

CHAPTER-III PERFORMANCE AUDIT

This Chapter presents performance audit of the National Rural Health Mission, Accelerated Irrigation Benefits Programme, Integrated Child Development Services and Information Technology Audit of Citizen Centric Service Delivery Project (*e-Mitra*).

MEDICAL AND HEALTH DEPARTMENT

3.1 National Rural Health Mission (NRHM)

Highlights

Government of India launched the National Rural Health Mission in April 2005 throughout the country for providing accessible, affordable, accountable, effective and reliable health care facilities in rural areas. In Rajasthan, household survey and facility survey were not done adequately. Large number of building construction works was incomplete/ not started. Mobile Medical Units were not in operation. Blood storage units were not started. There were cases of denial and delayed payment of cash assistance to the beneficiaries under Janani Suraksha Yojana. The important findings are indicated below:

During 2005-08, only 65 per cent of the total available funds were utilised. Three District Health Societies had taken three to thirty months in transferring funds of Rs 16.87 crore to the implementing agencies.

(Paragraph 3.1.7)

Household survey and facility survey required to identify the health care needs of the rural areas were not conducted adequately. The test checked District Health Societies did not prepare Perspective Plan for the Mission period. Health Action Plan was not prepared in most of the villages, blocks and districts. Village Health and Sanitation Committees were formed in 16 per cent villages against the targets of 30 per cent upto 2007.

(Paragraphs 3.1.8 and 3.1.9)

While 493 residential buildings completed at a cost of Rs 24.81 crore were not taken over even after two to ten months of their completion, 565 buildings were incomplete after incurring an expenditure of Rs 19.34 crore. Construction of 364 new sub-centre buildings was not started.

(Paragraphs 3.1.10.1 and 3.1.10.2)

Against 46,624 Accredited Social Health Activists required to be selected by December 2007, 39,325 were selected by March 2008. Eighty per cent medical staff and 60 per cent para-medical staff were not imparted necessary training. There were gross deficiencies in upgradation of Community Health Centers in respect of manpower, infrastructure and equipment, as compared to Indian Public Health Standards norms.

(Paragraphs 3.1.10.3, 3.1.10.4 and 3.1.10.6)

Fifty-two Mobile Medical Units could not be made operational for want of vehicles for carrying equipment and diagnostic facilities.

(Paragraph 3.1.11.1)

Out of 137 blood storage units, 126 could not be set up as the generator sets and other equipment (Rs 2.56 crore) were not installed/utilised for want of copper cable, earthing pits and construction of platforms.

(Paragraph 3.1.11.2)

There was significant shortfall (48 to 64 per cent) in DT and TT immunisation. Male participation in family planning was poor (24 per cent of targets).

(Paragraphs 3.1.12.2 and 3.1.12.3)

Though there was an increasing trend in institutional delivery, shortfall was 45 per cent of the targets in 2007-08. Under Janani Suraksha Yojana, 2.78 lakh women were not provided cash assistance during 2006-08. In 614 cases, payment of cash assistance delayed by one to 18 months.

(Paragraphs 3.1.12.4 and 3.1.12.5)

3.1.1 Introduction

The National Rural Health Mission (NRHM) was launched by the Government of India (GOI) on 12 April 2005 throughout the country with special focus on 18 States including Rajasthan. The mission aimed at providing accessible, affordable, accountable, effective and reliable health care facilities in the rural areas. The Mission also aimed at an architectural correction in the health care delivery system by converging various stand alone existing National Disease Control Programmes (NDCP) of the Ministry of Health and Family Welfare, viz. Reproductive and Child Health-II, Vector Borne Disease Control Programme, Tuberculosis, Leprosy and Blindness Control Programmes and Integrated Disease Surveillance Project with the exception of the National AIDS Control and Cancer Control Programmes. The new components of the NRHM include bridging gaps in health care facilities, facilitating decentralised planning in health sector and addressing the issue of health in context of a sector-wise approach encompassing sanitation, hygiene, nutrition, etc. as basic determinants of good health and advocate convergence

with related social sector Departments like Women and Child Development, *Panchayati Raj* etc.

In Rajasthan, the mission was operationalised with effect from September 2005 and the formation and registration of State Health Society (SHS) was done in April 2006.

3.1.2 Organisational set up

At the State level, the NRHM functions under the overall guidance of the State Health Mission (SHM) headed by the Chief Minister for providing health system oversight, consideration of policy matters in health sector, review of progress in implementation of NRHM and inter-sectoral co-ordination etc. The State Programme Management Support Unit (SPMSU) headed by Mission Director (MD) acts as the Secretariat to the SHM as well as the State Health Society. The Governing Body of the Mission headed by the Chief Secretary exercises power to approve the Annual State Action Plan for the NRHM, review of implementation of the Annual Action Plan and the status of follow up action on decisions of the SHM etc. The Principal Secretary, Medical and Health Department is the Head of the Executive Committee constituted for review of detailed expenditure and implementation, approval of proposals from districts and other implementing agencies, execution of the approved State Action Plan including release of funds for programmes at State level. In each of the 32 districts, there is a District Health Society (DHS) headed by District Collector. Its Executive Committee headed by Chief Medical & Health Officer (CM&HO) is responsible for planning, monitoring, evaluation, accounting, database management and release of funds to health centers at sub-district level, *Panchayat* bodies, Medicare Relief Society etc.

The implementation of various disease control programmes was being supervised by the respective heads of the Disease Control Programme. Various components/ activities of NRHM are implemented through 349 Community Health Centers (CHCs), 1,503 Primary Health Centers (PHCs) and 10,742 Sub-Centers (SCs) headed by Medical Officer-in-charge.

3.1.3 Mission objectives

The objectives of the Mission for 2005-12 were as under:

- Reduction in infant and maternal mortality rate;
- universal access to public services for food and nutrition, sanitation, hygiene and public health care services with emphasis on services addressing women and child health and universal immunisation;
- prevention and control of communicable and non-communicable diseases, including locally endemic diseases;
- access to integrated comprehensive primary health care;

- population stabilization and control on gender and demographic imbalances and
- revitalize local health traditions and mainstream AYUSH.

3.1.4 Audit objectives

The objectives of performance audit were to assess whether:

- planning, monitoring and evaluation procedures at the levels of Village, Block, District and State achieved its principal objective of ensuring accessible, effective and reliable health care to rural population;
- public spending on health sector over the years 2005-08 increased to the desired level and assessment, release of funds in the decentralised set up and utilisation of funds released and accounting thereof was adequate;
- the Mission achieved capacity building and strengthening of physical and human infrastructure at different levels as planned and targeted;
- the systems and procedures of procurement management and equipment were cost effective and efficient; and
- the performance indicators and targets fixed specially in respect of reproductive and child health care, immunisation and disease control programmes were achieved.

3.1.5 Scope and methodology of audit

The performance audit was conducted (March-May 2008) covering the period from 2005-06 to 2007-08 by test check of records in the Mission Directorate, six DHS (out of 32) alongwith 18 (out of 349) CHCs, 36 (out of 1,503) PHCs and 72 (out of 10,742) SCs (*Appendix-3.1*). An entry conference with the Principal Secretary was held on 27 February 2008 wherein the audit objectives and criteria were discussed. Audit findings were discussed at an exit conference on 18 September 2008 with the Principal Secretary.

3.1.6 Audit criteria

The audit was conducted with reference to the records maintained for implementation of NRHM in the Mission Directorate. The audit criteria adopted were:

- Government of India guidelines on the scheme and instructions issued from time to time;
- State Programme Implementation Plan (PIP) approved by GOI;
- Memorandum of Understanding between the GOI and State Government;
- Indian Public Health Standards (IPHS) for upgradation of CHCs and PHCs.

Audit Findings

3.1.7 Financial management

The GOI provided 100 *per cent* grant-in-aid to the State Government for the years 2005-06 and 2006-07 (ending Tenth Five-year Plan period). During 2007-08, the Central and State Governments funded the Mission in the ratio of 85:15. Against the approved PIP for Rs 1,440.50 crore for the period 2005-08, GOI released Rs 1,376.26 crore. With inclusion of opening balance of Rs 26.03 crore and State's share of Rs 45 crore, total funds available were Rs 1,447.29 crore. Of these, total expenditure incurred was Rs 945.43 crore (65 *per cent*). Year-wise details are given in **Appendix 3.2**. The following observations were made:

3.1.7.1 The total available funds (Rs 1,447.29 crore) were released to the Director, Family Welfare (Rs 473.60 crore) through State budget and to the Mission Director (Rs 905.78 crore) and the heads of the NDCP (Rs 67.91 crore) directly from GOI. Under-utilisation of funds by them was Rs 67.99 crore (14 *per cent*), Rs 418.52 crore (46 *per cent*) and Rs 15.35 crore (23 *per cent*) respectively. Component-wise details of funds received and expenditure incurred during 2005-08 are given in **Appendix 3.3**.

3.1.7.2 Scrutiny of records of MD revealed that Mission Director, SPMSU allocated Rs 185.71 crore under 28 activities in 2006-07 and Rs 90.68 crore under 41 activities in 2007-08. The amounts were under-utilised to the extent of 75 to 100 *per cent* as shown in **Appendix 3.3**. Reasons for under-utilisation were awaited from MD (August 2008).

3.1.7.3 After approval of the PIP, the funds are routed through State to districts and ultimately to the hospitals/CHCs/PHCs/SCs/ other implementing agencies. Scrutiny of records in District Programme Management Units (DPMU) at Jaipur, Ajmer and Udaipur, however, revealed that the DPMUs took three to thirty months in transferring scheme funds of Rs 16.87 crore¹ during 2005-08 to the field units. Reasons for the delay in transferring NRHM funds to the subsidiary units were not stated (August 2008) by the CMHOs.

The delays defeated the purpose to switch over to fund transfer arrangement through banking operations to hasten flow of funds.

3.1.8 Planning

The NRHM strives for decentralised planning and implementation arrangements to ensure that need based and community owned District Health Action Plans become the basis for interventions in the health sector. The districts are, thus, required to prepare perspective plans for the entire Mission period. Household survey and facility survey at the levels of Village, Block and district were to be conducted for comprehensive district planning and assessing the progress of the Mission.

1. Jaipur: Rs 5.01 crore for 3 to 19 months, Ajmer: Rs 5.69 crore for 3 to 30 months and Udaipur: Rs 6.17 crore for 3 to 24 months.

3.1.8.1 Scrutiny of records in Mission Directorate revealed that the PIP for 2005-06 was prepared indicating only the major components of NRHM. Activity-wise detailed plan was not prepared. Funds for 2005-06 were released by the GOI accordingly and utilised by the State Government without activity-wise detailed plan. The PIPs for 2006-07 and 2007-08 were submitted by the State Government to the GOI with delays ranging from 137 to 141 days as detailed below:

Year	Scheduled date of PIP submission by the State Government	Actual date of submission	Delay (in days)
2006-07	15 December 2005	2 May 2006	137
2007-08	15 December 2006	5 May 2007	141

3.1.8.2 The NRHM aimed at an architectural correction in the health care delivery system by converging various existing stand-alone National Disease Control Programmes (NDCP) of the Ministry of Health and Family Welfare. The funds for the NDCP were to be followed-up through the SHS of NRHM from April 2007. Scrutiny of records revealed that the funds were being released to the respective programme officer direct from GOI and not through the SHS of NRHM. It was also noticed that the MD was not involved in planning and monitoring of the NDCP. Thus, the guidelines of the NRHM were not adhered to. The MD confirmed (August 2008) that funds for these NDCP were received directly by respective programme officers.

3.1.8.3 Household survey

Inadequate household survey.

The household survey, to be carried out in each and every district of the State (50 per cent by December 2007 and 100 per cent by December 2008), was aimed at understanding the health care needs of the rural population, resource mapping and also assessing as to how other determinants of health influenced health of households such as drinking water, sanitary latrine, employment and access to other requirements. Out of six districts test checked, household survey was conducted (2005-06 to 2007-08) in Jaipur District covering all the 2,131 villages. Survey was not conducted at all in Pali (936 villages), Ajmer (1,024 villages) and Udaipur (2,339 villages) as of March 2008. Survey was conducted in 15 out of 2,890 villages in Sriganganagar and only 16 out of 939 villages in Bundi.

3.1.8.4 Facility survey

In order to set up benchmark for quality of service and utilisation and identify input needs facility² survey was to be conducted in each facility i.e. CHC, PHC and SC. These surveys were to provide critical information in terms of infrastructure and gaps in human resources which needed to be addressed through planning process.

2. Specialist services, manpower, investigating facilities, equipment, other infrastructure etc.

It was noticed that facility survey was conducted in Jaipur, Sriganganagar, Udaipur and Bundi. Survey was not conducted at all in Pali (SCs: 425, PHCs: 68 and CHCs: 15) and Ajmer (SCs: 285, PHCs: 43 and CHCs: 11) Districts.

Due to non-conducting of facility survey deficiencies in the facilities in the health institutions were not identified.

3.1.8.5 Perspective Plan for the Mission period not prepared by the DHS

The NRHM has a seven year time frame (2005-12). The Perspective Plan was required to be prepared by each DHS for the entire Mission period outlining the year-wise resource and activity needs of the District. The annual plan was to be based on resource availability and a prioritisation exercise.

No perspective plan was, however, prepared by the DHSs, Pali and Udaipur. The Plans prepared by DHSs, Sriganganagar and Bundi were only District Health Action Plans (DHAP). Further, the Perspective Plans stated (April-May 2008) to have been prepared by the DHSs, Jaipur and Ajmer could not be produced to Audit for verification and scrutiny.

3.1.8.6 Village, Block and District Health Action Plans not prepared at all levels

Health Action Plans were not prepared in most of the villages, blocks and districts.

In order to make NRHM fully accountable, the DHAP is made the principal instrument for planning, implementation and monitoring formulation through a participatory and bottom up planning process. The DHAP was to aggregate and consolidate the village and the block health plan.

Scrutiny of records revealed that Village Level Health Action Plans (VLHAP) were not prepared in all the villages in five³ of the six districts test checked. In Sriganganagar, only one village out of 2,890 prepared VLHAP.

While action plan at block level was prepared in all the blocks in three test checked districts, it was not prepared in 29 blocks of the three other districts⁴ test checked.

As per information collected from MD, the work orders were issued (June 2006) by the MD to six Non-Government Organisations (NGOs) to prepare DHAPs of 32 districts at a cost of Rs 2.04 crore. It was noticed that DHAPs of 26 districts were prepared. Of these, DHAPs of 13⁵ districts were approved (February 2008) by SHM. The DHAPs of 13 districts were found unsatisfactory and DHAPs of six⁶ districts were not prepared by NGOs. As such, advance payment of Rs 0.32 crore made to five NGOs for the 19 DHAPs (13 unsatisfactory and six not started) was recoverable. The MD admitted the facts and stated (September 2008) that NGOs concerned have been asked to

3. Ajmer (1,024 villages), Bundi (939 villages), Jaipur (2,131 villages), Pali (936 villages) and Udaipur (2,339 villages).

4. Ajmer (8), Pali (10) and Udaipur (11).

5. Baran, Barmer, Bharatpur, Bikaner, Dausa, Dholpur, Dungarpur, Hanumangarh, Jaisalmer, Jhalawar, Nagaur, Sikar and Sriganganagar.

6. Bhilwara, Churu, Jaipur, Jalore, Pali and Sirohi.

remove the deficiencies in DHAPs of 13 districts and that the work of preparation of DHAPs of five districts not done by the NGO was being allotted to another NGO. The MD was silent about Jaipur District.

3.1.9 Village Health and Sanitation Committees in each village not formed

In six districts test checked Village Health and Sanitation Committees were formed in 16 per cent villages against the targets of 30 per cent.

Village Health and Sanitation Committee (VHSC) was required to be formed (30 per cent by December 2007 and 100 per cent by December 2008) in each village. Apart from work related to sanitation and water, the VHSCs were to carry out various health care activities like generating public awareness, motivation to avail medical facilities available at village level etc. As village is an important unit for planning, the VHSC is responsible for conducting household survey for preparation of village health registers and the village health plans.

Examination of records, however, revealed that VHSCs were constituted only in 1,623⁷ (16 per cent) out of 10,259 villages in six districts test checked though VHSCs were targeted to be formed in 30 per cent villages by December 2007. Thus, due to shortfall in formation of VHSCs, the objectives of generating public awareness and motivation were not fulfilled.

3.1.10 Upgradation of health care infrastructure and capacity building

The NRHM envisaged support for upgradation of all health institutions in the State to the IPHS norms including construction of residences for Medical Officers (MOs) and para-medical staff and strengthening programme management structure to make health institutions functional from human resource point of view.

3.1.10.1 Delay in construction of buildings

During examination of records in the Mission Directorate it was observed that out of 1,625 residential building works sanctioned (2006-07 and 2007-08), 724 works costing Rs 47.99 crore were allotted to Public Works Department (PWD), 894 works for Rs 59.29 crore to Rajasthan Health System Development Project (RHSDP) and seven works for Rs 0.55 crore to *Avas Vikas Limited (AVL)*. The status as of March 2008 is given in ***Appendix 3.4***.

565 buildings remained incomplete after spending Rs 19.34 crore.

It was noticed that out of 791 buildings completed (cost: Rs 41.86 crore) as of June 2008, 493 buildings (cost: Rs 24.81 crore) were not taken over by the Department even after two to ten months of completion. Further, construction of 565 buildings remained incomplete after spending Rs 19.34 crore and construction of 269 buildings was not started as of June 2008 due to land disputes. MD, however, did not furnish reasons for not taking over the completed buildings.

Delays in construction/taking over of the buildings affected the smooth functioning of the health institutions.

7. Sriganganagar VHSCs formed in 320 villages/out of 2,890 villages, Pali 422/936, Jaipur 1/2,131, Ajmer 207/1,024, Udaipur 492/2,339 and Bundi 181/939.

3.1.10.2 Construction of new Sub-Centers not yet started

Construction work of 364 new Sub-Center buildings was not started.

Sub-Centers are the first point of contact for most of rural population, especially for preventive and promotive services. The Mission Directorate conveyed (November 2007) administrative approval for construction of 364 new SCs in the State for Rs 18.20 crore. Financial sanction of first instalment of Rs 7.28 crore at the rate of Rs 2 lakh per SCs was issued in November 2007. Accordingly, funds were transferred in December 2007 to the CMHOs with directions to get the works executed through concerned *Gram Panchayats* and completed within four months i.e. by February 2008. Scrutiny of records in the Mission Directorate revealed that the construction of the SCs had not been started as of July 2008. This resulted in non-implementation of the mission activities of creating new infrastructure at SCs level. Besides, funds of Rs 7.28 crore remained blocked. The MD attributed (July 2008) this to internal policy of the Rural Development Department. In the absence of the required buildings, the facilities viz. clinical facilitation, labour room facilities, residential facilities, etc. would not be adequate.

3.1.10.3 Selection and training of Accredited Social Health Activist (ASHAs) not done as per the norms

The PIP for the year 2005-12 envisages provision of a trained female ASHA chosen by and accountable to the *Panchayat* to act as an interface between the community and the public health system. ASHA was also to act as a bridge between the Auxiliary Nurse-cum-Midwife and the village. As per NRHM norms, 51,804 ASHAs were required in the State. Of these, 46,624 (90 per cent of the requirement) were to be selected during 2007. Sixty per cent of the selected ASHAs were to be imparted 23 days induction training in four rounds (10+4+4+5 days) by 2007-08.

Scrutiny of records in the Mission Directorate revealed that during 2007-08, only 39,325 ASHAs were selected upto March 2008 resulting in shortfall of 7,299 ASHAs.

As per NRHM norms, 27,974 ASHAs were to be imparted training during 2007. However, training was imparted to 29,689 ASHAs. It was noticed that only two rounds of training of 14 days was imparted to 29,689 ASHAs, as of March 2008.

Thus, there was a shortfall in the achievement of selection and training to ASHAs which affected the programme implementation.

The MD stated (July 2008) that the training to selected ASHAs was in progress.

3.1.10.4 Training not imparted to medical and para-medical staff as per PIP

Training was not imparted to 80 per cent medical staff and 60 per cent para-medical staff.

Capacity building through regular training and exposure of MOs, various specialists, Lady Health Visitors (LHVs), ANMs, Multi Purpose Workers (MPWs) and *Dais* was to be done according to the needs as well as upgradation of their skills. Analysis of data obtained from Mission

Directorate, however, revealed that out of 1,566 medical and 28,669 para-medical staff to be trained during 2005-08, 318 (20 per cent) medical and 11,427 (40 per cent) para-medical staff were imparted training in medical termination of pregnancy (MTP), laparoscopic sterilisation, basic/comprehensive emergency obstetric care and Intra Uterine Device (IUD), leading to shortfall of 80 per cent and 60 per cent medical and para-medical staff respectively, as of March 2008.

The MD stated (July 2008) that shortfall in training to *Dais* was due to non-availability of untrained *Dais*. Shortfall in training to ANMs was attributed to lack of essential training material in theoretical training for examination of advanced child birth simulator mannequin. It indicated that provision for training of 16,000 *Dais* during 2006-08 as reflected in PIPs was not worked out after proper survey.

3.1.10.5 Sanctioned strength and men in position in field units

The sanctioned strength of medical and para-medical staff and men in position at SCs, PHCs, CHCs, BHEIO and Districts health institutions in six district test checked during 2005-06 and 2007-08 were as follows:

District	2005-06				2007-08			
	Manpower Sanctioned	Men in Position	Vacancies	Percentage of vacancies	Manpower Sanctioned	Men in Position	Vacancies	Percentage of vacancies
Sriganganagar	706	593	113	16	839	676	163	19
Pali	1,076	888	188	17	1,039	943	96	9
Jaipur	1,382	1,284	98	7	1,601	1,447	154	10
Ajmer	825	619	206	25	888	748	140	16
Udaipur	1,612	1,376	236	15	1,706	1,434	272	16
Bundi	294	272	22	7	301	278	23	8
Total	5,895	5,032	863	15	6,374	5,526	848	13

It would be seen that there was increase in shortage of manpower from 16 to 19 per cent in Sriganganagar, seven to 10 per cent in Jaipur, 15 to 16 per cent in Udaipur and seven to eight per cent in Bundi. Different cadre-wise position is in *Appendix 3.5*.

There were gross deficiencies in upgradation of CHCs in respect of manpower, infrastructure and equipment, compared to IPHS norms.

3.1.10.6 Deficiencies in upgradation of CHCs compared to IPHS norms

The NRHM envisages to bring the health institutions at par with the IPHS to provide round the clock services. Deficiencies in upgradation of CHCs in terms of manpower, infrastructure and equipment etc. were, however, noticed as detailed below:

- **Manpower**

As per IPHS norms, 13 posts of medical officers/specialists⁸ were required in each CHC. It was, however, noticed that against the requirement of 234

8. One post each of General Surgeon, Physician, Obstetrician Gynecologist, Paediatric, Anesthetist, Eye surgeon, Public Health Programme Manager and six posts of medical officers (General duty officer).

doctors in 18 CHCs in six districts test checked, there were only 71 doctors as of March 2008. Thus, there was shortfall of 164 doctors⁹.

Similarly, 18 para-medical¹⁰ staff were required per CHC. Against the total need of 324 para-medical staff in 18 CHCs test checked, there were 237 staff and the shortfall was 154¹¹ as of March 2008. On the other hand, 14 and 15 nurses were in position in CHC, Bali (District Pali) and Amber (Jaipur) respectively as against the requirement of seven in each CHC.

- **Availability of services**

Scrutiny of records further revealed that X-ray facility was not available in eight¹² of the 18 CHCs test checked. X-ray machines were lying without use in four¹³ CHCs in the absence of posting of Radiographer, while two Radiographers were sitting idle at CHCs, Chunawad and Paota where no X-ray machine was available.

Ultra Sound machine was not available, in any of the 18 CHCs during 2005-08, while ECG facilities were not available in seven¹⁴ of the 18 CHCs, during 2005-08.

- **Infrastructure**

Separate utilities for men and women were not available in six¹⁵ out of 18 CHCs, sewerage connection was available in utilities of 15 CHCs and three¹⁶ CHCs were not having any connectivity with the sewerage system.

Despite irregular electricity supply to the CHCs, generator sets were not provided in 10¹⁷ out of 18 CHCs and there were no Operation Theatres (OT) in CHCs, Manoharpur, Paota and Masuda.

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9. **General surgeon:**8 (one each in CHC, Chunawad, Kharchee, Rohat, Hindoli, Talera, Jawaza, Kherwara and Mavli); **Physician:**8 (one each in CHC, Chunawad, Sadulshahar, Kharchee, Rohat, Talera, Paota, Jawaza and Masuda); **Obstetrician/Gynecologists:**10 (one each in CHC, Chunawad, Gharsana, Kharchee, Rohat, Nainwa, Hindoli, Talera, Manoharpur, Paota and Mavli); **Paediatric:**15 (one each in CHC, Chunawad, Gharsana, Kharchee, Rohat, Nainwa, Hindoli, Talera, Manoharpur, Paota, Jawaza, Masuda, Pushkar, Badgaon, Kherwara and Mavli); **Anaesthetist:**18 (one each in all the 18 CHCs test checked), **Eye Surgeon:**16 (one each in 18 CHCs except CHC, Bali and Amber); **Public Health Programme Manager:** 18 (one each in all the 18 CHCs test checked) and **Medical Officer:** 71 (CHC, Chunawad:4, Gharsana:5, Sadulshahar:5, Kharchee:2, Rohat:4, Nainwa:3, Hindoli:4, Talera:4, Amber:3, Manoharpur:4, Paota:5, Jawaza:6, Masuda:6, Pushkar:5, Badgaon:4, Kherwara:4 and Mavli:3)
 10. Staff nurse: 7, ANM:1, Public Health Nurse:1, Dresser:1, Pharmacist/Compounder: 1, Laboratory Technician: 1, Radiographer:1, Ophthalmic Assistant:1, Ward boys:2, Outpatient department Attendant:1 and OT attendant :1.
 11. Staff nurse:39, Public Health Nurse:14, Dresser:18, Pharmacists:14, Laboratory Technician:2, Radiographer:10, Ophthalmic Assistant:17, Ward boy:5, OPD attendant:18 and OT attendant:17,.
 12. CHC, Chunawad, Rohat, Manoharpur, Paota, Jawaza, Masuda, Badgaon and Kherwara.
 13. CHC, Gharsana, Nainwa, Hindoli and Mavli.
 14. CHC, Gharsana, Kharchee, Hindoli, Manoharpur, Paota, Jawaza and Kherwara.
 15. CHC, Rohat, Amber, Manoharpur, Jawaza, Masuda and Pushkar.
 16. CHC, Rohat, Paota and Masuda.
 17. CHC, Chunawad, Sadulshahar, Kharchee, Rohat, Amber, Manoharpur, Paota, Jawaza, Pushkar and Mavli.

- **Equipment**

According to IPHS norms, 10 major equipments¹⁸ are necessary to make an OT operational. Scrutiny of records revealed that in 15 CHCs¹⁹ (out of 18) had only one to seven major equipments in the OTs. The OTs in the 15 CHCs were, thus, not fully equipped. Although OT did not exist in CHC, Masuda yet five equipments²⁰ were found in stock.

- **Availability of drugs**

Two months advance stock of drugs as per essential drugs list (400) was to be maintained as per IPHS norms. Audit scrutiny revealed that necessary stock was available only in five CHCs. The required stock was not available in 12 CHCs²¹. Information was not supplied by Sr. Medical Officer-in-charge, CHC, Paota (Jaipur).

3.1.11 Procurement of Mobile Medical Units and equipment

3.1.11.1 Inordinate delay in procurement of vehicles for Mobile Medical Units

Fifty two vehicles (cost : Rs 2.02 crore) for Mobile Medical Units were lying idle.

With the objective to make health care available at the doorstep of the public in the rural areas, the GOI sanctioned (September 2006) Rs 22.33 crore for procurement of 52 Mobile Medical Units²² (MMUs) each comprising of one vehicle for mobility of staff, one for equipment and one vehicle for diagnostic facilities. The MD purchased (July 2007) four TATA SUMO vehicles at a cost Rs 0.18 crore and 48 vehicles (10 seater) at a cost of Rs 1.84 crore for only mobility of MMU staff.

Though the funds had been released by the GOI in the year 2006-07, the State Government procured 52 vehicles as of March 2007 only for transportation of staff and not for carrying equipment and diagnostic facilities. Thus, the defective planning and imprudent use of funds deprived the public of the intended medical facilities. Besides, funds of Rs 2.02 crore spent on procurement of vehicles only for mobility of staff remained blocked due to non-procurement of the other vehicles of MMU.

Scrutiny of records in six selected districts revealed that MDs despatched two vehicles each to Sriganganagar, Pali and Jaipur and one each to Ajmer, Udaipur and Bundi. The vehicles were lying idle and the MMUs were non-functional for want of procurement of other two vehicles for equipment and diagnostic facilities.

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18. Boiler apparatus, Cardiac Monitor, Ventilator, Vertical High Pressure sterilizer, Shadow less lamp, Gloves and dusting machine, Nitrus oxide cylinder, EMO machine, Defibrillator and Horizontal high pressure stabilizer.
 19. CHC, Chunawad (2), Gharsana (3), Sadulshahar (5), Bali (7), Kharchee (2), Rohat (5), Amber (3), Jawaja (1), Pushkar (4), Badgaon (3), Mavli (3), Kherwara (2), Nainwa (4), Hindoli (3) and Talera (4).
 20. Boiler apparatus, Vertical high pressure stabilizer, Shadow less lamp, Gloves and dusting machine and Nitrus oxide cylinder.
 21. CHC, Bali, Kharchee, Rohat, Nainwa, Hindoli, Talera, Amber, Jawaza, Masuda, Pushkar, Badgaon and Kherwara.
 22. For 32 districts (two each to 20 tribal and dang district and one each for 12 districts).

3.1.11.2 Lack of establishment/utilisation of machineries and equipment

Generator sets and other equipment purchased at a cost of Rs 2.56 crore for setting up blood storage units remained unutilised.

For setting up blood storage units at 137 CHCs (First Referral Unit) in all the 32 districts, Director (RCH) purchased (October-November 2006) 137 generator sets (5 KVA) at a cost of Rs 2.41 crore plus Rs 6,000 as installation charges per set. Purchase of 137 binocular microscopes for Rs 0.23 crore and 137 Centrifuge machines for Rs 0.14 crore was also made during May to July 2006). Scrutiny of records in Mission Directorate revealed that the generator sets were not installed/utilised for want of construction of platforms, availability of earthing pits, copper cable, etc. The MD stated (August 2008) that 11 blood storage units have been started by using one unit each of generator set, binocular and centrifuge machine.

Due to non-establishment of 126 blood storage units, funds of Rs 2.56 crore²³ spent on purchase of 126 generator sets, binocular microscope and centrifuge machines were blocked. Besides, the patients were deprived of the benefit of blood storage at First Referral Units.

3.1.12 Disease control programme, immunisation and reproductive and child health care

Targets of Health Indicators fixed by the GOI under NRHM for the country and achievement there against in the State for the years 2006-2010/2012 were as in **Appendix 3.6**.

Scrutiny of records in Mission Directorate revealed the following:

3.1.12.1 As per NRHM guidelines, targets for all health indicators were to be fixed for 2005-2010/2012 based on the status of 2005. State Government, however, targeted 50 per cent reduction of mortality due to malaria and dengue based on the number of deaths in 2006 (instead of for the year 2005). Thus, targets were wrongly fixed as number of deaths during the years 2006 to 2010.

Further, in order to prevent transmission of malaria, DDT and anti larvae solution (ALS) spray was required to be done. The position of DDT and ALS spray in 10,259 villages in six districts test checked was as follows:

S.No.	Name of district	Number of Villages	Number of villages where DDT and ALS sprayed					
			2005-06		2006-07		2007-08	
			DDT	ALS	DDT	ALS	DDT	ALS
1	Ajmer	1,024	-	-	-	-	105	1,024
2	Udaipur	2,339	990	1,268	142	1,556	-	-
3	Sriganganagar	2,890	-	595	6	618	-	711
4	Pali	936	43	984*	30	1,012*	48	998*
5	Bundi	939	98	849	139	849	70	849
6	Jaipur	2,131	NA	NA	NA	NA	NA	NA
	Total	10,259	1,131	3,696	317	4,035	223	3,582

* Includes helmets also.

23. Rs 2.22 crore of Generator sets, Rs 0.21 crore of Binoculars microscopes and Rs 0.13 crore of centrifuge machines.

In Pali, there were two deaths each during 2006-07 and 2007-08 and in Ajmer seven and three deaths during 2006-07 and 2007-08 respectively, due to malaria.

3.1.12.2 Immunisation

Vaccines like BCG, OPV, TT, DPT, DT and Measles under Universal immunisation programme were provided under RCH Programme. Pulse Polio immunisation campaigns were taken up for eradicating polio. Immunisation Strengthening Project is aimed at achieving complete vaccination of 80 per cent infants by strengthening routine immunisation to realise desired reduction in infant morbidity and mortality rate. Following deficiencies were noticed in audit:

- The targets and achievements of DT and TT immunisation carried out in the State during 2005-08 were as follows:

(Number in lakh)

Year	DT			TT(16)			TT(10)		
	Target	Achievement	Shortfall and Percentage	Target	Achievement	Shortfall and Percentage	Target	Achievement	Shortfall and Percentage
2005-06	16.74	8.74	8.00 (48)	13.64	5.15	8.49 (62)	16.74	6.53	10.21 (61)
2006-07	16.86	8.27	8.59(51)	13.51	5.20	8.31 (62)	16.23	6.57	9.66 (60)
2007-08	17.61	8.72	8.89 (50)	14.35	5.20	9.15 (64)	16.76	6.80	9.96 (59)

The reasons for the shortfall in the DT and TT immunisation programme were not on record.

- Scrutiny of records in six districts test checked revealed that in Jaipur, against the target of 1.64 lakh in 2005-06 and 1.70 lakh in 2006-07, 1.21 lakh (74 per cent) and 1.25 lakh (73 per cent) children were immunised for DT and TT in 2005-06 and 2006-07 respectively. The reasons for the shortfall were not on record.

- **Vitamin 'A' dose not administered to children as per Plan**

As envisaged in the PIP of the State for the years 2005-07, all children of the age of nine months to five years were planned to be covered with Vitamin 'A' dose. The targets of administering vitamin 'A' dose to children vis-à-vis achievement in the State during 2005-08 were as follows:

(Number in lakh)

Year	Targets fixed	Achievement	Shortfall	Percentage of shortfall
2005-06	17.49	15.00	2.49	14
2006-07	17.70	13.56	4.14	23
2007-08	17.38	13.59	3.79	22
Total	52.57	42.15	10.42	

Thus, intended benefits of administering vitamin 'A' dose were not extended to all children of targeted age group.

3.1.12.3 Family welfare activities not carried out effectively

The NRHM provides a thrust for reduction of child and maternal mortality and fertility rate as well as involvement of male participation in family welfare programme.

- Targets vis-à-vis achievement during 2005-08 of family planning operations and use of contraceptives in six districts test checked were as per details in **Appendix 3.7**.

Male participation in family planning was poor.

- Against the target of 28,510 Vasectomy (male family planning) operations, the achievement was only 6,814 leading to a shortfall of 21,696 (76 per cent) while, in Tubectomy and Laparoscopy operations there was a shortfall of 83,753 (25 per cent) only. This showed that male participation in family planning did not come up to the targets of NRHM.

- Targets of Vasectomy operations in Pali and Bundi Districts suffered heavy shortfall to the extent of 93 and 91 per cent respectively.

- Against the targets of 1,91,704 set for IUD, only 1,57,559 devices were inserted resulting in shortfall of 34,145 (18 per cent) devices in five test checked districts. Information was not provided by DPMU, Pali.

Thus, use of contraceptives for family planning and male participation in the family planning was not encouraged.

3.1.12.4 Institutional deliveries

Shortfall in achieving targets of institutional deliveries was 71, 60 and 45 per cent in 2005-06, 2006-07 and 2007-08 respectively.

The NRHM provides for strengthening of maternal health services to ensure safe delivery by promoting institutional delivery.

Analysis of data obtained from Mission Directorate revealed that as against the target of 55.35 lakh²⁴ institutional deliveries in 2005-08 in the State, the achievement was only 22.78 lakh²⁵ leading to shortfall during 2005-06 (71 per cent), 2006-07 (60 per cent) and 2007-08 (45 per cent) in achieving targets of institutional deliveries.

There was large variation in number of pregnant women receiving check up at around 36th week and number of institutional deliveries during 2005-08 in six districts test checked as given in **Appendix-3.8**.

It was noticed that the number of institutional deliveries was much less compared to the number of pregnant women who received check up at around 36th weeks in 2005-06, 2006-07 and 2007-08 in six districts test checked. The shortfall during the years was 27 to 68 per cent, 17 and 77 per cent and 16 to 74 per cent respectively. In Pali District the shortfall (68 per cent) in 2005-06 in institutional deliveries increased to 74 per cent in 2007-08.

24. 2005-06: 18.78 lakh; 2006-07: 18.13 lakh and 2007-08: 18.44 lakh.

25. 2005-06: 5.36 lakh (29 per cent); 2006-07: 7.23 lakh (40 per cent) and 2007-08: 10.19 lakh (55 per cent).

More efforts need to be made to maintain the increasing trend in institutional deliveries so as to reduce infant mortality rate of 65 per thousand live births and maternal mortality rate of 445 mothers per one lakh in 2005-06.

3.1.12.5 Janani Suraksha Yojana

In Rajasthan, the *Janani Suraksha Yojana* (JSY) was introduced from September 2005 with cash assistance of Rs 700 for rural and Rs 600 for urban areas to the BPL and the certified poor women. From 1 April 2006, GOI extended the cash assistance to the BPL/ certified poor women and above poverty line (APL) women. Cash assistance was further increased (October 2006) to Rs 1400 for rural areas and Rs 1,000 for urban areas to all women coming for delivery to any Government/accredited private health institutions. The cash assistance was to be paid to the women within seven days of the date of delivery.

Scrutiny of records in Mission Directorate and six districts test checked revealed the following:

- ***Denial of cash assistance for Institutional deliveries***

Cash assistance was not provided to 2.78 lakh women availing institutional delivery.

During test check of records in Mission Directorate, it was observed that out of 13.70 lakh institutional deliveries in the State during 2006-07 (5.20 lakh) and 2007-08 (8.50 lakh), cash assistance was provided to 10.92 lakh women during 2006-07 (3.33 lakh) and 2007-08 (7.59 lakh). Thus, cash assistance was not provided to 2.78 lakh women availing institutional delivery during 2006-07 (1.87 lakh) and 2007-08 (0.91 lakh) in the State.

Reasons for not providing cash assistance were awaited (July 2008).

- ***Abnormal delay in payment of cash assistance to the beneficiaries***

Payment of cash assistance delayed by one to 18 months.

Contrary to the time limit of seven days from the date of delivery fixed for payment of cash assistances through cheque, abnormal delay ranging between one and 18 months in payment of cash assistance of Rs 3.91 lakh to 614 beneficiaries in 11 CHCs²⁶ and 10 PHCs²⁷ was noticed during test check of record in six districts.

The CMHO, Sriganganagar attributed (May 2008) the delay to the beneficiaries to difficulties in completing required identification documents/ cards etc. The reply was not tenable as the CMHO should have got these formalities completed within seven days.

26. CHC, Badgaon (16 beneficiaries), Mavli (33), Masuda (16), Jawaza (69), Raisinghnagar (9), Gharsana(14), Chunawad (30), Gajsinghpur (6), Sumerpur (3), Talera (71), PMO, Pali (15).

27. PHC, Manpur Macheri (6), Losing (17), Kharwa (89), Rojdi (25), Sardargarh (18), Phakirwali (50), 365 RD (14) Kharda (12), Matunda (46) and Namana (55).

3.1.13 Internal audit mechanism

Although the NRHM was introduced in the State in September 2005, it had no internal audit mechanism upto July 2008. However, the State Government issued (February 2008) guidelines to the DHS to get the annual accounts audited by appointing internal auditors from a Chartered Accountant firm. Scrutiny of the records of the Mission Directorate revealed that out of 32 DHSs, the internal audit of only seven DHSs²⁸ was got conducted by the MD during January-February 2008. Internal audit of other 25 DHSs for the years 2005-08 was pending. Thus, internal audit was not adequate.

3.1.14 Monitoring and Evaluation

For reviewing the State Health Plan and NRHM implementation plan, instituting a health rights redressal mechanism and sharing of information received from GOI, a State Health Monitoring and Planning committee was to be constituted. However, scrutiny of records revealed that such committee was not constituted (July 2008). The activities of the NRHM were not properly monitored and periodical performance of health activities was not ensured and proper interaction with GOI as well as District Health Committees was not done. Thus, the provisions of the framework for implementation of NRHM were not complied with by the State Government.

Independent evaluation of the implementation of NRHM during the period 2005-08 was neither conducted by the planning commission nor it was got conducted (July 2008) through independent agency.

3.1.15 Conclusion

Under utilisation of Central funds resulted in huge savings. Household survey and facility survey for understanding and identifying the health care needs of the rural people were not done adequately. Perspective Plan for the mission period was not prepared by the District Health Societies. Large number of building works were either incomplete, not started or not taken over. Mobile Medical Units were not in operation in any of the 32 districts. Machineries and equipment purchased in the year 2006 were lying unutilised in all the 32 districts. Blood storage units were not started in most of the CHCs. There was shortfall in achieving targets of institutional deliveries. The implementation of the Mission activities was not monitored effectively.

3.1.16 Recommendations

- Perspective Plan for each district should be prepared for the period 2008-12. Health Action Plan should be prepared at all levels.
- Completed residential buildings should be taken over immediately and completion of the others should be expedited.

28. Ajmer, Bharatpur, Bikaner, Jaipur, Jodhpur, Kota and Udaipur.

- Procurement of required vehicles for Mobile Medical Units should be done immediately so as to make the MMUs operational.
- Installation, commissioning and utilisation of the equipment purchased should be expedited.
- Documentation formalities for identification of *Janani Suraksha Yojana* beneficiary should be minimised so as to avoid delay in payment of cash assistance.
- Monitoring and evaluation mechanism should be made more effective.

The matter was reported to Government in August 2008; reply had not been received so far (September 2008).

WATER RESOURCES AND INDIRA GANDHI NAHAR DEPARTMENTS

3.2 Accelerated Irrigation Benefits Programme

Highlights

Accelerated Irrigation Benefits Programme (AIBP) was launched (1996-97) with the objective to accelerate the completion of ongoing selected irrigation projects on which substantial investment had already been made and which were beyond the State's resource capability. Of the five projects under AIBP reviewed in audit one project was completed in August 2007 and two projects were excluded from the scope of AIBP after 2005-06. Remaining two projects were in progress as of March 2008. Significant points noticed in audit were as follows:

State Government would have to refund the additional Central Loan Assistance (CLA) of Rs 129.39 crore with interest due to non-revision of water rates and the opportunity of conversion of loan of Rs 175.23 crore (2004-06) into grant was not availed. Due to non-completion of the projects within stipulated period Central grant of Rs 202.65 crore (2005-08) was treated as refundable loan.

(Paragraph 3.2.8)

Irrigation potential created (88.09 thousand hectare) through construction of *diggis* could not be utilised as only 60 Water User Associations were formed against the requirement of 2,240. None of them took power connection on the *diggi*.

(Paragraph 3.2.9)

The AIBP funds of Rs 182.25 crore were diverted on activities not covered under the programme. Delayed execution of projects resulted in time and cost overrun of Rs 670.20 crore.

(Paragraphs 3.2.10 and 3.2.12)

During construction of syphon on Luni river Rs 72.32 lakh were paid in excess to the contractor. Compensation of Rs 5.30 crore was recoverable from the contractors due to delay in execution of works by them.

(Paragraphs 3.2.13 and 3.2.14)

Unfruitful/infructuous expenditure of Rs 11.70 crore was incurred on works which could not be completed/were not required.

(Paragraphs 3.2.7 and 3.2.16)

3.2.1 Introduction

Government of India (GOI) launched Accelerated Irrigation Benefits Programme (AIBP) in 1996-97 with the objective to accelerate the completion of ongoing selected major and medium irrigation projects, which were in an advanced stage of completion to yield bulk benefits by assisting the Government of Rajasthan (GOR) through Central Loan Assistance (CLA).

GOI approved financial assistance under AIBP for the 10 ongoing projects²⁹ in the State so that the envisaged irrigation potential (IP) could be created. In 2000-01, Jaisamand and Gambhiri Modernisation projects were completed and Bisalpur Project was excluded from AIBP due to assistance from National Bank for Agriculture and Rural Development (NABARD) loan, remaining seven projects were under implementation during 2003-08. A review (paragraph 3.1) of performance of the AIBP during the period 1996-2003 was included in the Report of the Comptroller and Auditor General of India (Civil) for the year ending 31 March 2003-Government of Rajasthan which was yet to be taken up for discussion by the Public Accounts Committee.

3.2.2 Programme objectives

The main objectives of the AIBP are:

- to accelerate the completion of ongoing major and medium irrigation projects; and
- to realise bulk benefits from the completed projects.

3.2.3 Organisational set up

The Principal Secretary is the administrative head of Water Resources Department (WRD). The Additional Secretary-cum-Chief Engineer (AS), WRD and Indira Gandhi Nahar Board were responsible for overall planning, implementation, monitoring and evaluation of the programme of all the Projects and Indira Gandhi Nahar Project (IGNP) Stage-II respectively. The Additional Secretary is supported by Chief Engineers (CEs) of the Projects and Additional Chief Engineer (ACE), Jaipur Zone alongwith 16 circle offices headed by Superintending Engineers (SEs). The programme was implemented by 43 Executive Engineers (EEs). The Monitoring and Appraisal Directorate, Central Water Commission (CWC), GOI, Jaipur examined the project proposals forwarded by the State Government and monitors the project implementation. There is a Chief Accounts Officer/Senior Accounts Officer at project level, Assistant Accounts Officers at Circle level and Divisional Accounts Officers at Divisional level who are responsible for Accounts and Audit of the projects.

29. Chhapi and Jaisamand modernisation in 1996-97, Indira Gandhi Nahar Pariyojana Stage-II and Panchana in 1997-98, Bisalpur, Chauhi, Gambhiri modernisation and Narmada in 1998-99, Mahi in 1999-2000 and Gang Canal (modernisation) in 2000-01.

3.2.4 Audit objectives

The audit objectives were to assess whether:

- adequate funds were released in time and utilised properly;
- the programme had achieved the objective of acceleration to complete ongoing irrigation projects and created adequate and targeted irrigation potential;
- individual projects were executed in an economic, efficient and effective manner;
- the monitoring mechanism was adequate and effective.

3.2.5 Audit criteria

The criteria adopted for performance audit were:

- AIBP Guidelines;
- Detailed Project Reports of selected projects;
- Other circulars/instructions issued by Ministry of Water Resources (GOI), Central Water Commission and State Government; and
- Financial and Accounting rules and procedure.

3.2.6 Audit coverage and methodology

A performance audit of the programme was conducted (February - June 2008) covering the period 2003-08 by test check of the records of five projects viz. IGNP Stage-II³⁰, Chauli Project³¹, Gang Canal (Modernisation) Project³², Mahi³³ Bajajsagar Project and Narmada Canal Project³⁴ (NCP). The records at the office of the Additional Secretary cum Chief Engineer, WRD and Regional Office of CWC at Jaipur were also test checked. Selection of projects for audit was done under Simple Random Sampling without Replacement method. The scope of the performance audit, audit objectives, audit criteria and important aspects of the projects were discussed in entry conference held (April 2008) with the Principal Secretary, WRD.

30. (i) Chief Engineer, IGNP Bikaner, (ii) Kolayat Lift Division, Bikaner, (iii) 28th Division, Phalodi, (iv) 24th Division, Phalodi, (v) 14th Division, Bikampur, (vi) 20th Division, Bikaner, (vii) 18th Division, Bikaner, (viii) Chief Engineer, IGNP, Jaisalmer, (ix) 23rd Division, Mohangarh, (x) Water Courses Division-II, Jaisalmer, (xi) 29th Division, Jaisalmer and (xii) 15th Division, Jaisalmer.

31. Chauli Project Division and Chauli Canal Division, Jhalawar.

32. Chief Engineer (North), Hanumangarh, Water Resources Circle, Sriganganagar, Water Resources Divisions, North and South, Gang Canal (Link Channel) Division and RWSRP Divisions at Sriganganagar

33. Chief Engineer, Mahi, Mahi Dam Division-I, Building and Right Main Canal Division, Mechanical Division-I at Banswara Distribution Division (Left Main Canal), Garhi and Bhikha Bhai, Sagwara.

34. Chief Engineer, Circle-I and II and Divisions-I to V at Sanchores.

Audit Findings

3.2.7 Planning

Expenditure of Rs 10.54 crore was rendered unfruitful as portion of distributary remained incomplete for want of approval for use of forest land.

Bhikha Bhai Sagwara Canal (BBSC) System with Nithauwa distribution system (4,956 ha CCA) under the revised Mahi Bajajsagar Project was cleared by CWC in June 2002. The works of Nithauwa distributary (off taking from BBSC) 0 to 2.50 km, 6.48 to 21.54 km and nine minors were completed between March 2005 and March 2006. But the work in reaches of 2.50 to 6.48 km was not taken up as the approval for use of forest land in this reach was not obtained. Thus, due to lack of planning and co-ordination by BBSC Division, Sagwara and Building and Right Main Canal Division, Banswara, the water did not reach in the down stream portion of Nithauwa distributary beyond 2.5 km and an area of 3,445 ha did not receive the benefits of the canal. Thus, expenditure of Rs 10.54 crore incurred on reaches 6.48 to 21.54 km and nine minors of this reach remained unfruitful as of March 2008.

3.2.8 Financial management

The State Government provides the budget to the project authorities in the Annual Plan. Proposals were being submitted to GOI through CWC as per ratio of Central share fixed in AIBP guidelines (modified from time to time). Central Assistance (CA) was provided in the form of loan or grant as under:

Year	Mode of Central assistance
2003-04	As loan only.
2004-05	70 per cent as loan and 30 per cent as grant.
2005-06	As grant only.
2006-07 and 2007-08	As grant only

On the recommendations of CWC, Central assistance was released on annual basis in two instalments subject to the ceiling fixed by the Planning Commission for it under AIBP. The difference of actual expenditure and Central assistance received was borne by the State Government from its plan funds. During 2003-08, expenditure of Rs 1,879.15 crore was incurred on the five projects as shown in the following table:

Budget provision, Central assistance received and expenditure incurred

(Rupees in crore)

Year	Irrigation Projects	Chauli	Gang Canal (Mod.)	IGNP Stage-II	Mahi	Narmada	Grand Total
2003-04	Budget Provision made	13.77	100.03	173.80	29.35	370.69	687.64
	CA received	8.23	69.78	111.06	11.22	291.13	491.42
	Expenditure incurred	14.33	99.89	147.23	23.24	367.71	652.40
2004-05	Budget Provision made	13.51	71.73	185.98	54.35	160.52	486.09
	CA received	8.83	69.78	116.47	37.98	119.85	352.91
	Expenditure incurred	13.94	57.67	175.51	43.43	165.82	456.37

Year	Irrigation Projects	Chauli	Gang Canal (Mod.)	IGNP Stage-II	Mahi	Narmada	Grand Total
2005-06	Budget Provision made	8.60	40.41	140.20	56.70	200.46	446.37
	CA received	1.96	6.89	23.80	10.89	46.75	90.29
	Expenditure incurred	8.95	29.31	124.89	54.80	198.92	416.87
2006-07	Budget Provision made	6.65	37.02	-	-	127.27	170.94
	CA received	1.13	0.80	-	-	9.67	11.60
	Expenditure incurred	6.87	37.00	-	-	127.76	171.63
2007-08	Budget Provision made	0.82	40.00	-	-	140.02	180.84
	CA received	-	16.03	-	-	140.50	156.53
	Expenditure incurred	0.82	40.27	-	-	140.79	181.88
Total 2003-08							
Budget Provision made		43.35	289.19	499.98	140.40	998.96	1,971.88
CA received		20.15	163.28	251.33	60.09	607.90	1,102.75
Expenditure incurred		44.91	264.14	447.63	121.47	1,001.00	1,879.15³⁵

The following observations were made:

- **Reforming States**

Government of India introduced (1 February 2002) the concept of "Reforming States" by linking creation of infrastructure with reforms and encouraging better asset management and maintenance through rational cost recovery mechanism. The Rajasthan State was categorised as a "Reforming State" during 2002-03 based on Memorandum of Understanding (MoU) signed by the GOR with GOI on 24 May 2002 which envisaged rationalisation of water rates to cover full operation and maintenance (O&M) cost of irrigation projects in next five years.

CLA of Rs 129.39 crore could not be availed due to non-revision of water rates.

Government of India paid CLA in the ratio of 4:1 (Center: State). Thirty *per cent* CLA as grant was released in 2005-06 to Rajasthan State for five projects under reforming State category. State Government, however, did not fulfill the condition of increasing the water rates to meet the full O&M cost as committed in MoU. Therefore, the State has to refund the difference (Rs 129.39 crore) of grant meant for reforming States and the normal grant³⁶ to GOI with interest in lump-sum as detailed in **Appendix-3.9**. The WRD stated that the water rates were not increased as proposals of increase in rates sent (December 2006) by them were not approved by the State Cabinet till date (August 2008).

- Accelerated Irrigation Benefits Programme guidelines (effective from 1 April 2004), envisaged that, on timely completion of the project as per MoU³⁷ the CLA extended for the project with effect from 1 April 2004 was to

35. Expenditure for project period 1996-2008: Rs 2,922.16 crore.

36. General category states got CLA in the ratio of 2:1.

37. As per MoU of the GOR, the projects to be completed were: Chauli and Mahi upto 2005-06, NCP and IGNP Stage-II upto 2007-08 and Gang Canal (Modernisation) under Fast Track upto 2004-05.

be converted into 30 *per cent* grant and 70 *per cent* loan, or else the entire CLA would be converted to loan. Similarly, the guidelines effective from 1 April 2005 envisaged that, if the GOR failed to comply with the agreed target date for completion of project, the grant released would be treated as loan and recovered as per usual terms of recovery of Central loans. The GOR could not complete the projects within the prescribed period and thus, could not get the above benefits resulting in avoidable loan liability of Rs 175.23 crore³⁸.

Delay in execution of projects led to extra loan liability of Rs 168.13 crore.

- ***Conversion of grant into loan***

In the years 2006-08, the Central assistance was admissible in the form of grant at 90 *per cent* of project cost for NCP and 25 *per cent* for Chauli and Gang Canal Modernisation Projects. Due to non-completion of these projects within the agreed period of two/four years for completion, grant of Rs 168.13 crore released during 2006-08 was to be converted into loan and refundable by the State, as per terms of AIBP guidelines (modified in December 2006).

- ***Fast Track Projects***

The concept of fast track was introduced (2002-03) by GOI with a view to reduce the financial burden of the State. *Cent per cent* loan on expenditure (excluding establishment) was to be provided during 2003-04 and 70 *per cent* loan with 30 *per cent* grant during 2004-05 subject to furnishing MoU in prescribed form. The Gang Canal Modernisation Project was approved (2003-04) under this concept. It was observed that due to non-completion of the project within the period stipulated in MoU (June 2004), CLA of Rs 139.56 crore released under this concept was convertible to normal AIBP funding assistance of 2:1. Therefore, on the basis of expenditure of Rs 157.56 crore (including establishment) CLA of Rs 105.04 crore only was admissible and remaining CLA of Rs 34.52 crore was refundable with interest to GOI, which was not refunded as of August 2008.

- ***Rush of expenditure***

As per State Budget Manual, the expenditure should be evenly distributed throughout the year. Contrary to these provisions the expenditure incurred in 52 cases ranged between 48 and 96 *per cent* during the last quarters and between 18 and 61 *per cent* in the last month of the financial years (**Appendix-3.10**). This was due to increased budget allotment by the CE, WRD to the concerned divisions during the last months (February and March) of the financial years.

- ***Excess expenditure on work charged establishment***

As per instructions issued (April 1998) by the State Finance Department the permissible expenditure on work charged establishment was three *per cent* of works expenditure. In 10 divisions of IGNP (out of 25) there was an excess

38. 30 *per cent* of Rs 283.13 crore (IGNP-II: Rs 116.47 crore, Mahi: Rs 37.98 crore, Narmada Canal: Rs 119.85 crore and Chauli: Rs 8.83 crore) = Rs 84.94 crore for the year 2004-05 + Rs 90.29 crore for the year 2005-06.

expenditure of Rs 3.96 crore (expenditure ranged between 3.62 *per cent* and 215.77 *per cent*) during 2003-06 on work charged establishment under AIBP as compared to the prescribed norms.

3.2.9 Physical performance

- **Created irrigation potential not utilised due to non-involvement of WUAs in Narmada Canal Project**

Available irrigation potential could not be utilised due to non-involvement of WUAs.

In order to control the water utilisation, the total responsibility of on-farm irrigation on the project was of the farmers through Water Users Associations (WUAs). The project report envisaged responsibility of WUAs for management, distribution of water, collection of funds/water charges and maintenance of the entire sprinkler system. The WUAs were to be involved at the levels of planning and policy formation. Communication between water users and water suppliers as a part of common system was an important aspect to be emphasized. Thus, performance of WUAs was the key-indicator for the success of the project. Test check of records relating to physical performance revealed that 662³⁹ *diggis* (open shallow water tanks) were constructed and 60 WUAs were formed as of March 2008 against the required 2,240⁴⁰ *diggis* to be constructed and equal number of WUAs to be formed as per project report. Not a single WUA took power connection on the *diggi* due to non-ensuring involvement of WUAs by the project authorities. Therefore, irrigation potential created (88.09 thousand ha) through construction of *diggis* could not be utilised. Further, capacity building through training of WUA members was very important to get results. However, training related to management, distribution of water and collection of water charges, etc. was not given to them. The mechanism of recovery of irrigation water charges by WUAs for carrying out maintenance and its sharing with the State Government was not decided by the State Government as of March 2008.

Execution

3.2.10 Diversion of funds beyond the scope of the Projects

Diversion of funds of Rs 182.25 crore on activities not covered under the programme.

- A sum of Rs 143.13 crore was paid to Jodhpur *Vidyut Vitran Nigam* Limited (JVVNL) by the EE, Narmada Canal Project Division-I, Sanchore during 2005-08 for 33/11 Kilowatt power line and sub-station, etc. and the expenditure was booked irregularly on the NCP though no provision for such expenditure was made in the Project. Similarly, according to the project report entire cost of sprinkler system including pump house and pumps to be installed at *diggis* was to be borne by the WUAs along with the O&M cost. Audit observed that Rs 28.52 crore was paid to the contractors for the above works under the project during 2006-08. Thus, Rs 171.65 crore (Rs 143.13 crore + Rs 28.52 crore) were spent by the GOR beyond the scope of the project cost.

39. 543 in flow area and 119 in lift area.

40. 1,130 in flow area and 1,110 in lift area.

- Rupees 52.54 lakh was deposited (February and March 2004) in court by EE, Water Resources (South) Division, Sriganaganagar for payment to eight contractors for re-sectioning of Lalgah Non-Perennial (LNP) distributary completed in September 1996 (prior to inclusion of the Gang Canal Project under AIBP) as per court decision (22 November 2002). The amount was irregularly booked on AIBP component of Gang Canal Project. Similarly, Rs 49.23 lakh spent on rehabilitation works of LNP, Pawasar (PS) and Rai Bahadur (RB) distributaries taken up under World Bank funded "Rajasthan Water Sector Restructuring Project (RWSRP)" during 2003-07 were booked irregularly on AIBP component of Gang Canal Project.
- Scrutiny of records of test checked divisions of IGNP Stage-II revealed that an expenditure of Rs 9.58 crore was irregularly incurred during 2003-06 on maintenance and repair works such as silt clearance, dismantling of pipe lines, special and ordinary repair and annual maintenance of roads, colonies and canals at the cost of AIBP.

3.2.11 Drawal of funds to avoid lapse and booking of expenditure without actual expenditure

To avoid lapse of funds Rs 5.39 crore was withdrawn and booked under NCP without actual expenditure.

Rule 8 of General Financial & Accounts Rules of GOR prescribes that funds shall be withdrawn only if required for immediate payment and the practice of withdrawing funds with a view to avoiding lapse of budget grant is forbidden. Audit scrutiny revealed that to avoid lapse of funds, Rs 5.39 crore towards payment of land compensation were drawn and booked (Rs 4 crore without sanction of Collector and Rs 1.39 crore without disbursement of compensation to land owners) under NCP during 2004-08.

3.2.12 Time and cost overrun

There were instances of time and cost overrun in respect of four projects/works completed/under execution as detailed below:

Name of the Project/ works	Stipulated date of completion	Actual date of completion (Time overrun in years)	Rupees in crore		Reasons
			Estimated cost/allotted amount	Revised estimated cost/Actual cost of completion (Cost overrun)	
Narmada Canal Project	March 2003	Under progress (5 years upto March 2008)	467.53	1,541.36 (530.22)	<ul style="list-style-type: none"> • Increase in rate of land compensation (Rs 3.91 crore). • Increase in time period of completion and cost of works in Rajasthan (Rs 37.92 crore) and Gujarat portion (Rs 488.39 crore).
Mahi Bajaj Sagar Project (Unit-II)	March 2005	Under progress (3 years upto March 2008)	538.58	657.00 (118.42)	<ul style="list-style-type: none"> • Non-completion of canal works due to inadequate budget allotment during 2002-04. • Slow tender process and delay in land acquisition/clearance of forest land.

Name of the Project/ works	Stipulated date of completion	Actual date of completion (Time overrun in years)	Rupees in crore		Reasons
			Estimated cost/ allotted amount	Revised estimated cost/Actual cost of completion (Cost overrun)	
Chauli Project (Construction work of overflow portion – RD 1,290M to 1,690M and non-overflow portion of main dam).	July 2000	July 2004 (4 years)	13.11	16.60 (3.49)	<ul style="list-style-type: none"> • Time extension for completion of works was granted by the Government thrice⁴¹ on the grounds of non-availability/ short supply of cement by the Department. • Non-payment of compensation to land owners. • Paucity of funds.
Gang Canal System (Work of rehabilitation of F-Branch- RD 0.00 to RD 145.00)	Recomm -ended for sanction in January 2005.	39 works under progress out of 43 works (More than 3 years).	21.64 (qualified bid price)	39.71 (18.07)	<ul style="list-style-type: none"> • Delay in tender process and mismanagement in planning led to cost overrun as compared to the cost of Rs 21.64 crore quoted by the previous qualifying contractor.
Total cost overrun				670.20	

3.2.13 Financial irregularities on construction of Narmada Main Canal syphon

Extra payment of Rs 29.37 lakh made to contractor in violation of the conditions of BSR.

- Work for construction of Narmada Main Canal (NMC) syphon at Luni river was allotted (15 October 2004) to contractor 'A' to be completed in April 2006 for Rs 11.39 crore. The work was actually completed in December 2006. Audit scrutiny of work executed by contractor 'A' revealed the following:

(i) According to note 7 of Chapter VII in Basic Schedule of Rates (BSR), 2000 in case the payment is being made to contractor on BSR rates and if approved mix design of concrete in any agreement provides for less cement to be used than the prescribed BSR ratio then the recovery at Rs 105 per bag of cement should be made from the contractor. But this condition was not inserted in the tender documents for this contract. The contractor utilised 6.80 cement bags per cum as per mix design in place of 8.60 bags/cum required in the Schedule-G item of cement concrete (1:1½:3) as per BSR, 2000. Therefore, the cost of cement at the rate of Rs 189 per cum (Rs 105 x 1.8 bags per cum) was to be recovered. However, this was not done which resulted in extra expenditure of Rs 29.37 lakh (worked out on 13,228.43 cum at Rs 189 per cum plus 17.48 per cent tender premium). The Department stated (June 2008) that in accordance with para 2.2 (h) of the agreement part-2, payment of various classes of concrete was to be made on the basis of unit rate per cum entered in the items in Schedule-G, hence any recovery of cement due to excess/lesser consumption does not seem justified. Reply was not tenable as the specification of item executed by the contractor was cement concrete (1:1.80:3.44) in place of BSR prescribed ratio of cement concrete (1:1½:3).

41. Time extensions granted upto 31 December 2001, upto 31 December 2002 and upto 31 July 2004.

Rs 42.95 lakh was paid to contractor against the provision of technical specification of tender documents.

(ii) According to para 1.7 (technical specifications) of the tender document of this contract the Department was not to pay the charges of dewatering required for enabling work to be carried out. Moreover, it was also certified by the contractor that he had visited the site of work and was fully aware of all the difficulties and conditions likely to affect carrying out the work. Further, while justifying the rates offered by contractor 'A' the ACE, Jodhpur had already intimated (22 July 2004) to Government that cost of dewatering would involve additional expenditure of Rs 1.15 crore on the contractor. Hence, dewatering was to be done by the contractor at his own cost. Audit observed that the Department paid Rs 42.95 lakh (for 1,65,189 KW Hours) to the contractor for dewatering of flood water pooled at the work site due to rains during June to September 2006. In reply to an audit enquiry, the EE stated (July 2008) that there was unprecedented flood due to heavy rainfall of 746 mm (during 2006) against average annual rainfall of 349 mm in Sanchores Tehsil. Therefore, dewatering charges were paid as per the Force Majeure clause under the agreement. The reply was not tenable in view of para 1.7 of the tender documents and certificate of visit of site given by the contractor. Further, the amount of rainfall in 2006 was not unprecedented as there was 840 mm rainfall in Sanchores Tehsil during 2003 also. Moreover, under Force Majeure neither of the parties was liable for reimbursement of expenditure incurred by either of them in case of loss due to 'Act of God' e.g. floods.

3.2.14 Non-recovery of compensation and risk and cost

Compensation of Rs 5.30 crore due to delay in works was not recovered from the defaulting contractors.

- Of the works of 74 agreements exceeding Rs 1 crore executed under NCP, 12 works were completed, 59 were in progress, one was not started and two were withdrawn (August and September 2007) by the CE, WRD, and not re-allotted as of March 2008. Of 59 works in progress, compensation of Rs 3.79 crore under clause 2⁴² of the agreements for delays was not recovered in 13 works (*Appendix-3.11*).

- Chief Engineer, WRD allotted (8 June 2005) the earthwork, single PCC block lining and *pucca* structure works of Vank Distributary for Rs 5.48 crore and the work of Isrol Distributary for Rs 5.91 crore in NCP to contractor 'B', which were to be completed by 17 December 2006. The CE, WRD withdrew the works on 17 August 2007 and 5 September 2007 respectively under clause 2 of the agreement. The compensation from the contractor amounting to Rs 1.14 crore (Rs 0.55 crore + Rs 0.59 crore) for delay in execution has not been recovered so far (May 2008).

- Compensation of Rs 36.98 lakh leviable as per clause 2 of agreement in six cases of IGNP stage -II, Gang Canal Modernisation and Mahi projects was also not recovered (*Appendix-3.12*).

3.2.15 Unauthorised aid to contractor

Contrary to special condition of agreement, Department spent Rs 13.11 lakh for carriage of water to work site and charged to AIBP funds.

As per special condition (16) of the agreement executed by the EE, Water Courses Division-II, IGNP, Jaisalmer for the work of manufacturing and supply of PCC blocks at RD 193 of Gadra Road Sub Branch (GRSB), the

42. Levy of compensation for not maintaining *pro rata* progress.

contractor was liable to make arrangement at his own cost for carriage of water from water supply channel (WSC) to work site. If due to unexpected reasons water was not made available to the contractor in WSC then the contractor was liable to make his own arrangement for carriage of water for adequate curing and also for drinking for which no payment was to be made to contractor. As such, water was to be carried by the contractor from WSC located along GRSB, at his own cost. Contrary to this, the Department constructed a water feeding channel to feed water from RD 193 of WSC along GRSB to PCC blocks workshops and incurred an expenditure of Rs 13.11 lakh during 2004-05 and charged to AIBP funds. This resulted in undue financial aid to the contractor. The Department stated (May 2008) that the Link Channel was constructed to provide water for construction purpose to Dhanana and Bhuwana distributaries. Reply was not correct as water feeding channel from RD 193 WSC (GRSB) is upto PCC block factory and does not feed Dhanana and Bhuwana distributaries.

3.2.16 Unfruitful/infructuous expenditure

Contracts for construction of surface drains between RD 40 to 42.5 and RD 42.5 to 45 of GRSB were allotted (May 2002) by the CE, IGNP, Jaisalmer for Rs 57.15 lakh and Rs 53.89 lakh respectively. Audit observed that despite the observation of SE, Vigilance (15 April 2003) that there was no justification to construct the surface drains, as there was already a provision to take the rain water through pipes and that the estimates were not based on site condition, the construction work of drains continued and was finally abandoned (July 2005) on technical ground after execution of half of the estimated quantity and incurring an expenditure of Rs 58.41 lakh and Rs 57.81 lakh respectively. Thus, the expenditure of Rs 1.16 crore incurred on earthwork and surface drains became infructuous.

3.2.17 Irregular/extra expenditure

- The water for compaction and construction purposes was to be supplied by the Department free of cost either at suitable hydrant point or through canal/pipeline running parallel to the canal. Further, the carriage/pumping of water, was required to be done by the contractor at his own cost. Review of records of test checked divisions revealed that pumping charges of Rs 10.38 lakh⁴³ were paid to the contractors in four divisions in contravention of the above condition.

3.2.18 Monitoring and evaluation

AIBP guidelines envisaged a comprehensive physical and financial monitoring of major/medium projects periodically by the Director, CWC, Jaipur, to ensure quality control. The status reports through his inspections were to be submitted to project authorities atleast twice a year for the period ending March and

43. (i) 14th Division, IGNP, Bikampur: Rs 3.67 lakh, (ii) 29th Division, IGNP, Jaisalmer: Rs 1.61 lakh, (iii) 15th Division, IGNP, Jaisalmer: Rs 2.75 lakh and (iv) Water Courses Division-II, IGNP, Jailsamer: Rs 2.35 lakh.

September of the year. The Director, CWC did not supply the information of visits and status reports though called for (June 2008).

State level and project level monitoring committees were not formed except in Narmada Canal Project.

- As per AIBP guidelines, the State Level Monitoring Committee was required to meet once every quarter. The Project level committee was to meet every month. Test check of records revealed that the State level and Project level committees were not formed in the State as of August 2008. In Narmada Canal Project a Task Force Committee was formed to review the progress and for better coordination. Only six meetings were held between June 2006 and May 2007 and thereafter no meeting was held. This indicated ineffective monitoring of progress of works and consequent unplanned and adhoc execution of work on the projects.
- Review of the records of four divisions of vigilance, quality control and technical examination wing revealed that the observations communicated through technical audit reports involving recovery of Rs 70.97 lakh against contractor due to deficiencies in the works, poor performance/below specification, etc. pertaining to period between 1982-83 and 2007-08 were not complied with as of June 2008.
- The GOR did not conduct any performance evaluation/impact assessment of the AIBP in the State. In absence of any such exercise the extent of socio-economic benefits accruing from the programme can not be assessed.

3.2.19 Conclusion

Though the programme was implemented in Rajasthan since 1996-97 the intended objectives of accelerating irrigation benefit by ensuring completion of ongoing major/medium projects languishing for funds could not be achieved. State Government could not avail Central assistance of Rs 507.27 crore due to non-rationalisation of water rates and non-completion of the projects within the prescribed period. Lack of proper monitoring and periodic evaluation led to time and cost overrun of Rs 670.20 crores. Compensation of Rs 5.30 crore due to be recovered from the contractors for delays and incomplete works was not recovered. The Department provided undue benefit to contractors in violation of terms of contract. Expenditure incurred (Rs 11.70 crore) on two works under Mahi Bajaj Sagar and IGNP was rendered unfruitful. State Level and Project Level Monitoring Committees were not formed except in Narmada Canal Project.

3.2.20 Recommendations

- Government should ensure timely progress of work so as to avoid loss of Central Loan Assistance.
- Proper and effective monitoring mechanism needs to be put in place to avoid irregularities in projects execution and their timely completion.
- Proper initiative should be taken to form WUA for equitable distribution, proper utilisation and maintenance of the irrigation system on Narmada Canal Project.

- Comprehensive physical and financial monitoring of the projects should be ensured.
- An effective control system needs to be put in place to avoid violation of financial rules.

The matter was reported to Government in August 2008; reply had not been received so far (September 2008).

WOMEN AND CHILD DEVELOPMENT DEPARTMENT

3.3 Integrated Child Development Services

Highlights

The 'Integrated Child Development Services' (ICDS) Scheme is a Centrally sponsored scheme meant for delivery of health services, nutrition and education to expectant and lactating mothers, adolescent girls and children in the age group of 0-6 years. The implementation of the scheme in the State suffered from several deficiencies such as, underutilisation of funds, non-creation of required infrastructure and large scale vacancies of ICDS functionaries. Besides, nutritional support could not be provided to large number of identified beneficiaries.

Against the original budget provision of Rs 1,641.74 crore for the period 2003-08, savings amounted to Rs 238.31 crore. The saving ranged upto to 30 per cent. A sum of Rs 1.15 crore was lying unutilised in Personal Deposit account for two years.

(Paragraphs 3.3.6.2 and 3.3.6.3)

Due to delay in responding to Government of India proposal, State Government could not avail Central assistance of Rs 0.94 crore for construction of 100 Anganwadi Center buildings.

(Paragraph 3.3.7.1)

The benefit of supplementary nutrition was extended to 40 to 42 per cent children in tribal areas and only 29 to 35 per cent children in other rural areas.

(Paragraph 3.3.9)

The State Level Co-ordination Committee for monitoring and evaluation of the implementation of the scheme though constituted, no meetings were held since October 2002. Three out of seven districts test checked did not have any District Level Co-ordination Committee to monitor the ICDS activities.

(Paragraph 3.3.15)

3.3.1 Introduction

The Integrated Child Development Services (ICDS) is a Centrally sponsored scheme (CSS) launched throughout the State in October 1975. It is designed to promote the holistic development of children in the age group of 0-6 years, expectant and lactating mothers and adolescent girls of 11-18 years through

supplementary nutrition, immunisation, health check-up, nutrition and health education and non-formal pre-school education of children of 3-6 years.

The objectives of the ICDS are (i) to improve the nutritional and health status of children in the age group of 0-6 years, (ii) to lay the foundation for proper psychological, physical and social development of the child, (iii) to reduce the incidence of mortality, morbidity, malnutrition and school drop-out, (iv) to achieve effective co-ordination of policy and implementation among the various Departments to promote child development and (v) to enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education. The scheme covered 86.78 lakh children in the age group 0 to 6 years and 15.36 lakh expectant and lactating mothers.

3.3.2 *Organisational set up*

At State level, Principal Secretary, Government of Rajasthan (GOR), is the administrative head of Women and Child Development (WCD) Department. The executive powers in implementing ICDS vests with the Director, ICDS, who is assisted by 32 Regional Deputy Directors (DDs)-cum-Project Directors at district level. DDs co-ordinate the work of projects under their jurisdiction. The ICDS package of services are delivered through *Anganwadi* Centres (AWCs) set up in a village or a ward of urban slum area with population of about 400 to 800 (300 to 800 in tribal area) and are attended by *Anganwadi* worker. In the State there are 48,354 AWCs and 2,619 mini AWCs which are supervised by 278 Child Development Project Officers (CDPOs) at the block level with the help of 1,457 Lady Supervisors.

3.3.3 *Audit objectives*

The audit objectives were to assess whether:

- allocation and use of funds were sufficient for achieving the programme objectives i.e. supplementary nutrition, medical and education kit at each AWC, improving health status of adolescent girls, etc.;
- required infrastructure like buildings for AWCs, project offices, drinking water, etc. were created for the projects for efficient and smooth delivery of quality services;
- implementation of various packages i.e. nutrition, immunisation, health and education, etc. of the scheme within the project was efficient;
- availability and deployment of man power was sufficient for proper implementation of the scheme; and
- there was an effective system of monitoring and evaluation of the programmes.

3.3.4 Audit criteria

The following audit criteria were adopted for the performance audit:

- Budgetary and expenditure control system as prescribed in budget manual and General Financial and Accounts Rules of the State;
- Scheme guidelines for selection of beneficiaries, opening of AWCs, prescription of norms for Supplementary Nutrition Programme (SNP) and delivery of various service packages;
- Norms prescribed for staffing and skill upgradation;
- Infrastructure of ICDS Projects and training programmes guidelines; and
- Monitoring mechanism instituted by the Government, as per guidelines.

3.3.5 Audit coverage and methodology

The implementation of the ICDS scheme for the period 2003-08 was reviewed (January to June 2008) by test check of records of the Director, ICDS, seven DDs⁴⁴, 36 CDPOs⁴⁵, 353 AWCs and one training center (Jodhpur). Selection of units was made by stratified random sampling method (except Tonk which was selected to examine the unique activity of locally made baby mix). Audit objectives, audit criteria and performance indicators were discussed with the Principal Secretary, WCD Department at an entry conference held in November 2007. The exit conference with the administrative head as well as head of department was held on 8 September 2008 in which audit observations were discussed.

Audit findings

3.3.6 Financial management

3.3.6.1 Funding arrangement

Expenditure on various components to be borne by State Government and Government of India (GOI) were as follows:

44. DDs: Ajmer, Barmer, Chittorgarh, Hanumangarh, Jaipur, Rajsamand and Tonk.

45. Ajmer: Ajmer, Kishangarh (City), Kishangarh (Rural), Beawar, Jawaja and Srinagar (6); Barmer: Siwana, Dhorimanna, Balotra (Pachpadra) and Sindhari (4); Chittorgarh: Chittorgarh (City), Nimbahera, Chhoti Sadri, Pratapgarh and Arnod (5); Hanumangarh: Hanumangarh (City), Hanmangarh (Rural), Nohar and Bhadra (4); Rajsamand: Rajsamand (Rural), Amet, Devgarh and Bhim (4); Tonk: Tonk (City), Tonk (Rural), Newai and Malpura information collected from Deoli, Todaraisingh and Aligarh (7); Jaipur: Amber, Govindgarh, Jhotwara and Sambher (4); NGO: Rajgarh (Churu) and Kolayat (Bikaner) (2)

Table 1: Percentage of expenditure borne by Central and State Governments

State Government	Percentage of share	Government of India	Percentage of share
Directorate (Hqrs.) expenses Supplementary nutrition	100 100 upto 2004-05 50 from 2005-06	All expenses of DD and CDPO offices and KSY ⁴⁶	100
Administration, transportation and distribution of CARE ⁴⁷ commodities	100	Education kits and medicine kits	100
Stationery at AWCs	100	Supplementary nutrition	50 from 2005-06
		Honorarium to <i>Anganwadi</i> workers (AWWs)	100
		Training	100
		Information education and communication (IEC)	100

3.3.6.2 Budget and expenditure

The position of budget allotted and expenditure incurred during the period 2003-08 was as under:

Table 2: Position of original budget allocation and expenditure

(Rupees in crore)

Year	Original allocation	Expenditure	Savings	Percentage of savings
2003-04	253.07	230.56	22.51	9
2004-05	249.41	243.46	5.95	2
2005-06	378.85	266.47	112.38	30
2006-07	367.53	300.16	67.37	18
2007-08	392.88	362.78	30.10	8
	1,641.74	1,403.43	238.31	15

**Out of
Rs 1,641.74 crore
allocated
Rs 1,403.43 crore
could be utilised
during 2003-08.**

It would be seen from the above that there were savings of Rs 238.31 crore during 2003-08. The main reasons for savings were (i) delay in receipt of last instalment under plan (2003-04), (ii) vacant posts, non-purchase of medicine kits and education kits, non-approval of *Kishori Shakti Yojana* (KSY) by GOI (2004-05), (iii) vacant posts of Lady Supervisors, non-selection of AWWs and helpers, etc.

Short utilisation of funds was pointed out in Para 3.4.6.1 of the Report of Comptroller and Auditor General of India for the year ended 31 March 1999 (Civil)- Government of Rajasthan. The Public Accounts Committee while discussing the para recommended (159th report of 11th *Vidhan Sabha*) to avoid recurrence of such irregularities in future and to initiate appropriate action against defaulting officials. However, the funds were not utilised fully during 2003-08.

46. *Kishori Shakti Yojana* (Scheme for adolescent girls).

47. Cooperative for Relief and Development Everywhere.

3.3.6.3 Parking of funds

Unutilised funds received back from *Zila Parishads* (ZPs) out of advance given to them for construction of buildings for CDPO offices and AWCs and fund received from Non Government Organisations (NGOs) such as United Nations International Children Emergency Fund (UNICEF), CARE for execution of various activities were parked in Personal Deposit (PD) account of the Department maintained at Directorate. As on 31 March 2008, a sum of Rs 1.15 crore was lying unutilised/unadjusted for over two years. The amount was neither utilised nor refunded back by the Directorate to Government/concerned NGOs. Government stated (September 2008) that regular transactions of receipt and payment were made in the PD account and action would be initiated for refund of GOI funds.

3.3.6.4 Component-wise expenditure of GOI funds

The components financed by GOI and the expenditure thereagainst during 2003-08 were as under:

Table 3: Component-wise expenditure of GOI funds

(Rupees in crore)						
Expenditure head	2003-04	2004-05	2005-06	2006-07	2007-08	Total
Salary	22.79	24.33	26.67	36.72	40.62	150.63
Office expenses	6.77	7.17	7.40	10.63	12.67	44.64
Honorarium to AWWs	47.17	47.43	47.52	65.09	77.36	284.57
Total	76.73	78.93	81.59	111.94	130.65	479.84
IEC ⁴⁸	0.16	0.16	0.17	0.22	0.61	1.32
Medicine kits	0.71	0.73	0.90	2.08	2.32	6.74
KSY	0.57	0.88	0.56	1.26	1.97	5.24
Pre-school education kits	0.31	0.73	0.90	2.08	2.32	6.34
Supplementary nutrition	Nil	Nil	6.66	78.60	101.05	241.31
Total	1.75	2.5	64.19	84.24	108.27	260.95
Grand Total	78.48	81.43	145.78	196.18	238.92	740.79

Only 35 per cent of total expenditure was utilised on schemes, benefit of which would directly pass on to target group.

The expenditure on the schemes (KSY, pre-school education kits, medicine kits and supplementary nutrition), benefits of which would directly pass on to the target groups, was only 35 per cent (Rs 260.95 crore) and expenditure on salary, honorarium and office expenditure was 65 per cent (Rs 479.84 crore) of total expenditure of Rs 740.79 crore during the period 2003-08.

3.3.7 Construction of Anganwadi Center buildings

3.3.7.1 Delay in decision resulted in deprivation of Central assistance

Delay in responding to GOI proposal led to denial of Central assistance of Rs 0.94 crore.

The GOI sanctioned (July 2005) 100 model AWC buildings and offered to release 75 per cent of cost at Rs 1.25 lakh per unit. Excess cost, if any, was to be borne by the State Government. As the State Government did not respond to the GOI offer, the GOI withdrew the offer in October 2005. Thus, departmental delay in responding to the proposal led to denial of benefit of

48. IEC: Information, Education and Communication.

Central assistance of Rs 0.94 crore. No reasons were furnished for the delay in responding to the proposal.

3.3.7.2 Construction of AWC buildings by State Government from its own resources

Rs 55.75 crore was unnecessarily parked in PD account of ZPs.

State Government issued (2005-08) sanctions for construction of 4,459 AWC buildings from its own resources, through ZPs. No scheduled date of completion was indicated in sanction. Year-wise position of AWC buildings sanctioned, funds transferred to PD accounts of ZPs, and buildings completed was as under:

Table 4: Construction status of AWC buildings

S. No	Year	Number of AWC buildings		Funding			
		Sanctioned	Completed (percentage)	Cost of each building (Rs in lakh)	Departmental share and amount (Rs in crore)	Other Departments' share	Transferred to ZPs (Rs in crore)
1.	2005-06	1,010	652 (65)	1.65	60 per cent Rs 10.00	40 per cent (famine relief)	10.00
2.	2006-07	1,878	365 (19)	1.65	100 per cent Rs 30.99	Nil	30.99
3.	2007-08	1,571	Nil	2.00	100 per cent for 1,308 AWCs 50 per cent for 263 AWCs; Total Rs 28.79	- 50 per cent of 263 AWCs by tribal area development	14.76
	Total	4,459	1,017 (23)		69.78		55.75

The above table indicated that even after transferring Rs 55.75 crore to the ZPs for construction of 4,459 AWC buildings, only 1,017 buildings (23 per cent) could be completed (August 2008). The work of remaining 3,442 buildings could not be taken up mainly due to inability of ZPs to complete the works within the allotted amount of Rs 1.65 lakh per unit.

3.3.8 Inadequate facilities in AWCs

Out of 44,888 AWCs, 17,912 were operated in rented accommodation and 83 were running in open space.

Anganwadi center is the main delivery point of ICDS services like pre-school education, health check-up, immunisation, etc. In order to discharge the functions effectively, the AWCs require basic infrastructure facilities, such as spacious buildings with store, kitchen and toilets, drinking water, utensils, furniture (chairs), etc.

As on 30 June 2008, out of 44,888 AWCs in operation (other than mini AWCs), 24,999 (56 per cent) were running in government buildings, 17,912 in rented, 1,894 in rent-free government buildings and 83 were functioning in open space. The shortfall in facilities noticed during test check of 352 AWCs

was as follows:

Table 5: Facilities at AWCs

Facility (Shortfall)	Number of AWCs	Percentage of shortfall
Drinking water	205	58
Separate kitchen and store room	223	69
Toilet and bathroom	174	49
<i>Darri</i> Patties	79	22
Indoor games	206	59
Weighing machines	41	12
Buckets	81	23
Utensils	34	10

This showed that required necessary facilities had not been provided in AWCs. The Government stated (September 2008) that efforts were being made for providing proper facilities.

3.3.9 Implementation of Supplementary Nutrition Programme (SNP)

SNP was provided from 29 to 72 per cent beneficiaries only.

Supplementary Nutrition Programme (SNP) is a food based scheme which offers nutrition prepared of wheat, soya, vitamins, sugar or salt and edible oil named as baby mix, Rajasthan mix, *murmure* or India mix. The supplementary nutrition was to be provided for 300 days in a year. Daily package of supplementary nutrition was to contain at least eight to ten grams of protein and 300 calories in case of malnourished children, 16 to 20 grams of protein and 600 calories for severely malnourished children and 20 to 25 grams of protein and 500 calories for expectant and lactating mothers and adolescent girls.

The number of beneficiaries identified by the Department during the survey of areas covered by ICDS and the number actually covered under SNP during the years 2003-08 is given in *Appendix-3.13*.

As per ICDS guidelines, 40 per cent of the identified children, expectant and lactating mothers in rural areas and 75 per cent of the identified beneficiaries in tribal areas were to be covered. Against this, actual beneficiaries covered under SNP ranged between 40 to 42 per cent (children) and 60 to 72 per cent (women) in tribal areas. In other areas (mostly rural) the percentage of beneficiaries ranged between 29 to 35 (children) and 46 to 54 (women). The Government stated (September 2008) that all the children and expectant and lactating mothers in areas covered by ICDS were identified in compliance with Supreme Court instructions (2001) and supplementary nutrition was made available to beneficiaries who approached the AWCs. This indicated improper monitoring and implementation by the Department as large number of identified beneficiaries could not avail the benefit of supplementary nutrition.

Large number of AWCs distributed nutrition less than 300 days a year.

3.3.9.1 Distribution of nutrition for lesser days

As per norms, nutrition⁴⁹ for at least 300 days in a year was to be provided to beneficiaries of ICDS. The Department, however, provided nutrition for 263, 267, 268, 278 and 262 days during 2003-04, 2004-05, 2005-06, 2006-07 and 2007-08 respectively. Test check of information made available by 339 AWCs revealed the position of AWCs where nutrition was provided below 300 days during 2003-08 was as follows:

Table 6: Distribution of Supplementary Nutrition for lesser days

Nutrition days	Number of AWCs				
	2003-04	2004-05	2005-06	2006-07	2007-08
145 to 200	5	3	7	13	17
201 to 250	48	30	45	40	132
251 to 280	63	54	99	55	73
281 to 299	145	176	143	163	105
Total	261	263	294	271	327

Thus, 261 (77 per cent) to 327 (96 per cent) AWCs failed to provide nutrition for 300 days. Reasons for distribution of nutrition for lesser days as attributed (September 2008) by the Department were (i) delay in procurement of supplementary nutrition during 2005-06 and 2007-08, (ii) delay in transportation of nutrition from CDPO godown to AWCs and (iii) availing of leave intermittently by AWWs.

3.3.9.2 Shortage of supplementary nutrition

Shortage of 5,138 bags of Supplementary nutrition valuing Rs 0.20 crore.

Supplementary nutrition (baby mix/India mix/*Panjiri*) received at godown of CDPOs from manufacturers was to be stored for further distribution to beneficiaries. Every CDPO was required to maintain proper receipt and distribution records of supplementary nutrition distributed.

Audit observed that at CDPOs, Devgarh (District Rajsamand) and Nimbahera (District Chittorgarh) no receipt and distribution registers of nutrition were maintained during 2005-08. Scrutiny of the receipt challans and monthly progress reports revealed shortages of Supplementary nutrition, as follows:

Table 7: Shortage of supplementary nutrition

Year	Date	Opening balance	Receipt	Issue as per records available	Closing balance		Date	Shortage
					Date	Quantity		
CDPO, Devgarh								
2006-07	1.4.06	1,520	5,186	2,781	31.3.07	Nil	31.3.07	3,925
2007-08	1.4.07	Nil	3,626	2,275	31.3.08	194	31.3.08	1,157
Total		1,520	8,812	5,056		194		5,082
CDPO, Nimbahera								
2005-06	21.10.05	1,374	2,250	3,568	5.5.06	Nil	5.5.06	56

49. Ready to eat food

There was a shortage of 5,138⁵⁰ (5,082 + 56) bags of Supplementary nutrition (value: Rs 0.20 crore) as indicated above. The shortage could be due to pilferage of Supplementary nutrition. The Department agreed (September 2008) to investigate the matter.

3.3.10 Packages of Health Services

3.3.10.1 Short supply of medicine kits

Supply of medicine kits ranged between 56 and 74 per cent of requirement.

As a vital input to provide the essential service of health check up, each AWC was to be provided every year with a medicine kit consisting of easy to use and dispensable medicines to remedy common ailments like cough and common cold, skin infections, etc. Medicine kits were procured by Directorate and distributed among AWCs through CDPOs once in a year. The year-wise position of purchase and distribution of medicine kits was as follows:

Table 8: Distribution of Medicine Kits

Year	No. of operational AWCs	No. of kits distributed	Shortfall (Nos.)
2003-04	35,686	17,541	18,145
2004-05	35,781	17,541	18,240
2005-06	35,817	35,821	Nil
2006-07	41,985	39,370	2,615
2007-08	48,354	46,862	1,492

Thus, shortfall in distribution of medicine kits ranged between 1,492 (2007-08) and 18,240 (2004-05), despite the fact that there was no shortage of GOI funds. The Department stated (September 2008) that the kits purchased in last month of 2003-04 were supplied in 2003-04 and 2004-05. There were no purchases during 2004-05. Scrutiny of information made available by 353 AWCs of 36 CDPOs revealed that the availability of medicine kits during 2003-08 ranged from 196 (56 per cent in 2003-04) to 261 (74 per cent in 2005-06) against total requirement of 353. The above position indicated that the AWCs were not equipped with medicine kits.

3.3.10.2 Short distribution of Iron Folic Acid Tablets (IFAT)

Distribution of IFAT to expectant mothers less than the prescribed norms.

Expectant mothers were to be given IFAT through AWCs. As per NHFS-III only 12.8 per cent of eligible women against all India figure of 22.3 per cent were given IFAT in the State. Scrutiny of information made available by 332 AWCs (of 36 CDPOs) revealed that on an average every expectant mother was given 54 IFAT against the prescribed norm of 90 IFAT during the period 2003-08. The Department stated (September 2008) that IFAT could not be purchased due to lack of budget provision.

50.

2005-06:	56 bags <i>murmure</i> weight 1.4 MT (value: Rs 0.24 lakh)
2006-07:	546 bags baby mix weight 13.65 MT (value: Rs 2.39 lakh)
2006-07:	3,379 bags India mix weight 84.475 MT (value: Rs 10.07 lakh)
2007-08:	672 bags baby mix weight 20.966 MT (value: Rs 4.77 lakh)
2007-08:	485 bags <i>panjiri</i> weight 12.004 MT (value: Rs 2.94 lakh)
Total :	5,138 bags (value: Rs 20.41 lakh)

3.3.11. Information, Education and Communication (IEC) and Community Participation

IEC activities not executed.

The main objective of the IEC was to bring out behavioral changes related to child caring and rearing practices, preventing malnutrition, adoption of appropriate nutrition and health practices for adolescent girls, expectant and lactating mothers and children under three years of age. IEC activities were to be carried out through workshops and seminars at districts, projects (block) and AWC levels through printed booklets, folders, charts, handbills, magazines, dissemination of messages through celebration of issue based *Jan-Jagran* weeks/months, etc.

Scrutiny revealed that no budget was allotted for IEC activities during 2004-05 and 2006-07 and no seminars/workshops were organised at field levels by LS during the period 2004-08.

Further, it was noticed that all the 66 over head projectors purchased by UNICEF during 2001-02 and supplied to CDPOs for IEC activities were lying idle. The Department attributed non-availability of operators to be the reason for their idling.

Similarly, 10,000 cassettes (value: Rs. 0.03 crore) and 297 compact discs (CDs) (value: Rs. 0.01 crore) of *Chetna Geet* purchased by the Director during 2005-06, could not be put to use due to non-purchase of VCD (CD Players) proving the expenditure on cassette, etc. wasteful.

As per GOI guidelines (12 October 2004) for wide publicity of ICDS, women groups (*Mahila mandals*) were to be constituted at each AWC. Out of 353 AWCs test checked *mahila mandals* were not constituted in 116 AWCs as of March 2008. Reasons for non constitution of women group were neither intimated nor were on record. Thus, the objective of IEC could not be achieved fully.

3.3.12 Adolescent Girls' Scheme (Kishori Shakti Yojana)

The *Kishori Shakti Yojana* (KSY) was a Centrally sponsored scheme for adolescent girls (11 to 18 years) under ICDS. This was being implemented from September 2000 through AWCs with the objectives to (i) improve the nutritional and health status of girls, (ii) provide the required literacy and numerical skills through non-formal stream of education, (iii) improve/upgrade home-based and vocational skills; and (iv) to encourage adolescent girls to initiate various activities to be proved as productive and useful members of the society. Under KSY, the unmarried girls of poor families and school dropouts were selected and attached to the local AWC for learning and training activities. At each project twenty batches of 30 girls each from 20 villages (total 600 girls) were to be selected for implementation of the scheme. Training camps were to be organised by CDPOs/DDs.

The position of budget allocation, utilisation and the number of girls benefited under the scheme during the period 2003-08 was as given in **Appendix-3.14**.

There were savings ranging between 30 and 69 *per cent* during the period 2003-08. The shortfall in the girls actually covered as against eligible ranged from 11 to 47 *per cent* as shown in **Appendix 3.14**. The Department had also not evaluated the effects of implementation of the scheme.

3.3.13 Manpower management

3.3.13.1 Shortage of staff

Manpower was deployed in excess/shortage as per GOI norms.

The GOI, revised (April and August 2003) the staffing pattern of ICDS implementing offices at State, District and Project level. Year-wise position of manpower at district and project level for the years 2003-08 is given in **Appendix-3.15** and **3.16**. A summary of manpower position is given in **Appendix-3.17**.

As may be seen from **Appendix-3.17** the number of vacant posts at project level increased from 65 in January 2004 to 623 in January 2008. At the district level the vacancies increased from 49 in January 2004 to 82 in January 2008. However, there was an excess of LDCs/UDCs at the project level.

Further, during test check of records of CDPO offices, it was observed that during 2003-08 in four⁵¹ Project Offices, no regular CDPOs were posted for three to five years. As per norms there should be one Lady Supervisor for 25 AWCs. Whereas in Deogarh (District Rajsamand), one Lady Supervisor was looking after the work of 97 AWCs since July 2004. Department stated (September 2008) that efforts were being made to fill up the vacant posts through recruitment and deputation from other departments.

On the other hand 16 officials were posted in excess of sanctioned strength at Headquarters office (Directorate) during the period 2005-08. A sum of Rs 56.81 lakh was paid to the excess staff on pay and allowances against vacant field office posts. It was further noticed that although 76 Project Offices were running without CDPOs, two ACDPOs remained posted at Directorate without any sanctioned post. Department stated (September 2008) that work load at Directorate increased due to merger of 66 ICDS-III projects in general ICDS, for this additional work there was no corresponding increase in sanctioned strength.

3.3.13.2 Training

Shortfall in training ranged between 41 and 26 per cent and capacity of training centers under utilised.

Training is key element for capacity building of all the functionaries of ICDS at all levels. The GOI, WCD Department, formulated (May 1999) an ICDS training programme called UDISHA (division for social and health awareness) to impart training to ICDS functionaries. Training of Lady Supervisor, AWWs and *Anganwadi* Helpers (AWHs) were organised at *Anganwadi* Training Centers. Training for CDPOs was organised by National Institute of Public Cooperation and Child Development (NIPCCD), New Delhi.

51. Amet, Bhadra, Bhim and Deogarh

A sum of Rs 4.31 crore was available on 31 March 2003 for training under UDISHA. During the period 2003-08, further grant of Rs 4.85 crore (2003-04) was received from GOI. Out of total available amount of Rs 9.16 crore, Rs 6.49 crore was spent and Rs 2.67 crore were surrendered (March 2007).

It was noticed that though Department failed to meet its own target of training 46,187 persons by leaving 14,379 persons (31 *per cent*) untrained, it had sought to surrender Rs 2.67 crore meant for training. Details of targets and achievement are given in *Appendix-3.18*.

The reasons given for non-achievement of target were (i) delay in implementation of programme during 2003-04 and (ii) non-attending of training due to family and domestic problems of AWWs and AWHs.

3.3.14 Inadequate visits to AWCs by CDPOs and DDs

Shortfall in visits of AWCs by CDPOs/DDs affected the working of AWCs.

As per the departmental circular (July 2003), each CDPO was to visit 45 AWCs in a month or undertake 540 visits in a year to ensure continuous availability of ICDS services to beneficiaries. From the information furnished by 37 CDPOs, it was seen that except CDPOs, Aligarh and Malpura (Tonk) and Chhoti Sadri (Chittorgarh), no CDPO carried out prescribed number of visits. CDPOs, Newai and Nohar did not visit any AWC. The percentage of shortfall ranged between one to 25 in three CDPOs, 26 to 50 in four CDPOs, 51 to 75 in four CDPOs and 76 to 99 in 11 CDPOs during the period 2003-08.

Similarly, each DD was required to visit 30 AWCs in a month or 360 visits during the year. As per the information made available by five⁵² DDs (out of seven test checked) none of the DDs visited AWCs as per prescribed norms during the period 2003-08. Percentage of average shortfall in visits of AWCs was 11, 34, 42, 50 and 57 in case of DDs, Chittorgarh, Rajsamand, Barmer, Hanumangarh and Jaipur respectively. Thus, due to shortfall in visit of AWCs by the CDPOs and DDs, adequate supervision of their activities could not be ensured. Department stated (September 2008) that owing to excessive work load, officers could not visit AWCs upto the prescribed norms.

3.3.15 Monitoring and Evaluation

The State Government was required to form a Co-ordination Committee of related Departments, viz. Education, Health, Social Welfare, Water Supply, Agriculture and Rural Development at State Level, to facilitate planning, monitoring and evaluation of the projects. Similar committees at the districts and block levels were also to be formed.

Though, State Level Co-ordination Committee with Medical and Health Department was constituted, no meetings were held since October 2002. District level and Block level Co-ordination Committees were not constituted

52. Barmer, Chittorgarh, Hanumangarh, Jaipur and Rajsamand.

at three⁵³ districts test checked. District Deputy Directors intimated that departmental officers attended meetings held by District Collectors from time to time. Similarly, meetings of WCD Departmental officers/officials were organised at all projects during each month and implementation of scheme was reviewed. Replies were not furnished by DDs Ajmer, Jaipur and Rajsamand. Thus, Department did not co-ordinate with other Departments for effective implementation of the scheme.

3.3.16 Conclusion

The ICDS scheme being implemented in the State failed to achieve fully the objectives of providing basic services in critical areas like nutrition, health check up and education to pre-school children. Number of *Anganwadi* centers in operation fell short of prescribed norms. Minimum amenities like proper accommodation and basic facilities of safe drinking water, toilets, etc. were not available in most of the AWCs. Staff availability at project and district level was not adequate. Supplementary nutrition could not reach the targeted beneficiaries fully. Capacity utilisation of the training centers was poor.

3.3.17 Recommendations

- Department should make special efforts to cover all the targeted *75 per cent* (in tribal areas) and *40 per cent* (in rural areas) of identified beneficiaries under SNP.
- CDPOs and DDs should regularly visit AWCs for effective supervision of ICDS activities.
- Monitoring at Government, district and block levels should be strengthened by regularly holding of inter-departmental meetings for effective implementation of various components of the scheme.
- Sanctioned posts at Directorate should be revised so that expenditure on pay and allowances could be correctly charged to Non-Plan (State) instead of CSS.

53. Barmer, Hanumangarh and Tonk.

**DEPARTMENT OF INFORMATION TECHNOLOGY
AND COMMUNICATION**

3.4 Information Technology Audit of Citizen Centric Service Delivery Project (*e-Mitra*)

Highlights

Government integrated both Lok Mitra and Jan Mitra under new title e-Mitra which started operating in October 2005 in Jaipur City. The Primary objective of the e-Mitra was to provide integrated services pertaining to Government Departments to the public in an efficient, transparent, convenient and friendly manner using Information Technology (IT) to maximise speed, accountability, objectivity, affordability and accessibility from the perspective of the citizens. Under the e-Mitra project, citizens were supposed to avail three types of services from any e-Mitra kiosk. Information Technology Audit was conducted to assess the planning process, convenience, affordability, accessibility, speed of the services provided, system security and monitoring and evaluation of the project.

The Directorate of Information Technology and Communication had prepared a project report without conducting a feasibility study and there was no documented disaster recovery and business continuity plan.

(Paragraph 3.4.6.1)

All the Departments were not within the ambit of the e-Mitra project. Those within ambit were not fully prepared as they lagged in computerisation.

(Paragraph 3.4.6.2)

The Local Service Providers (LSPs) provided limited services of bill collection only to the citizen and none of the LSPs provided the public information services, application and grievance related services to the citizen. Only the Government run e-Mitra centers provided these services.

(Paragraph 3.4.6.2)

Kiosks were not opened in rural areas in Sawaimadhopur District, normal working hours were not followed and hygienic facilities were not provided to the citizen in violation of Service Level Agreement.

(Paragraph 3.4.6.4)

Penal provisions for delayed deposit of the amounts collected and deficient performance were not imposed on the LSPs.

(Paragraphs 3.4.6.5 and 3.4.6.6)

3.4.1 Introduction

Government of Rajasthan launched two-citizen centric service delivery projects namely *Lok Mitra* in Jaipur and *Jan Mitra* in Jhalawar Districts (March 2002). *Lok Mitra* was basically an urban centric project with more thrust on utility payments, *Jan Mitra* was an integrated e-platform to deliver desired information and services related to various Government Departments at kiosks in villages. Government integrated both *Lok Mitra* and *Jan Mitra* under new title *e-Mitra* which started operating in October 2005 (Jaipur City). The Primary objective of the *e-Mitra* was to provide integrated services pertaining to Government Departments to the public in an efficient, transparent, convenient and friendly manner using IT to maximise speed, accountability, objectivity, affordability and accessibility from the perspective of the citizens. Under the *e-Mitra* project, citizens were supposed to avail three types of services from any *e-Mitra* kiosks across the State viz.

- Utility bill payment services,
- Submission of application forms/ grievances for various Government Departments, and
- Providing information related to various Government Departments.

3.4.2 Organisational set up

The Department of Information Technology and Communications (DoIT&C) issues necessary guidelines and provides technical support to run the *e-Mitra* Project in the State. District *e-Mitra* Societies headed by the District Collector as Chairman were formed (January 2008) in 32 districts to look after the implementation and day-to-day operation of the Project in the districts.

Local Service Providers (LSPs) namely (i) CMC Computers Ltd, (ii) Easy Bill Ltd. and (iii) Aksh are private partners providing services in Jaipur District and CMC Computers Ltd. in Sawaimadhopur District, by setting up the infrastructure and operating 176 *e-Mitra* centers/kiosks in Jaipur and six centers/kiosks in Sawaimadhopur District.

The DoIT&C signed Memorandum of Understanding (MoU) with various Departments to access their data and to collect bill payments on behalf of Departments. Similarly, the District *e-Mitra* Societies signed MoUs with LSP(s) authorising them to access departmental data and receive payments of bills/dues from the citizen by setting up *e-Mitra* centers/kiosks. The list of services, which were to be provided at *e-Mitra* centers, is given in **Appendix 3.19**. Several other services i.e. Railway and Air reservation, payment of Mobile bills of BSNL and other private players and financial services of private bank (ICICI), etc. are also provided at these kiosks. The

number of transactions carried out by the citizens through *e-Mitra* was as under:

District	Year	No. of Transactions		Amount (Rupees in lakh)
Jaipur	2006-07	Bills	22,64,677	26,090.28
		Applications	45 ⁵⁴	-
	2007-08	Bills	32,33,055	39,693.47
		Applications	20,714	-
Sawaimadhopur	2006-07	Bills	58,761	324.89
		Applications	Nil	-
	2007-08	Bills	31,110 ⁵⁵	201.67
		Applications	Nil	-

In Jaipur City the services like payment of water, electricity and telephone bills was also available through Internet from 1 December 2007. Only 147 transactions were carried out using this facility and bills of amount Rs 1.45 lakh were deposited up to 31 March 2008.

3.4.3 Audit objectives

The audit objectives were to assess the following:

- the planning process for the project;
- convenience, affordability, accessibility and speed of the services provided through *e-Mitra*;
- the system security –physical and logical; and
- the monitoring and evaluation of the system.

3.4.4 Audit scope and methodology

The audit was conducted through test check of records of Director, DoIT&C, *e-Mitra* Societies of Jaipur and Sawaimadhopur Districts for the period 2006-08 and verification of the general and application controls operating in the IT environment. Data from the Data Centers of Jaipur and Sawaimadhopur were analysed using Computer Assisted Audit Techniques (CAATs).

An entry conference with Additional Director, Department of Information Technology and Communications was held on 27 February 2008. The observations were discussed with the System Analyst of the Department in September 2008. However, exit conference with the Director of the Department could not materialise.

54. During 2006-07 the service was operational during 31 May 2006 to 8 June 2006 only.

55. The reduction in the number of transactions in Sawaimadhopur was due to non operation of services during 17 July 2007 to 6 November 2007 as LSP (M/s R2R) refused to continue its services.

3.4.5 Technical architecture of e-Mitra

As per the Project Report, *e-Mitra* technical architecture consists of: (i) District *e-Mitra* data center (owned by State Government, operated and managed by a private sector partner as Total Solution Provider (TSP)), (ii) *Lok Mitra* Center (built, owned and operated by private partners as LSP) and (iii) Kiosks (built, owned and operated by individual entrepreneurs through LSPs). DoIT&C has developed the application software for *e-Mitra* project. The duties and responsibilities of different role players is available in **Appendix 3.20**.

The system was using Client Server architecture for *e-Mitra* Centers and Kiosks and Web server architecture for Internet based services. The first tier consists of counter terminals and printers located at *e-Mitra* counters and the second tier consists of web servers and data base servers at Data center. The application software developed by the DoIT&C was on Visual Basic, RMI-Remote Method Invocation (Core Java) with Linux AS-4.2 as operating system and Oracle 10g and MS Access databases. The web portal is on J2EE, Core Java with Oracle 10g data base and Linux (Red Hat) operating software.

3.4.6 Audit Findings

3.4.6.1 Project planning

Project report was prepared without conducting a feasibility study; no URS, SRS and Change Management Policy were prepared.

- The DoIT&C had prepared a project report without conducting a feasibility study. Further, no User Requirement Survey (URS), System Requirement Specifications (SRS) and Change Management Policy were prepared. The DoIT&C carried out the changes in the software as and when requested by the LSPs. There was no prescribed system of receiving change requests, authorising them, testing and acceptance by the users before implementing.

There was no documented disaster recovery and business continuity plan for the project.

- There was no documented disaster recovery and business continuity plan for the project. The study of the system at Jaipur revealed that except taking the backup of the data, no other measures like testing for disaster recovery were taken. The CDs containing the backups were also stored in the District Data Centers housing all hardware of the project. In Sawaimadhopur District the LSP did not have adequate facilities for taking the data backup and the backup was taken only at Data center.

- The security of data and system at the District Data centers was outsourced to private firms. There was no documented password policy prescribing the length of password, pattern and schedule of change and debarring a user on maximum number of wrong entries of password. No log of the changed password was maintained. Further, though error logs were generated by the system there was no record of reviewing the logs and suggesting action on it.

3.4.6.2 Project Implementation

- The computerisation of the State Government offices (backend) was one of the major components of the project. The information available in the Departments was to be computerised and a data base was to be maintained at each Department, to be updated regularly. The server of the Department was to be linked with the server of District Data Center and the data was to be made available to the kiosks through their respective LSPs. But, the study of the system and analysis of data revealed that out of the integrated services pertaining to Government Departments required to be provided only the services like receiving applications for ration card, caste certificate and income certificates on behalf of Collectorate and collection of water bills of Public Health Engineering Department (PHED), telephone bills of BSNL, electricity bills were actually provided through *e-Mitra* (Appendix 3.19). Further, the user Departments were also lagging behind in computerisation.

- Even the information which was available online was also not available on *e-Mitra* kiosks. For instance, the daily updated rates of commodities in 66 *mandis* in the State were available online on the website of Rajasthan Agriculture Marketing Board but this service was not available on the *e-Mitra* kiosks despite the signing of MoU with the Agriculture Department, depriving the farmers of the information which could help them in getting profitable rates for their agriculture commodities.

Similarly, the information regarding voters' list and status of verification of passport applications was also not available on *e-Mitra* counters which were otherwise available online on respective websites.

- The LSPs at Jaipur and Sawaimadhopur provided services relating to collection of dues only and none of the LSPs provided application/ grievances and public information services. Only the Government run *e-Mitra* center provided the application services at Jaipur.

- The study of the system revealed that in Jaipur after receiving applications from the citizen, the system captured basic information like name of user, designation office/officer, type of document and enclosures with date and time of receiving it from the user, etc., but once the application was handed over to the concerned Department there was no system to track it. During 2006-08, 20,759 applications relating to ration card, caste certificate and income certificate were received at the kiosk run by the State Government in Jaipur Collectorate campus, out of which only in 9,053 cases the replies were received from the concerned Department(s). There was no follow up for cases where replies were not received.

- The analysis of the data of PHED bills for the month of May 2008 received by the District *e-Mitra* Society Jaipur revealed that out of 1,56,660 bills amounting to Rs 6.15 crore, payment of only 94,266 (60.17 per cent) bills

of Rs 1.71 crore (27.74 per cent) was received through *e-Mitra* kiosks which showed that despite setting up kiosks in all major areas of Jaipur city, *e-Mitra* failed to attract all consumers and major portion of the amount was still being collected outside *e-Mitra*. The bills beyond the last date of payment were also not paid at *e-Mitra* kiosks.

3.4.6.3 Arbitrary fixation of user charges

According to the project report the cost of the services was to be borne by the citizen in case of application/grievances and information services and by the Government Departments for payment services on the rates decided by the Government for the services to be provided through *e-Mitra*. The rates of services circulated vide *e-Mitra* Circular 2 dated 4 July 2005, applicable for an initial period of three years were as under:

S.No.	Category of service	Rate in rupees per transaction	To be charged from
1.	Deposition of utility bills and Government levies	3.95	Department/Organisation concerned
2.	Application for availing various services	9.00	Applicant
3.	Public Information Service	5.00	Applicant

The PHED objected to the high collection charges for water bill (PHED was paying Re 0.60 to Rs 1.60 per bill to the Pensioners Society for collection of dues), the DoIT&C had to reduce the charges to Rs 2 for urban area and Re 1 for rural area. But the collection charges remained the same for electricity bills.

Government did not conduct any business study to arrive at the rates to be paid to the LSPs for providing various services. There was no justification available for the rates decided and other modalities.

The Government did not conduct any business study to arrive at the rates to be paid to the LSPs for providing various services. There was no justification available for the rates decided and other modalities. Meanwhile, the Jaipur *Vidyut Vitran Nigam* Ltd. (JVVNL) a partner company of the project had set up its own collection centers in Jaipur City to receive the payment of electricity bills.

Thus, the service of the bill payment through *e-Mitra* was provided without appropriate business study and subjected Departments to pay more on the collection of the bills even though some of them had their own mechanism to collect the bills.

3.4.6.4 Violation of Service Level Agreement (SLA)

There was no direct penalty for failing to achieve the optimum level of quantifiable services.

In order to ensure continuity and quality of services to the citizen through *e-Mitra* centers/kiosks, the DoIT&C had drafted a Service Level Agreement (SLA) to be executed between the District *e-Mitra* Societies and the selected LSP(s). The Service Levels were categorised as mandatory and desirable with

corresponding penalty clauses to be invoked in the case of non-fulfillment of the SLA. The analysis of the SLA revealed that there was no direct penalty for failing to achieve the optimum level of quantifiable services like LSP Main center server uptime, LAN uptime, WAN uptime and Kiosk center technical uptime. In the absence of any direct penalty the District *e-Mitra* Society was unable to ensure optimum level of the services delivered by the LSPs.

Analysis of the data relating to 2006-08 revealed the following cases of non-observance of the SLA:

- As per the MoU signed between the District *e-Mitra* Society, Sawaimadhopur and LSP, the LSP was required to open kiosks both in urban and rural areas of the district in same proportion. The scrutiny of the record revealed that the LSP did not open even a single kiosk in the rural area in Sawaimadhopur District depriving the rural population of the facility.

In Jaipur, in 45,047 cases the working hours were short of the normal working hours and a penalty of Rs 4.50 crore was recoverable from the defaulter kiosks through the LSP.

- According to the SLA, the LSP's center and kiosks should remain open from 8.00 Hr to 20.00 Hr on normal working days and from 10.00 Hr to 17.00 Hr on holidays/Sundays. Non-adherence to the working hours attracts a penalty of Rs 1,000 for each complaint. The analysis of data revealed that in Jaipur in 45,047 cases the working hours were short of the normal working hours and a penalty of Rs 4.50 crore was recoverable from the defaulter kiosks through the LSP.

Similarly, in Sawaimadhopur District only in 51 cases (out of 1,129) the time schedule was followed.

- It was seen in Jaipur that in 84 cases, kiosks started operation after 20.00 Hr and remained logged in through out night. This indicated that the kiosks were at their liberty to log on at any time beyond the prescribed time limit posing a serious threat to the security of data and system. This was necessitated by the practice that the kiosks were taking the bills and the amount from the citizens and then calling them again next day to collect the receipt as in 34 cases a sum of Rs 12.82 lakh was shown received after 20.00 Hr. Thus, the very purpose of user's convenience was not achieved.

Many centers/ kiosks remained closed on days other than the National Holidays.

- Appendix B of SLA provides that except three National Holidays the *e-Mitra* centers/kiosks will remain open on all working days and public holidays. But the analysis of data revealed that the centers and kiosks did not follow this and many centers/kiosks remained closed on days other than the National Holidays.

The examination of the documents did not show any action initiated by the District *e-Mitra* Societies to inspect the centers/kiosks and make the LSPs to ensure the compliance of the provisions in the SLA.

- As per SLA on Hygiene Service Level, the LSP will make necessary arrangement to provide help and guidance to visitors, making sitting arrangement and arrangement of shed and drinking water. It was observed during visits to some of the kiosks in Jaipur and Sawaimadhopur except at two centers run by the Government at Jaipur, none of the centers/kiosks under all three LSPs in Jaipur and the LSP in Sawaimadhopur were providing any facilities enlisted in the SLA. As the centers/kiosks were running in small shops or built in existing shops by putting small cabins, there was not enough space to provide shelter for users standing in queue in front of a small window

during hot summer and rains. The examination of the documents did not show any action initiated by the District *e-Mitra* Societies to inspect the centers/kiosks and make the LSPs to ensure the compliance of the provisions in the SLA.

Thus, the District *e-Mitra* societies or the District Collectors did not monitor the functioning of the LSPs leading to deficient services to the citizen.

3.4.6.5 Non-imposition of penalty on account of late deposit of amount collected by the LSP

M/s Easy Bill limited did not deposit the amount collected during May 2007 to March 2008 in prescribed time and a penalty of Rs 1.31 crore was recoverable from the firm.

As per clause five of Non quantifiable Service Levels of Operational Service Level of SLA, all payments received by the LSP were to be deposited within 24 hours of the days' business failing which penalty of one *per cent* of collected amount per day was to be levied for delays upto three days. For delay of more than three days legal action was to be taken against defaulting LSP. It was observed during the scrutiny of the record of *e-Mitra* Society, Jaipur that M/s Easy Bill limited did not deposit the amount collected during May 2007 to March 2008 in prescribed time and a penalty of Rs 1.31 crore was recoverable from the firm. As the firm took more than three days in depositing the payment in the Government Account, the Chairman, District *e-Mitra* Society, Jaipur decided (January 2008) not to extend the term of the firm beyond March 2008. Despite serving of a notice to the firm to terminate its services from 1 April 2008, the contract of the firm was extended upto June 2008. No legal action had been taken against the firm.

3.4.6.6 Non-imposition of penalty for late despatch/receipt of documents

As per a clause of Non quantifiable Service Levels under Operational Service Levels of the SLA the documents (applications/grievances) have to be despatched/received (in one go) to the District *e-Mitra* Society office before 4.30 PM of the next business day. If delayed beyond two business days, penalty of Rs 1,000 per day of delay was to be levied from the LSP. But the analysis of the data of Jaipur District for the period 2006-08 revealed that the field meant for recording the date of despatch was not made mandatory and was left blank in all 20,759 cases. It was also seen that all 20,759 transactions were carried out at the kiosk number one and three run by the Government. Thus, no penalty was imposed by the District *e-Mitra* Society for late despatch/receipt of documents. Audit was not able to ascertain the delay in absence of relevant data in the data base.

3.4.6.7 Non-utilisation of hardware

The District *e-Mitra* Society Sawaimadhapur purchased (November 2005) hardware costing Rs 16.83 lakh to establish *e-Mitra* District Data Center. Out of the hardware procured, server, computers, peripherals and accessories worth Rs 6.34 lakh were lying unutilised. The DoIT&C also sent (November 2006) two servers valued Rs 8.83 lakh for District Data Center, which were also lying unutilised (July 2008). Thus, hardware worth Rs 0.15 crore was not put to use.

3.4.6.8 Monitoring and Training

- The *e-Mitra* Society officials were required to visit the LSP/kiosks once in a month to collect the complaints and take remedial action to ensure quality services. But the scrutiny of the record revealed that no visits of LSP/kiosks was made by District *e-Mitra* Societies, resulting into non-redressal of complaints.
- DoIT&C paid an amount of Rs 3 lakh to District *e-Mitra* Society, Sawaimadhopur for imparting basic training to the staff of backend offices (Government Departments) under *e-Mitra* project. In turn, District *e-Mitra* Society paid entire amount to Ranthambore Science College to conduct a computer awareness course. The college conducted 15-day-long courses during March 2006 to June 2006 for the 265 staff of various Departments. As none of the offices located at Sawaimadhopur was computerised (July 2008), the expenditure on training was unfruitful.

3.4.7 Conclusion

Though the *e-Mitra* project was launched to provide a large number of services to the citizens on one stop basis, it suffered from inefficient and ineffective implementation as many of the participating Departments were not fully prepared to implement it. The project resulted in centers being run as mere bill collection points and that too not effectively. However, they were not providing requisite services relating to collection of application and grievances to the citizen. Even the services provided were deficient in view of the untimely offs, non working of the *e-Mitra* kiosks even on the days other than the national holidays, non-provision of hygiene facilities at the kiosks. They were also not providing one stop service to the citizen and were making them make one more trip to the center to collect receipts. The Government extended undue benefits to the private players by not imposing the penalties for violation of provisions of the agreement. There was no disaster management, change management or monitoring and supervision mechanism in place to ensure the envisaged services to the citizen.

3.4.8 Recommendations

- All intended services should be provided through the *e-Mitra* Kiosks.
- It should be ensured that even private kiosks also provide most of the frequently demanded services
- All backend offices should be computerised and all relevant information should be digitised.
- The forms for various applications and grievances should be standardised and available in electronic format. Instead of collecting applications and

grievances on paper from citizen, the same may be submitted online, to be forwarded to the concerned officer in the Department on the same day.

- The District *e-Mitra* Societies should inspect LSPs/Kiosks on regular basis to make sure that appropriate services are provided by the LSPs/Kiosks.
- Evaluation should be conducted by the State Government to assess the benefits accruing to the public and steps needed for effective use of *e-Mitra* Project in e-governance.