non-utilisation of hired premises

The Director of Panchayat leased a premises for three years for shifting their office. The premises remained unoccupied/partially occupied for 25 months due to delayed decision on the proposals for furnishing. The rent paid during the unoccupied period was ₹ 2.95 crore which was infructuous.

Office of Director of Panchayats (DoP) was accommodated in the Government owned building (Junta House, Panaji) since 1994. In view of the dilapidated condition of the building and to overcome the space shortage the DoP considered the possibility of hiring a private building (Myles High at Patto) which had been vacated by the Sports Authority of Goa. The proposal for leasing the building at an approximate rent of ₹ 8.95 lakh per month was submitted (September 2017) to Panchayat Department which in turn directed DoP to ascertain the reasonability of rent.

Since the reasonable rent worked out (October 2017) by the PWD (₹ 1.89 lakh⁵⁹ per month) was much lower than the rent quoted by the owner of the building the DoP re-submitted the proposal stating that the building was situated in commercial area where all corporate offices are located and they were in urgent need of shifting from existing building due to its dilapidated condition.

As the Government did not agree to lease the building on nomination basis⁶⁰ the DoP called (March 2018) quotations from bidders for hiring approximately 900 sq. mtr. area of office premises at Patto area of Panaji. Out of four quotations received, DoP rejected two lowest quotations as these were nearly five k.m. away⁶¹ from Patto and remaining two quotations the lowest quote of Myles High Hotels & Towers for office space admeasuring 868.46 sq. mtr. was selected (September 2018) for a monthly rent of ₹ 9.44 lakh plus GST.

The DoP took possession of the premises in October 2018 and an agreement was signed (April 2019) with a lock in period of three years till September 2021. It was extendable by another three years on mutually agreed terms. Rent payment⁶² of ₹ 2.95 crore was made to the owner for the period from October 2018 to October 2020 apart from payment (May 2019) of the Security Deposit of ₹ 53.28 lakh.

Audit observed (March 2020) that after taking possession of the building, the DoP entrusted (December 2018) interiors and furnishing work of the premises

⁵⁹ Proportionate worked out from ₹ 1.15 lakh per month recommended by PWD for an area of 528.85 sq. m. as only that much area was under consideration initially.

⁶⁰ The DoP's proposal was based on response made by it against the newspaper advertisement of the owner of the building.

⁶¹ Campal, Panaji and Caculo Mall, St.Inez

⁶² ₹ 8.88 lakh per month excluding taxes with ₹ 56,088 per month as Common Area Maintenance charges

to GSIDC⁶³. The three proposals⁶⁴ for interior works submitted by the DoP between January 2019 and March 2020 were rejected by the Panchayat Department mainly on the apprehension that expenditure on interiors and furnishing would be of no use after the premises are vacated. The Panchayat Department finally instructed (March 2020) DoP to explore the possibility of shifting with existing furniture. The building remained unoccupied (October 2018 to March 2020) and partially occupied (April 2020 onwards) during the intervening period, rendering infructuous expenditure of ₹ 2.95 crore on rent paid.

The DoP stated (October 2021) that work order for furnishing the leased premises was issued in March 2021 for an amount of ₹ 81.76 lakh. However, the majority of its total strength consisting of six gazetted officers (out of 12) and 70 non-gazetted officers (out of 75) remained to be shifted to the new premises due to non-occupation of the leased premises (October 2021).

Thus, due to lack of timely planning to occupy the leased premises, despite the urgency to shift out of the existing dilapidated building, the said premises had been idling for 25 months, resulting in infructuous expenditure on rent to the tune of ₹ 2.95 crore.

The matter was referred to the Government in December 2020, however, it did not offer its comments (November 2021).

PUBLIC WORKS DEPARTMENT

1.9 Non-remittance of cash receipts of ₹ 10 lakh

Sub-division II of Division XXI of Public Works Department was regularly delaying remittance of revenue collected through receipt books to the divisional cash book resulting in diversion of funds and delayed remittance into the Treasury. Absence of internal controls led to misappropriation of cash receipts to the tune of ₹ 10 lakh from Government account in September 2019.

Rule 13 of the Government of Goa (Receipts and Payments) Rules, 1997 stipulates that all monetary transactions should be entered in the cash book as soon as they occur and should be attested by the Head of Office (HoO) as token of check and deposited into accredited bank for inclusion in the Government account without undue delay. The cash book should be closed regularly and checked by the HoO. Further, Rule 306 of General Financial Rules (GFR) requires that a security bond be furnished by a Government servant handling cash.

Assistant Engineer (AE), Sub-division II, Vasco under PWD Division XXI was responsible for collection of cash receipts for rendering services like cleaning of sewage tanks, providing new connections *etc.* For this purpose, the Division XXI issues receipt books in Form GAR 5 to the AE for use in collection of cash from public. On completion of a receipt book the AE is required to remit the total amount collected under the receipt book to the Division XXI along with detailed account of various amounts collected. The cashier of the Division enters the amount in the cash book, generates challan and deposits the amount

⁶³ Goa State Infrastructure Development Corporation

⁶⁴ ₹ 3.96 crore in January 2019, ₹ 5.05 crore in August 2019 and ₹ 3.17 crore in March 2020

into treasury. A contract staff posted in the Sub-division who was handling the receipt book collected cash and signed the receipts on behalf of the Junior Engineer of the Sub-division.

Test check (30/08/2019) of the cash book and counterfoils of three used receipt books (No. 6, 10 and 14) revealed that the total collection made by the Sub-division II from 17/06/2019 to 30/08/2019 was ₹ 2,96,600 whereas the currency notes in the cash chest amounted to only ₹ 9,500 showing a shortage of ₹ 2,87,100 at the time of physical verification by Audit in the presence of Executive Engineer of the Division XXI. It was also found that a collection of ₹ 7,12,791 between 14/02/2019 to 17/06/2019 was made through receipt books numbered 28, 29, 32 and 01. Thus, a total amount of ₹ 10,09,391 was collected from 14/02/2019 to 30/08/2019 out of which only an amount of ₹ 9,500 was available in the cash chest. The receipt of ₹ 10.09 lakh was neither entered in the cash book of the Division nor deposited into the Government treasury. The Division stated that the contract staff had kept an amount of ₹ 2,96,600 in personal possession instead of submitting the same to the Division office. However, the Division did not clarify about the staff responsible for misappropriation of receipts of ₹ 7,12,791 nor did it provide reasons for delay in remitting this amount. It was therefore evident that the sub-divisional staff misappropriated Government cash amounting to ₹ 10 lakh between February 2019 and August 2019, which was finally deposited a week later (September 2019) after being pointed out by Audit.

Further, verification of 29 receipt books issued to the Sub-division during the earlier period (January 2017 to January 2019) revealed that the Sub-division was perennially holding back sizeable amount of Government money without remitting the same to the Division for depositing into Government treasury. The amounts held back ranged from ₹ 1.12 lakh to ₹ 3.49 lakh during the above two year period. Audit observed that these violations went undetected on account of the following internal control deficiencies in the system of cash receipts and remittances followed by the Division:

- a) Handling of cash transactions of the Sub-division was delegated to a freshly recruited contract staff without obtaining security bond as required under GFR provisions.
- b) There was no written authorisation for the contractual staff to collect cash and sign on the receipt book on behalf of the Junior Engineer.
- c) The Sub-division neither maintained a subsidiary cash book to record the cash collections and remittances to the Division nor did it follow the practice of verifying the cash receipts on a daily basis.
- d) New receipt books were issued by the Division without seeking deposit of the collection made through receipt book issued earlier.
- e) The Division did not reconcile the cash receipts recorded in the Cash book with the receipt books submitted by the Sub-division.

The Principal Chief Engineer, PWD stated (May 2020 and February 2021) that the entire amount which was collected by the Sub-division II had been remitted into Government treasury on 06/09/2019, hence, there was no embezzlement of cash at all. Further, the service of the said contract staff was terminated with effect from 01/04/2020 and the Sub-division has started collecting money only in demand draft/cheque and submitting it to Division on weekly basis for

remittance to bank. New receipt book is issued to Sub-division only after submission of the completed receipt book and since no cash is collected now, no security bond is obtained. Further, the development of a software through NIC for accepting and collecting fees towards house sewerage connection by way of e-challan through Goa online portal is in final stages.

Though the Division has taken steps to strengthen the controls, the fact remains that the Division addressed the matter only partially after being pointed out by Audit. While the Division recovered an amount of ₹ 2,87,100 from the contract staff and terminated his/her services, it did not make any attempt to initiate appropriate action against the staff responsible for misappropriation of ₹ 7,12,791 except arranging for the same to be refunded. The Division also did not fix accountability for constant delays in the deposit of sizeable amount of receipts in the Government treasury since January 2017.

The matter was reported to the Government in December 2020, however, it did not offer its comments (November 2021).

HOUSING DEPARTMENT

1.10 Avoidable payment of interest under Income Tax Act, 1961

Goa Housing Board did not comply with the provisions of Income Tax Act, 1961 regarding payment of advance tax and filing of return, resulting in levy of penal interest of ₹70.69 lakh under the Act, which was avoidable.

Section 208 of the Income Tax Act, 1961 requires an assessee to pay advance tax during a financial year where the amount of such tax payable by the assessee during that year is ₹ 10,000 or more. Such advance tax is payable (Section 211 of the Income Tax Act), at the rates of 15, 45, 75 and 100 *per cent* of the tax, on or before the 15 day of June, September, December and March respectively of the financial year. Section 234 A of the Act, provides that if the return of income for any assessment year is furnished after the due date or not furnished, assessee shall be liable to pay simple interest at the rate of one *per cent* for every month on the amount of assessed tax, as reduced by the amount of advance tax, if any, paid and any tax deducted/collected at source. Similar rate of interest is chargeable under Section 234 B if an assessee failed to pay advance tax or where the advance tax paid by the assessee is less than 90 *per cent* of the assessed tax. Interest is also chargeable at the rate of one *per cent* per month under Section 234 C, if an assessee fails to pay advance tax or pays advance tax lesser than the specified percentage rates, on or before the specified due date.

Goa Housing Board, an autonomous body constituted under Goa, Daman & Diu Housing Board Act, 1968 to provide quality and cost effective housing options to citizens of Goa, did not have a system to assess the liability of advance tax payable on income earned by it. It did not pay advance tax on the due dates as required under Section 211 of Income Tax Act for the last four years (2015-16, 2016-17, 2017-18 and 2018-19) and defaulted in timely filing of returns of income for two years (2015-16 and 2018-19). Consequently, the Board had to pay penal interest totaling ₹ 70.69 lakh under Sections 234 A, 234 B and 234 C during the last four year period 2015-19 as shown in **Table 1.17**.

Table 1.17: Details of penal interest paid

(₹ in lakh)

Assessment year	2015-16	2016-17	2017-18	2018-19
Interest for delay in filing return of income (Section 234 A)	4.50	0.00	0.00	5.84
Interest for default in payment of advance tax (Section 234 B)	17.83	1.63	5.44	14.60
Interest for deferment of advance tax (Section 234 C)	7.86	1.78	3.73	7.48
Total interest paid	30.19	3.41	9.17	27.92

Due to lack of tax planning and non-compliance of provisions of Income tax Act, the Goa Housing Board had to pay penal interest, amounting to ₹ 70.69 lakh, which was avoidable.

The Board admitted (October 2019) that payment of penal interest was avoidable with proper assessment of taxable income. It stated that advance tax could not be paid as its financial position was precarious. It, however, noted the audit observation for future compliance.

The reply is not tenable as timely payment of advance tax and filing of return are statutory requirements to be complied by following the appropriate⁶⁵ management practices.

The matter was referred to the Government in November 2020, however, it did not offer its comments (November 2021).

⁶⁵ Assessment of tax liability in advance either through in house personal or by engagement of tax consultants, finalisation of annual accounts in time *etc.*