



**REPORT
OF THE
COMPTROLLER AND
AUDITOR GENERAL OF INDIA**

**FOR THE YEAR ENDED 31 MARCH 1990
NO. 3**

(CIVIL)

GOVERNMENT OF RAJASTHAN



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PREFATORY REMARKS

This Report has been prepared for submission to the Governor under Article 151 of the Constitution. It relates mainly to matters arising from the Appropriation Accounts for the year 1989-90 together with other points arising from audit of the financial transactions of the Government of Rajasthan. It also includes certain points of interest arising from the Finance Accounts for the year 1989-90.

2. The Report containing the observations of Audit on Statutory Corporations, Boards and Government Companies and the Report containing the observations of Audit on Revenue Receipts are being presented separately.

3. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 1989-90 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 1989-90 have also been included, wherever considered necessary.

A. A. Cell

OVERVIEW

This Report contains two chapters on the observations of audit on the State's Finance Accounts and Appropriation Accounts and five chapters which include 5 reviews on various schemes and 45 individual audit observations.

1. Accounts of the State Government

The assets of the State Government have grown by 55 *per cent* during the year 1985-86 to 1989-90, the liabilities have grown by 75 *per cent*. The growing gap between assets and liabilities was on account of continuing annual revenue deficit. The year 1989-90 closed with a revenue deficit of Rs. 30.03 crores against the projected revenue deficit of Rs. 75.81 crores. However, the overall surplus of Rs. 48.80 crores for 1989-90 projected at the Budget stage turned into actual deficit of Rs. 14.10 crores.

(Paragraphs 1.3 & 1.4)

The revenue expenditure (Plan) went up by 76 *per cent* between 1985-86 and 1989-90, while the expenditure under Non-Plan increased during the years by 79 *per cent*. In 1989-90 the Non-Plan revenue expenditure was 82 *per cent* of the total revenue expenditure.

(Paragraph 1.6)

The assistance to local bodies declined from 38 *per cent* of the revenue receipts in 1985-86, and from 43 *per cent* in 1987-88, to 24 *per cent* in 1989-90.

(Paragraph 1.8)

Abbreviations used in this Report are listed alphabetically and expanded in the Glossary at Appendix 10 (Page 222)

The aggregate of the State's share of Income Tax, Union Excise Duties and Grants-in-aid from Union Government during the year 1989-90 was Rs. 1124.81 crores, representing 42 *per cent* of the total revenue receipts of the State Government.

(Paragraph 1.14)

The arrears of revenue in respect of 9 Departments was Rs. 203.61 crores at the end of the year 1989-90.

(Paragraph 1.15)

The return from interest and dividend on investment in companies, corporations, etc. was only 1.24 to 0.81 *per cent* of the investments during 1987-90 against the average rate of interest of 11.33 *per cent* for Government borrowings during this period. The accumulated loss by 30 companies/corporations in which Government had invested Rs. 135.54 crores as on 31 March 1991 was Rs. 149.26 crores.

(Paragraph 1.16)

The repayment of loan and payment of interest thereon to the Union Government constituted 71 to 96 *per cent* of the loans received from the Union Government during 1985-86 to 1989-90.

(Paragraph 1.18)

2. Appropriation Audit and Control over expenditure

The saving was Rs. 319.53 crores in 103 cases of grants/appropriations. The overall excess on the other hand was Rs. 9,87,76,119 in 14 cases of grants/appropriations requiring

regularisation under Article 205 of the Constitution, 83 per cent of which was under the Revenue Section of one Grant (No. 27-Water Supply Scheme).

The supplementary grant of Rs. 705.73 crores obtained during 1989-90 constituted 16.62 per cent of the original budget provision of Rs. 4245.09 crores. The supplementary provision of Rs. 30.49 crores obtained in 16 cases proved unnecessary and in 19 grants/appropriations the savings in each case were more than Rs. 1 crore and also by more than 10 per cent of the total provision.

There were persistent savings ranging from 12 per cent to 100 per cent in 10 grants during the years 1987-88, 1988-89 and 1989-90.

(Paragraph 2.2)

3. Technology Mission on Oilseeds

The Technology Mission on Oilseeds (TMO) was launched in May 1986 to strengthen various on-going schemes for increasing indigenous production of Oilseeds to achieve self-reliance in edible oil during the Eighth Plan. Two projects, viz. National Oilseed Development Project with 50 per cent central assistance and Oilseed Production Thrust Project (OPTP) with 100 per cent central assistance, are in operation in Rajasthan under TMO. Area under oilseed crop increased from 19.29 lakh hectares in 1985-86 to 25.20 lakh hectares in 1989-90, and production went up from 9.12 lakh tonnes (1985-86) to 18.40 lakh tonnes in 1989-90. The yield of Soyabean per hectare was poor being only 48 per cent of the target.

Due to delay in release of funds by State Government during 1987-88 under OPTP, central assistance amounting to

Rs. 106.25 lakhs could not be utilised. Rs. 179.70 lakhs were spent on unapproved items during 1988-90.

There was a shortfall of 24 *per cent* in the distribution of minikits; and shortfall in demonstrations ranged between 43 and 35 *per cent*.

Subsidy totalling Rs. 54.87 lakhs paid in excess to Rajasthan State Seeds Corporation and Rajasthan State Sahkari Kraya Vikraya Sangh remained unrecovered.

Wasteful expenditure of Rs. 29.02 lakhs was incurred on top dressing of urea for rapeseed-mustard crop during 1987-88.

(Paragraph 3.1)

4. Archaeology and Museums

The main functions of the Archaeology and Museums Department are : (i) repairs, preservation and survey of monuments, (ii) survey of antiquities, (iii) reorganisation and development of museums, and (iv) publicity, use of mass-media and communication. Besides, a centrally sponsored scheme "Registration of Antiquities" was in operation since 1975-76.

There were heavy shortfalls ranging between 83 and 100 *per cent* in the achievement of targets relating to cataloguing and card-indexing.

Arrangements for preservation of antiquities by chemical treatment were inadequate.

Most of the protected monuments did not have proper watch-and-ward arrangements, resulting in pilferages of antiques and damages. Restoration and repair works were inadequate.

Apart from irregularities in renting of shops at Amber palace complex, large amounts of rent amounting to Rs. 9.75 lakhs were outstanding from tenants.

(Paragraph 3.2)

5. National Technology Mission on Literacy

National Technology Mission on Literacy (NTML) was launched by Government of India in June 1988 to invigorate National and State Adult Education Programmes which were already in operation since 1978. NTML in Rajasthan envisaged coverage of 60 lakh illiterates in 15-35 age group (25 lakhs till 1990 and another 35 lakhs by 1995). By March 1990 only 10.22 lakh illiterate adults (41 *per cent*) were covered by the Mission.

State Government could not utilise Central assistance of Rs. 416.80 lakhs (18.5 *per cent* of total Central assistance) during 1985-90.

State Literacy Mission Authority required to meet every six months did not meet even once after its constitution in November 1988.

Action plan for the State was not prepared.

Successful candidates among enrolled illiterate adults ranged between 47 and 71 *per cent* during 1985-90.

Learning and teaching aids were either not supplied or were short supplied to Adult Education Centres.

There was slackness in sustaining and promoting voluntary efforts in literacy activities.

23 solar packs (Rs.2.45 lakhs) provided for technology demonstrations were lying out of order. 27 solar packs (Rs. 2.87 lakhs) were installed at the centres having electricity.

(Paragraph 3.3)

6. Working of the Inspectorate of Factories and Boilers

The main functions of the Inspectorate are (a) approval of the factory plans and machinery layouts, (b) registration and

renewal of licences of factories and boilers, and (c) inspection of establishment ensuring safety, health and welfare of the industrial workers as envisaged under various legislations enacted by Government of India.

There were heavy pendencies (39 to 77 *per cent*) in approval of plans of factory buildings and machinery layouts during 1985-86 to 1989-90. This resulted in many unlicensed factories or factories which had not renewed their licences being run.

In the absence of proper survey, the number of boilers requiring registration /certification was not known to the Inspectorate.

Mandatory welfare provisions for adult and child workers like appointment of welfare officers, providing proper medical facilities, creche, etc., were not observed by many factories. No preventive/remedial measures were taken by the Inspectorate against the defaulters.

Investment of Rs. 8.41 lakhs made on establishing Industrial Hygiene Laboratory remained unfruitful. Equipment and instruments worth Rs. 5.68 lakhs received as aid during 1985-89 remained unutilised.

(Paragraph 3.5)

7. Development of Backward Areas Sub-Plan for Development of Tribal Area

The Tribal Sub-Plan (TSP) formed part of the Five Year Plans with the long-term objective of narrowing the gap between the level of development of tribal and other areas and improving the quality of life of the tribal people.

The review reveals that implementation of the Tribal Sub-Plan lacked thrust in improving the socio-economic

conditions of the Scheduled Tribes and failed to create the impact it envisaged.

The actual expenditure during Seventh Plan (Rs. 426.85 crores) fell short of annual plan allocations by Rs. 52.82 crores (11 per cent).

Investment made on anti-poverty schemes averaged between Rs. 2703 and Rs. 3062 per family against Rs. 10,000 to Rs. 12,500 estimated by the Working Group on Development of Scheduled Tribes set up by Government of India in 1984.

Physical targets under various schemes were not fully achieved resulting in denial of full intended benefits from those schemes to the tribals.

Required staff complement was not provided in 32 institutions like dispensaries, hospitals, etc., to make them functional.

Incentives and facilities such as free distribution of uniforms, reimbursement of rent to non-hosteliers, payment of stipend to tribal children students, trainees etc. under various programmes were either not provided or were provided below the prescribed level.

Under MADA, STP and Cluster programmes out of 938 works taken up, 38 works (costing Rs. 15.91 lakhs) were abandoned and 183 works remained incomplete blocking Rs. 48.11 lakhs.

Monitoring and evaluation of the programme at various levels was lacking.

(Paragraph 3.6)

8. Avoidable additional expenditure due to delay in submission of refund claims

Claims amounting to Rs. 6.38 lakhs of the Irrigation Department for reimbursement of freight charges were preferred

belatedly and were rejected as time barred by the Central Warehousing Corporation.

(Paragraph 4.3)

9. Extra expenditure due to delay in finalisation of design

Owing to non-supply of revised design to a contractor, the work of construction of earthen dam and chute spillway of the Rariya Minor Irrigation Project was abandoned by him. Awarding of the abandoned work to another contractor after more than 5 years resulted in an additional estimated expenditure of Rs. 9.43 lakhs and infructuous expenditure of Rs. 4.55 lakhs on continued retention of work-charged staff.

(Paragraph 4.4)

10. Purchase of defective tarpaulin

In Indira Gandhi Nahar Pariyojana, Bikaner, an advance payment of Rs. 3.29 lakhs was made to a firm against proof of despatch of 729 metres of tarpaulin, which on receipt was found defective.

(Paragraph 4.2)

11 Idle investment and infructuous payment of interest

Non-commissioning, as scheduled, of an emergency scheme for averting a drinking water crisis in Udaipur in the summer of 1988 resulted in an idle investment of Rs. 7 crores on procurement of pipes and accrual of liability of Rs. 38.21 lakhs on account of interest on borrowed funds.

(Paragraph 4.8)

12. Non-recovery of cost of empty wheat bags

Irrigation Division, Jodhpur, did not recover Rs. 2.93 lakhs on account of cost of empty bags not returned by three contractors.

(Paragraph 4.6)

13. Procurement of non-levy cement

The Indira Gandhi Nahar Pariyojana Department advanced a sum of Rs. 50.61 lakhs to a firm for supply of cement against security of post-dated cheques furnished by the firm without obtaining adequate collateral security and taking other safeguards to protect the financial interests of Government. Following the failure of the firm to effect supplies, cement was purchased from alternate sources involving an additional expenditure of Rs. 10.53 lakhs; the advance paid to the firm could also not be recovered.

(Paragraph 5.1)

14. Procurement of Vibratory Compactors

An investment of Rs. 133 lakhs on the purchase of 10 Vibratory Compactors between February-August 1988 remained largely unproductive on account of delays in their delivery, assembly and commissioning. Consequently, the Department incurred an expenditure of Rs. 11.70 lakhs on hiring compaction equipment for their needs. Two transmission pumps (cost Rs. 4.60 lakhs) found to be defective during warranty period were also not replaced by the supplier.

(Paragraph 5.2)

15. Delay in utilisation of equipment

Equipment worth Rs. 24.99 lakhs purchased during

1984-85 to 1987-88 had not been commissioned and were lying idle in Jawahar Lal Nehru Medical College, Ajmer.

(Paragraph 5.3)

16. Non-utilisation of X-ray machines

Two X-ray machines (Rs. 2.96 lakhs) purchased for Public Health Centre, Pilibanga and Community Health Centre, Kalandri in February 1981 and December 1987 respectively were not put to use for want of accessories and lack of Radiographers.

(Paragraph 5.4)

17. Un-economical working of Amber Sliver Plant

Owing to extremely low production and under utilisation of capacity of the Amber Sliver Plant (Pooni Plant), the Khadi and Village Industries Board suffered further losses amounting to Rs. 7.61 lakhs on an unfruitful investment of Rs. 15.12 lakhs.

(Paragraph 6.2)

18. Irregular/excess payment of subsidy on transportation of fodder

Irregular/excess payment of subsidy amounting to Rs. 2.39 lakhs was made to a voluntary organisation on transportation of fodder for distribution in the drought affected areas.

(Paragraph 6.3)

CHAPTER-I

ACCOUNTS OF THE STATE GOVERNMENT

1.1 Summarised Financial Position

The summarised financial position of the Government of Rajasthan as on 31 March 1990 emerging from the Appropriation Accounts and the Finance Accounts for the year 1989-90 and the abstract of Receipts and Disbursements for the year is given below :

I - Statement of Financial Position of the Government

(Rupees in crores)

Amount as on 31 March 1989	LIABILITIES	Amount as on 31 March 1990
920.43	Internal Debt	1076.50
	Market Loans	
	bearing interest	940.15
	Market Loans not	
	bearing interest	0.50
	Loans from L. I. C.	27.92
	Loans from other	
	Institutions	74.33
	Ways and Means	
	advances	33.60
3054.04	Loans and Advances from Central Government	3299.78
	Pre-1984-85 Loans	1149.80
	Non-Plan Loans	801.92
	Loans for State	
	Plan Schemes	1308.91
	Loans for Central	
	Plan Schemes	8.73
	Loans for Centrally	
	Sponsored Plan	
	Schemes	30.42
35.00	Contingency Fund	35.00
851.74	Small Savings	1028.51
612.73	Deposits	626.78

of Rajasthan as on 31 March 1990

(Rupees in crores)

Amount as on 31 March 1989	ASSETS	Amount as on 31 March 1990
3678.58	Gross Capital Out- lay on Fixed Assets	4119.39
	Investment in Shares of Companies, Cor- porations, etc. 354.94	
	Other Capital Outlay 3764.45	
1266.17	Loans and Advances	1376.74
	Loans for Power Projects 1095.73	
	Other Development Loans 238.49	
	Loans to Government Servants and Mis- cellaneous Loans 42.52	
1.30	Other Advances	1.20
46.48	Remittance Balances	54.68
12.84	Suspense & Miscellaneous Balances	11.39

(Rupees in crores)

Amount as on 31 March 1989	LIABILITIES	Amount as on 31 March 1990
58.58	Overdrafts from Reserve Bank of India	6.67
66.13	Reserve Funds	88.87
5598.65		6162.11

(Rupees in crores)

Amount as on 31 March 1989	ASSETS	Amount as on 31 March 1990
40.74	Cash	16.14
	Cash in Treasuries and	
	Local Remittances 10.99	
	Deposits with	
	Reserve Bank (-) 4.64	
	Departmental Cash	
	Balances including	
	permanent Advance 9.36	
	Cash Balance	
	Investment 0.43	
552.54	Deficit on Government Account	582.57
	Deficit of Current Year 30.03	
	Accumulated deficit	
	upto 31 March 1989 552.54	
5598.65		6162.11

Explanatory Notes

1. The summarised financial statements are based on the statements of the Finance Accounts and the Appropriation Accounts of the State Government and are subject to notes and explanations contained therein.
2. Government accounts being mainly on cash basis, the revenue surplus or deficit has been worked out on cash basis. Consequently, items payable and receivable or items like depreciation or variation in stock figures etc., do not figure in the accounts.
3. Although a part of revenue expenditure (grants) and the loans are used for capital formation by the recipients, its classification in the accounts of State Government remains unaffected by end use.
4. Under the Government system of accounting, the revenue surplus or deficit is closed annually to Government account with the result that cumulative position of such surplus or deficit is not ascertainable. The balancing figure of Rs. 129.50 crores as on 31 March 1983 was, therefore, treated as cumulative surplus for drawing up the first instalment of financial position for 1983-84 which took the place of a Balance Sheet.
5. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of States and others pending settlement, etc. The balance under Suspense and Miscellaneous had decreased from Rs. 12.84 crores as on 31 March 1989 to Rs. 11.39 crores as on 31 March 1990.

6. The closing cash balance as per Reserve Bank of India, was Rs. 8.54 crores (Debit), against the general cash balance of Rs. 4.64 crores (Credit) shown in the accounts. The difference was yet to be reconciled.

II - Abstract of Receipts and Disburse-

Section 'A'
(Rupees in crores)

RECEIPTS		
I.	Revenue Receipts	2667.60
	(i) Tax Revenue	1072.51
	(ii) Non-Tax Revenue	470.28
	(iii) State's Share of Union Taxes	642.99
	(iv) Non-Plan Grants	83.25
	(v) Grants for State- Plan Schemes	155.03
	(vi) Grants for Central & Centrally sponsored Plan Schemes	234.91
	(vii) Special Plan Schemes	8.63
II.	Revenue deficit carried over to Section 'B'	30.03
		<u>2697.63</u>

ments for the Year 1989-90

—Revenue

(Rupees in crores)

DISBURSEMENTS			
I. Revenue Expenditure Sector			2697.63
	Non-Plan	Plan	Total
(i) General Services	959.80	5.75	965.55
(ii) Social Services	864.75	254.19	1118.94
(iii) Agriculture and Allied Activities	80.62	65.92	146.54
(iv) Rural Development	18.49	98.22	116.71
(v) Special Area Programme	—	3.18	3.18
(vi) Irrigation and Flood Control	154.47	32.58	187.05
(vii) Energy	12.41	2.28	14.69
(viii) Industry & Minerals	16.90	13.65	30.55
(ix) Transport	85.73	2.50	88.23
(x) Science, Technology and Environment	0.09	0.94	1.03
(xi) Other General Economic Services	9.76	2.77	12.53
(xii) Grants-in-aid and Contributions	12.62	0.01	12.63
	<u>2215.64</u>	<u>481.99</u>	<u>2697.63</u>
II. Revenue surplus carried over to Section 'B'			—
			<u>2697.63</u>

Section 'B'

(Rupees in crores)

RECEIPTS		
III.	Opening Cash Balance including permanent Advances and Cash Balance Investment	40.74
IV.	Miscellaneous Capital Receipts	—
V.	Recoveries of Loans & Advances	55.79
	(i) From Power Projects	16.29
	(ii) From Government	
	Servants	27.55
	(iii) From Others	11.95

—Others

(Rupees in crores)

DISBURSEMENTS			
III. Opening Overdraft from Reserve Bank of India			
			58.58
IV. Capital Outlay			
Sector	Non-Plan	Plan	Total
(i) General Services	0.02	6.79	6.81
(ii) Social Services	(-) 0.02	148.39	148.37
(iii) Agriculture & Allied Activities	—	10.95	10.95
(iv) Rural Development	0.05	0.63	0.68
(v) Special Area Programme	—	7.66	7.66
(vi) Irrigation and Flood Control	—	188.44	188.44
(vii) Industry & Minerals	—	32.86	32.86
(viii) Transport	—	43.34	43.34
(ix) Science, Technology & Environment	—	0.01	0.01
(x) General Economic Services	0.17	1.52	1.69
	<u>0.22</u>	<u>440.59</u>	<u>440.81</u>
V. Loans and Advances Disbursed			
			166.36
(i) For Power Projects	93.76		
(ii) To Government Servants	29.82		
(iii) To Others	42.78		

Section 'B'

(Rupees in crores)

RECEIPTS		
VI.	Appropriation From Consolidated Fund	—
VII.	Revenue Surplus brought down	—
VIII.	Public Debt Receipts	1134.94
	(i) Internal Debt other than Ways and Means Advances and Overdrafts	186.11
	(ii) Ways and Means Advances	472.65
	(iii) Loans & Advances from the Central Government	476.18
IX.	Public Account Receipts	4174.04
	(i) Small Savings and Provident Funds	268.04
	(ii) Reserve Funds	25.48
	(iii) Suspense & Miscellaneous	109.02
	(iv) Remittances	872.35
	(v) Deposits & Advances	2899.15
X.	Closing Overdrafts from Reserve Bank of India	6.67*

5412.18

* Gross overdrafts taken from Reserve Bank of India were Rs. 281.17 crores.

—Others

(Rupees in crores)

DISBURSEMENTS

VI. Transfer to Contingency Fund		—
VII. Revenue Deficit brought down		30.03
VIII. Repayment of Public Debt		733.13
(i) Internal Debt other than Ways and Means Advances and Overdrafts	30.04	
(ii) Ways and Means Advances	472.65	
(iii) Repayment of Loans and Advances to Central Government	230.44	
IX. Public Account Disbursements		3967.13
(i) Small Savings & Provident Funds	91.27	
(ii) Reserve Funds	2.74	
(iii) Suspense & Miscellaneous	107.57	
(iv) Remittances	880.55	
(v) Deposits & Advances	2885.00	
X. Cash Balance at end		16.14
(i) Cash in Treasuries and Local Remittances	10.99	
(ii) Deposits with Reserve Bank	(-) 4.64	
(iii) Departmental Cash Balances including permanent Advances	9.36	
(iv) Cash Balance Investment	0.43	
		<u>5412.18</u>

III - Sources and Application of

(Rupees in crores)

Sources		
1		
1.	Revenue Receipts	2667.60
2.	Recoveries from Loans and Advances	55.79
3.	Increase in Public Debt	401.81
4.	Net receipts from Public Account	206.91
	Increase in Small Savings	176.77
	Increase in Deposits & Advances	14.15
	Increase in Reserve Funds	22.74
	Effect on Remittance Balance	(-) 8.20
	Decrease in Suspense Balance	(+) 1.45
5.	Reduction in Closing Cash Balance	24.60
	Total	3356.71

Funds for 1989-90

(Rupees in crores)

Application		
2		
1.	Revenue Expenditure	2697.63
2.	Lending for development and other purposes	166.36
3.	Capital Expenditure	440.81
4.	Repayment of overdraft (Net)	51.91
		3356.71

Based on these statements and other supporting data, the following paragraphs in this chapter present an analysis of the management of the finance of the State Government during 1989-90, relating it to the position obtaining in the preceding 4 years.

1.2 Assets and Liabilities of the State

The assets comprising capital investments and loans advanced and the total liabilities of the State Government during the last five years were as under :

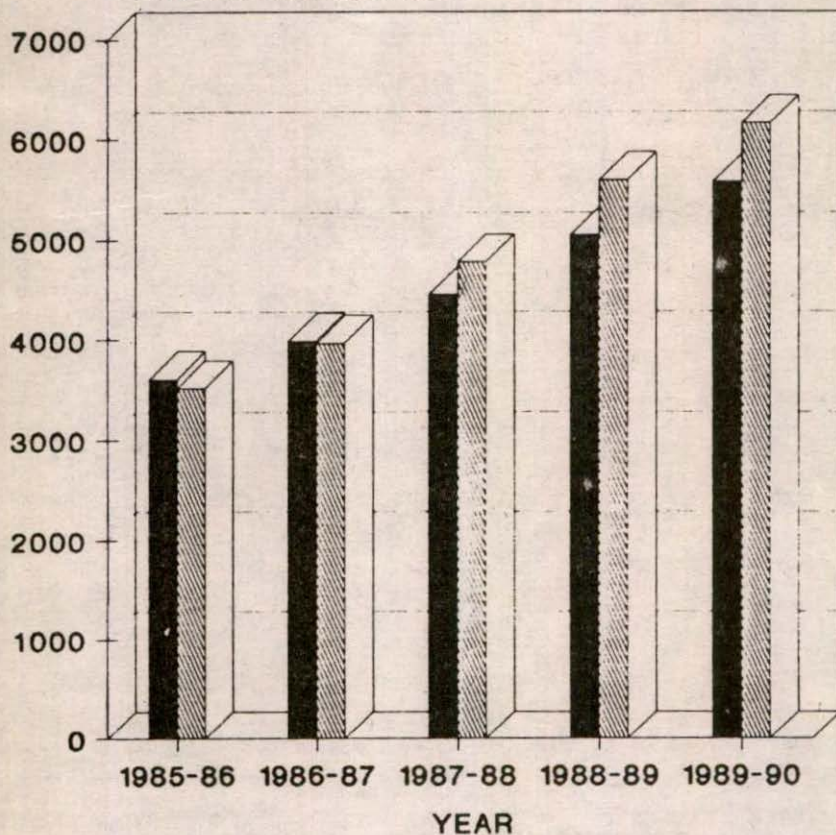
(Rupees in crores)

Year	Assets	Liabilities
1985-86	3608.02	3516.99
1986-87	3999.44	3969.69
1987-88	4453.78	4780.13
1988-89	5046.11	5598.65
1989-90	5579.54	6162.11

While the assets have grown by 55 *per cent* during the five years, the liabilities have grown by 75 *per cent*. The growing gap between assets and liabilities was on account of continuing annual revenue deficit.

ASSETS & LIABILITIES OF THE STATE

RUPEES IN CRORES



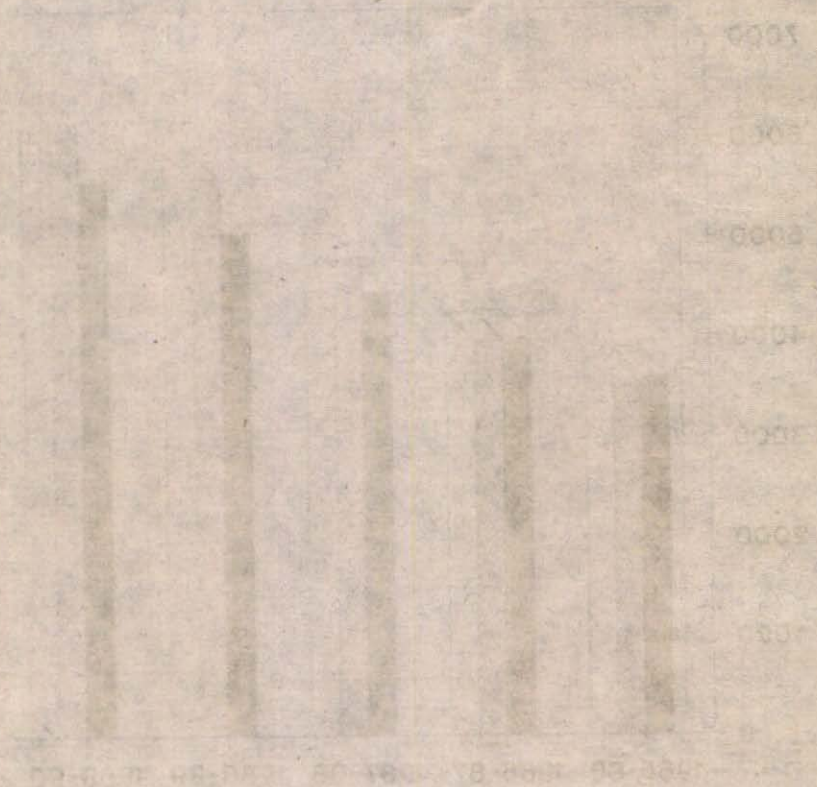
ASSETS



LIABILITIES

ASSETS & LIABILITIES OF THE A.M.C.

REPORT ON THE



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AMERICAN MEDICAL COLLEGE

1.3 Overall deficit/surplus

The overall surplus of Rs. 48.80 crores for 1989-90 projected at the Budget stage turned into an overall deficit of Rs. 2.86 crores at the Revised Estimate stage, against which actual deficit was Rs. 14.10 crores. The vast variation in the estimation and actuals was mainly due to overall increase in repayments under Public Debt (Rs. 58 crores-net) and in disbursements under Public Accounts (Rs. 22.05 crores-net) and Loans and Advances (Rs. 29.55 crores-net). The increase in expenditure was partly offset (Rs. 45.78 crores) by overall rise in Revenue Receipts. The details are available in *Appendix 1*.

1.4 Revenue deficit

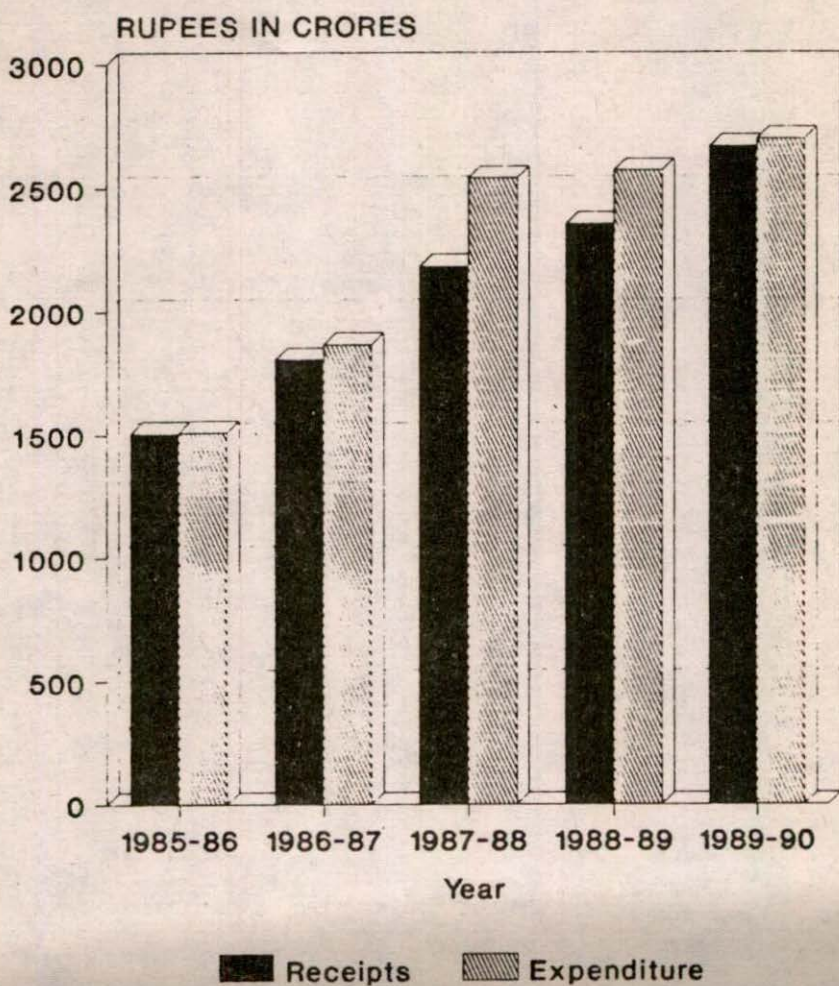
An important premise of planned development is that there should be positive and rising savings on Government account. Its importance was once again emphasised by the observation (December 1989) of the Ninth Finance Commission that the revenue deficits on a large scale year after year, implies an infraction of one of the fundamental principles of sound public finance in any economy, particularly in a developing economy. This principle has been gradually eroded by the State Government, which generally allowed the revenue expenditure to grow much faster than the revenue receipts (except in 1985-86 and 1989-90). This resulted in the State Government running into a revenue deficit every year since 1984-85.

By the end of 1989-90, the revenue receipts had grown by 77.14 *per cent* over 1985-86 as against the growth of 78.52 *per cent* in the revenue expenditure during the same period. The steep rise in revenue deficit during the years 1987-88 and 1988-89 was mainly on account of increase in expenditure on drought relief operations.

The position is summarised in the following table :

Year	Revenue			Percentage		Percentage of actual deficit to revenue receipts
	Receipts	Expenditure	Deficit	increase over the previous year		
				Revenue Receipts	Revenue Expenditure	
(Rupees in crores)						
1985-86	1505.96	1511.14	5.18	—	—	0.34
1986-87	1805.42	1866.70	61.28	19.88	23.53	3.39
1987-88	2183.08	2539.18	356.10	20.92	36.02	16.31
1988-89	2352.18	2570.72	218.54	7.75	1.24	9.29
1989-90	2667.60	2697.63	30.03	13.41	4.94	1.13

Revenue Receipts - Expenditure



Revenue Receipts - Expenditure

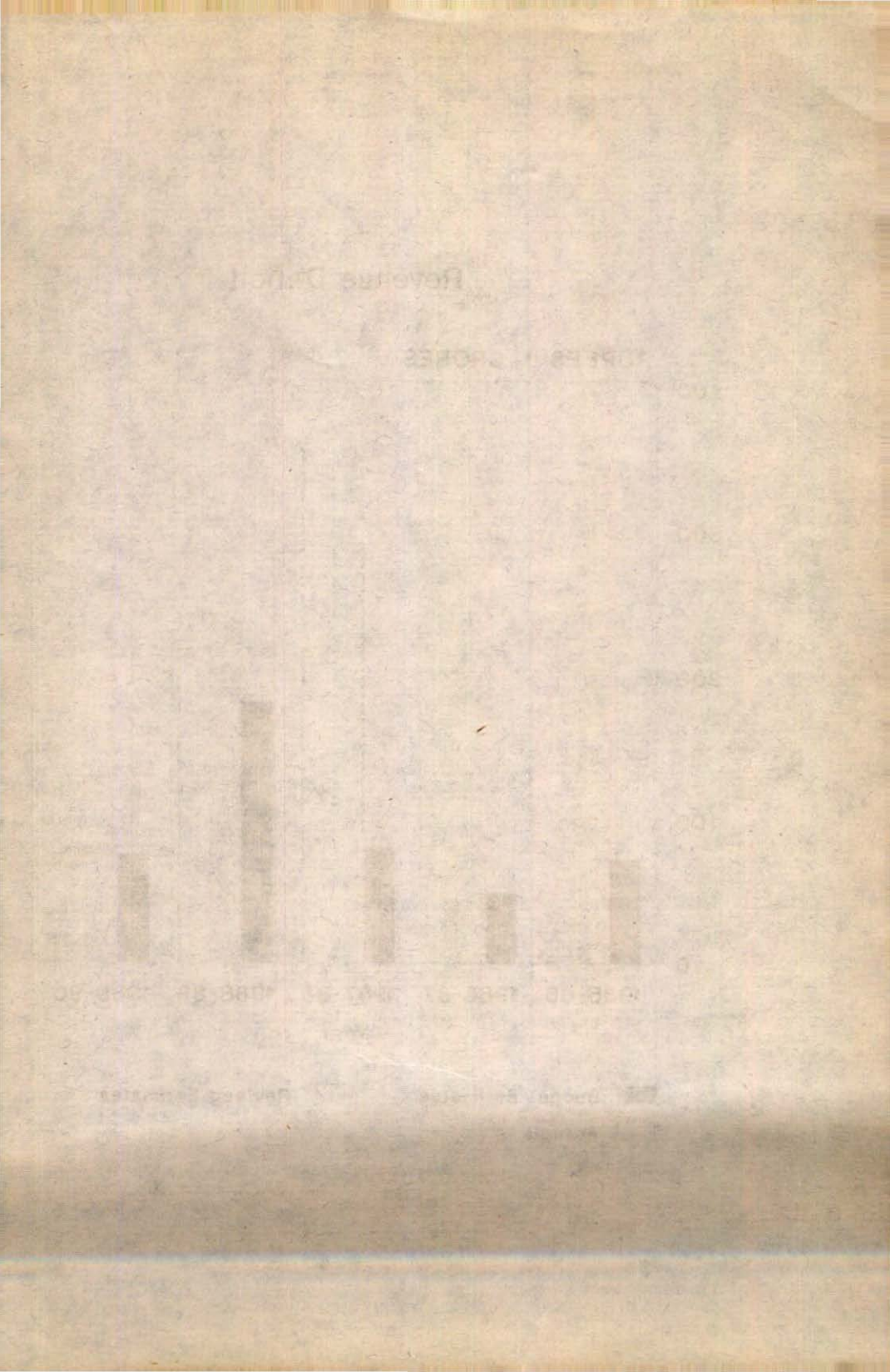
Year 1911-12



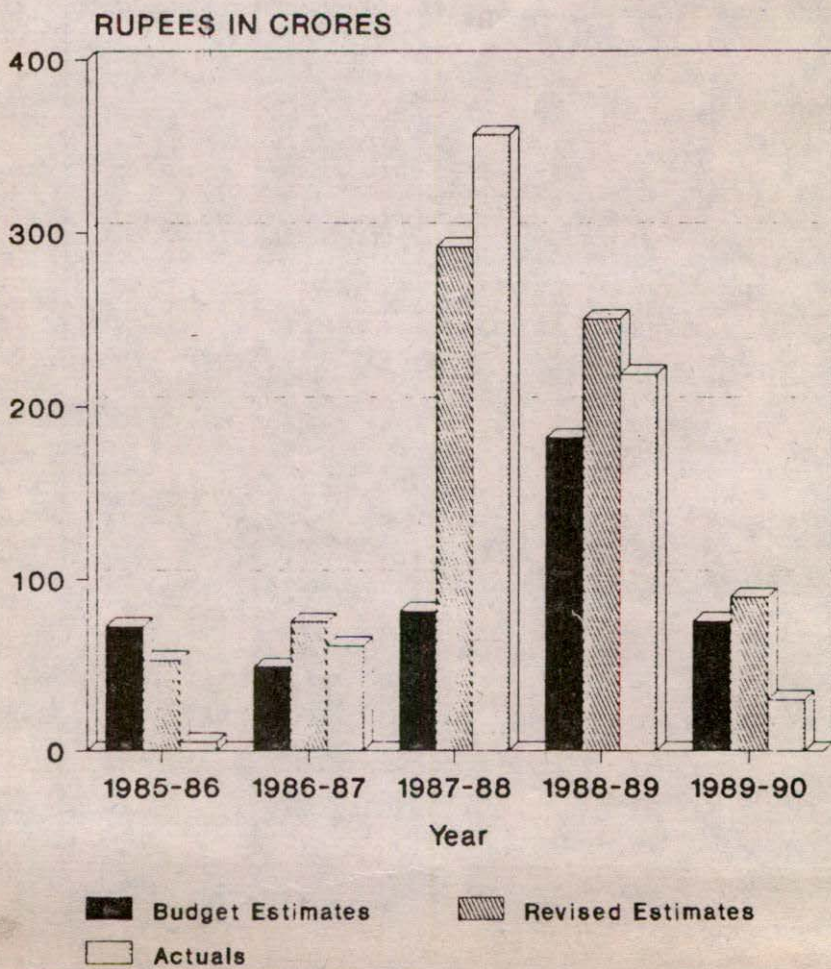
Revenue Receipts - Expenditure

Year 1911-12

Revenue Receipts - Expenditure



Revenue Deficit



The revenue deficit as envisaged in the Budget Estimates and the Revised Estimates vis-a-vis the actuals are given below :

Year	Revenue Deficit		
	Budget Estimates	Revised Estimates	Actuals
(Rupees in crores)			
1985-86	72.49	52.90	5.18
1986-87	48.68	75.18	61.28
1987-88	81.67	291.66	356.10
1988-89	181.81	250.35	218.54
1989-90	75.81	90.08	30.03

1.5 Revenue Expenditure

The revenue expenditure (Plan) during 1989-90 was Rs. 481.99 crores against the Budget Estimates of Rs. 588.34 crores (including supplementary) disclosing a shortfall of Rs. 106.35 crores in expenditure. The Non-Plan revenue expenditure during the year was Rs. 2215.64 crores (Rs. 1906.72 crores during the previous year), against the Budget Estimates of Rs. 2259.40 crores (including supplementary) disclosing a shortfall of Rs. 43.76 crores in expenditure. The main reasons for shortfall in expenditure are given in Chapter-II of this Report.

The revenue expenditure (both Plan and Non-Plan) during 1989-90 was Rs. 2697.63 crores as against Rs. 2570.72 crores during 1988-89. The detailed reasons for variations are given in Statement No. 1 of the Finance Accounts for 1989-90.

1.6 Growth of Revenue Expenditure

The growth of revenue expenditure (both Plan and Non-Plan) in the last five years was as follows :

Year	Revenue Expenditure		
	Plan	Non-Plan	Total
(Rupees in crores)			
1985-86	273.96	1237.18	1511.14
1986-87	485.51	1381.19	1866.70
1987-88	818.81	1720.37	2539.18
1988-89	664.00	1906.72	2570.72
1989-90	481.99	2215.64	2697.63

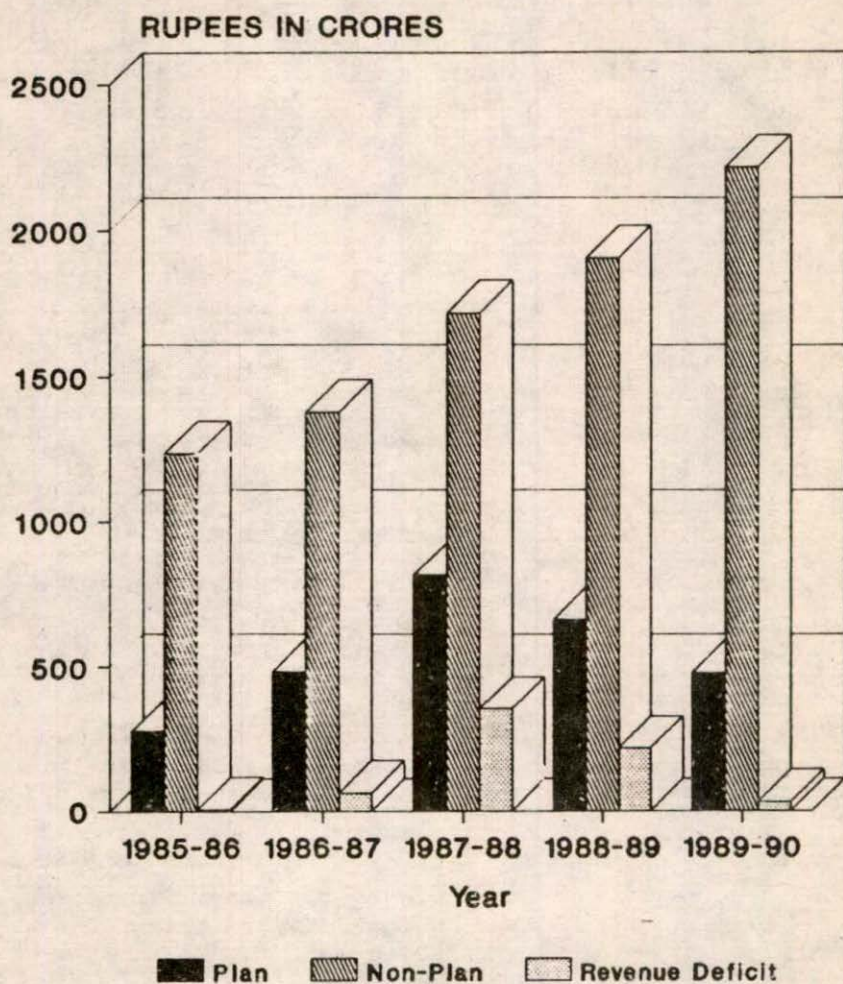
The revenue expenditure (Plan) went up by 76 *per cent* between 1985-86 and 1989-90, the expenditure under Non-Plan increased during the years by 79 *per cent*. The Non-Plan revenue expenditure in 1989-90 was 82 *per cent* of the total revenue expenditure.

1.7 Non-Plan Revenue Expenditure

The following table shows the details of Non-Plan revenue expenditure, other than interest payments, where there has been significant increase over five years :

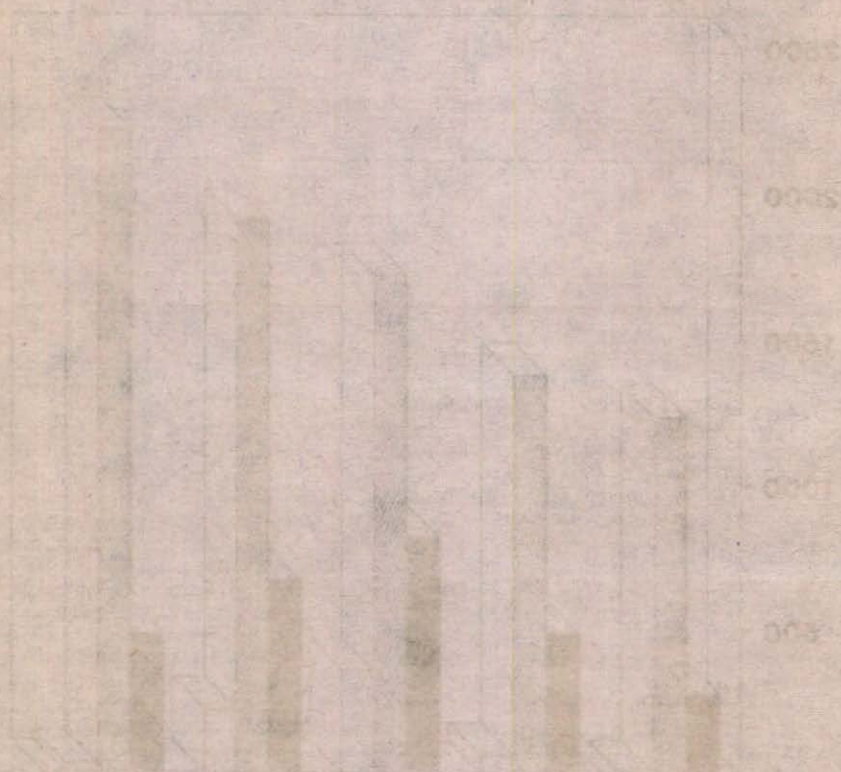
	1985-86	1989-90	Percentage variation
(Rupees in crores)			
Police	76.81	141.84	84.66
Pensions	49.58	113.94	129.81
Sales-Tax	5.90	11.14	88.81

Growth of Revenue Expenditure



Growth of Revenue Expenditure

Expressed in Crores



Source: Ministry of Finance, Government of India

	1985-86	1989-90	Percentage variation
(Rupees in crores)			
District Administration	13.56	24.65	81.78
Education	285.90	540.61	89.09
Medical, Public Health, Sanitation, Water Supply, Housing and Urban Development	146.78	257.09	75.15

1.8 Financial assistance to local bodies and others

The quantum of assistance provided to different local bodies in the last five years is given below :

Name of body	1985-86	1986-87	1987-88	1988-89	1989-90
(Rupees in crores)					
I. Panchayat Samitis and Zila Parishads	245.80	252.11	414.84	137.59	251.70
II. Educational Institutions (Including Universities)	37.01	41.45	42.49	57.21	67.12
III. Co-operative Societies and Co-operative Institutions	3.76	5.01	1.33	3.46	4.36

Name of body	1985-86	1986-87	1987-88	1988-89	1989-90
(Rupees in crores)					
IV. Other Institutions and Bodies	77.84	136.95	87.78	300.60	88.01
Total	364.41	435.52	546.44	498.86	411.19
V. Revenue Receipts (Tax and Non-tax)	950.75	1051.80	1259.09	1379.67	1729.20
VI. Percentage of assistance to Revenue Receipts	38.33	41.41	43.40	36.16	23.78
VII. Revenue Expenditure	1511.14	1866.70	2539.18	2570.72	2697.63
VIII. Percentage of assistance to Revenue Expenditure	24.11	23.33	21.52	19.41	15.24

The assistance to local bodies declined from 38 per cent of the Revenue Receipts (Tax and Non-Tax) in 1985-86 and from 43 per cent in 1987-88 to 24 per cent in 1989-90.

1.9 Interest Payments

The quantum of interest payments in the last five years is indicated below :

Year	Interest Payments	Opening Balance of					Total	Percentage of interest to total
		Internal Debt	Small Savings, Pro- vident Funds, etc.	Loans and Advances from Central Govern- ment	Reserve Funds	Other Obli- gations		
(Rupees in crores)								
1985-86	201.34	478.76	343.51	1932.99	39.89	86.76	2881.91	6.98
1986-87	254.55	545.25	419.57	2153.00	45.00	96.61	3259.43	7.61
1987-88	298.70	635.39	525.06	2342.14	50.77	110.46	3663.82	8.15
1988-89	377.04	791.50	678.52	2672.06	55.70	124.76	4322.54	8.72
1989-90	437.02	979.01	851.74	3054.04	61.47	146.53	5092.79	8.58

1.10 Capital Expenditure

The Capital Expenditure during 1989-90 was Rs. 440.81 crores against Budget Estimates of Rs. 493.06 crores (including supplementary) disclosing a shortfall in expenditure of Rs. 52.25 crores.

The main reasons for shortfall in expenditure are given in Chapter-II of this Report.

1.11 Revenue Receipts

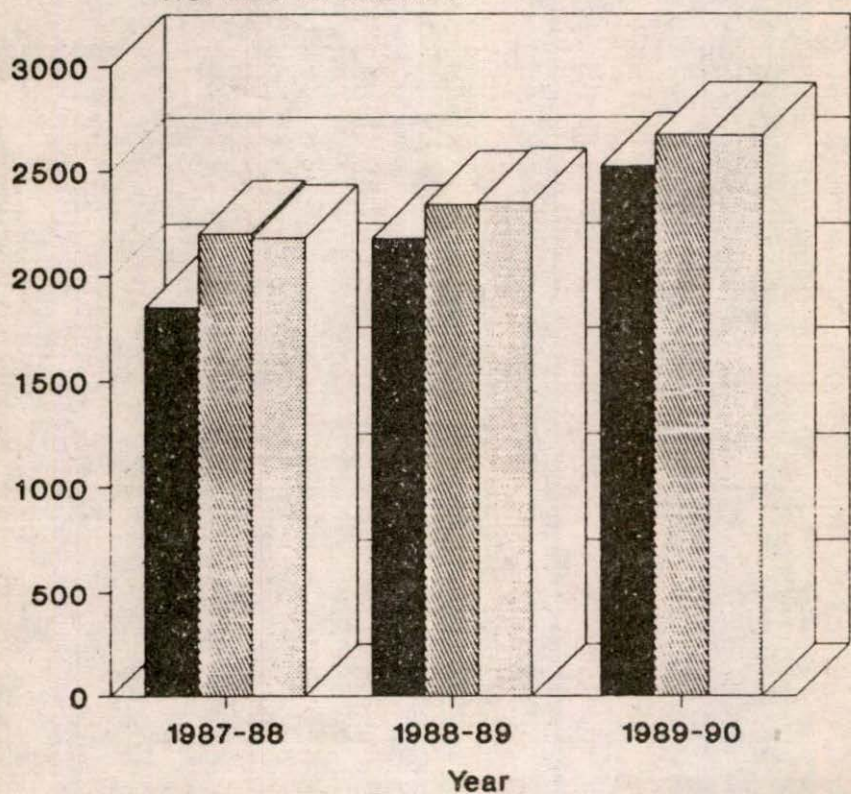
The actual revenue receipts during the three years ending 1989-90 are given below :


(Rupees in crores)


Year	Budget Estimates	Revised Estimates	Actuals	
			Amount	Percentage growth over the previous year
1987-88	1853.21	2202.62	2183.08	21
1988-89	2179.26	2340.21	2352.18	8
1989-90	2523.80	2670.13	2667.60	13


Revenue Receipts

RUPEES IN CRORES



 Budget Estimates

 Revised Estimates

 Actuals

The position of revenue raised by the State and of the State's share of taxes and grants received from the Union Government was as follows :

(Rupees in crores)

	1987-88	1988-89	1989-90
I. Revenue raised by the State Government			
(a) Tax Revenue	772.46	893.17	1072.51
(b) Non-Tax Revenue	369.53	362.15	470.28
Total	1141.99	1255.32	1542.79
II. Receipts from Union Government			
(a) State's share of :			
(i) Income Tax etc.	117.10	124.35	186.41
(ii) Union Excise Duties	293.23	330.58	456.58
(b) Grants-in-aid	630.76	641.93	481.82
Total	1041.09	1096.86	1124.81
III. Total receipts of State Government (Revenue Account)	2183.08	2352.18	2667.60
IV. Percentage of revenue raised to total receipts	52	53	58

1.12 Tax Revenue

The growth of tax revenue mobilised by the State Government in the last five years was as indicated below :

Year	Tax Revenue (Rupees in crores)	Percentage growth over previous year
1985-86	565.95	-
1986-87	655.85	16
1987-88	772.46	18
1988-89	893.17	16
1989-90	1072.51	20

While the revenue receipts of the Government increased by 21.8 and 13 *per cent* during 1987-88, 1988-89 and 1989-90 respectively, the tax revenue grew faster at 18, 16 and 20 *per cent* over the respective previous year.

Details of tax revenue raised by the State Government are given below :

(Rupees in crores)

	1985-86	1986-87	1987-88	1988-89	1989-90
1. Sales Tax	335.35 (59)	376.44 (57)	450.47 (58)	540.26 (60)	592.40 (55)
2. State Excise	84.42 (15)	100.65 (15)	127.30 (16)	140.28 (16)	219.76 (21)
3. Taxes on Vehicles	65.98 (12)	84.22 (13)	84.29 (11)	87.88 (10)	99.21 (9)
4. Stamps and Registration	27.41 (5)	30.06 (5)	39.94 (5)	45.04 (5)	68.38 (6)
5. Land Revenue	15.62 (3)	20.02 (3)	22.63 (3)	28.48 (3)	36.96 (4)
6. Taxes and Duties on Electricity	19.03 (3)	25.61 (4)	28.04 (4)	25.29 (3)	34.08 (3)
7. Other Taxes	18.14 (3)	18.85 (3)	19.79 (3)	25.94 (3)	21.72 (2)
Total	565.95 (100)	655.85 (100)	772.46 (100)	893.17 (100)	1072.51 (100)

Percentage share of individual taxes of the total is given in brackets.

1.13 Non-Tax Revenue

The growth of non-tax revenue in the last five years is indicated below :

Year	Non-Tax Revenue (Rupees in crores)	Percentage of growth (+) /short fall (-) over the previous year
1985-86	300.27	(+) 7.25
1986-87	297.74	(-) 0.84
1987-88	369.53	(+) 24.11
1988-89	362.15	(-) 2.00
1989-90	470.28	(+) 29.86

It will be seen that the growth of non-tax revenue had not been steady during the period 1985-86 to 1989-90. The increase of Rs. 108.13 crores during the year 1989-90 over the previous year was mainly under (a) "Other Social Services" (Rs. 52.30 crores) due to refund of unutilised amount of famine relief by various District Rural Development Agencies, (b) "Miscellaneous General Services" (Rs. 21.93 crores) due to increased sale of lottery tickets; and (c) "Non-ferrous Mining and Metallurgical Industries" (Rs. 7.22 crores) due mainly to more receipts from the sale of lime stone of Sanu Ramgarh Area and increase in the rate of Rents and Royalties.

1.14 State's Share of Union Taxes and Grants received from Union Government

The aggregate of State's share of Income Tax etc., Union Excise Duties and Grant-in-aid from Union Government during the year 1989-90 was Rs. 1124.81 crores representing

42 per cent, of the total revenue receipts of the State Government. The year-wise details for the five years (1985-86-1989-90) are given below :

Year	State's share	Grants	Total	Percentage of Revenue Receipts
(Rupees in crores)				
1985-86	325.30	314.44	639.74	42
1986-87	367.89	483.94	851.83	47
1987-88	410.33	630.76	1041.09	48
1988-89	454.93	641.93	1096.86	47
1989-90	642.99	481.82	1124.81	42

1.15 Arrears of revenue

The position of arrears of revenue as intimated by some of the Departments, from whom information was received against total revenue raised by the State Government during the period 1985-86 to 1989-90 is given below. This does not reflect the total arrears, as particulars from the remaining Departments were not made available.

Year	Revenue collected	Arrears of Revenue Number of Departments in brackets
(Rupees in crores)		
1985-86	866.22	124.99 (14)
1986-87	953.59	142.35 (13)
1987-88	1141.99	161.78 (11)
1988-89	1255.32	176.88 (11)
1989-90	1542.79	203.61 (9)

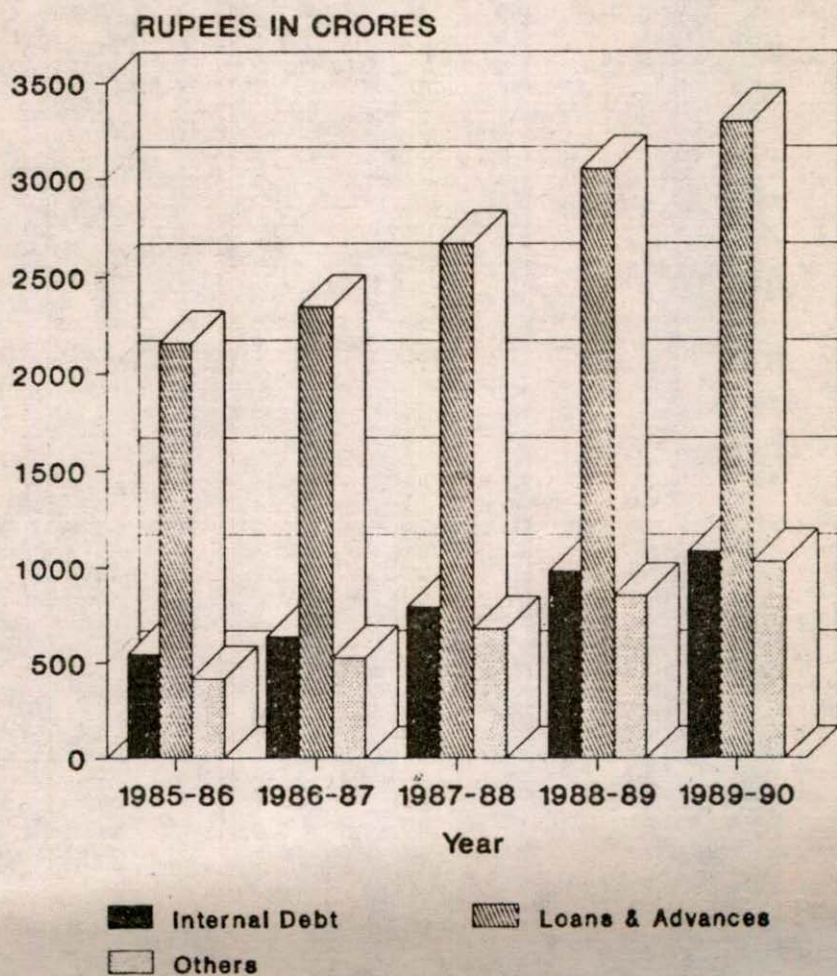
1.16 Investments and returns

In 1989-90 the Government invested Rs. 46.15 crores (net) in the share capital of Statutory Corporations (Rs. 7.25 crores), Government Companies and Joint Stock Companies (Rs. 27.29 crores) and Co-operative Banks and Societies (Rs. 11.61 crores). The investments of the Government in the share capital and debentures of different concerns at the end of 1987-88, 1988-89 and 1989-90 were Rs. 267.40 crores, Rs. 308.79 crores and Rs. 354.94 crores respectively. The dividend and interest received therefrom were Rs. 3.31 crores, Rs. 3.37 crores and Rs. 2.87 crores which worked out to 1.24 *per cent*, 1.09 *per cent* and 0.81 *per cent* of the investment in the respective years against the average rate of interest of 11.33 *per cent* for Government borrowings during this period. The accumulated loss of 30 companies/corporations etc., in which Government investment as on 31 March 1990 was Rs. 135.54 crores, as disclosed in the accounts rendered by them for various years from 1982-83 to 1989-90 was Rs. 149.26 crores. Nine companies with Government investment of Rs. 0.23 crore were under liquidation.

1.17 Public Debt

Under Article 293 (1) of the Constitution of India, a State may borrow within the territory of India, upon the security of the Consolidated Fund of the State within such limits, if any, as may from time to time be fixed by the Act of the Legislature of the State. No law has been passed by the Rajasthan Legislature laying down such a limit.

Public Debt



The details of the total liabilities of the State Government during the five years ending March 1990 are given below :

Year	Internal Debt of the State Government	Loans and Advances from the Union Government	Total Public Debt	Other Liabili- ties	Total Liabili- ties
(Rupees in crores)					
1985-86	545.25	2153.00	2698.25	419.57	3117.82
1986-87	635.39	2342.14	2977.53	525.06	3502.59
1987-88	791.50	2672.06	3463.56	678.52	4142.08
1988-89	979.01	3054.04	4033.05	851.74	4884.79
1989-90	1083.17	3299.78	4382.95	1028.51	5411.46

1.18 Debt Service

The annual debt service obligation during 1989-90 according to schedule of repayment of principal and payment of interest was Rs. 1390.05 crores. The actual discharge was Rs. 1386.17 crores (Rs. 1733.54 crores during 1988-89).

State Government had not made any amortisation arrangements for open market loans, bonds and loans from Government of India.

The outflow of funds for payment of interest ranged between 12 to 16 *per cent* of the revenue expenditure during the period.

The repayment of Union Government loans and payment of interest thereon by the State Government during the last five years was as follows :

Year	Repayments			Loans received during the year	Percentage of total repayments to loans received
	Principal	Interest	Total		
(Rupees in crores)					
1985-86	145.98	117.11	263.09	365.99	72
1986-87	218.00	148.29	366.29	407.14	90
1987-88	223.79	168.94	392.73	553.71	71
1988-89	251.44	205.84	457.28	633.42	72
1989-90	230.44	226.72	457.16	476.18	96

The repayment of loans and interest thereon to Union Government constituted 71 to 96 *per cent* of the loans received from the Union Government during 1985-90.

1.19 Ways and Means Advances and Overdraft

Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank a minimum daily cash balance of Rs. 60 lakhs. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ways and means advances/overdraft from the Bank.

The extent to which the Government maintained the

minimum balance with the Bank during the period 1985-86 to 1989-90 is given below :

	1985-86	1986-87	1987-88	1988-89	1989-90
(i) Number of days on which minimum balance was maintained					
(a) without obtaining any advance	323	343	222	85	85
(b) by obtaining ways and means advances	36	22	107	182	238
(ii) Number of days on which overdraft was taken	6	-	37	98	42

The position of ways and means advances and overdraft taken by the State Government and interest paid thereon during 1985-86 to 1989-90 is detailed below :

(Rupees in crores)

	1985-86	1986-87	1987-88	1988-89	1989-90
Ways and Means Advances :					
(i) Advances taken during the year	65.51	43.60	269.77	552.60	472.65
(ii) Advances outstanding at the end of the year	-	-	33.60	33.60	33.60
(iii) Interest paid	0.15	0.05	0.48	1.70	1.24
Overdraft :					
(i) Overdraft taken during the year	26.57	-	228.87	660.20	281.17
(ii) Overdraft outstanding at the end of year	-	-	17.16	58.58	6.67
(iii) Interest paid	0.27	-	0.10	0.83	0.36

1.20 Loans and Advances by State Government

The State Government have been advancing loans to Government companies, corporations, autonomous bodies, co-operatives, non-Government institutions, etc., for developmental and non-developmental activities. The position of such loans for the five years 1985-86 to 1989-90 is given below:

	(Rupees in crores)				
	1985-86	1986-87	1987-88	1988-89	1989-90
Opening balance	842.88	915.83	1030.20	1177.25	1266.17
Amount advanced during the year	148.02	151.18	190.81	136.19	166.36
Amount repaid during the year	75.07	36.81	43.76	47.27	55.79
Closing balance	915.83	1030.20	1177.25	1266.17	1376.74
Net addition	72.95	114.37	147.05	88.92	110.57
Interest received and credited to revenue	4.48	10.62	4.05	7.09	29.63

The net loans and advances disbursed during 1985-86, 1986-87, 1987-88, 1988-89 and 1989-90 constituted 25.46, 40.95, 30.26, 15.61 and 31.60 *per cent* respectively of the net receipts from the long term borrowings of the State Government.

Recoveries in arrears

Out of loans advanced to various bodies, other than the Rajasthan State Electricity Board (RSEB), the detailed accounts

of which are kept in the office of the Accountant General (Accounts and Entitlement), recovery of Rs. 13.49 crores (Principal Rs. 3.51 crores and interest Rs. 9.98 crores) was in arrears as on 31 March 1990. In the case of Rajasthan State Electricity Board, loans totalling Rs. 1095.73 crores were outstanding at the end of March 1990 and the amount of interest due for recovery as on that date was Rs. 530.31 crores. In the absence of detailed terms and conditions for repayment of these loans in the Government sanctions, the amount of principal overdue for recovery could not be worked out.

In respect of loans, the detailed accounts of which were maintained by the Departmental Officers, the Controlling Officers were required to furnish to the Accountant General (Accounts & Entitlement) a statement showing details of arrears in recovery of loan instalments and interest by June every year. Against 194 statements due for 1989-90, only 41 statements were received by November 1990. According to these statements, total amount overdue for recovery against loans advanced as on 31 March 1990 was Rs. 14.99 crores including Rs. 1.14 crores on account of interest. The major part of the arrears related to loans for "Relief on account of Natural Calamities" (Rs. 3.08 crores), "Village and Small Industries" (Rs. 5.52 crores) and "Other Industries and Minerals" (Rs. 4.69 crores). The Agriculture, Co-operative, Rural Development and Panchayati Raj and Tribal Area Development Departments were the main defaulters in not furnishing the statements of overdue loans.

1.21 Guarantees given by the Government

The position of contingent liability for guarantees given by the State Government for repayment of loans and

payment of interest thereon by the Statutory Corporations, Companies and Co-operatives etc., was as follows :

(Rupees in crores)

As on 31 March	Maximum amount guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
1986	1297.90	619.14	2.23
1987	1452.68	712.40	5.44
1988	2608.47	1612.39	8.55
1989	2971.29	1282.70	11.78
1990	2449.39	1789.54	31.41

There has been an increase of 193 *per cent* in the amount of guarantees outstanding during the last five years.

No law under Article 293 of the Constitution has been passed by the State Legislature laying down the maximum limits for the Government for giving guarantees on the security of the Consolidated Fund of the State.

An amount of Rs. 2.64 crores was received as guarantee commission during 1989-90.

CHAPTER -II

APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE

2.1 General

2.1.1 The summarised position of actual expenditure during 1989-90 against grants/ appropriations is as follows :

	Original grant/appro- priation	Supplementary grant/apppro- priation	Total	Actual expendi- -ture	Variation saving(-) excess(+)
1. REVENUE			(In crores of rupees)		
Voted	2340.84	240.05	2580.89	2381.73	(-) 199.16
Charged	435.22	8.08	443.30	441.47	(-) 1.83
2. CAPITAL					
Voted	632.40	51.31	683.71	585.34	(-) 98.37
Charged	0.01	0.02	0.03	0.05	(+) 0.02
3. PUBLIC DEBT					
Charged	694.36	375.23	1069.59	1066.22	(-) 3.37
4. LOANS AND ADVANCES					
Voted	142.26	31.04	173.30	166.36	(-) 6.94
Grand Total	4245.09	705.73	4950.82	4641.17	(-) 309.65

2.2 Results of Appropriation Audit

The broad results emerging from Appropriation Audit are brought out in the succeeding paragraphs.

2.2.1 Supplementary provision

Supplementary provision obtained during the year constituted 16.62 *per cent* of the original budget provision against 35.45 *per cent* in the preceding year.

2.2.2 Unnecessary/excessive/inadequate supplementary provision

Supplementary provision of Rs. 30.49 crores (for Rs. 1 lakh or more in each case) obtained in September 1989 and March 1990 in 16 cases proved unnecessary. In 29 other cases against the supplementary grant of Rs. 630.94 crores obtained, the actual utilization of funds was Rs. 526.20 crores, resulting in a saving of more than Rs. 10 lakhs in each case. In another 3 cases supplementary grant of Rs. 36.42 crores proved insufficient by over Rs. 20 lakhs in each case leaving an aggregate uncovered excess expenditure of Rs. 9.11 crores.

2.2.3 Saving/excess over provision

The saving was Rs. 319.53 crores in 103 cases of grants/appropriations. The overall excess (*Appendix 2*) on the other hand was Rs. 9,87,76,119 in 14 cases of grants/appropriations requiring regularisation under Article 205 of the Constitution. It was mainly contributed by grant No.27-Water Supply Scheme, Revenue-Voted where the excess over the approved provision was Rs. 8.22 crores (6 *per cent* of the total provision), no reasons were communicated.

2.2.4 Un-utilised provision

In the following grants/appropriations, expenditure fell short by more than Rs. 1 crore and also by more than 10 per cent of the total provision :

Description of the grant/ appropriation	Amount of saving (percentage of provision in brackets)	Reasons of saving
(Rupees in crores)		
9-Forest (Revenue-Voted)	3.85 (10.13)	Reasons for savings have not been communicated (November 1990).
15-Pensions and Other Retirement Benefits (Revenue-Voted)	26.05 (18.61)	Saving was attributed mainly to less expenditure incurred on Pensions, Commutations, Family Pensions and Gratuities than anticipated.
19-Public Works (Capital-Voted)	8.85 (17.10)	Saving was attributed mainly to (i) slow progress of works (Rs. 7.93 crores) and (ii) non-adjustment of <i>pro rata</i> charges (Rs. 1.41 crores).
20-Housing (Capital-Voted)	1.62 (23.21)	Saving was attributed to (i) slow progress of works (Rs. 1.07 crores) and (ii) less distribution of loans than estimated (Rs. 1.05 crores).
21-Roads and Bridges (Capital-Voted)	8.43 (18.21)	Saving was attributed to slow progress of works.

Description of the grant/ appropriation	Amount of saving (percentage of provision in brackets)	Reasons of saving
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(Rupees in crores)

22- Area Development (Revenue-Voted)	5.61 (18.61)	Saving was attributed mainly to economy measures.
23-Labour and Employment (Revenue-Voted)	1.07 (10.11)	Saving was attributed mainly to (i) curtailment of expenditure due to receipt of less assistance from Government of India (Rs. 0.70 crore) and (ii) posts remaining vacant (Rs. 0.35 crore).
28-Special Programmes for Rural Development (Revenue-Voted)	11.82 (16.09)	Saving was attributed to curtailment of expenditure due to receipt of less assistance than anticipated from Government of India.
29-Town Planning and Territorial Development (Revenue-Voted)	1.93 (12.29)	Saving was attributed mainly to (i) restriction on expenditure due to reduction in Plan ceiling and non-receipt of assistance from Government of India for construction of low cost water seal latrines (Rs. 1.51 crores) and (ii) non-sanction of grant to Jaipur Development Authority (Rs. 0.40 crore).

Description of the grant/ appropriation	Amount of saving (percentage of provision in brackets)	Reasons of saving
(Rupees in crores)		
29-Town Planni- -ing and Territorial Development (Capital-Voted)	1.12 (28.35)	Saving was attributed to non- -payment of loans to (i) local bodies for land compensation (Rs. 1 crore) and (ii) Jaipur Development Authority (Rs. 0.75 crore).
34-Relief from Natural Calamities (Revenue-Voted)	14.34 (42.80)	Saving was attributed mainly to (i) non-execution of Relief Works and (ii) less expenditure on flood and other works.
36-Co-operation (Revenue-Voted)	1.58 (13.26)	Saving was attributed to reduc- -tion in expenditure due to lesser amounts received from (i) National Co-operative Development Corp- -oration (Rs. 1.23 crores) for assistance to Co-operative Oil Mills and (ii) Government of India (Rs. 0.68 crore) for Agriculture Credit Stabilisation Fund.
36-Co-operation (Capital-Voted)	4.52 (12.34)	Saving was attributed mainly to curtailment of expenditure due to reductions in the amounts received from (i) National Bank for Agriculture and Rural Develop- -ment (Rs. 4.39 crores) and (ii) National Co-operative Develop- -ment Corporation and Govern- -ment of India (Rs. 2.88 crores).

Description of the grant/ appropriation	Amount of saving (percentage of provision in brackets)	Reasons of saving
(Rupees in crores)		
37-Agriculture (Capital-Voted)	9.83 (82.26)	Saving was attributed mainly to less release of short term loans to State Agro Industries Corporation Limited and Rajasthan Seeds Corporation.
38-Minor Irrigation and Soil Conservation (Capital-Voted)	1.21 (74.69)	Saving was attributed mainly to less loans sanctioned by the State Government to repatriates under World Food Programme and Rajasthan Land Development Corporation.
42-Industries (Revenue-Voted)	5.51 (24.31)	Saving was attributed mainly to (i) reduction in sanction of expenditure by the State Government (Rs. 1.06 crores), (ii) reduction of grant to Rajasthan State Handloom Development Corporation (Rs. 0.67 crore) and Industrial Units (Rs. 0.92 crore), (iii) establishment of fewer industries in backward districts (Rs. 0.84 crore), (iv) non-payment of contribution under Loan Finance Schemes by the State Government (Rs. 0.50 crore) and (v) receipt of less claims for assistance for energy use for production (Rs. 0.35 crore).

Description of the grant/ appropriation	Amount of saving (percentage of provision in brackets)	Reasons of saving
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(Rupees in crores)

43-Minerals (Revenue-Voted)	1.63 (12.67)	Saving was attributed mainly to less purchase of rock phosphate, less use of lime stone and lower payment of royalty.
46- Irrigation (Capital-Voted)	35.23 (13.72)	Saving was attributed mainly to (i) slow progress of works, (ii) less adjustment of stock accounts, (iii) reduction in Plan ceiling and (iv) modification in construction programmes.
50- Rural Employment (Revenue-Voted)	56.12 (69.03)	Saving was attributed mainly to (i) abolition of National Rural Employment Scheme, (ii) payment of grants direct to District Rural Development Agencies by Government of India under Centrally Sponsored Scheme and (iii) non-receipt of free wheat from Government of India.

2.2.5 Persistent savings

Persistent savings of 10 *per cent* or more were noticed in the following grants :

S. No.	Number and name of grant	Percentage of savings		
		1987-88	1988-89	1989-90
REVENUE SECTION (VOTED)				
1.	10-Miscellaneous General Services	30	28	28
2.	22-Area Development	17	19	19
3.	40-State Enterprises	25	25	14
CAPITAL SECTION (VOTED)				
4.	9-Forest	100	100	100
5.	20-Housing	24	21	23
6.	24-Education, Art and Culture	59	70	92
7.	36-Co-operation	36	21	12
8.	39-Animal Husbandry and Medical	37	23	22
9.	43-Minerals	52	67	13
10.	44-Stationery and Printing	46	100	100

2.2.6 Injudicious re-appropriation

Re-appropriation is permissible only when it is known or anticipated that appropriation for the unit from which funds are to be diverted will not be utilised in full and that funds are required elsewhere for utilisation. Some instances of injudicious re-appropriation of funds where the expected savings did not materialise under the heads of accounts from which funds were transferred and some instances where the additional funds provided by re-appropriation were not utilised are given in *Appendix 3*.

2.2.7 Surrender of savings

(a) All anticipated savings should be surrendered as soon as the possibility of savings is envisaged. The surrender of Rs. 261.56 crores was, however, made on the last date (31 March 1990) of the financial year in all cases.

(b) In the following grants/appropriations savings exceeding Rs. 1 crore in each case were not surrendered :

S. No.	Number and name of grant	Total grant	Savings	Un-surrendered savings (and its percentage to total savings)
(Rupees in crores)				
REVENUE SECTION (CHARGED)				
1.	Interest payment	438.64	1.62	1.62 (100)
REVENUE SECTION (VOTED)				
2.	9-Forest	37.99	3.85	1.40 (36.36)
3.	15-Pensions and Other Retirement Benefits	139.96	26.05	2.14 (8.21)
4.	19-Public Works	90.58	5.55	2.89 (52.07)
5.	22-Area Development	30.15	5.61	1.44 (25.67)
6.	24-Education, Art and Culture	662.14	21.05	15.71 (74.63)
7.	30-Tribal Area Development	55.71	2.79	1.96 (70.25)
8.	46-Irrigation	174.49	11.67	10.13 (86.80)

S. No.	Number and name of grant	Total grant	Savings	Un-surrendered savings (and its percentage to total savings)
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(Rupees in crores)

CAPITAL SECTION (CHARGED)

9.	Public Debt	1069.60	3.38	2.48 (73.37)
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CAPITAL SECTION (VOTED)

10.	22-Area Development	59.30	4.26	1.49 (34.98)
11.	27-Water Supply Scheme	186.05	17.20	3.49 (20.29)
12.	46-Irrigation	256.77	35.23	8.19 (23.25)
13.	48-Power	103.81	10.05	10.05 (100)

(c) In the following grants, surrender of funds (exceeding Rs. 10 lakhs each) was made on the last day though the expenditure was in excess of the authorised provision :

S. No.	Number and name of grant	Total grant	Actual expenditure	Excess	Surrender made on 31 March 1990
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(Rupees in crores)

REVENUE SECTION (VOTED)

1.	27-Water Supply Scheme	136.84	145.06	8.22	0.18
2.	39-Animal Husbandry and Medical	34.00	34.23	0.23	0.12

2.2.8 Shortfall/excess in recoveries

Under the system of gross budgeting followed by the Government, the demands for grants presented to the Legislature are for gross expenditure and exclude all receipts and recoveries which are adjusted in the accounts in reduction of expenditure. The anticipated recoveries and receipts are shown separately in the budget estimates. During 1989-90 such receipts and recoveries were estimated at Rs. 367.13 crores (Revenue : Rs. 176.45 crores, Capital : Rs 190.68 crores). The actual receipts and recoveries during the year were Rs. 270.15 crores (Revenue : Rs. 125.57 crores, Capital : Rs. 144.58 crores). Some significant cases of variation in anticipated recoveries/receipts are detailed below :

S. No.	Number and name of grant	Amount of excess (+)/shortfall(-) (in crores of rupees)	Reasons
1.	19-Public Works (Revenue)	(-) 7.91	Shortfall was due mainly to less recovery on account of issue of stock materials for works than anticipated.
2.	21-Roads and Bridges (Revenue)	(-) 2.23	Shortfall was due to less amount of subvention from Central Road Fund received from Government of India than anticipated.
3-	26 Medical and Public Health and Sanitation (Revenue)	(-) 6.51	Shortfall was due mainly to less receipt of aid material than anticipated from Government of India under various programmes and omission to transfer the expenditure incurred to concerned heads by contra adjustment to the head.

S. No.	Number and name of grant	Amount of excess (+)/shortfall(-) (in crores of rupees)	Reasons
4-	27-Water Supply Scheme		Additional recovery on account of issue of more stock material to works than anticipated.
	i) Revenue	(+) 2.33	
	ii) Capital	(-) 15.11	Shortfall was due mainly to less recovery on account of issue of stock material for works than anticipated.
5.	34-Relief from Natural Calamities (Revenue)	(-) 14.34	Shortfall was due mainly to less recoveries from Famine Relief Works than anticipated.
6.	46-Irrigation		Shortfall was due mainly to less adjustment of stock materials.
	i) Revenue	(-) 12.86	
	ii) Capital	(-) 29.50	
7.	50-Rural Employment (Revenue)	(-) 6.95	Shortfall was due to non-receipt of free wheat from Government of India under Rural Employment Programme.

2.3 Non-receipt of explanations for savings/excesses

After the close of the accounts of a financial year, the detailed appropriation accounts, (showing the final grants/appropriations, the actual expenditure and the resultant variations) are sent to the controlling officers by the Accountant General (Accounts and Entitlement) requiring the Departments to explain reasons for wide variations. Out of 244 heads of accounts having variations which required

explanations for inclusion in Appropriation Accounts for the year 1989-90, no explanation was received for 79 heads constituting 32 *per cent* of the total heads.

2.4 Reconciliation of departmental figures

Rules require that the departmental figures of expenditure should be reconciled with those maintained by the Accountant General (Accounts and Entitlement) every month. The reconciliation remained in arrears for several departments. Out of 439 controlling officers, 159 had not reconciled their figures with the figures of expenditure recorded in the books of the Accountant General (Accounts and Entitlement) for any month during 1989-90.

2.5 Delay in receipt of monthly accounts

Timely rendering of the consolidated monthly accounts to the State Government as also finalisation of the annual accounts and submission of Appropriation and Finance Accounts to the State Legislature before the budget session depends on the receipt by due dates of the accounts from Treasuries, Public Works Divisions, Forest Divisions and other offices by the Accountant General. Rules prescribe that Public Works Divisions/Forest Divisions and Treasury Offices should render the monthly accounts to the Accountant General (Accounts and Entitlement) by 10th, 8th of the following month respectively. There was, however, considerable delay in

furnishing the accounts to the Accountant General during 1989-90 as indicated below :

Name of department/ office	Number of Divisions	Total number of accounts received during 1989-90	Number of accounts received late	Delay in days
1. Public Works Divisions	160	1909	225	5 to 25
2. Forest Divisions	85	1018	186	1 to 22
3. Treasuries	35	420	89	1 to 20

CHAPTER - III

CIVIL DEPARTMENTS

AGRICULTURE DEPARTMENT

3.1 Technology Mission on Oilseeds

3.1.1 Introduction

The Technology Mission on Oilseeds (TMO) was launched by Government of India in May 1986 to achieve self-reliance in edible oil during the Eighth Plan. The TMO was a consortium of all the concerned Departments of Government of India and other agencies to develop a harmonised approach to achieve the goal of self-reliance, through on-going programmes. The immediate objective was to reduce the import of edible oil to half by producing 16-18 million tonnes of oilseeds by 1989-90. Rajasthan's share in this target was 1.52 million tonnes. Various programmes of oilseeds development operating in the State were combined into one programme, viz., National Oilseeds Development Project (NODP) with effect from 1984-85. NODP covered 9 oilseed crops—groundnut, rapeseed-mustard, soyabean, sunflower, sesamum, safflower, niger, linseed and castor. The strategies adopted for increasing oilseed production in the State were (i) dry farming practices and diversion of low irrigated crop area

Abbreviations used in this Report are listed alphabetically and expanded in the Glossary at Appendix 10 (Page 222).

to oilseeds, (ii) transfer of available technology to the oilseed growers, (iii) profitable cultivation of oilseeds under scarce irrigation resources, (iv) increasing availability of quality oilseeds and (v) an appropriate marketing system. NODP was implemented in 16 districts identified on the basis of current trends and future potential in production of oilseeds. The State was to share 50 *per cent* of the funding of NODP with the Union Government, except for the production of breeder and foundation seed which was to be made by the Indian Council of Agriculture Research (ICAR)/State Agriculture Universities with full Central assistance. In addition, Oilseeds Production Thrust Project (OPTP) was introduced by Government of India in 1987-88 to accelerate development of 4 major oilseeds, viz., groundnut, rapeseed-mustard, soyabean and sunflower. OPTP is fully financed by Government of India and covered 24 districts. In districts common to both OPTP and NODP, areas of operation of the projects were to be mutually exclusive. Implementation and monitoring of TMO in Rajasthan was the responsibility of the Director of Agriculture of the State Government.

3.1.2 Audit coverage

An Audit review of TMO in Rajasthan was conducted (during March 1990 to August 1990) covering the period from 1986-87 to 1989-90. Three districts, viz., Sawaimadhopur, Sirahi and Bharatpur were selected for detailed check of the implementation of the programmes.

3.1.3 Highlights

- Area under oilseed crop increased from 19.20 lakh hectares in 1985-86 to 25.20 lakh hectares in 1989-90, and production went up from 9.12 lakh tonnes (1985-86) to 18.40 lakh tonnes in 1989-90. Though the area under soyabean crop went up, the yield was not to the expectations and was only 48 *per cent* of target.

(Paragraph 3.1.7)

- Under National Oilseeds Development Project the State Government held back Rs. 23.99 lakhs (7 *per cent*) from Central release and delayed release of the balance amount by 3 to 5 months. Due to delay in release of funds by the State Government during 1987-88 under OTP, 70 *per cent* (Rs. 106.25 lakhs) of the funds sanctioned by Government of India could not be utilised.

(Paragraph 3.1.4)

- Rs. 179.70 lakhs were spent on unapproved items during 1988-89 and 1989-90, resulting in irregular charge of Rs. 143.70 lakhs to Government of India (Rs. 107.70 lakhs : OTP, Rs. 36 lakhs : NODP). Rs. 53.95 lakhs were diverted during 1988-89 and 1989-90 from OTP to NODP, resulting in excess charge of Rs. 28.57 lakhs to Government of India.

(Paragraph 3.1.5)

- There was 24 *per cent* shortfall in distribution of NODP minikits, and 43 and 35 *per cent* shortfall in field demonstrations under NODP and OTP.

(Paragraphs 3.1.9 & 3.1.10)

- There was overall shortfall of 90 *per cent* (Rs. 30.30 lakhs) in expenditure in relation to the allotment made for production of certified seeds under NODP (Seed Village Scheme). Subsidy totalling Rs. 54.87 lakhs paid in excess to Rajasthan State Seeds Corporation (RSSC) (Rs. 45.37 lakhs) and Rajasthan State Sahkari Kraya Vikraya Sangh (RAJFED) (Rs. 9.50 lakhs) remained unrecovered.

(Paragraph 3.1.8)

- Wasteful expenditure of Rs. 29.02 lakhs was incurred during 1987-88 on top dressing of urea for rapeseed-mustard crop.

(Paragraph 3.1.10)

- During 1989-90, 25 *per cent* cost (Total : Rs. 18.96 lakhs) of Gypsum/Pyrite to be supplied free to the farmers under OPTP was irregularly recovered from them. Delayed release by State Government of Central assistance resulted in non-supply of Gypsum for Rabi-1987 and loss to Government revenue of Rs. 12.50 lakhs.

(Paragraph 3.1.12)

- There was overall shortfall of 95 *per cent* in supply of packets of Rhizobium culture during 1986-87 and 1989-90 and decline in capacity utilisation of the laboratory producing it.

(Paragraph 3.1.13)

- Only 6 *per cent* of the Audit queries were replied to.

(Paragraph 3.1.16)

3.1.4 Financial Outlay

(a) Details of financial outlay, share of Government of India assistance received, funds released by the State Government and expenditure incurred on the NODP and OPTP during the years 1986-87 to 1989-90 are given below :

Year	Planned Financial Outlay	Central Assistance Received	Funds Released by State Government		Total Funds Available	Expenditure
			Out of Central Assistance Received	Towards State Share		

(Rupees in lakhs)

(i) NODP

1986-87	200.64	51.83	36.72	36.72	73.44	64.04
1987-88	212.64	93.97	87.28	80.62	167.90	115.14
1988-89	212.64	87.72	85.53	79.48	165.01	163.51
1989-90	224.25	92.30	92.30	79.80	172.10	175.27
Total	850.17	325.82	301.83	276.62	578.45	517.96

(ii) OPTP

1987-88	150.99	150.99	150.99	Nil	150.99	86.49
1988-89	272.50	272.50	272.50	Nil	272.50	273.50
1989-90	287.50	287.50	287.50	Nil	287.50	287.50
Total	710.99	710.99	710.99	Nil	710.99	647.49

(b) Out of assistance of Rs. 51.83 lakhs, Rs. 93.97 lakhs and Rs. 87.72 lakhs received from Government of India under NODP during the years 1986-87 to 1988-89, Rs. 15.11 lakhs (29 *per cent*), Rs. 6.69 lakhs (7 *per cent*) and Rs. 2.19 lakhs (2 *per cent*) were not released by the State Government for the programme, but were held back. The State's share was also short-released by 29, 8, 7 and 14 *per cent* during the years 1986-87 to 1989-90 respectively. In spite of this, during the years 1986-87 and 1987-88 13 and 31 *per cent* of the funds made available were also not utilised.

(c) Under OPTP in 1987-88, against the available funds of Rs. 150.99 lakhs an expenditure of Rs. 44.74 lakhs (30 *per cent*) only was incurred on implementation of the programme, shortfall being Rs. 106.25 lakhs (70 *per cent*). The expenditure included Rs. 41.75 lakhs advanced to Rajasthan State Agro Industries Corporation (RSAIC) (Rs. 34 lakhs) and RSSC (Rs. 7.75 lakhs) at the end of the year, which were not utilised by them during the year.

(d) Non-utilisation of available funds under NODP and OPTP was stated to be due to non-production/non-procurement of seeds by RSSC.

(e) Component-wise details of expenditure incurred under NODP and OPTP are contained in *Appendices 4 and 5*.

3.1.5 Diversion of funds

(a) Amounts totalling Rs. 138 lakhs were diverted by the State Government from the approved key component, as detailed below, towards payment of subsidy to farmers for purchase of sprinkler sets, under NODP or OPTP in Rajasthan :

Programme	Year	Component from where diverted	Amount (Rupees in lakhs)
NODP	1988-89	(i) Seed Village Scheme	15.00
		(ii) Plant Protection Equipment	20.00
	1989-90	(iii) Demonstrations	37.00
		Total	72.00
OPTP	1989-90	(i) Seed Production	57.55
	1989-90	(ii) Demonstrations	8.45
		Total	66.00

(b) In March 1989 an amount of Rs. 41.70 lakhs was advanced to Rajasthan State Seeds Corporation (RSSC) for construction of seed storage by diversion from OPTP funds provided for production of certified (groundnut) seed. The work had not been approved by Government of India for Rajasthan, or included in the Action Plan prepared by the Department. The advance was still outstanding against the RSSC and construction work of seed storage had not been undertaken as of November 1990.

(c) Although the State Government was given maximum flexibility to make inter-component adjustments within a programme, diversion of funds from one programme to another was not permissible. However, during 1988-89 and 1989-90, Rs. 48.95 lakhs were diverted from OPTP (demonstrations : Rs. 36.95 lakhs, plant protection measures : Rs. 12 lakhs) to NODP (minikits : Rs. 21.25 lakhs, demonstrations : Rs. 15.70 lakhs and plant protection equipment : Rs. 12 lakhs). Since NODP is financed equally by the Government of India and the State Government, the diversion of OPTP funds (fully financed by Government of India) resulted in extra charge of Rs. 24.47 lakhs to the Government of India.

(d) During 1987-88, a payment of Rs. 5 lakhs was made to RSSC for production of certified seed under Seed Village

Programme of NODP. It was incorrectly booked under Seed Procurement Programme of OPTP. An expenditure of Rs. 1.81 lakhs was incurred on the production of seeds 50 *per cent* of which (Rs. 0.90 lakh) was to be borne by Government of India. The incorrect booking of expenditure resulted in excess charge of Rs. 4.10 lakhs upon Government of India.

While on one hand large scale diversion of funds, totalling Rs. 191.95 lakhs was made for unapproved items—sprinkler sets (Rs. 138 lakhs)—and from OPTP to NODP (Rs. 53.95 lakhs), on the other hand, there were also shortfalls in expenditure on various approved components of NODP (Rs. 137.19 lakhs) and OPTP (Rs. 16.75 lakhs) totalling Rs. 153.94 lakhs—Certified/Foundation Seed (Rs. 39.29 lakhs), Plant Protection (Rs. 105.60 lakhs), Soil Testing (Rs. 4.80 lakhs) and Farm Implements (Rs. 4.25 lakhs)—during the years 1986-87 to 1989-90.

3.1.6 Special provision for SC/ST farmers

An amount of Rs. 151 lakhs was specifically earmarked by Government of India for the benefit of SC and ST farmers during the years 1988-89 (Rs. 74 lakhs) and 1989-90 (Rs. 77 lakhs) under NODP (Rs. 66 lakhs) and OPTP (Rs. 85 lakhs). The Department was required to formulate component-wise details of proposed utilisation of these funds, taking into account the local conditions and production problems faced by the SC and ST farmers. The details of plans formulated or the expenditure incurred on the programme for the benefit of SC/ST farmers were not available either at the Directorate or at the departmental offices of the selected three districts. Therefore, the extent of benefits derived by SC/ST farmers under the Mission could not be identified.

3.1.7 Physical targets and achievements

The position of targets and achievements in regard to area covered and oilseeds production was as follows :

Year	Area covered			Oilseed production		
	Target (in lakh hectares)	Achievement	Shortfall (in per cent)	Target (in lakh tonnes)	Achievement	Shortfall (in per cent)
1985-86	19.20	19.29	-	12.80	9.12	29
1986-87	21.12	14.94	29	13.98	8.81	37
1987-88	18.80	19.40	-	11.42	12.57	-
1988-89	20.40	22.61	-	13.97	19.13	-
1989-90	24.60	25.20	-	19.80	18.40	7
Total	104.12	101.44		71.97	68.03	

The targets and achievements in production of some of the main oilseed crops in the State during 1986-87 to 1989-90 were as under :

Name of crop	Area		Production		Yield	
	Target (In lakh hectares)	Achievement	Target (In lakh tonnes)	Achievement	Target (In Kg/hectare)	Achievement
Rapeseed-						
Mustard	44.15	46.88	40.84	42.15	925	899
Sesamum	17.78	13.15	3.06	2.04	172	155
Groundnut	9.55	9.40	8.27	7.42	866	789
Taramira (a variety of mustard)	8.10	6.43	2.00	2.77	328	430
Linseed	3.85	1.84	1.56	0.66	405	358
Soyabean	3.15	4.11	3.28	2.04	1041	496
Castor	0.34	0.34	0.16	0.28	470	823

The acreage of oilseeds crop increased from 19.29 lakh hectares in 1985-86 to 25.20 lakh hectares in 1989-90. The production increased from 9.12 lakh tonnes (1985-86) to 18.40 lakh tonnes in 1989-90. The average yield per hectare of Rapeseed-Mustard, a major oilseed crop in the State during the period was 899 Kg. against the target of 925 kg. Similarly, the average yields per hectare of Sesamum and Groundnut were 155 kg. and 789 kg. against the targets of 172 kg. and 866 kg. respectively. In respect of soyabean, though the area covered was 131 *per cent* of the target, the production was much lower (62 *per cent*) due to low yield (496 kg. per hectare against the target of 1041 kg. per hectare).

3.1.8 Seed production

Financial assistance in the form of subsidy was available under National Oilseed Development Project (NODP), Oilseeds Production Thrust Project (OPTP) to various agencies like ICAR, State Agricultural Universities, Seeds Corporation and State/Taluka seeds farms for production of breeder/foundation seeds, increasing the availability of certified seeds, handling, storage, seed treatment, plant protection activities, etc., as prescribed by Government of India from time to time.

(a) The following table shows cases of excess payments of subsidy amounting to Rs. 54.87 lakhs to RSSC/RAJFED for production of certified seeds :

Name of Agency, Programme and Seeds	Quantity of seed		Rate of subsidy (per quintal) (Rupees)	Amount of subsidy			Reason
	to be procured/ produced (In quintals)	actually procured/ produced		Paid	Admi- ssible	Excess payment	
1	2	3	4	5	6	7	8
RSSC							
NODP							
(i) Rapeseed- Mustard, Sesamum, Groundnut, Soyabean & Torla (a variety of mustard)	—	—	—	8.54 (March 1990)	3.40	5.14	Subsidy was allowed on total quantity of seed procured/produced during 1989-90 instead of being restricted to the quantity sold over and above the sales limit fixed for the previous year.
(ii) Soyabean	2000	1206	150	5.00 (March 1988)	1.81	3.19	Subsidy was paid on estimated production and not on actuals at rates higher (Rs. 250 per quintal) than prescribed (Rs. 150 per quintal).
(iii) Sesamum	100	—	150	0.15 (March 1988)	Nil	0.15	Subsidy was not admis- sible under Seed Village Programme but was paid.
OFTP							
(iv) Rapeseed- Mustard	10000	—	150	15.00 (March 1989)	Nil	15.00	Subsidy not admissible.

Name of Agency, Programme and Seeds	Quantity of seed		Rate of subsidy (per quintal) (Rupees)	Amount of subsidy			Reason
	to be procured/ produced (In quintals)	actually procured/ produced		Paid	Admi- ssible	Excess payment	
1	2	3	4	5	6	7	8
(v) Soyabean	2500	1357	300	7.50 (1988-89)	4.07	3.43	Subsidy was paid on esti- mated production instead of on actuals.
(vi) Soyabean	3840	1767.57	300	11.52 (1989-90)	5.30	6.22	-do-
(vii) Groundnut	4210	991.63	300	12.63 (1989-90)	2.97	9.66	-do-
(viii) Sunflower	300	Nil	300	0.90 (March 1988)	Nil	0.90	-do-
(ix) Toria (a variety of mustard)	200	56.19	300	0.60 (March 1988)	0.17	0.43	-do-
(x) Soyabean	500	Nil	250	1.25 (March 1988)	Nil	1.25	Subsidy was paid on anti- -cipated procurement of seed.
Total				63.09	17.72	45.37	
RAJFED							
(xi) Soyabean (1988-89)	1500	Nil	300	4.50	Nil	4.50	Subsidy was paid on pro- -cured quantity of certified seed though it was admis- -sible for quantity produced only.
(1989-90)	2500	Nil	300	5.00	Nil	5.00	
Total				9.50	Nil	9.50	
Grand Total				72.59	17.72	54.87	

Seed Village Programme of NODP provided for grant of financial assistance to operating agency (RSSC) at the rate of Rs. 150 per quintal on the quantity of certified seed produced through registered seed growers in selected villages for handling, storage and seed treatment. There was an overall shortfall of 90 *per cent* (Rs. 30.30 lakhs) in expenditure with reference to allotment, and of 92 *per cent* (276.35 tonnes) in the production of certified seeds, as planned in the annual action plans of Department for the period from 1986-87 to 1989-90. Production of certified seed was not undertaken by RSSC during 1988-89 and 1989-90, due to which distribution of minikits and large size demonstrations could not be held as targeted.

3.1.9 Distribution of minikits

The programme contemplated cost free distribution of minikits containing certified seed of improved varieties along with seed treating chemicals and rhizobium culture to farmers.

During 1986-87 to 1989-90, 1.23 lakh minikits were reportedly distributed under NODP against the target of 1.61 lakhs (the shortfall being 24 *per cent*) at an expenditure of Rs. 23.88 lakhs. Minikits of Sesamum, Taramira (a variety of mustard) and Niger were not distributed at all. During 1987-88 and 1989-90 against the target of 650 and 10,000 only 256 and 1163 minikits of groundnut were distributed, the shortfall being 61 and 88 *per cent* respectively. These shortfalls were attributed to non-availability of seeds with the RSSC.

3.1.10 Demonstrations

The position of demonstrations targeted and laid out under NODP and OPTP was as under :

Year	NODP			OPTP		
	Target	Achievement	Shortfall (in <i>per cent</i>)	Target	Achievement	Shortfall (in <i>per cent</i>)
1986-87	109	107	2	-	-	-
1987-88	305	285	7	340	160	53
1988-89	305	32	90	160	117	27
1989-90	178	90	49	182	167	8
Total	897	514	43	682	444	35

No reasons were stated for the shortfalls.

The following cropwise shortfalls of large size demonstrations were observed under NODP during 1989-90:

Crop	Target	Achievement	Shortfall (in per cent)
Safflower	10	Nil	100
Sesamum	50	4	92
Groundnut	30	14	53
Rapeseed- mustard	86	70	19

The shortfall was stated to be due to non-availability of seeds with RSSC.

Rapeseed-mustard is sown during mid-September to end of October. Top dressing of urea is required to be done along with first irrigation (After 40 to 50 days of sowing but before flowering i.e. latest by mid-December). During 1987-88, though sowing was done during mid-September to end of October 1987, top dressing of urea was done late in January 1988 after flowering of the plants, which was of no use and involved a wasteful expenditure of Rs. 29.02 lakhs. No reasons for delay in application of the fertiliser were reported.

In May 1989, RSSC allotted 900 quintals of groundnut certified seed (JL-24) costing Rs. 12.07 lakhs under NODP to various districts and Agriculture Universities for large size demonstrations to be held in Kharif 1989. Quality groundnuts have 10 to 15 per cent weight as shells and balance 85 to 90 per cent as seeds. The Deputy Director Agriculture, Sawaimadhopur and Agriculture University, Udaipur to whom 100 quintals and 50 quintals groundnut respectively were supplied reported to the Directorate in June-July 1989 that seed-content was only 40 to 50 per cent by weight, and the

seed was sub-standard and not fit for sowing. Meanwhile the Agriculture University, Udaipur utilised 18.30 quintals of sub-standard seed for demonstration. At the instance of the Directorate, 99.45 quintals in Sawaimadhopur (Rs. 1.33 lakhs) of the sub-standard seed were distributed free to the cultivators as minikits. The Directorate could not confirm the quality of the remaining 750 quintals of seeds distributed in other areas during Kharif 1989. The distribution of sub-standard seeds (meant for demonstrations) as minikits, even though free, was a retrograde step.

The Directorate of Agriculture transferred Rs. 6 lakhs to RSSC in March 1990 by debit to NODP (Rs. 5 lakhs) and to OPTP (Rs. 1 lakh) for holding large size demonstration. No demonstrations were held by RSSC as they did not have the seeds. Government stated (January 1991) that action was being taken to recover the amounts.

Local seed was used in large-size demonstrations of sesamum held in Bhilwara (1), Chittorgarh (1), Sirohi (1) and Jodhpur (1) districts during Kharif 1989, since certified seed was not made available by RSSC. The cost of such demonstrations including cost of seeds purchased locally in these districts was Rs. 0.44 lakh. The use of local seed in place of certified seed defeated the very purpose of holding the demonstrations.

3.1.11 Plant Protection Measures

(a) Plant Protection (PP) Equipment

For supplying PP equipment to farmers at subsidised rates, advances were made to RSAIC, RAJFED and RTADC (Rajasthan Tribal Area Development Corporation) of Rs. 14.15 lakhs, Rs. 15.15 lakhs and Rs. 2.70 lakhs respectively in October 1989. Part amounts of Rs. 8.75 lakhs and Rs. 10.72 lakhs were utilised by RSAIC and RAJFED by providing subsidy on 2918 and 3572 items of equipment against the targets of 4717 and 5050. No supply was made by RTADC against the target of 900 items of equipment. The shortfall in

supply by RTADC, RSAIC and RAJFED was 100, 38 and 29 *per cent*. Rupees 2.70 lakhs, Rs. 5.40 lakhs and Rs. 4.43 lakhs respectively advanced were left unutilised with them as of March 1990. At Sawaimadhopur and Bharatpur, the shortfall in supplying PP equipment to farmers was found to be 69 and 60 *per cent* respectively during the period from 1988-89 to 1989-90.

Test-check revealed that there was a shortfall of 44 and 41 *per cent* in distribution (at subsidised rates) of farm implements, made through RSAIC during the period from 1986-87 to 1989-90 in Bharatpur and Sawaimadhopur. At Bharatpur, the shortfall was attributed to lack of demand due to drought conditions, whereas at Sawaimadhopur, RSAIC supplied less implements.

(b) Plant Protection

NODP envisaged setting up of a Plant protection mobile squad to conduct regular survey and to provide necessary assistance to detect and remedy epidemics of oilseed crops. Although Government of India provided in the scheme Rs. 6 lakhs every year from 1986-87 to 1989-90 for the purpose, the State Government took action to establish the squad only during 1989-90, and incurred an expenditure of Rs. 4.87 lakhs (PP equipment Rs. 1.81 lakhs and vehicles Rs. 3.06 lakhs). The Department stated that the squad was not established during 1986-87 to 1988-89 on account of drought, and that the operations of the squad would start during 1990-91 on outbreak of epidemics.

(c) Test-check in Sawaimadhopur district revealed that only 15 *per cent* (1088 ha) of total area (7300 ha) of rapeseed-mustard crop affected from 'aphid' and 'white grub' during 1987-88 could be covered by control measures on which Rs. 0.53 lakh was spent. The major part (74 *per cent*) of the available funds could not be utilised due to non-availability of chemicals with the Marketing Society and RSAIC as stated by the Dy. Director, Agriculture, Sawaimadhopur.

3.1.12 Supply of Gypsum/Pyrite (OPTP)

From April 1988, free supply of Gypsum/Pyrite to the oilseed growing farmers was envisaged under OPTP. During 1989-90 Rs. 70.47 lakhs were paid to RSAIC (Rs. 58.68 lakhs) and RAJFED (Rs. 11.79 lakhs) for supply of 13142 tonnes and 3207 tonnes of Gypsum/Pyrite respectively. This included Rs. 10 lakhs diverted irregularly from NODP. While during the previous year (1988-89) Gypsum was supplied free to the farmers according to the norms fixed, the State Government reduced the subsidy to 75 *per cent* during 1989-90, and recovered Rs. 16.96 lakhs from the farmers representing 25 *per cent* of the cost of Gypsum supplied. Thus less subsidy to this extent was provided to the farmers.

Government of India had sanctioned Rs. 30 lakhs, in October 1987, under OPTP, for supply of Gypsum at 50 *per cent* subsidised rate to farmers for groundnut and rapeseed-mustard for Rabi 1987. The State Government released this amount only in February 1988. According to the State Government's instructions, the Gypsum was to be used prior to sowing of rapeseed-mustard, i.e. before 15th September. The Gypsum was actually supplied and used in February 1988 when the crop was ready for harvesting. The expenditure of Rs. 2.19 lakhs (Bharatpur : Rs. 0.79 lakh, Jaipur : Rs. 1.30 lakhs and Udaipur : Rs. 0.10 lakh) incurred on the use of Gypsum was infructuous.

Out of the balance amount, the Directorate paid Rs. 25 lakhs to RSAIC in March 1988 for providing Gypsum to the farmers. It could not be utilised for Rabi 1987, but was utilised for Kharif 1988 by providing Gypsum free of cost to the farmers according to the changed pattern of assistance from 1988-89.

3.1.13 Production of Rhizobium culture

In order to increase their production, groundnut and soyabean were required to be treated with Rhizobium culture before sowing. Production and distribution of Rhizobium

culture was being done through laboratories at Jaipur (Durgapura) and Sriganganagar. From 1987-88, the supply was also arranged through RSAIC.

The prescribed norm of use is 1 packet (of 200 grams) per 0.4 ha. area. The shortfall in distribution of the culture with reference to requirement was 95 *per cent* during 1986-87 to 1989-90. While the production capacity of the Jaipur laboratory was fully utilised in 1986-87, it was utilised only to the extent of 70, 38 and 22 *per cent* during 1987-88, 1988-89 and 1989-90 respectively. Targets of production for the laboratory were progressively reduced from 1987-88 and responsibility, for the supply was entrusted to RSAIC. The reasons for the short production were not explained by the Department. Reduction in capacity utilisation of the laboratory had the effect of increasing the production cost of the culture from Re. 0.46 per packet in 1987-88 to Re. 0.80 per packet (174 *per cent*) in 1988-89 and to Rs. 2.42 per packet (526 *per cent*) in 1989-90.

3.1.14 Excess charge on farmers

Under OPTP, free supply of plant protection chemicals (limited to Rs. 100 per ha.) and of pesticides for eradication of root-grub (maximum of Rs. 500 per ha.) to the farmers was envisaged. During 1989-90, a total expenditure of Rs. 74.88 lakhs was incurred on these components, but 50 *per cent* of the cost was irregularly recovered from the farmers. Test-check in selected districts revealed that a total amount of Rs. 2.05 lakhs was irregularly recovered from the farmers at Sawaimadhopur (Rs. 1.78 lakhs) and Sirohi (Rs. 0.27 lakh) alone. The total amount recovered irregularly from the farmers all over the State was not intimated by the Department.

3.1.15 Other points of interest

(i) It was recognised by the TMO that given the fluctuating nature of oilseed prices and consequently price of oil between flush and lean seasons, a Market Intervention Agency (MIA) had to be designated to ensure that prices

remained within reasonable limits through-out the year. Moreover, the Public Distribution System (PDS) had to be strengthened and streamlined for the benefit of the consumer, who was the final beneficiary of the Mission.

Supply of edible oils in small packs at fair price shops was contemplated under the Public Distribution System for serving the society and preventing adulteration. Proposals were to be sent to Government of India for providing financial assistance (100 *per cent*) during 1986-87 under NODP to NAFED/RAJFED for timely intervention for price support. Details of assistance received from Government of India, targets and achievements of procurement of oilseed at support price, buffer stock maintained of various oilseeds/oils, action taken to strengthen and streamline facilities provided to the consumers through the PDS, and action taken to ensure that the prices remained within reasonable limits etc., during the years 1986-87 to 1989-90 were not furnished.

(ii) An expenditure of Rs. 2.51 lakhs (Rs. 1.55 lakhs in 1985-86 and Rs. 0.96 lakh in 1987-88) was incurred on various components under NODP in Sirohi district though it was not included in the 16 districts approved by Government of India.

(iii) Under the Mission, special efforts were to be made both under NODP and OPTP for increasing the sunflower cultivation especially in non-traditional areas. No efforts were made to increase the sunflower production during the years 1987-88 to 1989-90 (except distribution of nominal number of 1350 minikits during 1988-89) and the production was nil.

3.1.16 The response of the Directorate of Agriculture and other implementing agencies to Audit queries was lukewarm, only 6 *per cent* of the queries was replied to despite persistent reminders.

3.1.17 Monitoring and Evaluation

No arrangements to effectively monitor, evaluate and coordinate activities of various agencies were found in the Department.

ART AND CULTURE DEPARTMENT

3.2 Archaeology and Museums

3.2.1 Introduction

Rajasthan is replete with archaeological and historical landmarks. Before creation of the State, leading princely States had their own archaeological Departments. The Department of Archaeology and Museums (hereafter referred to as the Department) was formed by integrating these Departments into one in 1950. Activities of the Department are mainly two fold: archaeological and museological. Archaeological activities include conservation and repair of monuments, art and architectural survey, excavation and exploration, cataloguing of coins, preservation of antiquities by chemical and other methods of conservation, etc. There are 222 monuments and 44 sites which have been declared as protected by the Rajasthan Monuments and Archaeological Sites and Antiquities Act, 1961. Museological activities cover running of 19 museums. Four schemes are being implemented by the Department, viz. (i) repair, preservation and survey of monuments, (ii) survey of antiquities, (iii) reorganization and development of Museums, and (iv) Publicity, mass-media and communication. Besides, a Centrally Sponsored Scheme "Registration of Antiquities" is in operation since 1975-76.

The Department is headed by a Director who is assisted by a Deputy Director, a Chief Chemist, three Superintendents, a Technical Officer, a Numismatist, and an Assistant Engineer. The State is divided into four Circles, each headed by a Circle Superintendent with headquarters at Bikaner, Jaipur, Jodhpur and Udaipur. There is a separate Superintendent for Amber palaces and museum. Of the nineteen museums, 12 bigger ones are headed by Curators and 7 smaller museums by Custodians

Abbreviations used in this Report are listed alphabetically and expanded in the Glossary at Appendix 10 (Page 222).

working under supervision of respective Circle Superintendents. Besides, there are 3 Registering Officers (2 at Jaipur and 1 at Bikaner) to implement the Centrally Sponsored Scheme.

A review of the working of the Department for period 1985-86 to 1989-90 was undertaken by Audit during April to August 1990 through test-check of records in offices of Director, Circle Superintendents at Jaipur and Udaipur, Superintendent Amber palaces and museum, and in six museums at Alwar, Bharatpur, Jaipur, Kota, Mount Abu and Udaipur. Results are enumerated in the following paragraphs.

3.2.2 Highlights

- There was shortfall in expenditure (31 *per cent*) against budget provision in the implementation of 4 State schemes. Percentage of shortfall in achievement against the target set ranged between 83 and 100.

(Paragraphs 3.2.3, 3.2.4)

- Arrangements for conservation of antiquities by chemical treatment were inadequate.

(Paragraph 3.2.5)

- Less than 50 *per cent* of the total approved outlay for restoration, maintenance and survey of monuments was allotted. Expenditure was even less. Restoration and repair works were not done according to archaeological requirements.

(Paragraph 3.2.6)

- Most of the protected monuments did not have proper watch-and-ward arrangements, resulting in pilferages of antiquities and damages.

(Paragraph 3.2.7)

—There were irregularities in renting of shops at Amber palace complex. Heavy rent dues amounting to Rs. 9.75 lakhs were outstanding from tenants.

(Paragraph 3.2.11)

3.2.3 Financial Arrangements

(i) Position of allotment of funds and expenditure incurred during VII-Plan period from 1985-86 to 1989-90 was as under :

	Establishment	Operational	CSS@	Total
	(Rupees in lakhs)			
Allotment	389.62	63.60	26.96	480.18
Expenditure	408.93	46.24	20.94	476.11
Excess(+)/Shortfall (-)	(+) 19.31	(-) 17.36	(-) 6.02	(-) 4.07

(ii) Position of funds allotted and expenditure incurred in respect of four State schemes during 1985-86 to 1989-90 was as follows :

(Rupees in Lakhs)					
Scheme	Approved outlay for VII Plan period	Budget provision	Expenditure	Shortfall with reference to approved outlay	Shortfall with reference to budget provision
Repair, Preservation and Survey of Monuments	65.64	30.71	22.33	34.93	8.38
Survey of Antiquities	15.25	12.35	7.85	2.90	4.50
Re-organisation and Development of Museums	17.00	8.70	5.89	8.30	2.81
Publicity, Mass-media and Communication	3.47	2.35	1.39	1.12	0.96
Total	101.36	54.11	37.46	47.25	16.65

@ Centrally Sponsored Scheme

The Department stated (August 1990) that the shortfall of expenditure with reference to budget provision (31 per cent) was owing to ban on recruitments and strike by State employees.

3.2.4 Targets and achievements

(i) The Department has prescribed work norms and targets for various categories of officers in the Directorate as well as field formations. Following table, compiled out of information supplied by the Directorate, would show that shortfalls in achievements were considerable :

Category	Annual Targets for category (No.)	Achievement (1985-86 to 1989-90)	Reasons for shortfall as stated by Department
1.	2.	3.	4.
(1) Museum Curators (Alwar, Bharatpur, Jaipur, Kota and Udaipur)			
(i) Cataloguing and card indexing of antiquities	2000	Nil (Except 17 per cent in Kota during 1989-90)	Excess work load, shortage of staff and of essential items
(ii) Enlisting of monuments	1 Tehsil	3 Tehsils only in 1985-86 (Alwar, Bharatpur and Udaipur)	
(iii) Physical verification of antiquities	All	Nil (in Alwar, Bharatpur and Jaipur)	
(iv) Preparation of descriptive boards for monuments	24	Nil (in Bharatpur, Jaipur and Udaipur)	
(2) Custodian of small museum at Mount Abu			
(i) Cataloguing and indexing of objects	200	Nil	
(ii) Enlisting of monuments	2 Tehsils	Nil	

Category	Annual Targets for category (No.)	Achievement (1985-86 to 1989-90)	Reasons for shortfall as stated by Department
1.	2.	3.	4.
(3) Superintendent, Government Museum and Palaces, Amber			
(i) Cataloguing and indexing of art objects/antiquities	500	Nil	
(ii) Defining controlled area for monuments	10	Nil	Existence of roads and residential areas near monuments.
(4) Superintendents, Architectural Survey			
Survey and Preparation of reports	1 District	Surveyed 2 districts only (one in 1985-86 and other in 1989-90) but no survey report prepared.	
(5) Superintendent, Art Survey			
Survey and preparation of reports	1 District	Surveyed 4 districts only during 1985-86 to 1989-90 but no survey report prepared.	
(6) Superintendent, Exploration and Excavation			
Preparation and publication of excavation report	Every site	No report was prepared for 5 sites excavated.	Association with court cases, inadequate staff and non-availability of departmental vehicles.

(ii) The Numismatist in the Directorate is vested with the responsibility of inspection, acquisition, decipherment, cataloguing, publication of articles of ancient coins, etc. Annual targets laid down for Numismatist included decipherment of 2000 coins, indexing and cataloguing of 500

coins, publication of four articles and preparation of one monograph on coins. The Department claimed that targets were fully achieved in regard to decipherment and cataloguing/indexing. Decipherment consists of complete description of coins in regard to measurement, metallic composition, weight, historicity, method and mode of acquisition, distinguishing mark, etc. No detailed records were found maintained in this regard. Only one register was found maintained by the Numismatist, which showed decipherment, at uniform rate of 2000 coins per year since 1985-86 to 1989-90, of 10,000 coins of same type and kind (1978 : kasindra hoard) and of similar description. Kasindra hoard consists 94,000 coins and pertained, according to the Director, to 7th-12th century A.D. The Department had no recorded information about numbers and variety of coins available with it, which were awaiting decipherment. Information was also not available to show whether the Numismatist carried out indexing/cataloguing of coins which involves keeping photographs of every type of coin along with other descriptions revealed in the course of decipherment in a 'catalogue raisonne'. Clearly, the pace of reported coverage of coins was totally inadequate. In regard to publication of articles and monographs, only 3 articles (during 1985-86 (2) and 1989-90 (1)) and one monograph were brought out against targeted number of 20 articles and 5 monographs during 1985-86 to 1988-89.

The Director stated (August 1990) that one Deputy Director, one Superintendent and one Numismatist (Medieval), with supporting staff was required to speed up work to desired pace. It is not known whether a demand for additional staff for Numismatic-operations was formulated and submitted to Government.

3.2.5 Conservation of antiquities : Chemical Laboratory

(i) The Chief Archaeological Chemist in the Directorate has responsibility of providing chemical protection/preservation to art objects / antiquities. There is a chemical

*A Classified descriptive catalogue.

laboratory in the Department, with a staff of 4 persons besides the Chief Archaeological Chemist. Main operations of the chemical wing are to provide chemical treatment for preservation of displayed and stored antiquities, wall paintings, stone carvings on protected monuments, etc.

(ii) Only Rs. 0.53 lakh was spent on chemicals out of total expenditure of Rs. 10.53 lakhs incurred during period from 1985-86 to 1989-90 on Chemical Wing. It was further observed that annual expenditure on chemicals progressively declined, while establishment expenditure increased from year to year during this period.

(iii) Position of coverage of art-objects by chemical treatment is summarised in the following table :

Art object	Total objects	Annual targeted coverage	Total coverage upto March 1990	Objects awaiting coverage on 31 March 1990
(In numbers)				
1. Coins	1,25,000	1,300	25,000	1,00,000
2. Stone sculptures	7,000	10	500	6,500
3. Excavated Antiquities	15,000	10	1,000	14,000
4. Miniature Paintings	11,000	10	500	10,500
5. Manuscripts and wood objects	5,000	10	250	4,750
6. Leather, skin and stuffed object	500		200	300
7. Ivory & Bone objects	5,000		500	4,500
8. Textiles	500		25	475
9. Ceremics and Glass	500		5	495
10 Wall Paintings	5,000	in two monuments (number not given)	250	4,750
11. Stone Carving in State Protected Monuments	10,000 Sq. metre		500 Sq. metre	9,500 Sq metre

Backlog in chemical treatment of available coins alone represented 76 years of work.

(iv) Shortfall in coverage of antiquities/art objects followed similar pattern in units test-checked; it was 100 *per cent* at Central museum, Jaipur and at museums of Kota and Mount Abu; and 88 *per cent* and 82 *per cent* at museums of Udaipur and Bharatpur respectively.

(v) The Department stated that available infrastructure for conservation activities (chemical) was inadequate.

3.2.6 Repair, preservation and survey of monuments

(i) There are 222 monuments and 44 archaeological sites under State protection. Against a provision of Rs. 30.71 lakhs, the expenditure during 1985-90 was Rs. 22.33 lakhs on repair and maintenance (Rs. 21.14 lakhs) and on survey (Rs. 1.19 lakhs).

(ii) It is necessary that repairs of monuments are carried out with due regard to archaeological principles of conservation. Consequently, the Director instructed departmental officials in 1986 to identify items of repairs through a conservation note to be prepared at the monument site, showing exact location, history, and materials used in monuments, etc., and to ensure that monument is stabilized in its originality. Superintendents at Amber, Jaipur and Udaipur and Curators of Alwar, Bharatpur and Kota museums could not state that the repair works conformed to archaeological requirements. They were not actively associated with repairs which were executed by the Engineering Wing of the Directorate. Curator of Alwar museum, informed the Director (August 1986) that work got done through a contractor by the Engineering Wing on tomb of Fatehjung was not satisfactory. Bharatpur Curator had written to the Director in September 1970 that renovation work at Bhuteshwar temple had spoilt its archaeological value because of faulty renovation, and another monument at Maharajiya had been declared unsafe by State Public Works Department because of lack of timely repairs. He suggested that these monuments be declared as de-protected.

(iii) An amount of Rs. 7.60 lakhs was sanctioned by the State Government in November 1985 for carrying out conservation work of *Bhand-devara Shiva* temple in the hills near Ramgarh, Kota, by PW Division, Kota. The Work has not been taken up so far by PWD, reportedly for want of expertise.

(iv) The Department decided, as repair work entrusted to State PWD prior to 1985-86 were not executed up to standard, not to entrust them with such work; instead, it was proposed to execute works through a departmental agency or Archaeological Survey of India. Yet, for reasons not on record, the repair work of *Shiva Temple, Bhand-devara*, Ramgarh was entrusted to State Public Works Department.

3.2.7 Protection of monuments

(i) Number of monument attendants sanctioned for watch-and-ward duties of 222 monuments and 44 sites is only 132 (since 1987-88). The Director recommended (January 1990) to Government, a minimum of three attendants per monument/site. No action was, however, taken (August 1990) on this so far.

(ii) There was no attendant in 118 out of 160 protected monuments in six units test-checked. All eight attendants in *Amber* were posted on three monuments, leaving 9 unprotected; in Jaipur circle, 7 attendants were posted in 11 monuments, leaving 22 unprotected.

(iii) Watch-and-ward arrangements were inadequate leading to pilferage, loss, vandalism of invaluable archaeological wealth. A few illustrative cases seen during test-check of records at Directorate are listed below :

(a) Doors, windows and almirahs in *Patwa haveli* No. 3126 at Jaisalmer and *Bareth haveli* at Shahpura (Bhilwara) were found removed in 1976.

(b) Unauthorised construction were reported in *Sunehari Kothi*, Tonk, a protected monument.

(c) Superintendent, Jaipur circle reported to Director in May 1986 that marble fixed in walls and pillars of *Zenana* palace of Rajgarh fort, Alwar had been taken away, and wall paintings of 18th century in *Sheesh Mahal* had been defaced by visitors. No attendant was posted there.

(d) In *Katcha-Danda* at Bharatpur (a 9 km. long wall of mud constructed during 1763-1805 A.D. around the city and declared a protected monument by Government in September 1968), there were 852 reported encroachments upto August 1983. In April 1985, Director reported that there was hardly any part of the wall which was left un-encroached.

(e) Six encroachments were found in and around *Amber* Palaces. These cases were under consideration of courts. Twelve encroachments were found in and around *Narsing* temple, a protected monument. It was stated that FIR was lodged with the police, but no encroachment had been removed so far (June 1990).

The Superintendent, Government Museum and Palaces, *Amber* stated (June 1990) that no survey regarding encroachment on protected monuments in his area could be conducted as of June 1990 due to limited staff available in his office.

3.2.8 Damages due to unscientific storage

(i) It was intimated by the Curator, Kota Museum that 472 rare sculptures and stone slabs with inscriptions of historical and artistic value relating to ancient and medieval periods were lying in open space since 1971. It was also intimated that 10 sculptures were decaying on account of weather infections and needed immediate chemical treatment (July 1990). The Curator intimated that Government had allotted a building, viz., *Brij Vilas Palace*, to the Museum on 30 August 1989, but its possession could not yet be taken because of administrative problems

(ii) Similarly at State Museum, Mount Abu, 225 sculptures relating to the period from 8th to 14th century A.D.

were lying in open in the compound since 1970. These sculptures had developed algae growth due to dampness and rains.

(iii) Antiquities on display ranged between 2 and 24 *per cent* of the total holdings in the museums at Jaipur, Kota, Mount Abu and Udaipur. The Director stated that there was acute shortage of space for both display as well as proper storage of the antiquities.

(iv) In Udaipur, antiquities which included precious miniature paintings were stored in a storehouse at bank of *Pichhola lake*. The Curator of the museum stated (August 1990) that antiquities especially miniature paintings, got affected by moisture because of the museum's location near lake due to lack of scientific storage.

3.2.9 Acquisition of historical buildings (*Havelis*)

(i) *Patwa Havelis* at Jaisalmer are famous for their stone-work and architectural/archaeological value, and date back to late 18th and early 19th century. Expressing concern about decay and misuse, Government of India desired (January 1975) that these might be taken over by the State Government. In February 1974, the cost of acquisition of seven *Havelis* was expected to be Rs. 1.50 lakhs. Although a Government notification to declare seven *Patwa Havelis* as protected monuments was issued in May 1974, only four could be acquired by March 1977, at a total cost of Rs. 4.10 lakhs.

(ii) *Bareth Haveli* is an old residential house of a freedom fighter. The State Government declared (May 1974) it a protected monument, and instructed the Director to take possession immediately and ensure its proper maintenance. The Collector, Bhilwara had fixed Rs. 0.67 lakh as compensation to owners, in December 1974. Acquisition notification was, however, issued only in January 1983; and compensation of Rs. 3.21 lakhs was fixed in October 1986. The Secretary, *Bareth Memorial Samiti*, Shahpura reported in November 1987 that delay in acquisition of *Haveli* had led to

its impoverishment, and that almost all door/window-panes, stone-slabs, etc., had been removed. The building was also reported to be structurally very weak and in need of immediate repairs. The *Haveli* was without even an attendant (December 1989).

3.2.10 Registration of antiquities

(i) Under the Antiquities and Art Treasure Act, 1972 an individual/institution is required to get registered any art object/antiquity in his/its possession which is over 100 years old.

(ii) 53,269 applications were received during the period 1976-77 to 1989-90 and 40,230 registration certificates were issued during this period. The Department stated (September 1990) that pending applications (13,039) included 6,932 incomplete ones.

(iii) Each Registering Officer was required to issue a minimum of 500 registration certificates in a year. Shortfall during 1985-86 to 1989-90 in respect of offices at Jaipur city, Jaipur district and Bikaner was 17, 77 and 53 *per cent* respectively. Although the Department stated that non-delegation of powers of search and seizure to Registering Officers was one of the reasons for this shortfall, it was found that the powers of search and seizure vested with the Director were never exercised.

(iv) In Alwar museum, 867 ancient paintings were returned by the Curator to the owner in September 1957 in compliance with Government orders dated 23 March 1954. Though all these paintings were required to be registered, only 53 paintings were registered. The Department was not aware whether the remaining 814 paintings were still in possession of the owner.

3.2.11 Loss of revenue at Amber palaces

(i) Instructions issued from time to time since 1969 provided for allotment of shops at *Jaleb Chowk* by public

auction for a maximum period of three years. The following instances of loss of revenue relating to rent-collection were noticed.

(a) First floor above a snack bar was allotted without any public auction under orders of State Government in August 1989 to a tenant without any lease deed specifying the area or rent. The snack bar, which was a little less in area than the first floor, occupied 5990 sq. ft. and fetched a rent of Rs. 2700 *per annum*. Allotment order for the first floor provided, *inter alia*, that it would be used only for promotion of crafts and not for commercial purposes, and that rent would be payable as assessed by Public Works Department. However, it was being used by allottee reportedly for commercial purpose (shops), without payment of rent. The allottee filed a suit (September 1989) against eviction by the Department.

(b) A *hawker*, unauthorisedly, had occupied a shop in *Jaleb chowk* prior to September 1970. A court-order dismissed, in April 1986, a suit filed by him against eviction notice served in February 1983; yet no action had been taken to get the premises vacated (July 1990).

(c) A Guide Service was operating the snack bar since March 1969 under a lease agreement for five years at rent of Rs. 2700 *per annum*. The Department filed a suit for eviction claiming damages for unauthorised occupation at rate of Rs. 1500 p.m. with effect from March 1974, i. e. after expiry of lease-period. Court awarded damages in December 1985 at the rate of Rs. 1,000 per month, and directed the Department to take further necessary action for issue of eviction notice under Public Premises (Eviction) Act. A sum of Rs. 2.35 lakhs from March 1974 till March 1990 was outstanding against the tenant. No eviction-notice was served. Meanwhile, the tenant moved District Court in April 1987 against orders of the lower Court and the case was pending (December 1990).

The tenant had also been using water without payment of charges since 1969. The Department stated in reply to Audit that necessary action in regard to payment of water charges would be initiated.

(d) A total amount of Rs. 7.25 lakhs upto March 1990 was outstanding from The Rajasthan Small Industries Corporation (RSIC) (July 1990) for three shops rented to them between 1979 and 1981. *Rajasthan Lalit Kala Academy* also owed a sum of Rs. 15,300 for an area of 825 sq.ft., unauthorisedly encroached by them (and subsequently assessed for rent by Department in February 1990) adjacent to a shop leased out on rent since December 1984. The outstanding dues were not recovered so far (July 1990).

(ii) No register of rents containing details of allottees, area, date, monthly rent, period upto which rent was received/due, was maintained.

EDUCATION DEPARTMENT

3.3 National Technology Mission On Literacy

3.3.1 Introduction

National Technology Mission on Literacy (NTML) was launched by Government of India in June 1988 to invigorate National and State Adult Education Programmes which were already in operation since 1978. NTML encompassed ongoing schemes of Rural Functional Literacy Project (RFLP), Post Literacy and Continuing Education (PLCE), Assistance to Voluntary Agencies (VAs), *Nehru Yuva Kendras* (NYKs), Border Area Development Programme (BADP), and State Adult Education Programme (SAEP). It also introduced two new schemes viz. Mass Programme for Functional Literacy (MPFL) and Technology Demonstration (TD). According to 1981 census, total population of Rajasthan was 341.03 lakhs, of

whom 259.01 lakhs (76 *per cent*) were illiterate. Population in the 15-35 age group was 102.75 lakhs, with 64.77 *per cent* (66.55 lakhs) being illiterate. NTML envisaged coverage of 60 lakhs illiterates in the 15-35 age group-25 lakhs up to 1990 and 35 lakhs up to 1995. Number of illiterates in the age group 15-35 at the end of March 1990 was estimated to be 56.33 lakhs.

The State Literacy Mission Authority, of which Chief Minister is the Chairperson and Director of Adult Education (DAE) Member Secretary, is the apex organisation for NTML in Rajasthan with full powers. There are District Adult Education Officers (DAEOs) at District level, Project Officers/Assistant Project Officers (POs/APOs) at project level, and *Preraks* (Motivators)/*Anudeshaks* (Instructors) in the Adult Education Centres (AECs). There are 49 Adult Education Projects under various schemes, each having upto 300 AECs. Each AEC caters on an average to 30 persons. Besides, a number of voluntary agencies (64 are involved in implementation of the programme, to whom Government of India (GOI) sanctions grants-in-aid directly. Rajasthan Adult Education Association registered under the Society Registration Act had been running the State Resource Centre (SRC) at Jaipur from 1978-79. SRC is to provide technical support to programme particularly in the field of training.

3.3.2 Audit coverage

A review of NTML (including SAEP) for the period from 1985-86 to 1989-90 was undertaken during April-August 1990 in four selected districts, viz., Bikaner, Tonk, Sriganganagar and Sirohi. Records in District Adult Education Offices, Directorate of Adult Education, the Secretariat, NYKs and SRC were also examined.

3.3.3 Highlights

- The State Government could not utilise Central assistance of Rs. 416.80 lakhs (18.5 *per cent* of total funds provided) during 1985-86 to 1989-90.

(Paragraph 3.3.4)

- The State Literacy Mission Authority, required to meet every six months, did not meet even once after its constitution in November 1988.

(Paragraph 3.3.5)

- Action plan for the State was not prepared.

(Paragraph 3.3.6)

- No parity in regard to opening of projects/centres under RFLP and SAEP as envisaged was maintained.

(Paragraph 3.3.7)

- Successful candidates among enrolled adults ranged between 47 and 71 *per cent* during 1985-86 to 1989-90.

(Paragraph 3.3.7(i))

- Learning and teaching materials/equipment were either not supplied or were short supplied to AECs.

(Paragraph 3.3.7 (iii))

- DAEOs/POs/APOs/Supervisors were imparted training for 7 to 11 days against prescribed period of 21 days. During 1989-90, 300 *Anudeshaks* appointed in SAEP, Sriganganagar were not trained.

(Paragraph 3.3.8)

- Posts specially sanctioned for the SRC by GOI were not filled. District Resource Units were not established. Training modules were not prepared by SRC.

(Paragraph 3.3.10)

- There was lack of action in sustaining and promoting voluntary effort in literacy activities.

(Paragraph 3.3.11)

—23 solar power packs (cost : Rs. 2.45 lakhs) provided for Technology Demonstration were lying out of order, and 27 packs (cost : Rs. 2.87 lakhs) were installed at centres, already having electricity leading to unfruitful expenditure.

(Paragraph 3.3.12)

—Extra expenditure of Rs. 3.89 lakhs was incurred on purchase of charts in excess of requirements in Nagaur district during 1985-86 and 1986-87.

(Paragraph 3.3.15)

3.3.4 Financing pattern

RFLP, PLCE, *Jan Shikshan Nilayam* (JSN), MPFL, BADP and TD were fully financed by GOI. SAEP and JSNs opened under SAEP were financed by State Government. Under RFLP grants were given on year to year basis. Voluntary agencies (VAs) were to be given 100 *per cent* assistance on direct cost and 75 *per cent* on administrative cost, directly by GOI upon certification by State Government about their successful running. Expenditure of SRC, a voluntary agency, was to be met in the ratio of 80:15:5 by GOI, State Government and SRC.

Funds provided by the Union and State Government (excluding funds released to VAs by GOI separately) were as shown in the following table :

Year	Grants from Government of India	Allotment of State funds	Expenditure out of Grants received from Government of India	Expenditure from State funds	Excess(+)/Saving(-) Central funds	Excess(+)/Saving(-) State Funds	Grants released by GOI during January-March
(Rupees in lakhs)							
1	2	3	4	5	6	7	8
1985-86	331.93	80.00	281.38	79.36	(-)70.57	(-)0.64	5.29
1986-87	353.80	80.00	308.92	96.86	(-)44.88	(+)16.86	249.41
1987-88	371.24	100.00	324.52	100.00	(-)46.72	-	245.13
1988-89	569.26	110.00	462.50	107.40	(-)106.76	(-)2.80	189.97
1989-90	624.50	115.00	476.63	115.00	(-)147.87	-	90.34
Total	2250.73	485.00	1833.93	498.62	(-)416.80	(+)13.62	780.14

Shortfall of Rs. 416.80 lakhs in utilisation of Central grants was attributed by the State Government to late release of grants by GOI. The table above would, however, show that only during 1986-87 and 1987-88, GOI released a disproportionately large portion of the grants during the last quarters of the financial years but the savings during these two years were relatively lower than the other years when the grants were better spread out.

3.3.5 State Literacy Mission Authority (SLMA)

SLMA, the apex organisation in the State to implement and organise all activities at State level as envisaged in the Literacy Mission, was set up in November 1988 under the chairmanship of the Chief Minister. It was required to meet every six months, but did not meet even once after its constitution. Twenty one non-official members required to be nominated to the SLMA had not been nominated as of August 1990.

3.3.6 Action Plan

New approach under NTML was to be area-based, with special emphasis on implementation in rural areas considering the village as the basic unit. Action Plans were to be drawn up for State and for districts taking into account, *inter alia*, complexion of population, incidence of illiteracy, areas already covered under literacy programmes, resources and needs of State/district with reference to institutional, and academic and technical inputs. Though District Action Plans (DAPs) were reportedly prepared for all the 27 districts, the State Action Plan had not yet been prepared as of August 1990.

3.3.7 Adult Education Centres (AECs)

Number of AECs targeted and actually opened during

1985-86 to 1989-90 under various schemes is given in following table :

Year	Target			Achievement		
	Central	State	Total*	Central	State	Total
	sector*	sector (SAEP)		sector*	sector (SAEP)	
1	2	3	4	5	6	7
1985-86	8820	3400	12220	8464	3365	11829
1986-87	10930	3400	14330	10559	3374	13933
1987-88	11020	3400	14420	10853	3339	14192
1988-89	16100	3400	19500	15831	3388	19219
1989-90	17090	3400	20490	16248	3395	19643
Total	63960	17000	80960	61955	16861	78816

(*Under RFLP, BADP, VAs/NYKs)

It was envisaged by GOI that parity would be maintained in regard to the number of AECs to be opened under Central (RFLP) and State (SAEP) programmes. This was not done; corresponding to 155 RFL Projects (61955 centres) there were only 70 SAE Projects (16861 centres). State Government ascribed severe resource constraints as reason for this disparity.

NTML emphasised that AECs should be opened after proper survey of villages and *mohallas* in the project area. The AECs were to be shifted to new locations only after entire illiterate population of age group of 15-35 in an area had been covered. AECs under SAEP were opened in Sriganganagar district without any detailed survey. Test-check of Sadulshahar Panchayat Samiti, revealed that AECs were shifted during 1988-89 and 1989-90 from one village to another without covering illiterate population fully. DAEO stated (July 1990) that centres in some villages had to be closed and new ones opened on account of unsatisfactory performance of *Preraks*. The District Action Plan in Tonk

proposed to cover 117 villages, in 1988-89 (57) and 1989-90 (60) against which only 5 villages were actually covered in full. DAEO attributed it (June 1990) to the absence of Non-formal Education Centres, number of illiterate people being high, resignations of *Preraks/Anudeshaks*, and lack of interest and motivation among adult illiterates.

Prescribed durations of courses run by AECs under RFLP and SAEP are 12 months and 10 months respectively. In the selected districts, DAEOs reported that there were no cases where courses were closed down prematurely. Test-check of attendance registers revealed, however, that out of 400 centres at Tonk, 21 centres did not run for the full duration during 1987-88 (expenditure incurred : Rs. 0.44 lakh); and 3 SAEP centres at Sirohi were closed after only 5 months during 1988-89 (expenditure incurred : Rs. 0.08 lakh).

(i) Enrolments

Year-wise targets fixed for enrolment of adult illiterates, actual enrolments and number of successful participants are given below :

Period	Enrolment		Successful adults	Percentage of successful adults
	target	Actual		
1	2	3	4	5
(in lakhs)				
1985-86	3.67	3.56	2.54	71
1986-87	4.21	4.26	2.87	67
1987-88	4.42	4.43	2.87	65
1988-89	5.09	5.84	2.76	47
1989-90	6.34	6.08	3.42	56
Total	23.73	24.17	14.46	60

Main emphasis in NTML was to enrol the maximum number of adults belonging to Scheduled Castes (30 per cent), Scheduled Tribes (18 per cent) and women (50 per cent). DAE

intimated (April 1990) that targets could not be achieved except for STs in the year 1986-87, and women in the year 1989-90.

(ii) Attendance

During field study, 707 attendance registers for the years 1988-89 and 1989-90 were test-checked. Following irregularities were noticed :

(a) In the following AECs, attendance of learners was very low, as indicated below :

Name of Project	Year	No. of Centres where attendance was		Reasons
		less than 50%	50% to 75%	
RFLP, Bikaner	1988-89	300	-	Migration of people due to famine
	1989-90	300	-	
RFLP, Tonk	1988-89	127	96	No Reason given
	1989-90	134	99	
RFLP, Sirohi	1988-89	289	11	by Department
	1989-90	164	136	

(b) In the following AECs, learners of over-35 years of age were enrolled, while the scheme envisages enrolment of learners of 15-35 age group only:

Name of Project	AECs	Total learners	Learners of more than 35 years age
		(in number)	(percentage in bracket)
RFLP, Bikaner	40	1200	259(22)
RFLP, Tonk	9	270	46(17)
BADP, Anupgarh	10	300	161(54)

(c) At 8 AECs of RFLP Hanumangarh sessions lasted for 9 months only, instead of prescribed duration of 12 months.

(d) In some AECs attendance was found marked on dates which do not exist in those months.

Project	No. of Centre	Year	Months	Attendance marked for
SAEP, Sriganganagar	3	1989	April, June & September	31st day
RFLP, Sirohi	5	1988 1990	February	30th day
	2	1988	September & November.	31st day
BADP, Anupgarh	1	1989	February November	30th day 31st day

(iii) Supply of learning material

According to norms fixed by GOI, one primer, one work book, one slate and two exercise books per learner and one teachers' guide, four roll-up-boards and five lanterns per AEC were to be supplied. During test-check it was noticed that these items could not be supplied or were supplied less than as envisaged by the prescribed norms (*Appendix 6*).

There was shortfall in supply of primer (between 1 and 52 *per cent*); work book (between 38 and 100 *per cent*); slates (between 5 and 100 *per cent*); roll-up-boards (between 62 and 100 *per cent*); and lanterns (between 21 and 100 *per cent*). Teachers' guides were not supplied at all to any AEC. No reasons for short supply of materials were given by the Department.

(iv) Payment of honorarium

Honorarium to *Anudeshaks* was to be paid at the rate of Rs. 100 per month for 12 months course under RFLP, and at the rate of Rs. 50 per month for 10 months course under SAEP.

During test-check of records, it was found that payment of honorarium totalling Rs. 2.76 lakhs was not made (May-June 1990) to *Anudeshaks* and *Preraks* in RFLP, Bikaner (Rs. 1.54 lakhs from 1987-88 to 1989-90), and BADP, Anupgarh (Rs. 1.22 lakhs from March 1989 to March 1990), reportedly due to their absence on the dates of payment or due to non-return of materials issued to them. Delays in payment ranging from 2 to 15 months were also noticed in RFLP Hanumangarh, Tonk and Bikaner.

3.3.8 Training of project functionaries

NTML envisaged strengthening of training of project functionaries; training of DAEOs/POs/APOs was to be arranged by SRC. These officials were, in turn, to organise training of *Anudeshaks* and *Preraks*. Duration of training for functionaries, from *Anudeshaks* upto DAEOs was 21 days. During 1988-89, 300 *Anudeshaks* were engaged in SAEP, Sriganganagar without being imparted any training and funds (Rs. 0.30 lakh) provided remained unutilised.

SRC intimated that 4 DAEOs, 82 POs, 121 APOs and 283 supervisors were trained only for 7 to 11 days, as they were not available for longer duration.

In districts/projects/centres selected for test-check, it was seen that *Preraks/Anudeshaks* were trained only for 3 to 7 days against prescribed 21 days.

3.3.9 Strengthening of administrative structure

To strengthen the administrative structure, additional funds were sanctioned in 1988-89 by GOI. Position of

allotment and expenditure is shown in following table :

Year	GOI grants	Expenditure incurred
(Rupees in lakhs)		
1985-86	10.08	7.28
1986-87	31.63	10.14
1987-88	23.00	22.69
1988-89	35.31	36.29
1989-90	46.40	45.66
Total	146.42	122.06

During 1988-89, GOI approved creation/continuance of 37 posts in the Directorate and 173 posts at district level, and sanctioned Rs. 35 lakhs for the purpose in October 1988.

Posts of Additional/Joint Director (1), Programme Assistant (1), Stenographer (1) had not been filled as of August 1990. In 4 districts test-checked, post of Programme Assistant (one each) was not filled, and in Bikaner a post of Statistical Assistant remained vacant from June 1989 to December 1989. The Directorate did not intimate vacancy position of staff to be engaged under the scheme for the State as a whole. The Directorate also did not intimate Audit of the steps taken (a) to evolve special procedures for selection of personnel, (b) to develop pre-service, in-service and recurrent training of personnel at all levels, and (c) to give weight to women in recruitment as envisaged in scheme. It was also not intimated whether a comprehensive manual detailing training schedule and procedure had been prepared.

3.3.10 State Resource Centre (SRC)

During 1985-90, SRC received grants of Rs. 31.80 lakhs and Rs. 5.49 lakhs from GOI and State Government

respectively, and incurred expenditure of Rs. 37.43 lakhs. At the end of March 1990, there were accumulated savings of Rs. 1.76 lakhs with SRC.

Literacy kits were to be prepared by SRC upto 15 April for distribution by 1st May each year. Grants released by GOI, were, however, received late in April/May each year (1985-86 and 1989-90), resulting delay in preparation and distribution of the kits.

Out of 3 sanctioned posts of programme coordinator, 1 post was lying vacant since 1985-86 and another since 1988-89. Similarly, 2 posts of Associated Programmer were lying vacant since 1985-86. One post of Research Fellow from 1988-89 and one post of Graphic Artist from 1985-86 was also lying vacant. These posts were specially sanctioned by GOI.

District Resource Units (DRU) designed to provide technical resource support at district level were not set up in any of the districts (July 1990).

SRC did not conduct any evaluation and research study of learning impact, learning materials and learners.

NTML envisaged that literacy would be imparted in spoken language. Languages spoken by large groups, which were distinct from regional language, were to be identified for development of literacy learning material. Information on action contemplated/ taken to ensure that preparation of primers in languages spoken in various regions within the State called for in July 1990 has not been received (August 1990).

SRC did not arrange training of people for decentralised management, viz., for orientation of members of Village Education Committees (July 1990). SRC was also required to prepare a training module for *Preraks* latest by 15 October 1988. These modules were reportedly still under preparation (July 1990).

DAE stated that instructions had been issued to POs to buy learning/teaching materials from SRC. Primers (*Ram-Ram-Sa*) were not supplied to PO, Chittorgarh up to 1988-89 and to POs), Dausa and Beawar from 1987-88 to 1989-90, as SRC did not receive any demand from them.

3.3.11 Assistance to Voluntary Agencies (VAs)

GOI have been giving financial assistance directly to VAs involved in the field of Adult Education. During 1985-86 to 1989-90, grants totalling Rs. 316.57 lakhs were sanctioned to 64 VAs.

Grants to the VAs were to be released on annual basis in two instalments; firstly, soon after a project was approved, and secondly on receipt of a specific recommendation of the State Government that the project was running satisfactorily in an approved area, and that there was justification for release of further grants. Information regarding amounts released as first and second instalment, expenditure incurred and unutilised balances, if any, was not available with DAE for the the State as a whole.

In case of 49 VAs, an amount of Rs. 256.28 lakhs had been sanctioned during 1987-90, but only the first instalment of Rs. 188.94 lakhs had been released as detailed below :

Year	Grants sanctioned	Only first instalment released	
		(Rupees in lakhs)	Number of VAs
1987-88	63.83	46.24	15
1988-89	49.41	36.22	8
1989-90	143.04	106.48	26
Total	256.28	188.94	49

The manner in which DAE monitored performance of the VAs was not intimated. Non-release of second instalment of grant was, however, indicative of lack of action in sustaining and promoting literacy activities by the VAs.

During 1986-87, Rs. 4.20 lakhs was released in Sriganganagar district to 7 VAs at the rate of Rs. 0.60 lakh as first instalment of sanctioned grant. Five of these VAs were inspected by an evaluation team of GOI in 1987, and their work was found to be much below required standard. As a sequel, a report was prepared by DAEO in February 1988, which recommended that as these VAs had misutilised grants, further assistance to them might be stopped, and action initiated to recover grants already given to them. No follow-up action was, however, found taken in the matter (July 1990).

An amount of Rs. 0.83 lakh was sanctioned in 1986-87 by GOI to a Voluntary Agency (Foundation for Rural Development and Social Action) operating in Abu Road, Sirohi. DAEO, Sirohi intimated that the efforts to inspect AECs run by the VA or to obtain from them relevant record had not succeeded. DAEO did not also have information about the quantum of grant released and expenditure incurred by the VA. Working of this VA had also not been found satisfactory by an evaluation team of GOI in 1987.

The report of evaluation team of GOI was not made available to Audit. It was, however, seen that performance of 11 out of 20 VAs functioning in the State was found to be unsatisfactory. DAE did not intimate action, if any, taken to correct the situation.

3.3.12 Technology Demonstration (TD)

Technology Demonstration, a new scheme introduced by NTML, visualised application of improved Techno-Pedagogic Inputs (TPIs) and undertaking of Research and Development (R and D) to develop cost-effective techniques to

reach extremely backward areas. Bikaner and Sikar were two districts of Rajasthan selected as Technology Demonstration Districts (TDDs) among 42 such districts selected by GOI all over the country.

Better lighting was one of the areas taken up for TD. Installation of solar power packs was being done through a designated agency, REIL (Rajasthan Electronics and Instruments Limited) after DAEOs had identified village locations. In Bikaner district, 50 solar power packs at a total cost of Rs. 7.50 lakhs were sanctioned during 1987-88, but 70 packs at a total cost of Rs. 7.45 lakhs were installed in 1988-89. It was observed that 23 of these packs (cost : Rs. 2.45 lakhs) were lying out of order (May 1990) and 27 packs (cost : Rs. 2.87 lakhs) were installed at electrified centres, leading to unfruitful expenditure. It was also reported that the solar power packs were poorly installed, electrical fittings were sub-standard, batteries at most of the places were not working properly, and the maintenance of power packs was poor.

Activities like production of improved petromax/lanterns, black-boards, development of teaching aids, development of computer-aided literacy packages, etc., had not been introduced as of May 1990. Computerised management information system was to be introduced to ensure reliable and steady flow of information. In Bikaner district, a small computer was to be installed by March 1988 as part of a pilot study. This was not done (May 1990).

3.3.13 Non-utilisation of Audio Visual Media

For increasing peoples' participation, a film projector was to be provided in each district for holding regular programmes at AECs. Test -check by Audit in selected districts

revealed that the projectors were lying idle as tabulated below:

Name of project	Cost of Projector (Rupees in lakhs)	Date of purchase	Period from which lying idle	Reasons
SAEP, Sriganganagar	0.11	April 1981	September 1987	Non-receipt of films
RFLP, Hanumangarh	0.19	March 1987	December 1988	Absence of trained operator
SAEP & RFLP, Tonk	0.12	May 1984	August 1989	Projector sent to a firm of Jaipur (August 1989) for repairs, but not received back (June 1990).
SAEP & RFLP, Sirohi	0.11	January 1984	April 1988 to February 1989, April 1989, June 1989 to August 1989, October 1989 to January 1990	The Projector could not be used to full extent for want of films

One TV set (Colour) with VCR was purchased under RFLP in Tonk district in April 1989 at a cost of Rs. 0.27 lakh for use at AECs/JSNs but the set had not been used (June 1990). DAEO stated (June 1990) that the TV set was kept in the office premises to save it from dust, etc.

3.3.14 Jan Shikshan Nilayams (JSNs)

NTML proposed to institutionalise post-literacy and continuing education by setting up JSNs.

(i) JSNs under Central Programme

Funds released by GOI and expenditure incurred for

opening of JSNs during 1987-88 to 1989-90 under PLCE is given in the following table :

Year	Grants released by GOI	Expenditure	Cumulative savings	Percentage savings
(Rupees in lakhs)				
1987-88	68.00	Nil	68.00	100
1988-89	80.55	99.10	49.45	33
1989-90	148.25	84.15	113.55	57

The scheme could not be operated at all during 1987-88 as funds were released by GOI only in March 1988. Utilisation of funds by State Government from 1987-88 to 1989-90 was also not satisfactory. Test-check revealed the following :

Opening of 125 JSNs was sanctioned in January 1990 under BADP in Anupgarh, in Sriganganagar district, against which 87 JSNs (70 per cent) were opened in June/July 1990. Training to 127 *Preraks* during 1988-89 and 1989-90 was imparted for a short duration (3 to 7 days) against requirement of 21 days in Bikaner and Sirohi districts. There were also delays in supplying essential items, such as almirah, petromax, ground table, roll-up-boards, books, maps, charts, sports items, recreational material, bicycle, etc., to these JSNs. Delay

in supply of material to JSN during 1988-89 and 1989-90 was as under :

Projects	Number of JSNs	Date of opening of JSNs	Date of supply of material	Delay in supply (months)
Bikaner	25	November 1988	April 1989 to June 1989	5 to 7
Tonk	25	October 1988	December 1988	2
Anupgarh	30	December 1988	June 1989	6

(ii) JSNs opened under SAEP

In Sriganganagar district, during 1989-90, out of Rs. 0.83 lakh sanctioned to run 15 JSNs, only Rs. 0.30 lakh was spent. DAEO stated that JSNs operated for 6 months instead of 12 months, and material like almirah, table, chairs and *durry patti* could not be supplied in time by Forest Department and Central Jail. JSNs were run for only 6 months till December 1989, to coincide with the session of AECs which ended in December 1989. This resulted in denial of benefits of continuing education to the neo-literates.

Records of 8 JSNs test-checked in Sriganganagar revealed that before setting up of JSNs, no study to ascertain number of neo-literates who had relapsed into illiteracy was conducted. It was stated by DAEO that this could not be done due to shortage of time. No record showing enrolment of neo-literates, or drop-outs, was maintained at the JSNs; evening classes for upgradation of literacy and numeracy skill were not held; no analysis regarding beneficiaries who read newspapers during each month was worked out; no calendar of activities was drawn of cultural programmes, simple training programmes and recreational activities. The JSNs were not inspected by DAEO, PO and APO.

3.3.15 Other topics of interest

(i) Wasteful expenditure

In Sriganganagar district, 295 AECs were reported to have been opened during 1986-87, and expenditure of Rs. 6.20 lakhs incurred. An enquiry by the District Education Officer in February-March 1987 revealed that 76 of these AECs were not being run at all. Proportionate expenditure incurred on them was Rs. 1.60 lakhs. No follow-up administrative action was taken on the report of the enquiry officer (July 1990).

(ii) Purchase of TV sets

In order to supply TV sets to JSNs opened at various places during 1988-89 and 1989-90, DAE placed order for supply of 1310 TVs (810 sets costing Rs. 17.36 lakhs in February 1989 and 500 sets costing Rs. 10.07 lakhs in March 1990) with M/s. Rajasthan Electronic Limited, a Government of Rajasthan undertaking.

Following irregularities were noticed in the purchase and issue of TV sets:

(a) Against demand of 28 TV sets of PO, Jaisalmer, 57 TV sets were supplied in February 1990.

(b) 25 JSNs in Barmer were situated 25 kms away from the relay centre, beyond the range of the transmission. DAEO, Barmer was not aware whether the TV sets (cost : Rs. 0.50 lakh) supplied were being put to use.

(c) 158 TV sets were sent to PO, Anupgarh in March 1990, out of which 9 were installed at JSNs and 3 transferred to PO, Hanumangarh. Remaining 146 TV sets costing Rs. 2.93 lakhs were lying in stock (June 1990) as JSNs where these were to be installed were beyond the signal range (12 kms) of relay station at Anupgarh.

(d) 310 TV sets costing Rs. 7.81 lakhs were received without antennas, but were sent to POs/ DAEOs. There were no records to show that antennas were supplied later.

(e) 15 TV sets (costing Rs. 0.40 lakh) were lying in stock since November 1989 (June 1990) with the DAE

(f) It was pointed out by the Managing Director, Rajasthan State Industrial Development and Investment Corporation (RIICO) (Rajasthan Electronics Limited-REL) that TV sets already supplied were Very High Frequency (VHF) and these were not useful in 9 districts having Ultra High Frequency (UHF) relay station. Yet 152 VHF TV sets (cost : Rs. 3.89 lakhs) were supplied in March 1989 in five such districts, viz., Jhunjhunu (25), Pali (2), Jalore (34), Jaisalmer (57) and Sirohi (34), which have UHF relay station.

(iii) Excess purchase of charts

One set of teaching chart for primer and 15 supplementary charts, at the rate of Rs. 6 and Rs. 17 respectively, were to be purchased for supply to AECs. During 1985-86 and 1986-87, 300 centres, each under RFLP and SAEP were opened in Nagaur district. 1200 teaching charts for primer (@ 300 charts for 300 AECs per year) worth Rs. 7200 and 1200 supplementary learning sets of 15 charts worth Rs. 20,400 were required to be purchased for both the projects. Teaching charts for the primer had not been purchased, whereas 10,375 supplementary learning sets of charts worth Rs. 4.10 lakhs were purchased by DAEO/PO, Nagaur at the average price of Rs. 39.50 per set of charts against the rate of Rs. 17 per set approved by GOI. On the one hand, therefore, there was an extra expenditure of Rs. 3.89 lakhs on procurement of charts in excess of requirements, on the other hand, non-procurement of primer-charts deprived learners of an essential learning facility.

3.3.16 Monitoring and Evaluation

The District Adult Education Committees to be constituted for proper implementation and monitoring of the programmes were not formed in 3 out of 4 districts test-checked, viz., Sriganganagar, Sirohi and Tonk despite assertion of DAE that these had been formed in all the districts of the State. Similarly, Project Advisory Committees to be formed to

help project officials to ensure that programmes were implemented in accordance with over all objectives were also not formed in any of the districts test-checked. The Directorate did not have information regarding dates of constitution and periodicity of meetings of committees at district/project level. Concurrent external evaluations or impact studies were not found to have been done in any of the four districts test-checked to assess the impact of NTML on illiteracy and the extent of achievement of its objectives.

These findings were reported to Government (September 1990); their reply had not been received as of March 1991.

FOOD AND CIVIL SUPPLIES DEPARTMENT

3.4 Excess payment on account of transportation charges

According to the prescribed procedure, foodgrains are received from the depots of the Food Corporation of India (FCI) and sold to the consumers through fair price shops at a price fixed by Government. In case the prescribed retail price is more than the cost arrived at by adding to the issue price of the foodgrains charged by FCI, the commission and transportation charges (of the wholesaler and the retailer, at the prescribed rates), the difference is deposited with the Department. Where it is less, the difference is paid to the retailer by the Department.

During audit of the District Supply Officer, Ajmer, it was noticed (May 1989 and August 1990) that a wholesaler transported 3.55 lakh quintals of foodgrains during February 1988 to July 1990 from a depot of the FCI at Tabiji to his store involving a distance of 47 kms. but included in his cost calculation expenses for transportation for a distance of 53

kms. (Rs. 3.15 per quintal) instead of 47 kms. (Rs. 2.85 per quintal). Thus the cost arrived at after taking into account the commission and transportation charges was inflated by 30 paise per quintal. Consequently, the difference between the cost so arrived at and the fixed retail price charged from the consumer was reduced by 30 paise per quintal resulting in less deposit of Rs. 1.06 lakhs (3.55 lakh quintals at 30 paise per quintal) to the Government.

The Government while accepting the facts stated (December 1990) that Rs. 0.10 lakh had been recovered from the wholesaler and that the matter had been referred to the District Collector, Ajmer for recovery of the balance amount of Rs. 0.96 lakh.

LABOUR AND EMPLOYMENT DEPARTMENT

3.5 Working of the Inspectorate of Factories and Boilers

3.5.1 Introduction

With a view to ensuring safety, health and welfare of industrial workers and ameliorating their working conditions, the Government of India have enacted various legislations like Factories Act, 1948, Indian Boilers Act, 1923, Payment of Wages Act, 1936, Maternity Benefit Act, 1961 and Child Labour (Prohibition and Regulation) Act, 1986, from time to time. For enforcement of these Acts and Rules made thereunder, the Inspectorate of Factories and Boilers headed by a Chief Inspector is functioning in the State under the administrative control of the Labour and Employment Department. The Chief Inspector is assisted by 3 Deputy Chief Inspectors at Zonal level (Jaipur, Udaipur, Kota) and 34 Senior Inspectors/Inspectors at district level.

Abb eviations used in this Report are listed alphabetically and expanded in the Glossary at Appendix-10 (Page 222).

The main functions of the Inspectorate are (a) approval of the factory plans and machinery layouts, (b) registration and renewal of licences of factories and boilers, and (c) inspection of establishment to ensure the compliance of the Acts and prosecution of defaulters.

3.5.2 Audit coverage

A scrutiny of the records for the years 1985-86 to 1989-90 in the office of the Chief Inspector, Factories and Boilers, and test-check of the records in the office of 3 Deputy Chief Inspectors, 3 Senior Inspectors and 2 Inspectors, Factories and Boilers at Jaipur, Udaipur, Kota, Bhilwara, Alwar, Sriganganagar, Sawaimadhopur and Bikaner, was undertaken by Audit during March to July 1990.

3.5.3 Highlights

- Pendency in approval of plans of factory buildings and machinery layout drawings was between 39 and 77 *per cent* and 59 and 72 *per cent* in respect of old and current cases respectively during 1985-86 to 1989-90.

(Paragraph 3.5.5)

- The Inspectorate could not ascertain the capacity of the uncertified Boilers in use in the State and the number of such Boilers requiring registration/certification.

(Paragraph 3.5.8)

- Expenditure of Rs. 8.41 lakhs incurred on Industrial Hygiene Laboratory remained unfruitful and the equipment/ instruments worth Rs. 5.68 lakhs received as aid during 1985-89 remained unutilised.

(Paragraph 3.5.10)

- Mandatory welfare provisions for adult and child workers were not observed by factory owners. Against

a requirement of 111 welfare officers in factories, only 52 were appointed. Adequate creches and ambulance rooms were also not provided. No preventive/remedial measures were taken against the defaulters.

(Paragraph 3.5.11)

3.5.4 Financial arrangements

The expenditure and receipts during the period 1985-86 to 1989-90 were as shown below :

Year	Receipts		Expenditure	
	Budget provision	Actuals	Budget provision	Actuals
(Rupees in lakhs)				
1985-86	29.00	29.00	35.37	34.72
1986-87	30.20	25.32	40.80	40.63
1987-88	31.00	31.00	49.05	48.13
1988-89	32.00	25.00	55.55	56.20
1989-90	33.60	32.00	73.35	73.81

3.5.5 Approval of factory building and machinery layout drawings

(i) Under the Factories Act and Rules made thereunder, it is obligatory upon the occupier of every factory to get the plans of the factory building and machinery layout approved by the Chief Inspector by making an application in the prescribed form, and to obtain permission to construct the factory before commencement of production. In case no order is communicated to the applicant within three months from the date of making the application, the permission is deemed as granted.

(ii) The year-wise position, as on 31 March 1990, of the number of applications for factory plans received and approved by the Chief Inspector during the period under review was as follows:

Year	Previous balance	No. of plans received during the year	Total	Approved old/current	Total	Balance old/current	Total	Percentage old/current
1985-86	178	520	698	108/191	299	70/329	399	39/63
1986-87	399	389	788	147/158	305	252/231	483	63/59
1987-88	483	481	964	215/189	404	268/292	560	55/60
1988-89	560	506	1066	199/143	342	361/363	724	64/71
1989-90	724	481	1205	166/134	300	558/347	905	77/72

The heavy pendency of approval of plans ranging between 39 and 77 *per cent* and 59 and 72 *per cent* in respect of old and current cases respectively was attributed to the non-compliance by the owners of observations made on the plans by the Inspectorate.

(iii) The concerned area Inspectors could not ensure during inspections that factory buildings and machinery layout were erected in accordance with the approved plans, as copies of the approved plans were not made available to them during their inspections by the occupiers. It was, therefore, decided in June 1989 that the Inspectorate would supply copies of approved plans to the Inspectors.

3.5.6 Registration of Factories

(i) According to rules framed by the State Government, a factory employing either 10 workers using electricity or 20 workers without using electricity in the manufacturing process on any day of the preceding 12 months, has to obtain a licence on payment of the prescribed registration fee. The area Inspectors are to detect the unlicensed factories and issue notices to them for registration under the Factories Act, failing which prosecutions are launched.

As on 31 March 1990, there were 2633 unregistered factories in the State. Registration was not granted to them (in some cases since 1961) due to failure of the owners to deposit the fee, non-approval of building plans of factories or non-submission of proper documents.

The Chief Inspector intimated that a total amount of Rs. 3.33 lakhs as registration fee was due from these factories on 31 March 1990. No prosecution was launched for running the unregistered factories.

(ii) Renewal of Licences

The licence issued to a factory requires renewal by the Chief Inspector every year on payment of prescribed fees. As on 31 December 1989, an amount of Rs. 2.79 lakhs was due

for recovery from 1082 registered factories towards renewal fees, but year-wise details were not available. The reasons for non-recovery of outstanding renewal fees were attributed to location of factories in remote areas. The number of cases in which prosecutions were launched in defaulting cases was not furnished to Audit.

3.5.7 Inspections

(i) Shortfall in inspections

(a) According to the norms fixed by Government, each Deputy Chief Inspector/Senior Inspector/Inspector is required to inspect annually 360, 480 and 540 factories respectively. The inspections conducted during the period under review were as under :

Year	Inspections required as per norms (Nos.)	Inspections conducted (Nos.)	Shortfall (Nos.)	Percentage
1985-86	12,720	12,059	661	5
1986-87	12,600	10,931	1,669	13
1987-88	16,320	10,971	5,349	33
1988-89	17,400	11,773	5,627	32
1989-90	17,400	12,330	5,070	29

(b) All registered factories are required to be inspected at least once in a period of four months except those covered under section 85 of the Factories Act, which are to be

inspected only once a year. The year-wise analysis of factories inspected during the years 1985-89 was as under:

Year	No. of factories in existence	No. of factories inspected	No. of factories not inspected	Percentage of shortfall
1985	8,342	6,900	1,442	17
1986	9,254	7,445	1,809	20
1987	9,782	7,859	1,923	20
1988*	10,627	8,331	2,296	22
1989*	9,585	7,668	1,917	20

**Figures provisional (May 1990)*

The reasons for shortfall in inspection of factories were not intimated by the Department.

The shortfall in inspection had resulted in non-fulfilment of the objectives of inspections in ensuring safety and welfare of the workers employed in the factories.

(ii) Inspections by Inspector (Medical)

An Inspector (Medical) was appointed in April 1986 to co-ordinate and complement the set-up for medical check-up of persons engaged in dangerous operations in factories. Notification of his jurisdiction was issued only in February 1987. Much later, in August 1989, the Chief Inspector informed the factories about appointment of the Inspector (Medical), and asked them to send a list of workers employed in dangerous manufacturing processes in their respective jurisdiction requiring medical examination as prescribed in Factories Act. The Inspector (Medical) since his appointment till March 1990 had examined 612 workers and organised 24 first-aid programmes at various places in the State. There was

no evidence to show that other prescribed duties such as biological monitoring , participation in survey and industrial hygiene studies on work environment were carried out by him. The Chief Inspector stated in December 1990 that some of the duties/functions could not be carried out by the Inspector (Medical) due to non-procurement of instruments because of non-availability of funds.

(iii) Inspection by Inspector (Chemical)

An Inspector (Chemical) was appointed at the Inspectorate in June 1986, to assist and guide the field Inspectors in the State on problems/hazards caused by chemical and pesticide factories.

The inspections carried out by the Inspector (Chemical) during the period November 1986 to March 1990 were as shown below :

Year	Inspections	Collection of samples
November 1986 to March 1987	33	60
1987-88	62	55
1988-89	51	-
1989-90	94	-

Norms for number of inspections to be carried out and collections of samples to be tested were not fixed by the Department.

3.5.8 Inspection of Boilers

(i) According to the Indian Boilers (First Amendment) Regulations, 1982, physical, chemical and metallographic tests were required to be carried out in specified laboratories by the Chief Inspector on all boilers which were 50 year old, to

ensure their suitability for further use. The notification of 19 March 1982 of Government of India envisaged survey of all boilers requiring such tests, and submission of a copy of the test report of such boilers to the Central Boilers Board, New Delhi.

The Inspectorate identified 328 boilers of 50 years' vintage requiring metallographical tests. Out of these, 97 boilers were reportedly not in use, and 141 boilers were subjected to metallographic tests by March 1990.

The Chief Inspector stated that further tests had not been conducted on the recommendations of a central committee to stop destructive tests of 'plate cutting' of boilers. Alternative tests were yet to be introduced as of April 1990.

(ii) According to the Indian Boilers Act, 1923, the use of unregistered or uncertified boilers exceeding 22.72 litres capacity is expressly prohibited unless specifically exempted by the Government under the Act. It was noticed that as on 31 March 1990, 628 unregistered and uncertified boilers in 16 districts of the State were in use in contravention of the provisions of the Act, and without any specific exemption granted by the Government.

In the districts of Sriganganagar, Bikaner and Bhilwara, the individual capacity of unregistered and uncertified boilers (nicknamed as Baby boilers) was stated to be ranging between 18 to 380 litres. But the exact number of boilers of 22.72 litres capacity requiring registration was not known. The Inspector, Bhilwara intimated Audit that these boilers were not manufactured according to standards laid down under Indian Boilers Regulations.

Prosecutions were launched only in 5 cases, but the uncertified boilers continued to be used.

In March 1990 at Jaipur, an unauthorised boiler installed in an unregistered factory exploded and destroyed a nearby building, injuring one person. The use of the boiler had

not been detected during inspection as the boiler was reportedly installed in the rear part of the factory. Prosecution against the owners had, however, been launched in August 1990.

3.5.9 Safety Museum and Training Centre (SMTC)

For safety education and training of the industrial workers and supervisors, a Safety Museum and Training Centre (SMTC) was started from July 1986.

The SMTC was required to organise at least two courses per month on industrial safety, one at Jaipur and another at any of the important industrial townships. Similarly, at least one seminar of one day's duration was to be organised in a month. During 1986-87 and 1988-89, only 10 and 9 courses (of duration 1 to 8 days) respectively were conducted. No seminars were organised in four years from 1986-87 to 1989-90, except one in 1989-90. The Chief Inspector stated in December 1990 that this could not be done because of lack of qualified lecturers, lack of hostel accommodation for trainees and lecturers, non-availability of funds, non-availability of an auditorium and lack of motivation amongst factory owners to send their workers for training.

3.5.10 Industrial Hygiene Laboratory (IHL)

IHL was set-up in the State in June 1986 for providing investigative and advisory services in maintaining healthy working environment, monitoring and evaluation of health hazard of workers. One Dy. Chief Inspector, one Assistant Director, one Sr. Laboratory Assistant, one UDC and one Class IV staff were posted in IHL. No tests were, however, conducted upto 1989-90. During 1986-87 to 1989-90, Rs. 7.67 lakhs were spent on establishment expenses, and only Rs. 0.74 lakh on other activities. Expensive instruments and equipment worth Rs. 5.68 lakhs received as aid in different phases between May 1985 and March 1989 from Government of India and UNDP were installed only by August 1990. The Chief Inspector stated (December 1990) that necessary funds

for installation and erection of equipment were provided only towards the end of 1989 and that the usefulness of the laboratory would be proved in future.

3.5.11 Non-observance of welfare provisions

(i) Welfare Officers

Every factory employing 500 or more workers is required to appoint Welfare Officers as prescribed in Factories Act. According to the information furnished by the Inspectorate, there were 75 such factories in the State which were required to employ 111 Welfare Officers according to norms. Only 52 Welfare Officers were actually employed. Further, 7 of these did not have any Welfare Officer on their pay rolls. The Chief Inspector stated (December 1990) that action was being initiated against defaulters, amongst whom Railway work-shops were notable.

(ii) Creches

Creche facilities were available in only 8 out of 14 factories, where 30 women workers or more were employed and which were required to maintain creches under the Rajasthan Factories Act, 1948.

(iii) Ambulance room

According to existing rules, every factory ordinarily employing more than 500 workers, shall maintain a medical inspection room or dispensary under a qualified medical practitioner assisted by at least one qualified nurse and such subordinate staff as the Chief Inspector may direct. During the period 1985-86 to 1989-90, out of the 75 factories in the State required to maintain medical room/dispensaries, only 42 factories had created the facility for the workers.

No action was taken by Chief Inspector under the Act/Rules against defaulters of codal provisions for welfare of workers.

3.5.12 Child Welfare

According to the Factories Act, 1948, no child below fourteen years of age shall be employed or permitted to work in factories.

One Inspector (Child) was appointed in August 1986 to enforce the Child Labour (Prohibition and Regulation) Act, 1986. No rules under the Act were framed by the State Government (July 1990). The State Government specified (July 1987)) six out of 12 types of manufacturing processes requiring inspections by the Inspector (Child), where child labour is generally employed. The remaining manufacturing processes were to be looked after by the Inspectors of the Labour Department. During the years 1986 to 1989 the Inspector (Child) visited 285 factories in the State, but the result of inspections was not communicated to any authority. The Chief Inspector stated in July 1990 that action was being taken in the matter.

3.5.13 Safety and Occupational Health Survey

The Factories Act enjoins that the Inspectors may at any time during normal working hours of a factory, undertake safety and occupational health surveys including examination of plant and machinery, collection of samples of substances used or intended to be used in a factory, etc. Although 945 factories using hazardous substances had been identified during routine inspections till August 1989, no such survey was ever conducted, nor were samples of substances collected from any of the factories in the State as of July 1990. The reasons for the non-survey or non-collection of samples were not intimated by the Inspectorate.

3.5.14 Periodical returns

The factory management/owners are required to submit to the Inspectorate two returns each year showing, the number of workers employed, number of working days, payment of wages, health, safety and welfare measures, etc. The

information so received enables the Inspectorate to keep a close watch over various health, safety and welfare measures being taken in the factories for workers, and to take appropriate action in defaulting cases. The position in regard to receipt of these returns from the factory owners during the period under review was as under :

Year	Number of registered factories from whom returns were			Percentage of defaulting factories
	Due	Received	Not recieved	
1985	16153	2165	13988	87
1986	17825	2104	15721	88
1987	19173	2075	17098	89
1988	20727	2322	18405	89
1989	9585	Not compiled by the Inspectorate upto April 1990		

Effective steps were not taken by the Inspectorate to obtain the returns.

3.5.15 Prosecutions

(i) Delay in declaration of area of jurisdiction

Three new offices of Inspectors were established in Alwar (August 1986), Barmer (November 1986) and Sawaimadhopur (May 1987) districts. The area of jurisdiction of the three offices was notified by the Government only in June 1988.

Due to delay in notifying the area of jurisdiction of the Inspectors, the activities carried out by them during the intervening period between the dates of their appointment and notification did not have any legal cover. In 6 cases permission sought by the Inspector, Bhiwadi for launching prosecution against factories for infringement of the provisions of the

Factory Act and Rules was not consequently accorded (December 1987) by the Chief Inspector.

(ii) At Alwar, 2 prosecutions were launched in July 1988 in the Labour Court against a factory for non-payment of wages (Rs. 1.27 lakhs) to 321 workers employed in its two units. The cases were dismissed by the Court due to the failure of the departmental officer concerned to appear in Court during two consecutive hearings.

TRIBAL AREA DEVELOPMENT DEPARTMENT

3.6 Development of Backward Areas-Sub-Plan for Development of Tribal Areas

3.6.1 Introduction

Rajasthan has a tribal population of 41.83 lakhs (1981 census) forming 12.2 *per cent* of the total population of the State. Nearly 50 *per cent* of the tribal people live in 5 districts viz., Banswara, Dungarpur, Udaipur, Chittorgarh and Sirohi and the rest are scattered in pockets in other districts. The primitive Saharia tribe (population : 0.34 lakh) are concentrated in Shahbad and Kishanganj areas of Kota district. The Tribal Sub-Plan (TSP) formed part of the Five Year Plans with the long-term objective of narrowing the gap between the level of development of tribal and other areas and improving the quality of life of the tribal people. The specific objectives/programmes identified by the Working Group on Development of Scheduled Tribes set up by Government of India in December 1984 were as follows :

(i) elimination of exploitation of tribals in the sphere of alienation of land, money lending, debt bondage, forests, etc.;

Abbreviations used in this Report are listed alphabetically and expanded in the Glossary at Appendix-10 (Page 222).

(ii) taking up family-oriented beneficiary programmes through raising productivity of agriculture, horticulture, animal husbandry and small industries;

(iii) human resources development through education and training programmes;

(iv) infrastructure development;

(v) development of vulnerable tribal areas and groups; and

(vi) upgradation of environment of tribal areas.

The TSP strategy consisted of 3 groups of projects viz., (a) Integrated Tribal Development Projects (ITDP) for substantial tribal areas, (b) Modified Area Development Approach (MADA) for pockets of tribal concentration and (c) Special Projects for Primitive Tribal Groups (PTGP).

ITDP covered 18.30 lakh tribal population in 5 districts of Banswara, Dungarpur, Udaipur, Chittorgarh and Sirohi. MADA covered another segment of 9.39 lakh tribal population in 44 blocks, each block having at least 50 per cent tribal population consisting of 10,000 or more tribal people. PTGP covered the Saharia tribe in two Panchayat Samitis.

The 'Cluster' and Scattered Tribal Population (STP) programmes, which did not form part of TSP, covered the remaining tribal population of the State.

3.6.2 Organisational Set-up

At the State Government level, administrative authority was vested in the Tribal Area Development (TAD) Department headed by Secretary. The Commissioner, TAD at Udaipur was the Chief coordinating authority for all tribal development programmes, as also the controlling authority in respect of Plan funds allotted by the State and the Central Governments.

At the ITDP/District level, programmes were to be implemented under the overall control of the District Collectors, with the assistance of Additional Collectors(Development) and Project/Deputy Project Officers of TAD Department through the District Rural Development Agencies (DRDAs), Rajasthan Tribal Area Development Cooperative Federation (RTADCF) and the Panchayati Raj Institutions.

3.6.3 Audit coverage

According to the Tribal Area Development VII Five Year Plan (1985-90), 382 schemes/sub-schemes under 11 developmental sectors were to be implemented. Fifty-one schemes/sub-schemes in six sectors and construction activities of TSP executed by PWD, Irrigation and PHED Divisions in two ITDP districts of Banswara and Udaipur during the period 1985-86 to 1988-89 were test-checked by Audit during March-August 1989. One MADA district, viz., Sawaimadhopur, covering 11 blocks was also test-checked. Relevant records were also examined in various offices of the sectoral Departments, Districts Rural Development Agencies, Zila Parishads, Rajasthan Tribal Area Development Co-operative Federation, and at Banasthali Vidyapeeth (Tonk district).

The important findings are mentioned in the succeeding paragraphs.

3.6.4 Highlights

- The Review reveals that the Tribal Sub-Plan lacked the thrust in improving the socio-economic conditions of the Scheduled Tribes and failed to create the impact, it envisaged. There were cases of diversion of funds to non- TSP areas, non-utilisation of special Central assistance, and cases of large unutilised balances lying with DRDAs/executing agencies but treated as final expenditure by the TAD Department. The implementation of programmes by various functional Departments, like Agriculture, Animal Husbandry, Fisheries and Education showed a

lackadaisical approach resulting in all-round shortfall in achievement.

- The actual expenditure during Seventh Plan (Rs. 426.85 crores) fell short of annual Plan allocations by Rs. 52.82 crores (11 *per cent*).

(Paragraph 3.6.6)

- Investment made on anti-poverty schemes averaged between Rs. 2703 and Rs. 3062 per family against Rs. 10,000 to Rs. 12,500 recommended by the Working Group.

(Paragraph 3.6.7)

- Implementation of protective and anti-exploitative measures was not properly watched. Land records were not up-dated as targeted, and the shortfall ranged between 43 and 90 *per cent*.

(Paragraph 3.6.8)

- Physical targets under various schemes were not fully achieved, resulting in non-flow of benefits intended from those schemes to the tribals. The percentage of achievement of targets of dry farming demonstration was : 78; horticulture development: between 32 and 81; fencing of new orchards : 20; rearing of fishseed: 6; free distribution of uniforms and books: between 21 and 59. Target of long-term training of fish farmers was not achieved at all.

(Paragraphs 3.6.9, 3.6.10 (i) (ii) and 3.6.14 (iii))

- Physical targets under Farm Forestry shown to have been achieved (94 to 98 *per cent*) were disproportionately high in relation to the expenditure incurred (13 to 48 *per cent*).

(Paragraph 3.6.12)

- Out of 115 roads, buildings and minor irrigation works, only 92 were completed. The delays ranged upto 8 years.

(Paragraph 3.6.18)

- Full complementary staff was not posted in 32 institutions like dispensaries, hospitals, etc., to make them functional.

(Paragraph 3.6.11 & 3.6.16(i))

- Incentives and facilities such as free distribution of uniforms, reimbursement of rent to non-hosteliers and payment of stipend, contemplated for tribal children student, trainees, etc., under various programmes were either not provided at all or were provided below the prescribed level.

(Paragraphs 3.6.14 (iii), (iv) and 3.6.15)

- Pro-rata charges of Rs. 50.80 lakhs on account of establishment and tools and plant were irregularly levied, and an amount of Rs. 110.69 lakhs was booked under the programme without any details.

(Paragraph 3.6.18)

- Under MADA, STP and Cluster programmes, 38 works (costing Rs. 15.91 lakhs) were abandoned and 183 remained incomplete, blocking Rs. 48.11 lakhs.

(Paragraph 3.6.19 (ii))

- Utilisation certificates for grants of Rs. 1606.24 lakhs (73 per cent) were not submitted by District Rural Development Agencies.

(Paragraph 3.6.20)

- Monitoring of the programme at various levels was lacking. No evaluation of implementation of the schemes was done.

(Paragraph 3.6.21)

3.6.5 Financial outlay

Funds for TSP were provided from four sources, viz., State Plan outlays, Special Central Assistance (SCA), Centrally Sponsored Schemes (CSS) and Institutional finance.

The State Plan outlay included amounts provided under different sectors of activity of the State Government, and also the State's share of the CSS.

Special Central Assistance received from the Government of India was conceived to be in the nature of additionality to the State Plan efforts. Block grants were also given to the State under the first proviso to Article 275 (1) of the Constitution for specific schemes of tribal welfare taken up with the approval of Government of India. Grant-in-aid was also given by the Government of India to broad-based voluntary organisations working for the development of tribal population.

The contribution of institutional finance came from the cooperative and banking institutions.

While the ITDP was financed from all sources, the MADA, PTGP, Cluster and Scattered Tribal population schemes were wholly financed by Special Central Assistance.

3.6.6 Allocation of funds and expenditure

(i) The year-wise position of approved outlay, release of funds and expenditure incurred in TSP area of the State

from 1985-86 to 1989-90 as furnished by TAD Department was as under :

Year	Approved outlay	Funds released	Expenditure
(Rupees. in crores)			
1985-86	79.26	86.72	80.01
1986-87	98.71	104.88	103.28
1987-88	79.63	74.36	73.81
1988-89	102.69	82.39	72.54
1989-90	119.38	107.02	97.21
Total	479.67	455.37	426.85*

Of the funds released, Rs. 335.93 crores were provided under the State Plan outlay, Rs. 35.17 crores under SCA, Rs. 58.69 crores under CSS and Rs. 25.58 crores under Institutional finance. The actual expenditure during Seventh Plan (Rs. 426.85 crores) fell short by Rs. 52.82 crores (11 *per cent* of annual Plan allocations).

In addition to the above, an amount of Rs. 723.85 lakhs was received during 1985-90 as grant-in-aid from Government of India under Article 275 (I) of the Constitution of India. Out of this, Rs. 7 lakhs were only utilised under the Eradication of Guineaworm programme. Grants totalling Rs. 155.97 lakhs received during 1989-90 could not be utilised

*Sector-wise expenditure during 1985-90 :

Agriculture and Allied Services : Rs. 99.69 crores ; Cooperation: Rs. 4.49 crores ; Water and Power Development : Rs. 203.01 crores; Industries and Minerals : Rs. 14 crores ; Transport and Communications : Rs. 19.14 crores ; Social and Community Services (including Scientific Services and Research): Rs. 80.13 crores ; Economic Services : Rs. 0.28 crore and General Services : Rs. 6.11 crores.

(March 1991) even after extension of period by Government of India for incurring expenditure upto 1990-91.

(ii) Utilisation of Special Central Assistance (SCA)

The SCA was to be used mainly for family-oriented programmes and associated infrastructure. For schemes other than family beneficiary schemes, the State Government could seek approval of Government of India to meet the expenditure from SCA as a special case. In spite of these instructions, SCA funds were utilised from time to time on items like construction of buildings, establishment, purchase of vehicles, etc., not directly related to family-oriented schemes. Test-check revealed mis-utilisation/diversion of SCA during 1985-86 to 1988-89, to the extent of Rs. 498.50 lakhs (Rs. 225.97 lakhs in TSP and Rs. 272.53 lakhs in MADA and STP). The Department could not furnish to Audit any specific sanction/approval of the Union Government or even the State Government for such diversion of funds.

Besides, the SCA was in the nature of additionality of funds to the State Plan. It was, however, seen that during the period 1985-90 there were savings of Rs. 1914.54 lakhs in the funds provided under the State Plan.

A few more cases of diversion of funds involving Rs. 187.12 lakhs, which came to notice during test-check, are shown below :

Authority	Year	Amount diverted			Remarks
		From	To	(Rupees in lakhs)	
1. TAD Department	1988-89	TSP area DRDAs	Rajasthan Tribal Area Development Co-operative Federation	11.86	The Amount was spent outside TSP area.
2. Rural Development and Panchayati Raj Department	1987-88	TSP area DRDAs	Non-TSP districts	4.75	Allocated to Panchayat Samitis of non-TSP area out of Rs. 17 lakhs allocated to Zila Pari- shads for free distri- bution of stationery and uniforms to ST students.
3. PHED	1985-86 to 1987-88	TSP funds	PHED divisions having no jurisdic- tion in TSP area	170.51	Diversion was for purchase of Tools and Plant to be utilised in non-TSP areas.

It was also noticed that while the funds released towards the end of the financial year were withdrawn, the amounts were kept in Personal Deposit Accounts unspent due to a moratorium on expenditure.

3.6.7 Family-oriented poverty eradication programme

The tribal development programmes during VII Five Year Plan aimed at assisting 50 *per cent* of Scheduled Tribe families to cross the poverty line by adopting a strategy of beneficiary oriented programme. The family-oriented schemes were divided into two categories : (i) anti-poverty schemes and (ii) schemes of economic assistance run by TAD Department in the TSP area.

During test-check it was revealed that during 1985-89 out of 6 lakh tribal families living in the State under the poverty line (1981 census) only 1.31 lakh tribal families were provided assistance, each varying between Rs. 2,703 and Rs. 3,062 compared to the estimated amount of Rs. 10,000 to Rs. 12,500 recommended by the Working Group. The amount of assistance, therefore, was too meagre to bring the targeted families above the poverty line.

3.6.8 Protective and anti-exploitative measure

A Protective Legislation Cell was functioning in the Commissioner's Office, to ensure the enforcement of protective laws and to take necessary steps to safeguard the legal interests of the tribals. Powers were delegated to the District Collectors for implementation of the protective laws, with the assistance of police force wherever necessary. The points noticed during audit in this regard are mentioned in the succeeding sub-paragraphs.

(i) Allotment of ceiling surplus land

According to the Rajasthan Imposition of Ceiling on Agriculture-holding Rules, 1973, 75 *per cent* of surplus land shall be reserved for allotment to the landless labourers of the

village belonging to the SC and ST. In the State, 3.88 lakh acres of surplus agricultural land were allotted to 0.71 lakh landless persons by the end of 1988; of this, only 0.40 lakh acres (10 *per cent*) was allotted to (0.10 lakh) ST beneficiaries and 1.26 lakh acres (32 *per cent*) was allotted to (0.27 lakh) SC beneficiaries in the State.

(ii) Land alienation cases

According to the Annual Reports of the Commissioner, there were 570 cases of land alienation with 5 TSP districts, involving 870.13 hectares of land, at the end of 1989-90. It was also seen that of the 399 cases decided during 1985-86 to 1989-90, 233 cases involving 201.25 hectares of land were decided by the Revenue Courts in favour of the ST, but only 20.45 hectares land was restored to them till March 1989. Information regarding restoration of land during 1989-90 could not be made available to Audit.

(iii) Tribal indebtedness

Relief from debt bondage is available under various legislations on money-lending and debt relief. Information regarding the extent of protection availed by the tribals under the laws was not available with the Commissioner; no survey of the indebtedness of the tribals in the State was conducted.

A study by the Tribal Research and Training Institute, Udaipur in two Blocks during 1988-89 revealed that the tribal households had over-whelming dependence (58.9 *per cent*) on money-lenders charging high rates of interest (upto 66 *per cent per annum*).

(iv) Updating of land records

Under the land reform measures, against the targets of (i) surveying 9,253 square kilometres area, (ii) record-writing of 12.85 lakh Khasras*, (iii) distribution of 11.40 lakh Parchas\$ and Zamabandis® of 14.16 lakh Khasras in 7 tehsils during the Seventh Plan, the achievements were 936.43 square kilometres, 2.95 lakh Khasras, 5.91 lakh Parchas and 5.58 lakh Zamabandis, respectively in four tehsils of Banswara and Udaipur. The shortfall ranged between 43 and 90 per cent. Besides, the Sixth Plan left-over work in two tehsils which was to be completed was still in progress in regard to Zamabandi. Reasons for shortfall were attributed to fixation of high targets, hindrance in survey work by villagers, employees strike, etc.

3.6.9 Agriculture

TSP in the field of agriculture included extension programmes, introduction of high-yielding seeds, demonstrations in the farmers' fields, horticulture, dry-farming, etc. During the period 1985-86 to 1989-90, the Department was allotted Rs. 435.21 lakhs for the implementation of the programme. The targets and achievements are given below :

* Khasras : Field numbers allotted by the Revenue Department in their records.

\$Parchas : Forms issued by the Revenue Department to land holders/ farmers containing details relating to land.

® Zamabandis : Records of Settlement and land revenue.

Programme	Target	Achievement	Percentage of achievement	Remarks
1	2	3	4	5
(i) National Agriculture Extention Programme	Distribution of 0.46 lakh quintals seeds to cover 4.45 lakh hectares	0.26 lakh quintals seeds distributed to cover 3.88 lakh hectares	56 in distribution of seeds and 87 in area covered	Scheme intended to provide latest technology and to raise productivity.
(ii) Demonstration in Dry Land Farming	592	463	78	Reasons for shortfall attributed to shortage of staff and non-availability of high-yielding variety of seeds. No demonstration held in Sirchi. In Dungarpur district, demonstration held for <i>Rabi</i> crop only instead of both <i>Rabi</i> and <i>Kharif</i> . In Udaipur, funds (Rs. 0.75 lakh) allotted were diverted.

Programme	Target	Achievement	Percentage of achievement	Remarks
1	2	3	4	5
(iii) Horticulture Development	New orchards: 17,170; fruit plants :5 lakhs; distribution : 3.72 lakh plants.	New orchard : 7,611; fruit plants raised : 1.58 lakhs; distribution : 3.01 lakh plants	32 to 81	In distribution, fruit plants were issued in excess of the scale of 25 plants per unit of non-grafted variety resulting in over-issue of 1.20 lakh plants and an extra expenditure of Rs. 2.40 lakhs. In Udaipur only 221 orchard units (20 per cent) and in Banswara 424 units (29 per cent) were fenced. Spraying could be done only in 581 orchards (out of 1456) in Banswara and 600 orchards (out of 1539) in Udaipur districts during 1987-89. No spraying done during 1985-87. Survival of plants was also poor (5 to 30 per cent).

3.6.10 Fisheries Development

In the TSP area three large reservoirs, 8 medium tanks and 120 small tanks and village-ponds were identified for fisheries development. The activity in the large reservoirs was under the Rajasthan Tribal Area Development Cooperative Federation (RTADCF) while that in the medium and minor reservoirs was under the Fisheries Department. To promote intensive fish farming in tanks and ponds in rural areas and to create rural employment, two Fish Farmers Development Agencies (FFDAs) were started at Udaipur and Banswara (March 1989). The FFDAs envisaged a package approach in leasing tanks and ponds owned by Government/local bodies training fish farmers and supply of input subsidy etc.

During 1985-86 to 1989-90 funds amounting to Rs. 96.79 lakhs were allotted by the Director, Fisheries Department against which Rs. 91.36 lakhs were utilised by the field offices of Fisheries Department in Banswara and Udaipur districts for production of 502 lakh fishseed (fry) against which 471.91 lakh (94 per cent) seed was produced.

(i) Development of medium and minor reservoirs

To step up fish production in a scientific manner, the FFDAs were to impart training to tribals, allot water area of one hectare per head on lease at Rs. 150 per annum, supply inputs in the first year and arrange subsidy and loan for improvement of tanks and ponds. Each FFDA was to train 95 farmers (20 for long-term of 3 months and 75 for short-term of 15 days) in a year.

No long-term training was conducted during 1985-86 to 1989-90; 353 farmers were given short-term (15 days) training and 240 were allotted water area. Only 128 farmers were provided the loan and subsidy. The records of training and allotment of water areas for 1987-88 test-checked in audit, did not indicate how many of the beneficiaries were tribals.

The fish farmers were to be provided with subsidy on first year's inputs like lime, urea, artificial feed, fish seed, diesel, etc., at 50 per cent of Rs. 2,000 per hectare, to develop the tanks scientifically. No expenditure was incurred on these inputs and therefore the benefit accruing from the programme was meagre.

(ii) Fishing operation by the RTADCF

RTADCF undertook fishing operations in the large reservoirs of Jaisamand, Mahi Bajajsaagar and Kadana (total water area 28,000 hectares) through 23 Tribal Fisheries Co-operative Societies having a membership of 2490 tribals.

The annual fish seed requirement of the Federation for 28,000 hectares water area was 40 lakh fingerlings, after allowing for the non-availability of water in the reservoirs and drawing of water for irrigation. The Fisheries Department was able to stock only 6 to 8 lakh fingerlings. To bridge this gap, the Federation purchased 100.29 lakh fish seeds at the cost of Rs. 5.75 lakhs from Gujarat and West Bengal during 1985-86 to 1989-90, and incurred transportation and other incidental expenses of an equal amount of Rs. 5.75 lakhs.

As purchase of fish seed from outside the State involved heavy expenditure on transportation, it was decided to develop within the State fish seed production in the private sector from 1986-87 onwards. Fish seed (fry) was to be made available at Rs. 70 per thousand to selected tribals having suitable tanks (own or on lease from Panchayat), where fish was to be reared for 3 to 4 months upto the stage of fingerling. RTADCF was to acquire the fingerlings at the rate of Rs. 250 per thousand.

Rearing of one lakh fry required 0.5 hectare water area, and involved Rs. 5,000 as capital cost. It also involved Rs. 10,500 as recurring expenditure to yield 60,000 fingerlings and bring a net surplus of Rs. 3,550 to Rs. 3,750 per operation during the first five years.

Against the total target of 75 fish-farmers and fish-seed worth Rs. 37.50 lakhs to be reared, only 43 fish-farmers including 3 non-tribals were selected during 1986-87 to 1988-89, and fish-seed worth Rs. 2.13 lakhs only was reared indicating shortfall of 94 *per cent*. No reasons for the shortfall were given (February 1991).

3.6.11 Animal Husbandry

The animal husbandry programmes started in TSP area included opening/upgrading veterinary dispensaries/hospitals and creation of mobile surgical units for the improvement of animal health.

During 1985-86 to 1989-90, four new hospitals and 8 dispensaries were opened (March 1990) and 10 dispensaries upgraded in Udaipur district, at a cost of Rs. 39.56 lakhs. Similarly, in Banswara district 16 new dispensaries and 2 new hospitals were opened and 11 dispensaries upgraded at a cost of Rs. 17.93 lakhs.

However, in Udaipur no staff and Veterinary Assistants were provided in 8 new dispensaries; in 2 dispensaries equipment and medicines were not supplied. In the two new hospitals opened in Udaipur district in August/September 1989 no Veterinary Assistant Surgeon was working (April 1991).

Similarly, in 12 dispensaries opened in Banswara district in February/March 1990, Veterinary Assistants were not posted (April 1991).

The target set for extending para-veterinary facilities was to cover 60 *per cent* panchayats during 1985-90. Test-check revealed that in Udaipur district, out of 219 panchayats in the TSP area, this facility was provided in 27 panchayats only upto 1988-89 against 131 targeted. Similar information in respect of Banswara was not made available.

3.6.12 Forestry

The results of scrutiny of the following schemes taken up in the Forestry sector under TSP were as under :

Schemes	Result of scrutiny
Rural Fuel Wood Plantation (RFPW)	<p>Rs. 212 lakhs were allotted and Rs. 202 lakhs spent during the period 1986-90. This represented 26 and 25 <i>per cent</i> respectively of the total allotment and expenditure on RFPW in the State, against the requirement of earmarking 27 <i>per cent</i> of the funds for the TSP areas.</p> <p>In the districts test-checked, Rs. 4.85 lakhs allotted to the Deputy Conservator of Forest (North) Udaipur were diverted to non-TSP area. Expenditure of Rs. 5.42 lakhs were incurred by Forest Divisions Dungarpur, Sirohi, Udaipur (North) and Banswara (South) on salary of staff though RFPW under TSP was not being executed by them.</p>
Farm Forestry Scheme	<p>Rs. 17.14 lakhs (81 <i>per cent</i>) and Rs. 16.58 lakhs (66 <i>per cent</i>) of funds allotted to DRDAs, Udaipur and Banswara respectively were diverted to other schemes.</p> <p>Rs. 2.07 lakhs (13 <i>per cent</i>) and Rs. 7.99 lakhs (48 <i>per cent</i>) were spent in the Districts of Udaipur</p>

Schemes	Result of scrutiny
Forest Plantation Scheme	<p>and Banswara during 1985-87, but 94 to 98 <i>per cent</i> of the families targeted were stated to have been benefited which appears to be an over-statement.</p> <p>In Banswara District, against a target of 447 hectares the Department claimed to have covered 360 hectares (81 <i>per cent</i>) during 1985-89 benefiting 217 of 265 families. Test-check showed that during 1985-89 the number of families benefited annually was between 33 and 84.</p> <p>Similarly, the number of families benefited annually in Udaipur was between 21 and 56 against 81 families as claimed.</p>

3.6.13 Assistance to RTADCF for Risk Fund

RTADCF advanced consumption loans to tribals upto Rs. 500 for purposes such as medical expenses, educational needs, marriage, death or birth and religious ceremonies and general purposes. It also gives loans repayable on easy instalments for productive purposes like the construction of shops, collection of forest produce, working capital for starting profession or industry, etc, under a scheme of differential rate of interest (DRI).

To cover the risk of non-recovery of consumption loan, provision was made to subsidise RTADCF from the SCA by creating a 'Risk Fund'. Government contributed to the fund at 10 *per cent* of the amount of consumption loans disbursed, to

be separately invested in fixed deposits and utilised in the event of writing-off of irrecoverable amounts.

During the period from 1984-85 to 1989-90, as against an admissible contribution of Rs. 1.33 lakhs on consumption loan (Rs. 13.27 lakhs), Rs. 13.24 lakhs was given to RTADCF towards Risk Fund contribution. This resulted in excess contribution of Rs. 11.91 lakhs (Rs. 11.05 lakhs on account of contribution towards DRI loan not covered under the scheme, and Rs. 0.86 lakh excess contribution towards consumption loan). Further, Rs. 2.65 lakhs was paid during 1985-86 to 1989-90 as service charges on loans which was also not covered under the scheme. Thus, payment of Rs. 14.56 lakhs to the RTADCF was in excess.

3.6.14 Education

Seventh Plan programmes of TAD envisaged enrolment of maximum number of tribal children in schools for formal education, by establishing new schools, upgrading existing schools and giving incentives to the children.

(i) Opening and upgradation of schools

During the Seventh Plan, it was proposed to open 1000 new primary schools, and to upgrade 460 existing primary schools into upper primary schools and 106 upper primary schools into secondary schools in the TSP area. Rupees 728.42 lakhs were allotted for upgradation of 422 schools during 1985-86 to 1989-90, against which 352 schools were upgraded by incurring expenditure of Rs. 697.39 lakhs. Details about allotment and expenditure for opening of new schools were not available.

Information as regards ST children enrolled, called for (April 1989) from the Director, Primary and Secondary Education, was not made available (April 1991).

(ii) Establishment of Book banks

Government decided in December 1986 to create book banks in schools in tribal areas. Ten sets of books were to be provided for each class in 340 schools. The books were to be purchased from the Rajasthan Pathya Pustak Mandal and Board of Secondary Education.

During 1986-87 to 1989-90, Rs. 23.13 lakhs were sanctioned for this purpose in five districts of TSP area; out of this, Rs. 6.33 lakhs and Rs. 9.01 lakhs were provided for Udaipur and Banswara districts respectively. The DRDAs, however, released Rs. 6.05 lakhs in Udaipur and Rs. 8.94 lakhs in Banswara to the DEOs, of which Rs. 5.35 lakhs and Rs. 6.82 lakhs respectively were spent upto March 1990.

Due to non-release of funds by the DRDA, no books were purchased during 1986-87 and 1988-89 by the DEO (Boys), Udaipur; in Banswara also, no books were purchased during 1988-89 as the funds were released only in March 1989.

The books were to be supplied at 10 sets for each class in each school. Test-check, however, revealed that in Udaipur district, books for upper primary schools were issued at the rate of one set per school, by the Additional DEO, Salumber. The DEO (Girls) issued books for upper primary schools at the scale ranging between one and 20 sets per class. Books relating to secondary and higher secondary schools were issued at the rate of 45 and 50 sets per class respectively. In Banswara, test-check of records of the Government Upper Primary School, Chhoti Sarwan revealed that only 1 to 5 books were issued to students during 1987-88 and 1988-89, though 40 sets were supplied to each school by the DEO.

(iii) Incentives for promoting education among tribal children

(a) Various incentive schemes like free supply of uniforms, books and stationery, attendance scholarship to all

students in class I and II and to girl students upto class V through Panchayat Samitis were contemplated.

During 1985-86 to 1989-90, Rs. 52 lakhs and Rs. 121.27 lakhs were allotted out of State Plan and Special Central Assistance respectively, against which Rs. 42 lakhs and Rs. 120.73 lakhs were spent. No funds were allocated for attendance scholarships excepting Rs. 10.50 lakhs during 1985-86. Uniforms were either not supplied, or were supplied incomplete. Rupees 17 lakhs were allotted by the TAD Department during 1987-88 from SCA for free distribution of stationery and uniforms to tribal children. The Rural Development and Panchayati Raj Department, however, directed the Zila Parishads to deposit the entire amount with the Rajasthan State Text Book Board (RSTB). The Zila Parishads of Banswara and Udaipur transferred Rs. 10 lakhs so allotted to RSTB.

In the districts test-checked, Rs. 110.44 lakhs were allotted for the three schemes to Zila Parishads, Banswara (Rs. 70.14 lakhs) and Udaipur (Rs. 40.30 lakhs), during the period 1985-86 to 1989-90, against which Rs. 73.91 lakhs (Rs. 47.99 lakhs in Banswara and Rs. 25.92 lakhs in Udaipur) were spent.

(b) Physical targets and achievements

According to the Seventh Five Year Plan programmes of TAD, 4.17 lakh tribal children were to be given free uniforms, books and stationery and 1.53 lakh girls reading upto class V were to be given attendance scholarship.

These targets were reported by the Commissioner to have been over-achieved. In the districts test-checked,

however, the achievement for the period 1985-86 to 1988-89 was as under :

Districts	Targets		Achievements		Percentage of achievement in terms of	
	No. of students to be covered	Particulars of materials to be distributed, with number	Students covered	Materials distributed	Coverage of students	Dis-tribution of material
(Numbers in lakh)						
Banswara	1.82	Uniforms 3.64	1.04	1.97	57	54
	2.33	Books 9.31	1.09	2.36	47	25
Udaipur	0.93	Uniforms 1.86	0.60	1.09	65	59
	1.56	Books 6.25	0.50	1.34	32	21

(Uniform consisted of 2 items, and a set of books meant 4 books)

Besides, there were delays ranging between 2 and 12 months in supply of uniforms to the Panchayat Samitis and their issue to children.

(iv) Provision for rent to Tribal non-hosteliers

A scheme to reimburse the rent paid for private accommodation hired by ST students in classes 9 to 11 was started during 1986-87. The reimbursement was to be made to a unit of 4 students at Rs. 120 per month (Rs. 30 per student) for ten months in a session at the location of Government Secondary and Higher Secondary Schools. From 1988-89, the facility was extended to college-level students; and the unit for reimbursement was scaled down to two students, and the rate of reimbursement was fixed at Rs. 20 per month per student for areas/locations which were below Panchayat Samiti level, Rs. 30 at Panchayat Samiti headquarters and Rs. 40 at district headquarters.

The scheme was implemented through the DRDAs in all the 5 districts of TSP area. The TAD Department sanctioned Rs. 19 lakhs to DRDAs during 1986-87 to 1989-90 for the benefit of 7384 students.

In the districts of Udaipur and Banswara test-checked, Rs. 4.76 lakhs only were released during 1986-89 to DRDAs against the sanctioned amount of Rs. 7.40 lakhs. During 1988-89 in Udaipur, none of the beneficiaries out of the targeted 1020 was reimbursed rent. In Banswara, against the target of 510 students, rent was reimbursed to 336 (66 per cent) only. During 1987-88, the Head Master, Higher Secondary School, Salumber (Udaipur) made disbursement to 39 students at Rs. 40 against Rs. 30 per month per student for 10 months. Reimbursement of rent was not made each quarter as envisaged, as the funds were invariably released in February-March every year by the DRDAs.

3.6.15 Training programmes

To impart skill and awareness among tribals for employment, various training programmes were implemented. A test-check revealed the following :

Programme	Result of scrutiny
1	2
Stockmen training	A training centre was established (1980-81) for imparting one year basic training to 50 ST candidates each year to fill the posts in the Animal Husbandry Department. No training was conducted during 1988-89 though an expenditure of Rs. 3.43 lakhs was incurred. During the remaining 4 years of 1985-90, in all 132 ST candidates were trained (Rs. 12.91 lakhs). Of the candidates trained since the establishment of the centre,

Programme	Result of scrutiny
1	2
Craftsman training	<p data-bbox="416 300 940 399">150 candidates were still unemployed for want of vacancies, ban in recruitment, etc., as of February 1991.</p> <p data-bbox="416 430 940 769">266 additional seats (Rs. 174.82 lakhs) were created in 5 ITIs functioning in TSP areas. At Udaipur and Banswara during 1985-90, out of 1332 ST candidates only 621 (47 <i>per cent</i>) successfully completed the courses, while 711 (53 <i>per cent</i>) dropped out indicating lack of motivation. The shortfall of ST trainees in different trades were :</p> <p data-bbox="416 800 940 964">Refrigeration : 100 <i>per cent</i>; Electronics and Carpentry : 50 to 100 <i>per cent</i>; Electrical : 75 to 80 <i>per cent</i>; Radio and TV: 50 to 80 <i>per cent</i>; Draftsman: 25 to 60 <i>per cent</i>; Steno : 37 to 50 <i>per cent</i>.</p> <p data-bbox="416 995 940 1192">ST candidates were to be paid a stipend. In Udaipur and Banswara, 1105 ST candidates were enrolled during 1985-89 who were to be paid total stipend of Rs. 17.38 lakhs; actual payment was only Rs. 8.11 lakhs.</p>
Training for Self-Employment	<p data-bbox="416 1222 940 1386">The percentage of ST candidates admitted for vocational training in the Training Centre at Udaipur, tested, was between 1 and 6 against 12 prescribed during 1985-89.</p> <p data-bbox="416 1417 940 1474">Percentage of SC/ST candidates admitted on Training of Rural Youth for</p>

Programme	Result of scrutiny
1	2

Self-Employment Programme was between 9 and 19 during 1985-87 against 30 prescribed.

Vocational Training Centre Four Training-cum-Production Centres are run by Rajasthan Small Scale Industries Corporation Limited in TSP area. The Corporation received Rs. 39.66 lakhs during 1985-90 and spent Rs. 37.78 lakhs on these centres.

Against 1900 tribals to be trained during the period, only 1358 (71 per cent) were trained.

Vocational Guidance A guidance unit for unemployed tribals was set up in 1977. The number of ST candidates provided guidance and for whom employment was arranged were as under :

Year	Guidance imparted	Employment arranged	Loans provided for self-employment
1985-86	4919	592	5
1986-87	1684	518	8
1987-88	1366	479	209
1988-89	2498	400	476
1989-90	1529	340	Not available

3.6.16 Medical and Health

(i) Opening and upgradation of dispensaries/primary health centres

According to norms, one sub-centre for a population of 3,000 and one Primary Health Centre (PHC) for a population of 20,000 were to be established in tribal areas by the end of Seventh Plan period.

In the districts test-checked, targets of setting up/upgradation of 51 institutions (Banswara: 26, Udaipur : 25) at the cost of Rs. 149.37 lakhs (Banswara : Rs. 78 lakhs and Udaipur : Rs. 71.37 lakhs) during 1985-86 to 1989-90 were stated to have been fully achieved. It was, however, noticed that necessary infrastructure needed for making the institutions functional was not properly planned; there were delays ranging between one month and 25 months in posting of staff and in arranging supply of medicines/equipment. Four PHCs (Banswara: 1 and Udaipur : 3) opened in March and May 1989 remained without doctors. In Banswara, no additional paramedical staff was posted in any PHC upgraded during 1988-90. In two referral hospitals, at Bagidora and Anandpuri of Banswara district, upgraded during 1986-87 and 1988-89 respectively, only Assistant Surgeons were posted against the sanctioned posts of Junior Specialists. In 3 other upgraded hospitals (Banswara : 1 and Udaipur : 2), the posts of senior specialists were vacant (July 1989). Fourteen institutions had only 5 to 9 staff members against 12 required.

(ii) Mobile dispensaries

In order to provide medical care and treatment in remote areas of TSP through three mobile dispensaries, Government sanctioned Rs. 12 lakhs for holding 39 camps (13 in Dungarpur, 11 each in Banswara and Udaipur and 2 each in Chittorgarh and Sirohi districts) during 1985-86 to 1988-89.

In Banswara and Udaipur districts test-checked, Rs. 10.20 lakhs were paid for organising 28 camps during 1985-86 to 1989-90 to the concerned DRDAs. Only one eye camp (instead of a general surgical camp) was held in Udaipur, and

an expenditure of Rs. 0.02 lakh was incurred during 1987-88. No camp was held in Banswara district, which was attributed by the Chief Medical and Health Officer to non-release of funds by the DRDA.

(iii) Opening and upgradation of Ayurvedic dispensaries

The State Government sanctioned opening of 23 new dispensaries (5 in Banswara, 8 each in Dungarpur and Udaipur and one each in Chittorgarh and Sirohi districts) during 1985-86 to 1988-89. Districts Ayurvedic Officers of the districts test-checked stated that the targets were achieved in full. This was, however, not correct, as out of 5 dispensaries sanctioned in 1988-89 for Udaipur district only one dispensary was opened as of July 1989.

3.6.17 Community Lift Irrigation Scheme

According to the TSP, 97 Lift irrigation schemes (Rs. 99 lakhs) were planned during 1985-90. In the two districts of Udaipur and Banswara test-checked, the progress in implementation of the schemes was as under :

District	No. of Schemes taken up during 1985-90 <u>Expenditure</u> incurred	Progress	Remarks
Udaipur	35 <u>Rs. 29.71</u> lakhs	27 schemes completed as of March 1990; of which 25 commissioned to provide irrigation to 624 hectares.	2 schemes (59.10 hectares) completed in 1987-88 (Rs. 8.36 lakhs) not commissioned for want of electric connection. 8 schemes not yet taken up, or dropped.
Banswara	16 <u>Rs. 31.45</u> lakhs	Of 16 schemes completed upto March 1991, ten were commissioned to provide irrigation to 264.59 hectares.	6 schemes (211.02 hectares) were not commissioned for want of electric connection.

The ownership of community lift irrigation schemes were vested with Management Committees constituted for the purpose, instead of the Gram Panchayats. These committees were not registered and did not function well. Due to non-payment of charges for electricity, the supply was disconnected and the schemes went out of operation. In Udaipur, 11 schemes (Rs. 15.98 lakhs) completed between 1982-86 became non-operational after 1 to 4 years due to disconnection of electricity. Only one scheme (Palawara) was re-commissioned in 1988-89.

3.6.18 Execution of work by Departments

Under the TSP, construction works in Tribal areas were taken up for execution by Public Works/Irrigation/Public Health Engineering Departments. The outlay by the various Departments during the period 1985-89 was as under :

Departments	Financial outlay	Remarks
1	2	3
(Rupees in lakhs)		
Public Works	907.98	Yearwise physical target for completion of roads and buildings were not fixed during 1985-89; thirty eight road works were taken up by District Division I Udaipur and District Division I Banswara, 28 were completed and 10 remained incomplete. Out of 58 building works, 50 were completed while 8 remained incomplete (March 1989).
Irrigation	595.00	During 1985-89 in Udaipur and Banswara districts 19 Minor Irrigation Works were taken up. Only

Departments	Financial outlay	Remarks
1	2	3
		14 were completed with delays upto 6 years as of March 1991, 3 works were in progress. 14 completed works had potential of irrigation of 2492 hectares of which only 692 hectares (28 <i>per cent</i>) were utilised due to seepage in unlined canals and due to non-construction of field channels.
Public Health Engineering	756.88	No specific schemes for TSP were formulated. Expenditure (Rs. 110.69 lakhs) incurred during 1985-89 on various on-going schemes was debited to TSP without details. Besides, <i>pro-rata</i> charges on account of Establishment and Tools and Plant of Rs. 50.80 lakhs were debited to TSP works even though such charges are not leviable.

Some important irregularities noticed in the execution of works are narrated below :

(i) 27 residential quarters in Udaipur District (Rs. 9.72 lakhs) constructed by the TAD Department for the employees in tribal areas (May 1985) remained unoccupied for over 5 years for want of electricity (April 1991).

(ii) 2 Ashram schools constructed (May/August 1987) at Roopji Ka Khela and Gori/Tejpur in Banswara District (Rs. 11.18 lakhs) were handed over to the concerned Department, 2 years later, in September 1989. Even these buildings do not have water supply arrangements. Electric connection for the school at Roopji Ka Khela was provided only in March 1990, while the other school was not yet electrified as of May 1991.

(iii) A contract for earthwork of main dam in Jada Pipla Minor Irrigation Project, concluded in February 1986, was to be completed within 9 months. It was delayed by 19 months due to late acquisition of land for a new borrow area necessitated by wrong estimation of available earth (75745 cu.m) against the available quantity (23560 cu.m) in the original borrow area. This resulted in payment of price escalation of Rs. 1.12 lakhs to the contractor, who also left the work incomplete.

(iv) In Ogna Irrigation Project in Udaipur, the main dam was completed in 1987-88 but the canal system was only 16 to 27 *per cent* complete as of March 1990. Only 133 hectares (against a potential of 876 hectares) are being irrigated.

Error in fixing benchmarks resulted in quantity of earth work in by-wash-cutting (passage for passing surplus water) being increased by 80 *per cent*. The contractor refused to carry out the additional work, resulting in allotment of the work to two other contractors at higher prices and involving extra expenditure of Rs. 2.34 lakhs.

Grouting in foundation reaches of cut-off trench of the dam was allotted to a contractor in 2 different agreements concluded in September 1985 and October 1986, instead of being combined in one contract. The rates of the second contract were higher by 130 *per cent* over those in the first contract, resulting in additional expenditure of Rs. 2.36 lakhs. Both the works were completed simultaneously in February 1987.

(v) The Kesharpur Lift Irrigation Scheme was taken up in March 1975 and was left incomplete (March 1976) after incurring an expenditure of Rs. 13.60 lakhs. It was again started after about 10 years in January 1986, but was stopped in June 1987 due to non-availability of funds. Only 60 *per cent* of the work had been completed while expenditure of Rs. 31.65 lakhs was incurred. The investment is unfruitful as the canal is incomplete and the scheme cannot be put to use.

3.6.19 Modified Area Development Approach (MADA); Cluster and Scattered Tribal Population Programmes (STP)

(i) The MADA, Cluster and STP programmes were entirely financed by the Special Central Assistance (SCA) Scheme. The allotments for the schemes were made to DRDAs except in the case of education incentive schemes, where these were made to the Panchayat Samitis (1982-83 to 1984-85) and the Zila Parishads (1985-86 to 1989-90).

Government of India allotted Rs. 2231.17 lakhs to the State Government during the period; the expenditure (Rs. 1893.98 lakhs) incurred is detailed below:

(Rupees in lakhs)			
Year	SCA released by Government of India	Amount released by State Government	Expenditure
(1)	(2)	(3)	(4)
1985-86	300.00	300.00	289.78
1986-87	564.44	341.88	338.44
1987-88	497.73	441.89	435.60
1988-89	403.00	403.00	395.41
1989-90	466.00	466.00	434.75
Total	2231.17	1952.77	1893.98

An amount of Rs. 278.40 lakhs was diverted to ITDP. While approval of Government of India was obtained for the diversion made during the year 1988-89, no such approval was available for diversions in 1986-87 and 1987-88.

(ii) In Sawaimadhopur District, selected for test-check, 938 works had been sanctioned during 1978-89. Out of these,

38 works costing Rs. 15.91 lakhs were abandoned, details of expenditure incurred on these works were not available with the DRDA.

Of the remaining 900 works taken up for execution, 183 (20 per cent) works* (Rs. 48.11 lakhs) were lying incomplete (July 1989), the delays ranging from one to nine years.

A few important points relating to the execution of works noticed in test-check, are enumerated below :

(a) Loss due to collapse of wells

Fifteen wells in five Panchayat Samitis of Sawaimadhopur District collapsed during construction (August 1986 - March 1987) rendering the expenditure of Rs. 1.70 lakhs wasteful.

(b) Construction of Ashram Hostels

The work of construction of Ashram hostel building for 100 girls at Sapotra was completed (Rs. 5.85 lakhs) in 1983, but the building had not been handed over by PWD as of July 1989, due to delay in finalisation of accounts of the contractor.

Eight residential quarters for wardens and coaches costing Rs. 2.48 lakhs, which were constructed and handed over by the PWD between May 1984 and February 1988, were not occupied (July 1989) by the staff due to lack of water, electricity, sanitary facilities. The Department stated (February 1991) that orders for corrective action had since been issued.

*91 drinking water wells (Rs. 9.61 lakhs) ; 37 Primary School Buildings (Rs. 11.17 lakhs); 19 anicuts (Rs.14.12 lakhs) ; 2 Ashram hostels (Rs. 8.10 lakhs); 3 lift irrigation schemes (Rs. 4.88 lakhs); 2 road works (Rs. 0.23 lakh) and 29 hand pumps (Cost not available).

(c) Running of Ashram hostels

During 1983-84 to 1988-89, provision of Rs. 55.82 lakhs was made for running of 8 Ashram hostels, of which only Rs. 7.82 lakhs (14 *per cent*) was spent upto March 1989 on running of 4 Ashram hostels, and Rs. 42.83 lakhs (77 *per cent*) were diverted to other schemes.

In four Ashram hostels run in Sawaimadhopur district with a capacity of 400 students, 210 students were admitted, and 67 students (32 *per cent*) discontinued during mid-session during 1988-89.

Main reasons for low occupancy were stated due to lack of motivation, lack of water and electricity arrangements, and non-eligibility of students of linked schools residing in villages within distances of 1.5 kms to 5 kms from the hostels.

Other deficiencies noticed in running of the hostels were that breakfast was not served to inmates in two out of the four hostels test-checked; during 1988-89 no books and dresses were supplied to the inmates; and Medical Officers required to visit the hostels at least once in 15 days had not made any visit since the hostels were set up between 1984 and 1988. The TAD Department stated (February 1991) that instructions had since been issued to correct the lapses.

(iii) Education

With a view to providing books to tribal students of class I to XI, a scheme of Book Bank was started from 1986-87 in all schools located in MADA areas. Ten sets of text-books for each class were to be placed in the school libraries for issue to students on loan.

Out of Rs. 4.19 lakhs allotted during 1986-87 to 1988-89 for this purpose, Rs. 1.30 lakhs (31 *per cent*) were diverted to other schemes. During 1986-87 no books were purchased. For the academic session 1987-88 and 1988-89, DRDAs

purchased books and supplied them to Panchayat Samitis (for I to V classes) and Deputy District Education Officers (for VI to VIII classes) in February 1988 and April 1989 respectively, i.e. towards the close of the academic session. In the Panchayat Samiti, Hindaun, books valued at Rs 0.80 lakh received in February 1988 were not distributed till July 1989. No book for any Secondary and Higher Secondary classes was purchased and supplied to Dy. DEOs.

(iv) Medical and Health

Ayurvedic camps in MADA villages were to be held to provide medical facility at the doors of the tribals who were residing in far-flung areas. During 1985-86 to 1987-88, 10 camps were held, out of which 6 were in non-MADA villages.

(v) Poultry development

An amount of Rs. 1.02 lakhs allotted during 1985-86 for establishing Poultry units was diverted to Nursery schemes by the DRDAs. However, in the evaluation report on Poultry development in MADA areas (March 1988) the entire amount was shown to have been utilised and target of 200 units was also shown to have been achieved, which was not factually correct. During 1986-87 and 1987-88, Rs. 0.70 lakh was utilised in setting up 140 Poultry units but no follow up action was taken to ascertain whether the units were successfully maintained by the tribal families and whether they helped in supplementing the income of the families.

3.6.20 Other topics of interest

Rupees 2206.51 lakhs were provided to the DRDAs of TSP districts during 1985-86 to 1989-90, but utilisation certificates for Rs. 600.27 lakhs (27 *per cent*) only were received.

In the accounts of DRDAs, maintained on commercial pattern, the funds given to the executing agencies were to be shown as advances and their adjustment watched. This

procedure was, however, not followed in the DRDAs, Udaipur and Banswara test-checked, where funds of Rs. 980.59 lakhs (Rs. 576.52 lakhs in DRDA, Udaipur and Rs. 404.07 lakhs in DRDA, Banswara) were finally booked as expended against the respective schemes.

In the case of MADA, Cluster and STP, against the SCA of Rs. 3002.63 lakhs paid to DRDAs during the period from 1978-79 to 1989-90, utilisation certificates for Rs. 1329.95 lakhs were outstanding (March 1991).

3.6.21 Monitoring and Evaluation.

The Government of India had asked the State Governments to undertake concurrent monitoring-cum-evaluation in the family beneficiary oriented programmes. Independent academic and research organisations were also to be deployed for evaluation studies of various aspects. The information collected and the records test-checked at various levels revealed that the meetings of departmental officers, State Level Planning and Coordination Committee, and the Tribal Advisory Council were either inadequate or were not held at all.

As recommended by the Working Group (1984), a simultaneous and concurrent monitoring and evaluation of TSP programmes was conducted by the officers of the tribal area projects during October 1988 and March 1989 through 20 officers of TSP, MADA and Saharia Projects. The officers were required to visit each Panchayat Samiti/MADA Block of the districts earmarked to them, once in a month; they were to conduct scheme-wise monitoring and evaluation of at least 5 beneficiaries on the spot, and submit a report to the Additional Commissioner, TAD Department. However, only 91 spot visits were made by the nominated officers in the 16 districts against 678 spot visits required (shortfall of 86.6 per cent). Moreover, of the 20 nominated officers 8 did not conduct any on-the-spot monitoring and evaluation.

Evaluation by independent academic and research organisations expected to be done was not got conducted.

GENERAL

FINANCE, POLICE AND FISHERIES DEPARTMENTS

3.7 Outstanding Inspection Reports

For early settlement of Audit inspection reports and paragraphs, Government issued instructions to all departmental officers in August 1969 for (i) sending first replies to inspection reports within a month and replies to further observations from Audit within a fortnight and (ii) maintenance of a register of inspection reports and its critical and careful review once in a month/fortnight by the departmental officers. In September 1987, the Finance Department, while reiterating the instructions issued from time to time, stressed that there should be no delay in dealing with the inspection reports.

At the end of June 1990, there were 5,142 Audit inspection reports involving 22,982 paragraphs issued during the period from 1972-73 to 1989-90 (reports issued upto 31 December 1989) which were pending settlement, as shown below (with corresponding figures for the earlier two years):

	1988	1989	1990
	(end of June each year)		
Number of inspection reports not settled	4632	4755	5,142
Number of pending paragraphs	25,582	22,786	22,982
Earliest year of issue	1971-72	1972-73	1972-73

The year-wise break up of the outstanding inspection reports is given below :

Year	Inspection Reports	Paragraphs
Upto 1984-85	917	2,927
1985-86	649	2,287
1986-87	786	3,104
1987-88	1,052	5,495
1988-89	1,035	5,562
1989-90	703	3,607
Total	5,142	22,982

For prompt settlement of inspection reports, Audit Committees were formed in July 1985 in three out of the 35 Departments of the Government, consisting of the Secretary of the Controlling Department, Head of the Department, Deputy Secretary, Finance Department and representatives of the Chief Accounts Officer, Rajasthan and of the Accountant General. Meetings of these Audit Committees were not held during the years 1988-89 and 1989-90, indicating lack of efforts at higher levels.

An analysis of the position of outstanding inspection reports relating to the Police and Fisheries Departments revealed that 150 inspection reports (Police : 91 , Fisheries: 59) involving 616 paragraphs (Police : 400, Fisheries : 216) issued during the period from 1981-82 to 1989-90 (reports issued upto December 1989) remained unsettled at the end of June

1990. Year-wise details of these outstanding inspection reports are given below :

Year	Police Department		Fisheries Department	
	Inspection Paragraphs Reports		Inspection Paragraphs Reports	
upto 1984-85	10	29	12	47
1985-86	9	56	7	17
1986-87	9	25	3	6
1987-88	16	61	15	62
1988-89	31	141	15	54
1989-90	16	88	7	30
Total	91	400	59	216

A review of the above outstanding inspection reports of the two Departments conducted during June-August 1990 disclosed the following :

- (i) Even the first reply to 36 inspection reports (Police: 14, Fisheries : 22) containing 191 paragraphs (Police : 79, Fisheries : 112) had not been received (June 1990) from the Departments. The earliest report pertained to the year 1982-83. In the remaining cases also first compliance report was given belatedly, the delay ranging upto six years. The reasons for non-compliance/delayed compliance were attributed by the concerned authorities to shortage of staff, heavy workload, etc.
- (ii) In 31 cases of irregularities regarding purchases, excess maintenance expenditure on vehicles, irregularities in payment of prize money to policemen, etc., sanction of competent authority was not obtained for regularisation. The cases were 21 to 99 months old.
- (iii) Out of 16 offices of the Police Department in 3 districts test-checked, in 15 offices the register

prescribed for keeping a watch on timely disposal of inspection reports was not maintained. In one office where the register was maintained, regular review of the position was not conducted.

- (iv) An analysis of some of the paragraphs revealed that important observations included in the inspection reports remaining unsettled broadly consisted of the following :

	Number of Paragraphs	Amount involved (Rupees in lakhs)
1. Non-recovery of Government dues (Period 1982-83 to 1988-89)	13	33.24
2. Overpayment/irregular payment of pay and allowances to staff (Period 1978-79 to 1989-90)	23	1.21
3. Irregularities in purchase of stores etc. (Period 1979-80 to 1989-90)	11	6.52
4. Non-recovery of cost of kit from police personnel (Period 1982-83 to 1989-90)	13	6.90
5. Embezzlement cases (Period 1979-80 to 1988-89)	4	8.07
	64	55.94

The matter was reported to Government in September 1990; reply has not been received (May 1991).

CHAPTER - IV

WORKS EXPENDITURE

INDIRA GANDHI NAHAR PARIYOJANA DEPARTMENT

4.1 Avoidable expenditure on transportation

For the manufacture of tiles and bricks at kiln RD 65 of the Birsalpur branch of the Indira Gandhi Nahar, a contractor transported, between April and July 1982, 886.65 cubic metres of good soil and 719.48 tonnes of coal from Chaksalia Talai and Kolayat respectively to the kiln site at a total cost of Rs. 1.06 lakhs. The materials could not, however, be utilised by him on account of a dispute in the acquisition of land for the kiln, and he abandoned the work in July 1982. The proposal to operate this kiln was given up in December 1984 as the problems could not be sorted out. Another kiln RD 62 was located at a distance of 1 km. of the proposed site of kiln RD 65.

Notwithstanding the fact that some quantities of good soil and coal available at the proposed site kiln 65 could be utilised with advantage, the Division transported to kiln RD 62, between March 1985 and October 1987, 4,523.27 cubic metres

of good soil and 1794.65 tonnes of coal from Chaksalia Talai (distance : 60 kilometres) and Suratgarh (distance : 224 kilometres) respectively, and only 34 tonnes of coal from kiln RD 65, at a total cost of Rs. 6.79 lakhs. Simultaneously, 595.48 tonnes of coal lying at site of kiln RD 65 were also transferred to other distant kilns and Sub-divisions between May 1985 and May 1989, leaving a balance of 90 tonnes of coal at that site apart from the entire quantity (886.65 tonnes) of good soil. Had the entire quantities of good soil and coal available at the site of kiln 65 been transported to kiln RD 62 (distance : 1 kilometre) the transportation of equivalent quantities from other distant places could have been avoided, with a resultant saving of Rs. 1.82 lakhs on transportation costs.

On this being pointed out (August 1988) in audit, the Executive Engineer of the division stated (May 1989) that the soil and coal available at kiln RD 65 were not utilised at kiln RD 62 in view of the fact that both the kilns were proposed to be operated simultaneously. The reply does not have an adequate factual basis in view of the fact that the proposal to operate the former kiln had been given up in December 1984 itself and was not revived thereafter, whereas soil and coal for kiln RD 62 had been transported only from March 1985. Further, part of the unutilised material available at kiln RD 65 had also been transported during this period to other distant kilns and Sub-divisions.

The matter was reported to Government in October 1989; their reply has not been received (May 1991).

4.2 Purchase of defective tarpaulin

The Executive Engineer, Procurement Division, Indira Gandhi Nahar Pariyojana (IGNP), Bikaner, placed in February 1988 an order with a firm for the supply of 729 metres of

tarpaulin (cost : Rs. 3.65 lakhs) conforming to ISI specification. The purchase order provided, *inter alia*, that (i) the material would be inspected by the departmental representative prior to its despatch, (ii) 90 *per cent* payment would be made against proof of despatch, and (iii) a test certificate indicating that the material conformed to the stipulated specification would be enclosed with the despatch documents.

The supplies were to be completed within 60 days of the receipt of the order. The material was inspected and cleared for despatch by an Assistant Engineer of the Department in April 1988 even though test certificates specified were not available. The firm got samples tested at the Central Testing Laboratory of the Government of Uttar Pradesh, at Kanpur 2 months later in June 1988, and despatched the material in two lots in June and July 1988. Payments totalling Rs. 3.29 lakhs, representing 90 *per cent* of the value of the order were released against proof of despatch.

Subsequently, in September 1988, the Assistant Engineer who received the material informed the firm that the material did not conform to the ISI specifications. In spite of requests made periodically by the Department, the firm had neither replaced the defective material nor refunded the amount paid in advance. The defective tarpaulin had also not been utilised (September 1990).

Government, to whom the matter was reported in March 1990, stated (May 1990) that the inspecting officers were being instructed to oversee the despatch of materials to avoid the recurrence of such cases, and that the Executive Engineer had been directed to initiate action under the Public Demands Recovery Act for the recovery of the amount due from the firm.

IRRIGATION DEPARTMENT

4.3 Avoidable additional expenditure due to delay in submission of refund claims

Imported cement received at Kandla Port and allotted to various consignees by the Cement Controller in terms of the Imported Cement Control Order, 1958, is normally to be transported by rail to the designated destination stations by the Central Warehousing Corporation (handling agents) on the basis of release orders issued by the former and on payment of the price of materials notified from time to time on F.O.R destination station basis. If, however, alternate arrangements are made for the transportation of the cement from the port by the consignees themselves, refund of freight charges by rail included in the price is authorised subsequently at the rates notified by the Cement Controller, provided such claims are submitted, ship-wise and duly supported by the prescribed documents, within a period of three months of completion of the lifting of imported cement from each vessel.

Against authorisations issued by the Cement Controller, the Central Warehousing Corporation released 7,431 tonnes of imported cement to the Executive Engineer, Central Stores Division, Mahi Bajaj Sagar Project, Banswara, in July 1981 and March 1982 on payment of the price F.O.R. Ratlam. In order to meet the urgent requirements and to avoid payment of demurrage and wharfage by the handling agents in foreign currency, the cement was transported immediately by road to Banswara by the Executive Engineer, on which an expenditure of Rs. 16.01 lakhs was incurred. The claims for refund of rail freight were, however, not submitted.

The omission was pointed out by Audit once in March 1983, and again in March 1987 and thereafter the claims amounting to Rs. 6.38 lakhs were submitted to the Central Warehousing Corporation by the Executive Engineer in April

1987, which were rejected on account of their being delayed. Requests made subsequently to the Development Commissioner for Cement Industry, Department of Industrial Development, for condonation of the delay in submission of the claims were not entertained (October 1989). Failure to submit the claims in time, therefore, resulted in avoidable additional expenditure of Rs. 6.38 lakhs on the transportation of imported cement.

The Department stated (July 1990) that a number of allotments of imported cement were made during this period in quick succession and that, while other claims had been preferred in time, the two claims in question were not attended to due to heavy rush of work and continuous overlapping of different allotments.

4.4 Extra expenditure due to delay in finalisation of design

The work of completion of the earthen dam and chute spillway of the Rariya Minor Irrigation Project in Jaipur district, which had been abandoned by a contractor in June 1979, was awarded to contractor 'A' in April 1980 at a cost of Rs. 22.03 lakhs for completion by April 1981. A revised design in respect of the chute spillway was then under finalisation, and was approved by the Additional Chief Engineer in March 1981. Meanwhile, the work continued to be executed by the contractor having regard to the proposed revised design, involving extra items of the value of Rs. 5.15 lakhs. Though the revised design was approved in March 1981, the related drawings were made available to the contractor only in July 1981. By then, the contractor had abandoned the work in June 1981 after executing work worth Rs. 14.32 lakhs, on the plea that he had not received the revised drawings and payment for extra items. The contract was foreclosed and the contractor's accounts were ordered to be finalised.

The work was not progressed thereafter till September 1986, when tenders for the completion of the unfinished work, based on the revised design, were invited. The contract was awarded to another firm in January 1987 at a cost of Rs. 26.31 lakhs for completion by April 1988. This involved an estimated additional expenditure of Rs. 9.43 lakhs as compared to the earlier contract. Suspension of the work between June 1981 and January 1987 also resulted in infructuous expenditure of Rs. 4.55 lakhs on the continued employment of work-charged staff from June 1981 to December 1986. Further, this also led to a postponement of the realisation of the objectives of the project.

Government directed the Chief Engineer (March 1989) to fix responsibility for the invitation of tenders without approval of the complete drawings and designs as well as for the delay in their finalisation. No action had, however, been taken in this regard (June 1990).

The matter was reported to Government in August 1990; reply has not been received (May 1991).

4.5 Irregular payment to a contractor

The Executive Engineer, Irrigation Division, Alwar, awarded (September 1986) two contracts for the construction, within 9 months, of the Jhiroli Canal from chain 0 to 120, and from chain 120 to its tail, to a contractor. The contracts provided, *inter alia*, for excavation of an estimated quantity of 21,720 and 20,176 cubic metres of earth respectively in ordinary soil. According to the entries recorded (January to December 1987) in the measurement books, the contractor excavated 19,180 cu.m. and 6,578 cu. m. of earth in ordinary soil and received payments in running bills.

Owing to paucity of funds in the Division, the contractor stopped further work against both the contracts in

January 1988. Final measurements recorded in the measurement books in June 1988 indicated that he had excavated 28,875 cu.m. and 16,501 cu.m. of earth in ordinary soil, under the two contracts. In August 1988, however, the contractor demanded additional payments on the ground that the earthwork executed by him had involved excavation in hard soil, and not in ordinary soil for which payments had been made. This plea was accepted by the Executive Engineer, and an amount of Rs. 0.87 lakh was paid on this account in November 1988. The payment was also approved by the Chief Engineer in January 1989.

Justifying the reclassification of the soil excavated, the Executive Engineer stated (February and August 1990) that this was done on the basis of the recommendation of the Assistant Engineer made in September 1988. He added that, according to the practice prevalent in the Division, payments were initially made to contractors with reference to the items included in the contract to avoid delay, and payments for extra items were regulated subsequently after obtaining the sanction of the competent authority.

The additional payment for excavation in hard soil was actually made (November 1988) even before the approval by the Chief Engineer (January 1989). The entries recorded in the measurement books, which are the only authentic records of work actually executed by the contractor and forms the basis of payments, did not also indicate that excavation in hard soil was involved. No records of any claim by the contractor for additional payments for excavation in hard soil at the time of recording the measurements were available. In the circumstances, reclassification of the soil seven months after the work was done by the contractor resulted in an unjustified payment of Rs. 0.87 lakh.

The matter was reported to Government in August 1990; reply has not been received (May 1991).

4.6 Non-recovery of cost of empty wheat bags

The Executive Engineer, Irrigation Division, Jodhpur, awarded (January 1986) contracts to three contractors for the transportation and distribution of wheat to labourers engaged during 1985-86 and 1986-87 in three tehsils of the district under the National Rural Employment Programme and various famine relief works. The agreements provided, *inter alia*, that on distribution of the wheat, empty bags would be returned, failing which their cost would be recovered at Rs. 7.50 per bag. Contractors not registered with the Department were required to furnish a bank guarantee for Rs. 0.20 lakh, which was returnable on satisfactory completion of the work.

As against 78,381 bags of wheat issued during this period, only 39,290 empty bags were returned by the contractors. The cost of the balance 39,091 bags (Rs. 2.93 lakhs) was, however, not recovered. A test-check by Audit revealed the following :

- (a) None of the nine running-account bills and the final bill for payments to the contractors indicated the number of wheat bags issued and empty bags returned.
- (b) A certificate in the final bill indicated that 3,000 empty bags were due from one contractor, whereas 14,201 bags were to be returned by him. An amount of Rs. 0.21 lakh, representing the cost of these 3,000 empty bags, initially withheld in May 1986 from the contractor was also refunded to him on the Assistant Engineer certifying that the bags had been returned subsequently, though only 2,250 bags were actually returned by the contractor.

As against Rs. 2.93 lakhs recoverable from the three contractors, a sum of Rs. 0.54 lakh only was available for

possible adjustment with the Division in the form of enlistment fee, security deposit and bank guarantee.

The Division stated (September 1990) that action for the recovery of the empty bags or their cost from the contractors was being taken.

The matter was reported to Government in December 1989; reply has not been received (May 1991).

PUBLIC HEALTH ENGINEERING DEPARTMENT

4.7 Excess expenditure on purchases of spares

In consideration of the fact that spare parts for the hand pumps purchased from local manufacturers were sub-standard, the Chief Engineer, Public Health Engineering Department (PHED) advised (May 1983) all subordinate offices to purchase such spares from manufacturers/suppliers approved by UNICEF, after inspection by the authorised agent. Further, according to a decision of the Rajasthan Water Supply and Sewerage Management Board to centralise the procurement of material required by all Divisions in the District Circle, Jaipur, the Superintending Engineer directed (June 1985) that in case of the urgent requirements, tenders for purchases of material, based on the requirements for 2 to 3 months or upto a value of Rs. 5,000, could be invited at the Divisional level and sent to the Circle Office for approval.

The Chief Engineer concluded five contracts with UNICEF-approved manufacturers/suppliers, each valid for one year covering the period from February 1984 to July 1985. Again four rate contracts, valid for one year each were concluded during February-March 1986.

Contrary to the departmental decision/directions, the PHED Division, Neem Ka Thana, resorted to piecemeal purchases of spares for hand pumps for the total value of Rs. 2.50 lakhs on 555 occasions between July 1985 and March 1986 when no contracts were in force. Computed with reference to the rates for various spares approved subsequently in February-March 1986, an extra expenditure of Rs. 0.68 lakh was incurred.

Government, to whom the matter was reported in June 1990, stated (January 1991) that charge-sheets had been issued to the concerned officers.

4.8 Idle investment and infructuous payment of interest

The raw water requirements for the provision of drinking water to the residents of Udaipur city are met mainly from the Pichhola and Fateh Sagar lakes. In the context of the severe depletion of these two sources following the failure of the monsoon in 1986 and 1987 restricting water supply to the city on alternate days, an emergency scheme for the drawal of raw water from the Bari lake from March 1988 was sanctioned in September 1987 at an estimated cost of Rs. 93 lakhs. Apprehending that the water available in the 3 lakes would be totally exhausted by June 1988, and having regard to the possibility of failure of the monsoon in 1988 as well, the Policy Planning Committee of the Rajasthan Water Supply and Sewerage Management Board (RWSSMB) approved in December 1987 another emergency scheme for the drawal of raw water from the Jaisamand lake to Udaipur through a pipe line (length : 55 kilometres approximately) at an estimated cost of Rs. 11.82 crores, based on the preliminary estimates prepared for the purpose. The scheme was to be commissioned in May 1988 so as to avert a drinking water crisis in the summer of 1988.

The Chief Engineer, Public Health Engineering Department, procured from the Steel Authority of India Limited

57,000 metres of spiral welded pipes between April and June 1988, at a cost of Rs. 700.19 lakhs (cost of pipes : Rs. 560.10 lakhs; freight and transportation : Rs. 140.09 lakhs).

A loan of Rs. 5.16 crores, bearing interest of 10.25 *per cent per annum*, was obtained in February 1989 from the Life Insurance Corporation of India (LIC) for financing the scheme, after obtaining the approval of the Central Public Health Environmental Engineering Organisation of the Ministry of Urban Development in December 1988. The first instalment of Rs. 3.19 crores was drawn in March 1989 and credited to the Personal Deposit Account of the Rajasthan Water Supply and Sewerage Corporation (RWSSC).

As against the budget provision of Rs. 800 lakhs, an expenditure of Rs. 783 lakhs was incurred on the scheme during 1988-89, mainly on procurement of pipes and cement. Tenders received during April-May 1988 for the laying of the pipe line were, however, not finalised.

In the context of opposition to the implementation of the scheme from public representatives based on an apprehension that this would adversely affect the availability of water for irrigation from the Jaisamand lake, the execution of the scheme was deferred by Government in June 1989. Following further consideration of the alternatives and their implications, Government decided in January 1990 that work on the scheme should be started immediately.

Contract for the laying of the pipeline were, however not awarded even thereafter. RWSSC released Rs. 2.52 crores to the Division concerned in January 1990 (Rs. 0.62 crore) and February 1990 (Rs. 1.90 crores), against which an expenditure of Rs. 1.04 crores only was incurred in March 1990, mainly on the settlement of past liabilities relating to the procurement of equipment (Rs. 0.48 crore), payment of an advance to the

Rajasthan State Electricity Board for the provision of power supply (Rs. 0.40 crore), and *pro rata* charges (Rs. 0.10 crore).

The scheme was conceived as an *interim* emergency measure for averting a drinking water crisis in Udaipur in the summer of 1988, and was scheduled to be commissioned by May 1988. It had, however, not been taken up for execution till June 1990. Consequently, the investment of Rs. 7 crores on the procurement of pipes had remained unfruitful for over two years.

Further, because of the non-utilisation of the entire loan of Rs. 3.19 crores obtained in March 1989 till January 1990, and of the unspent balance of Rs. 2.15 crores thereafter till June 1990, a liability of Rs. 38.21 lakhs accrued on account of interest for this period to the detriment of the financial interests of Government.

The Chief Engineer, Public Health Engineering Department stated (October 1990) that there was some resistance from public representatives about the impact of drawal of water from the Jaisamand lake on irrigation. He added that while steps were being taken to resolve these issues, had the Department not drawn the loan from LIC during 1988-89 the amount would have lapsed, resulting in reduced resources for the State. Government to whom the matter was reported in August 1990, endorsed (December 1990) the reply of the Chief Engineer.

The fact, however, remains that because of the delay in the implementation of the scheme, which had been considered to be of urgent necessity, the investments so far made in the scheme have been unfruitful and resulted in the non-realisation of its objectives.

PUBLIC WORKS DEPARTMENT**4.9 Infructuous expenditure on construction of a reservoir**

A major portion of the roof of an underground water reservoir constructed at a cost of Rs. 0.68 lakh by the Executive Engineer, City Division, Bikaner, in the premises of the Commandant, Battalion IV, Rajasthan Armed Constabulary (RAC), collapsed in July 1989, resulting in structural damages. While reasons for the collapse were not investigated by the Department, scrutiny by Audit in August 1989 and September 1990 revealed the following :

- (a) The approved capacity of the reservoir was 80,000 litres, for construction of which the RAC had deposited Rs. 0.74 lakh with the Division in December 1986. The technical estimates did not mention the storage capacity of the reservoir. The dimensions indicated in the drawings and estimates of earthwork excavation and brick masonry established that the reservoir was designed for a much larger storage capacity of 2.32 lakh litres.
- (b) There was heavy leakage of water from the masonry walls of the reservoir (which was constructed in an existing pit) on its first filling in May 1987. Repairs undertaken through the contractor at his cost were of no avail. Thereafter, in December 1987, the Assistant Engineer proposed strengthening of the floor and sides of the reservoir at an estimated cost of Rs. 0.40 lakh. This proposal was, however, not pursued for reasons not ascertainable from the records.
- (c) In October 1988, having accepted that the walls of the reservoir were unsafe when it was filled to its full depth of 4.27 metres, the Executive Engineer advised the

Commandant, RAC, not to fill the reservoir beyond 2.44 metres, till the walls were strengthened. However, the work was not taken up.

Construction of the large reservoir without considering the safety of the structure resulted in its collapse and infructuous expenditure of Rs. 0.68 lakh.

The matter was reported to Government in December 1989; reply has not been received (May 1991).

CHAPTER - V

STORES AND STOCK

INDIRA GANDHI NAHAR PARIYOJANA DEPARTMENT

5.1 Procurement of non-levy cement

The Central Stores Purchase Organisation (CSPO) of the Finance Department had entered (February 1988) into rate contracts, initially valid upto 31 March 1989 and subsequently extended upto 30 April 1989, with 5 firms for the supply of non-levy cement. In the context of the problems faced by some of the Departments in obtaining supplies from one of them, the CSPO decided in February 1989 to relax the clause relating to the payment of Excise duty in the rate contract entered into with this firm. It was further decided that, in the event of the firm's failure to effect supplies even after this relaxation, purchases of cement might be made at its risk and cost from other cement manufacturing units in the State, having regard to their location so as to reduce transportation costs. With a view to minimising the additional expenditure on risk purchases, which normally posed problems of recovery, such purchases were to be made from firms whose prices were not higher than the destination cost of purchases from the rate contract firm.

While the rate contracts were still in force, the Executive Engineer, Procurement Division, Indira Gandhi Nahar Pariyojana (IGNP) invited tenders in March 1989 for the supply of 30,000 tonnes of portland pozzolana cement (PPC) at eight IGNP stores. A 'NO Objection Certificate' to the proposed course of action was, however, not obtained from the CSPO either before inviting the tenders or even later, notwithstanding the fact that the CSPO had pointed out on 14 March 1989 that since rate contracts were already in force with various firms, tenders should not have been invited for the purchase of non-levy cement. Further, the description of the goods, mentioned only as portland pozzolana cement in the Notice Inviting Tenders, was subsequently changed to include ordinary pozzolana cement (OPC) in the 'G' Schedule made available to the prospective tenderers. This was done in pursuance of the orders of the Chairman, Indira Gandhi Nahar Board, and in spite of the fact that the economics of purchase of OPC had not been established then on the basis of detailed cost analysis.

Twelve firms responded to the Notice Inviting Tenders, of which 3 offered to supply both PPC and OPC, while a fourth firm offered PPC only. The remaining eight firms submitted tenders for the supply of OPC only. Only one of the twelve firms (Firm 'A') deposited the earnest money of Rs. 7.20 lakhs. All the other tendering firms, which were either small-scale industrial units or Government of India Undertakings or were registered with the Directorate General of Supplies and Disposals, claimed exemption from earnest money payment.

The offer of Firm 'A' for supply of OPC at the ex-factory price of Rs. 987 per tonne was also subject to the conditions that it would not furnish the prescribed security deposit, and the entire cost (100 per cent) of the order would be payable in advance. The firm did not furnish the prescribed sales tax clearance certificate; nor was its production insisted upon, since the firm's offer was not considered to be the lowest initially. Further, the income-tax clearance certificate furnished by the firm indicated that its activities had resulted in recurring losses since 1983-84.

The offers received were considered on 29 March 1989 by the Stores Purchase Committee of the Indira Gandhi Nahar Board. The requirements of cement (27,000 tonnes) for the first quarter of 1989-90 projected by the Additional Chief Engineer (Mechanical) were not considered to be realistic. The Chief Engineer instead estimated these to be 15,000 tonnes only. After excluding the incidence of Rajasthan Sales Tax in terms of the instructions on the subject, the offer of Firm 'A' for the supply of OPC at Rs. 987 per tonne was held to be the lowest.

In the context, however, of the fact that the basic ex-factory price quoted by the firm was higher than the CSPO rate contract prices, the Committee decided to hold negotiations with the firm with a view to reducing the price and modifying its terms and conditions. Following negotiations held on the same day, the firm agreed to reduce the ex-factory price from Rs 987 per tonne, and to accept an advance payment of 25 *per cent* of the value of the purchase order and payment of 65 *per cent* thereof on proof of despatch of the cement, provided the earnest money of Rs. 7.20 lakhs deposited by it was refunded in full.

The Committee recommended the purchase of 15,000 tonnes of OPC from the firm on the negotiated terms and conditions, and the payment of an advance of Rs. 50.61 lakhs, representing 25 *per cent* of the value of the order, against surety or collateral security of plant and machinery by the firm. The terms and conditions recommended by the SPC were agreed to by Government on 10 April 1989. Meanwhile, the Executive Engineer, 16th Division, Bikaner, refunded the earnest money to the firm on 7 April 1989. The purchase order was placed on the firm on April 13, 1989 by the Procurement Division. Simultaneously, the advance of Rs. 50.61 lakhs was also paid by the 16th Division to the firm, which executed two sureties, one of them from a Director of the firm, and a bond undertaking to supply the cement in accordance with the terms of the agreement and permitting Government, in the event of any default, to encash 3 post-dated cheques dated 12 May 1989, 12 June 1989 and 12 July 1989 for Rs.16.87 lakhs each

(representing the three monthly instalments in which the advance was to be adjusted against supplies of cement) given by them. The firm further undertook to maintain sufficient funds in its accounts to enable the encashment of the cheques.

According to the purchase order, the cement was to be supplied at the specified destinations (Hanumangarh, Jaisalmer, Kolayat and Thiyat Hamira) at the rate of 1,000 to 3,000 tonnes per month, and the entire supply of 15,000 tonnes was to be completed within 90 days of the placement of the order. Though the stipulated delivery period expired on 12 July 1989, no cement was supplied by the firm by then at any of the destinations. Even after extension of the delivery period upto 26 August 1989, only 36 tonnes were supplied. Officers deputed from time to time for inspection of the cement prior to its despatch at the factory premises also reported that the factory was not operational, and that the firm has neither any ready stocks of cement nor adequate stocks of raw materials. The post-dated cheques presented to the bank for encashment were dishonoured on 30 May 1989, 4 July 1989 and 30 July 1989. The Department filed separately three criminal cases under the Negotiable Instruments Act for each default in the Court of the Additional Chief Judicial Magistrate, Bikaner, which were sub-judice.

Following the failure of the firm to effect supplies as stipulated, the concerned consignee Divisions resorted to the purchase of cement from alternate sources, involving an additional expenditure of Rs. 10.53 lakhs. A Civil Suit for the recovery of the advance of Rs. 50.61 lakhs, the additional expenditure (Rs. 10.53 lakhs) incurred on the procurement of cement from alternate sources, and liquidated damages for the belated supply of 36 tonnes of cement and interest (Rs. 13.28 lakhs) was filed in the District Court, Bikaner, in September 1990 and the case was due to be heard in August 1991.

While Government stated (September 1990) that the case was being enquired into by a Committee headed by a Judge of the Rajasthan High Court, in a reply furnished subsequently (March 1991), they stated as follows :

— No Objection Certificate for the purchase was not obtained from the CSPO in view of the general clearance given by them in February 1989 for the purchase of cement from other cement manufacturing units in the State having regard to their location and distance, thereby ensuring minimum transportation costs if the rate contract firm failed to supply cement.

— Though the income tax-clearance certificate furnished by Firm 'A' stated that it had been incurring losses since 1983-84, it could not be concluded that the firm would be unable to supply cement.

— While there were no instructions in the rules and codes specifically requiring the verification of the financial status of a firm before placing an order, these aspects are essentially to be considered before acceptance of the tender. The production of sales tax clearance certificate was not insisted upon before placing the order considering that the Stores Purchase Committee had recommended the purchase after examining all aspects including the financial ones.

— The acceptability of OPC was mentioned in the 'G' Schedule in order to obtain rates for both types of cement and to have alternate arrangements for obtaining supplies according to availability, since both types of cement were required for the project.

— The advance to Firm 'A' was to be made against surety and collateral security of plant and machinery or an indemnity bond. This was, however, paid on the firm executing an indemnity bond only, though collateral security should have also been obtained, and proper safeguards taken by the field officers. The Executive Engineer, Procurement Division did not also ensure that the firm maintained adequate funds in its account to enable encashment of the three post-dated cheques. As a matter of fact, these cheques should have been got endorsed by the bank as being "Good for Payment".

— The earnest money was refunded to the firm without Government sanction even before its tender was accepted, and this, in fact, invalidated the offer of the firm.

5.2 Procurement of Vibratory Compactors

Based on the approval accorded by the Indira Gandhi Nahar Board (IGNB) in August 1986, the Executive Engineer, Procurement Division, Bikaner, placed in December 1987 an order for 10 vibratory compactors at a total cost of Rs. 133 lakhs on a firm of New Delhi.

Six compactors were to be supplied to the Central Stores Division, Bikaner, and the remaining 4 to the Field Workshop Division, Jaisalmer. They were to be supplied at the rate of three to four machines per month, after inspection by a representative of the Department, and the delivery was to be completed within 90 days of placement of the order.

Four compactors were received by the Field Workshop Division, Jaisalmer, during February and March 1988, and were assembled and commissioned between March and May 1988. The 6 compactors intended for the Central Stores Division, Bikaner, were received between March and August 1988. Two of these were assembled and commissioned in August 1988, while the remaining 4 were commissioned between January and July 1989. Payments totalling Rs. 130 lakhs representing 98 per cent of the cost of the 10 compactors, were made to the firm by the two consignee Divisions between February and May 1988.

In terms of the contract the firm was also to supply, free of cost, with each compactor (i) recommended initial spares of the value of Rs. 0.75 lakh for 2,000 hours of operation, (ii) maintenance spares for 500 hours of operation and (iii) set of standard tools. While the firm supplied most of the spares and tools, it did not supply a few items of value of Rs. 0.59 lakh.

The contract with the firm also envisaged that the compactors would be covered by standard warranty for one

year from the date of their commissioning or 2,000 hours of operation, whichever was earlier, and that the firm would be liable to replace any defective parts immediately free of cost. In July 1989, the Field Workshop Division, Jaisalmer, preferred a warranty claim for Rs. 4.60 lakhs on the firm in respect of 2 transmission pumps of the 2 compactors found to be defective. The firm had not replaced the defective parts (December 1990).

It had been envisaged that each of these compactors would be utilised annually for 1,200 hours. However, only 3 of the 4 compactors received by the Field Workshop Division, Jaisalmer, were utilised, and that too sparingly, in all for 950 hours between March 1988 and August 1990. The fourth compactor was not utilised since its receipt due to defect in its transmission pump. The 6 compactors received in the Central Stores Division were not utilised at all even after their assembly and commissioning. Meanwhile, the Department incurred an expenditure of Rs. 11.70 lakhs on hiring conventional compaction equipment from the Rajasthan State Agro Industries Corporation Limited between March 1988 and June 1989.

The Additional Chief Engineer, IGNP, stated (September 1990) that the vibratory compactors remained unutilised presumably because work on the lift irrigation schemes could not be taken up in full swing.

The purchase of the vibratory compactors, involving an investment of Rs. 133 lakhs, had been justified in April 1986 on grounds of urgency and to ensure meticulous compaction of the filling reaches where conventional sheep-foot rollers could not be used effectively. On account of the substantial time lag in their delivery, delays in assembly and commissioning and lower utilisation of the compactors, the investment on the purchase had remained largely unproductive.

MEDICAL AND HEALTH DEPARTMENT

5.3 Delay in utilisation of equipment

The following equipment/plant worth Rs. 24.99 lakhs purchased by the Principal and Controller, Jawahar Lal Nehru Medical College, Ajmer during the period 1984-85 to 1988-89 had not been put to use (October 1990):

S. No.	Name of equipment/ plant	Cost (Rupees in lakhs)	Date of receipt	Remarks
1.	Oxygen Concentrator	7.88	October 1986	The equipment for manufacture and storage of Oxygen gas was imported from U.K. The Department of Explosives (DOEx), Government of India was requested (June 1987) for issue of licence required for filling oxygen in cylinders and its storage. The site plans submitted in March 1988 and in May 1989 were not found to be according to the guidelines sent by DOEx. The matter was still under correspondence (October 1990), and the plant had not been put to use in the absence of the requisite licence. Meanwhile the Department was purchasing Oxygen from the market (expenditure incurred Rs. 1.95 lakhs till December 1989).

S. No.	Name of equipment/ plant	Cost (Rupees in lakhs)	Date of receipt	Remarks
2.	Viva-Cell Blood Cell Separator	8.94	December 1987	The equipment was imported from Italy in December 1987. Two air-conditioners required for the equipment were purchased in March 1990, but the equipment had not been put to use as of October 1990, since necessary alterations in the room required for installation of the air-conditioners had not been carried out by the Public Works Department. Meanwhile, the warranty period of the equipment had expired.
3.	Eight Blood Warmers and 4000 Warming Coils	7.32	April 1987(4) March 1988 (4)	Out of 8 blood warmers, two each were issued to the Anaesthesia (October 1987), and the Mobile Units (June 1988) and 4 to the Medical Unit in October 1987 (2) and August 1988(2). The Medical Unit, in turn, issued the items of equipment, one each to 4 Medical wards in June 1989. The Mobile Unit requested (June 1989) the Principal and Controller to re-allot the 2

S. No.	Name of equipment/ plant	Cost (Rupees in lakhs)	Date of receipt	Remarks
				Blood Warmers to other Departments as it was of no use to them, but no action was taken (June 1990).
4.	Cold Storage Plant	0.85	May 1984	The plant purchased in May 1984 was not installed by the supplier. Consequently, payment of balance of 10 per cent of the cost was not made and his security deposit was forfeited in February 1987.
				The plant was installed in May 1987 by another firm but it went out of order in April 1988. It was still lying unrepared (December 1990). Government directed (January 1991) the Principal to get the plant repaired early.

The matter was reported to Government in August-September 1990 ; reply in respect of equipment mentioned at S.No. 2 and 3 has not been received (May 1991).

5.4 Non-utilisation of X-ray machines

In the following Health Centres, two 100 MA X-ray machines procured in February 1981 and December 1987 at a

cost of Rs. 2.96 lakhs had not been put to use as of September 1990 :

S.No.	Name of Health Centre	Cost (Rupees in lakhs)	Date of receipt	Remarks
1.	Primary Health Centre, Pilibanga	1.25	February 1981	The machine was shifted from General Hospital , Sriganaganagar in February 1981 by incurring an expenditure of Rs. 0.12 lakh. It was lying idle (September 1990) for want of a technician; a technician was posted only for a short period from December 1987 to December 1988 on deputation from another Health Centre.
2.	Community Health Centre, Kalandri	1.71	December 1987	The machine was installed in August 1989 i.e. 20 months after its receipt due to delay in providing electricity. Even after posting of a technician in July 1990 the machine was not put to use (September 1990) for want of accessories viz., cassette screen, chest stand, X-ray protection barrier guard, etc.

The matter was reported to the Government in January 1990; reply has not been received (May 1991).

CHAPTER - VI

FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

FINANCE DEPARTMENT

6.1 General

During 1989-90, Rs. 411.19 crores constituting about 15 *per cent* of the total revenue expenditure (Rs. 2697.63 crores) of the Government for the year were paid as grants to local bodies, co-operative societies, private institutions and other non-Government bodies as shown below :

(Rupees in crores)

1. Panchayat Samitis and Zila Parishads	251.70
2. Educational Institutions	67.12
3. Co-operative Societies and Co-operative Institutions	4.36
4. Municipalities	0.56
5. Other Institutions and Bodies	87.45
Total	411.19

The table below shows broadly the purpose for which grants were given :

			(Rupees in crores)
1.	Education		250.39
	General Education	243.89	
	Technical Education	6.50	
2.	Rural Employment		25.80
3.	Other Rural Development Programmes		25.65
4.	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		15.43
5.	Power		13.43
6.	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions		12.12
7.	Urban Development		10.21
8.	Major, Medium and Minor Irrigation		12.35
9.	Industries including Village and Small Industries		9.89
10.	Crop Husbandry		8.10
11.	Water Supply and Sanitation		5.41
12.	Others		22.41
Total			411.19

According to the provisions of Section 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the accounts of bodies and authorities substantially financed by grants or/and loans from the Consolidated Fund of India or of a State are to be audited by the Comptroller and Auditor General of India. For this purpose, a body or an authority is deemed to be substantially financed in a year if the total amount of grants and loans received by it during the year, including the unutilised balance, if any, of grants or/and loans of the previous year(s), is not less

than Rs. 25 lakhs and is also not less than 75 *per cent* of the total expenditure of the body or authority in that year.

For identification of such bodies and authorities, all administrative Departments of the State Government were requested by Audit in May 1990 to furnish information about the grants and loans given by them and their subordinate offices to the bodies and authorities during 1989-90 and the expenditure incurred by such bodies and authorities. This requirement was also brought to the notice of the Finance Department in July 1990. However, information had not been received (January 1991) from several Departments including the Departments of Education, Medical and Health, Social Welfare, Rural Development and Panchayati Raj, etc., which normally pay large amounts of grants and loans. The following Departments had also not furnished similar information for the year 1988-89 :

- (i) General Administration Department (Group III)
- (ii) Revenue (Group-B) Department
- (iii) Medical and Health Department
- (iv) Tribal Area Department
- (v) Energy Department
- (vi) Rehabilitation Department
- (vii) Water Pollution Department
- (viii) Co-operative Department

On the basis of information received (January 1991) from the Departments, the details of the numbers of bodies/authorities which received grants/loans of Rs. 25 lakhs

or more during 1988-89 and 1989-90 and from whom the annual accounts were awaited are given below :

	1988-89	1989-90
(i) Number of bodies/ authorities which received grants/loans of not less than Rs. 25 lakhs per annum	44	38
(ii) Out of the bodies/authorities at (i) above—		
(a) the number from which accounts have been received	32	16
(b) the number from which accounts have not been received	12	22

The failure was mainly due to non-finalisation of the annual accounts of the year by the organisations.

The matter was reported to Government in September 1990; reply has not been received (February 1991).

INDUSTRIES DEPARTMENT

6.2 Uneconomical working of Amber Sliver Plant

Government sanctioned between 1975 and 1977 grants (Rs. 7.90 lakhs) and loans (Rs. 4 lakhs) amounting to Rs.11.90 lakhs to the Khadi and Village Industries Board (Board) for

setting up an Amber Sliver Plant (Pooni* Plant) at Abu Road. The amount remained unutilised till 1979-80. Whereafter the Board commenced action for the installation of the plant. Further grants totalling Rs. 5.50 lakhs were released by Government during 1986-87 and 1988-89. An expenditure of Rs. 15.12 lakhs was incurred during 1980-89 for purchase of machinery, tools and plant, generator set and furniture and fixtures.

The plant scheduled for commissioning by March 1981 was actually commissioned in June 1984. Government stated (March 1991) that the plant was installed during 1982-83, but the shed was damaged in a cyclone in June 1983. The restoration of the damaged shed took a year's time, and only thereafter the plant could be commissioned.

The capacity of the plant was to manufacture 250 kg. cotton poonies per day (75,000 kg. per year). The actual production of poonies ranged between 1,420 kg. and 17,212 kg. per year during the period from 1984-85 to 1988-89. Government stated (March 1991) that production capacity of the plant was adjusted by the supplier to 150 kg. poonies per day due to non-availability of air-conditioned room and best quality of cotton, which were prerequisites, for running the plant at its full capacity. Even the de-rated production capacity (150 kg. per day) of the plant was utilised only to the extent of 3.15 to 38.25 *per cent*, which was attributed to inadequate supply of cotton by the Khadi Institutions for making poonies, inadequate demand due to establishment of own plant by the dependant institutions, and lack of adequate working capital.

Owing to extremely low production and under utilisation of capacity, the plant also suffered losses in operation amounting to Rs. 7.61 lakhs during 1984-89.

*Pooni means a continuous strand of loose untwisted fibre.

RELIEF DEPARTMENT**6.3 Irregular/excess payment of subsidy on transportation of fodder**

In order to cope with acute scarcity of fodder, the Relief Department arranges procurement of fodder from outside and within the State and its distribution through voluntary organisations in the drought affected areas. The cost of transportation of fodder was subsidised according to the rates fixed by the Department from time to time.

During test-check of records of Marwar Akal Sahayata Samiti, Jodhpur, a voluntary organisation, during April 1990 to June 1990, it was noticed that the Samiti was paid irregular/excess subsidy on transportation of fodder amounting to Rs. 2.39 lakhs in the following two cases :

(i) The Department issued instructions (August 1987) that transport subsidy on fodder distributed as part of drought relief operations would be admissible at the rate of 7 paise per quintal per kilometre or at actual expenses, whichever was lower. But in 81 cases, while the actual cost of transportation of fodder by road was only Rs. 2.82 lakhs, payments of subsidy totalling to Rs. 4.15 lakhs was made by the District Collector between November - December 1987 at 7 paise per quintal per kilometre, resulting in excess payment of Rs 1.33 lakhs to the Samiti. The Samiti stated (May/November 1990) that transportation of fodder by road included, in addition to charges of transporters, cost of loading, unloading and weighing. The contention of the Samiti was not acceptable as these charges were not admissible in the case of transportation by road.

The Government in their reply of December 1990 stated that the Collector was being asked to give the details of payments made to the Samiti on this account along with his comments, for taking a decision about their admissibility.

(ii) In December 1987, the Department issued orders revising the rates of subsidy payable to voluntary organisations of Jodhpur and Barmer districts for transportation of fodder from outside the State. No subsidy was payable on fodder transported from any region in the State except green fodder from Kota area. The new rates were effective from January 1, 1988. But the Collectors of Jodhpur and Barmer districts paid the Samiti subsidy amounting to Rs. 0.99 lakh on transportation of dry fodder from Kota area between January 1-9, 1988, which was inadmissible. The Samiti was also paid excess subsidy of Rs. 0.07 lakh for transportation of fodder from outside the State. The Government stated (December 1990) that comments of the Collector had been called for to examine the matter further.

CHAPTER VII

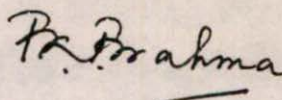
COMMERCIAL ACTIVITIES

7.1 General

This chapter deals with the results of audit of departmentally managed Government Undertakings run on commercial basis. As on 31 March 1990, there were 21 departmentally managed Government Commercial Undertakings as listed in *Appendix 7*.

The proforma accounts of one scheme under the Mines Department, four schemes in the Medical and Health Department and one scheme under the Home Department, as well as the consolidated proforma account of the Water Supply Scheme under the Public Health Engineering Department, were in arrears for three years or more. The accounts of 3 schemes which were being implemented by the Agriculture Department and which have since been closed in September 1985-November 1987, are in arrears for 12 years or more till the date of closure. The details of the Schemes are shown in *Appendix 8*.

A synoptic statement showing the summarised financial results of the working of 8 undertakings on the basis of latest accounts made available during the year is given in *Appendix 9*.



(P.K.BRAHMA)

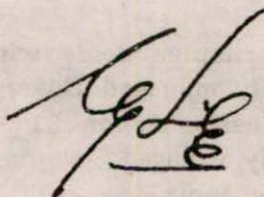
Accountant General (Audit) I, Rajasthan

JAIPUR,

The

2661 JWH 21
112 MAR 1992

Countersigned



(C. G. SOMIAH)

Comptroller and Auditor General of India

NEW DELHI,

The

18 MAR 1992

APPENDICES

APPENDICES

APPENDIX -1

STATEMENT SHOWING VARIATION BETWEEN ESTIMATES AND ACTUALS

(Reference : Paragraph 1.3, page 19)

	(Rupees in crores)		
	Estimates	Actuals	Difference
Revenue Receipts	2523.80	2667.60	143.80
Revenue Expenditure	2599.61	2697.63	98.02
Revenue Deficit	75.81	30.03	45.78
Capital Expenditure	441.73	440.81	0.92
Public Debt			
Receipts	1102.26	1416.11	313.85
Repayments	694.36	1066.21	371.85
Net	407.90	349.90	58.00
Loans and Advances by the State Government			
Receipts	61.24	55.79	5.45
Payments	142.26	166.36	24.10
Net	81.02	110.57	29.55
Public Accounts			
Receipts	4145.82	4683.62	537.80
Disbursement	3906.36	4466.21	559.85
	239.46	217.41	22.05
Overall Surplus	48.80	(-) 14.10	62.90

CASES OF EXCESSES
(Reference : Paragraph

S. No.	Number and name of grant/ appropriation	Revenue	
		<u>Voted</u> Rs.	<u>Charged</u> Rs.
1.	2-Council of Ministers	2,69,362	-
2.	9-Forest	-	20,921
3.	16-Police	-	17,173
4.	27-Water Supply Scheme	8,22,37,130	-
5.	30-Tribal Area Development	-	-
6.	31-Rehabilitation and Assistance	51,586	-
7.	32-Civil Supplies	-	864
8.	34-Relief from Natural Calamities	-	-
9.	36-Co-operation	-	4,000
10.	39-Animal Husbandry and Medical	22,58,501	-
11.	40-State Enterprises	-	2,346
12.	43-Minerals	-	115
13.	44-Stationery and Printing	69,66,720	-
14.	46-Irrigation	-	-
Total		9,17,83,299	45,419

REQUIRING REGULARISATION
2.2.3, page 50)

APPENDIX- 2

<u>Excess</u>		<u>Total</u>	
	Capital		
<u>Voted</u>	<u>Charged</u>		
Rs.	Rs.		Rs.
-	-		2,69,362
-	-		20,921
-	-		17,173
-	-		8,22,37,130
66,25,229	-		66,25,229
-	-		51,586
-	-		864
57,000	-		57,000
-	-		4,000
-	-		22,58,501
-	-		2,346
-	-		115
-	-		69,66,720
-	2,65,172		2,65,172
66,82,229	2,65,172		9,87,76,119

INJUDICIOUS
(Reference : Paragraph

S. No.	Number and name of grant and head of account	Provision (Original plus Supplementary)	Re-appropriation made Addition(+)/Reduction(-)
	21- Roads and Bridges		
1.	5054-Capital Outlay on Roads and Bridges 04-District and other Roads 010-Minimum Need Programme		
	(i) District Roads	954.55	(+) 318.18
	24- Education, Art and Culture		
2.	2202-General Education 02- Secondary Education 109-Government Secondary Schools		
	(i) Boys Schools	15508.66	(+) 1251.71
3.	(ii) Girls Schools	2116.41	(+) 409.76
	26-Medical, Public Health and Sanitation		
4.	2211-Family Welfare 103-Maternity and Child Health		
	(ii) Immunisation Programme	215.26	(-) 70.05

RE-APPROPRIATION
2.2.6, page 56)

APPENDIX-3

(Rupees in lakhs)

Total grant	Actual Expenditure	Excess (+) Saving (-)
1272.73	1058.56	(-) 214.17
16760.37	15954.57	(-) 805.80
2526.17	2343.02	(-) 183.15
145.21	297.82	(+) 152.61

S. No.	Number and name of grant and head of account	Provision (Original plus Supplementary)	Re-appropriation made Addition(+)/Reduction(-)
	30 - Tribal Area Development		
5.	6425-Loans for Co-operation 796 (iv) Loans for Tribal Area Development Co-operative Corporation	117.62	(-) 17.62
	44- Stationery and Printing		
6.	2058-Stationery and Printing 101- Purchase and supply of stationery stores		
	(ii) Purchase of stationery paper	375.00	(-)20.00

APPENDIX-3 (Concl'd.)

(Rupees in lakhs)

Total grant	Actual Expenditure	Excess (+) Saving (-)
100.00	175.00	(+) 75.00
355.00	389.00	(+) 34.00

**STATEMENT SHOWING COMPONENT-WISE
NATIONAL OILSEEDS DEVELOPMENT**

(Reference : Paragraph

S. No.	Name of Component	1986-87	1987-88
1	Seed :		
	(i) Foundation Seed Production	Nil	0.69
	(ii) Stocking and prepositioning of certified seed	Nil	Nil
	(iii) Opening of retail outlets	Nil	2.45
	(iv) Seed Village Scheme	2.46	1.05
	(v) Input kits	3.94	4.80
	Total	6.40	8.99
2.	Plant Protection :		
	(i) Prepositioning of P. P. Chemicals	Nil	Nil
	(ii) P.P. Equipment	15.00	24.84
	(iii) Mobile P.P. Squads	Nil	Nil
	Total	15.00	24.84
3.	Large Size Demonstrations	26.10	50.06
4.	Supply of improved farm implements	5.00	19.64
5.	Supply of Sprinkler sets	Nil	Nil
6.	Soil testing	Nil	Nil
7.	Supply of Gypsum Pyrites	Nil	Nil
8.	Production of Rhizobium Culture	0.50	0.50
9.	Staff and contingencies	11.04	11.11
	Grand Total	64.04	115.14

APPENDIX-4

DETAILS OF EXPENDITURE ON PROJECT

3.1.4(e), page 68)

(Rupees in lakhs)

1988-89	1989-90	Total
6.06	12.40	19.15
Nil	5.90	5.90
3.45	1.00	6.90
Nil	8.00	11.51
4.02	11.12	23.88
13.53	38.42	67.34
Nil	Nil	Nil
21.59	21.22	82.65
Nil	4.87	4.87
21.59	26.09	87.52
60.25	24.91	161.32
19.64	20.00	64.28
35.00	37.00	72.00
Nil	1.60	1.60
Nil	10.00	10.00
0.50	0.50	2.00
13.00	16.75	51.90
163.51	175.27	517.96

**STATEMENT SHOWING COMPONENT-WISE
OILSEEDS PRODUCTION
(Reference : Paragraph**

S. No.	Name of Component	1987-88
1	Seed procurement/production	7.75
2.	Demonstrations	24.00
3.	Plant Protection Chemicals	19.10
4.	Plant Protection Equipment	9.00
5.	Eradication of root-grub	Nil
6.	Improved farm implements	Nil
7.	Gypsum Pyrites	26.39
8.	Farmers training	0.25
9.	Sprinkler sets	Nil
Total		86.49

* Component 'Sprinkler sets' not approved by the Government of Indⁱ in Scheme.

APPENDIX-5**DETAILS OF EXPENDITURE UNDER****THRUST PROJECT****3.1.4 (e), page 68)****(Rupees in lakhs)**

1988-89	1989-90	Total
71.70	29.15	108.60
59.45	50.47	133.92
54.47	67.35	140.92
5.55	12.00	26.55
23.08	7.53	30.61
4.25	Nil	4.25
55.00	55.00	136.39
Nil	Nil	0.25
Nil	66.00*	66.00
273.50	287.50	647.49

Statement showing the details of learning/teaching
(Reference : Paragraph

Name of the Project	Year	Name of the programme during the session	No. of learners enrolled	Primer			Work Book		
				Quantity required	Actual supplied	Shortfall	Quantity required	Actual supplied	Shortfall
DAEO, Bikaner	1988-89	RFLP	8962	8962	4300	4662 (52)	8962	5508	3454 (38)
	1989-90	RFLP	9000	9000	NA	NA	9000	NA	NA
P.O., Hanu-mangarh	1988-89	RFLP	9907	9907	9900	7	9907	9900	7
	1989-90	RFLP	9894	9894	9900	-	9894	9900	-
P.O., Anup-garh	1988-89		--- Information not supplied ---						
	1989-90	BADP	9112	9112	7500	1612 (18)	9112	NIL	9112 (100)
DAEO, Strohi	1988-89	RFLP	8871	8871	9000	-	8871	NIL	8871 (100)
		SAEP	3157	3157	3000	157 (5)	3157	-	3157 (100)
	1989-90	RFLP	8741	8741	9000	-	8741	9000	-
		SAEP	2957	2957	3000	-	2957	3000	-
DAEO, Sri-ganganagar	1988-89	SAEP	9104	9104	9000	104 (1)	9104	-	9104 (100)
	1989-90	SAEP	9008	9008	9000	8	9008	2719	6289 (70)

* Figures in brackets indicate

APPENDIX-6

material supplied to the learners under RFLP and SAEP

3.3.7 (iii), page 103)

Slates			Exercise Book			Teacher's Guide			Roll-Up-Boards			Lantern		
Quan- tity req- uired	Actu- al supp- lied	Short- fall *	Quan- tity req- uired	Actu- al supp- lied	Short- fall *	Quan- tity req- uired	Actu- al supp- lied	Short- fall *	Quan- tity req- uired	Actu- al supp- lied	Short- fall *	Quan- tity req- uired	Actu- al supp- lied	Short- fall *
8962	5940	3022	17924	NA	NA	300	202	98	1200	1188	12	1500	1188	312
		(34)						(33)			(-)			(21)
9000	NA	NA	18000	NA	NA	300	NA	NA	1200	NA	NA	1500	NA	NA
9907	3000	6907	19814	15000	4814	300	300	-	1200	300	900	1500	1000	500
		(70)			(24)						(75)			(33)
9894	3000	6894	13788	15000	4788	300	300	-	1200	300	900	1500	300	1200
		(70)			(24)						(75)			(80)
9112	3000	6112	18224	12400	5824	300	NIL	300	1200	460	740	1500	622	878
		(67)			(32)			(100)			(62)			(58)
8871	9000	-	17742	9000	8742	300	NIL	300	1200	200	1000	1500	NIL	1500
					(49)			(100)			(83)			(100)
3157	3000	157	6314	3000	3314	100	-	100	400	-	400	500	-	500
		(5)			(52)			(100)			(100)			(100)
8741	9000	-	17482	3000	14482	300	NIL	300	1200	200	1000	1500	700	800
					(83)			(100)			(83)			(53)
2957	3000	-	5914	-	5914	100	-	100	400	100	300	500	200	300
					(100)			(100)			(75)			(60)
9104	-	9104	18208	9000	9208	300	-	300	1200	-	1200	1500	-	1500
		(100)			(51)			(100)			(100)			(100)
9008	6000	3008	18016	9000	9016	300	-	300	1200	300	900	1500	293	1207
		(33)			(50)			(100)			(75)			(81)

the percentage of shortfall.

**LIST OF DEPARTMENTAL UNDERTAKINGS
AS ON 31 MARCH 1990**

(Reference : Paragraph 7.1, page 201)

S. No.	Name of Departmental Undertakings	Number of schemes
1.	Home Department Jail Manufactures at Ajmer, Alwar, Bikaner, Jaipur, Jodhpur, Kota and Udaipur	7
2.	Forest Department Departmental Trading of Forest Coupes Patta Tendu Scheme	1 1
3.	Printing and Stationery Department Government Publication Branch, Government Central Press, Jaipur	1
4.	Mines Department Rock Phosphate Mining Beneficiation Scheme at Udaipur	1
5.	State Enterprises Department Rajasthan State Chemical Works at Didwana (Sodium Sulphate Works, Sodium Sulphate Plant and Sodium Sulphide Factory) Government Salt Works at Pachpadra and Didwana	3 2
6.	Medical and Health Department Government Ayurvedic Rasayanshalas at Ajmer, Bharatpur, Jodhpur and Udaipur	4
7.	Public Health Engineering Department Rajasthan Water Supply and Sewerage Management Board, Jaipur	1
Total		21

**UNDERTAKINGS WHOSE ACCOUNTS ARE
IN ARREARS FOR 3 YEARS OR MORE
(Reference : Paragraph 7.1, page 201)**

Sl. No.	Name of Departmental Undertakings	Years for which accounts are in arrears	Remarks
Agriculture Department			
1.	Scheme for purchase and distribution of seeds and manures	1969-70 to 1985-86 (upto September 1985)	Consolidated accounts have not been received
2.	Rajasthan Ground Water Department at Jodhpur	1974-75 to 1987-88 (Upto November 1987)	Accounts have not been received
3.	Scheme for Purchase and Sale of pumping sets at Jodhpur	1975-76 to 1987-88 (upto November 1987)	-do-
Public Health Engineering Department			
4.	Rajasthan Water Supply and Sewerage Management Board, Jaipur	1986-87 to 1989-90	Consolidated accounts have not been received
Mines Department			
5.	Rock Phosphate Mining Beneficiation Scheme at Udaipur	1986-87 to 1989-90	Accounts have not been received
Medical and Health Department			
6.	Government Ayurvedic Rasayanshala at Ajmer	1985-86 to 1989-90	-do-
7.	Government Ayurvedic Rasayanshala at Bharatpur	1986-87 to 1989-90	-do-
8.	Government Ayurvedic Rasayanshala at Udaipur	1986-87 to 1989-90	-do-
9.	Government Ayurvedic Rasayanshala at Jodhpur	1986-87 to 1989-90	-do-
Home Department			
10.	Jail Manufacture, Jaipur	1987-88 to 1989-90	-do-

FINANCIAL RESULTS OF
(Reference : Paragraph

Sl. No.	Name of Departmental Undertakings	Period of Accounts	Government Capital	Mean Capital
Home Department				
1.	Jail Manufacture, Ajmer	1988-89	3.07	3.04
2.	Jail Manufacture, Jodhpur	1988-89	1.74	1.78
3.	Jail Manufacture, Udaipur	1988-89	2.06	2.06
State Enterprises Department				
4.	Rajasthan State Chemical Works (Sodium Sulphate Plant), Didwana	1989-90	103.40	103.40
5.	Rajasthan State Chemical Works (Sodium Sulphide Factory), Didwana	1989-90	15.83	15.49
6.	Government Salt Works, Pachpadra	1987-88 1988-89	27.79 27.79	26.55 27.78
7.	Rajasthan State Chemical Works (Sodium Sulphate Works), Didwana	1988-89 1989-90	1.64 1.64	1.64 1.64
Medical and Health Department				
8.	Government Ayurvedic Rasayanshala, Udaipur	1985-86	6.78	6.77

APPENDIX-9

DEPARTMENTAL UNDERTAKINGS

7.1, page 202)

(Rupees in lakhs)

Block assets (Net)	Depreciation	Net Profit(+) /Loss (-)	Interest charged	Total return	Percentage of return on mean capital
1.85	0.20	(-)2.30	0.42	(-)1.88	Nil
0.84	0.09	(-)1.93	0.38	(-)1.55	Nil
0.85	0.09	(-)2.42	0.86	(-)1.56	Nil
25.86	1.64	(-)14.89	17.27	2.38	2.30
5.89	0.39	(-)13.02	3.59	(-)9.43	Nil
16.76	1.22	(-)13.80	5.82	(-)7.98	Nil
15.03	1.11	(-)10.18	5.80	(-)4.88	Nil
0.43	0.08	(+) 7.36	0.39	7.75	472.56
0.36	0.06	(+)14.89	-	14.89	907.9
2.60	0.34	(-)1.59	2.11	0.52	7.7

GLOSSARY OF ABBREVIATIONS

A

AECs	:	Adult Education Centres
APOs	:	Assistant Project Officers

B

BADP	:	Border Area Development Programme
------	---	-----------------------------------

C

CSS	:	Centrally Sponsored Schemes
CSPO	:	Central Stores Purchase Organisation

D

DAE	:	Director of Adult Education
DAEOs	:	District Adult Education Officers
DAPs	:	District Action Plans
DEOs	:	District Education Officers
DOEx	:	Department of Explosives
DRDAs	:	District Rural Development Agencies
DRI	:	Differential Rate of Interest
DRU	:	District Resource Unit
Dy. DEOs	:	Deputy District Education Officers

F

FCI	:	Food Corporation of India
FFDAs	:	Fish Farmers Development Agencies
FIR	:	First Information Report

APPENDIX-10 (Contd.)

I

ICAR	:	Indian Council of Agriculture Research
IGNB	:	Indira Gandhi Nahar Board
IGNP	:	Indira Gandhi Nahar Pariyojana
IHL	:	Industrial Hygiene Laboratory
ITDP	:	Integrated Tribal Development Project

J

JSN	:	Jan Shikshan Nilayam
-----	---	----------------------

L

LIC	:	Life Insurance Corporation of India
-----	---	-------------------------------------

M

MADA	:	Modified Area Development Approach
MIA	:	Market Intervention Agency
MPFL	:	Mass Programme for Functional Literacy

N

NAFED	:	National Agriculture Co-operative Marketing Federation
NODP	:	National Oilseeds Development Project
NOs	:	Numbers
NTML	:	National Technology Mission on Literacy
NYKs	:	Nehru Yuva Kendras

O

OPC	:	Ordinary Pozzolana Cement
OPTP	:	Oilseeds Production Thrust Project

APPENDIX-10 (Contd.)

P

PDS	:	Public Distribution System
PHC	:	Primary Health Centre
PHED	:	Public Health Engineering Department
PLCE	:	Post Literacy and Continuing Education
POs	:	Project Officers
PPC	:	Portland Pozzolana Cement
PTGP	:	Special Projects for Primitive Tribal Groups
PWD	:	Public Works Department

R

RAC	:	Rajasthan Armed Constabulary
RAJFED	:	Rajasthan State Sahkari Kraya Vikraya Sangh
RD	:	Reduced Distance
R & D	:	Research and Development
REIL	:	Rajasthan Electronics and Instrumentation Limited
REL	:	Rajasthan Electronics Limited
RFLP	:	Rural Functional Literacy Project
RFWP	:	Rural Fuel Wood Plantation
RIICO	:	Rajasthan State Industrial Development and Investment Corporation Limited
RSAIC	:	Rajasthan State Agro Industries Corporation
RSEB	:	Rajasthan State Electricity Board
RSIC	:	Rajasthan Small Industries Corporation
RSSC	:	Rajasthan State Seeds Corporation

APPENDIX-10 (Contd.)

RSTB	:	Rajasthan State Text-book Board
RTADC	:	Rajasthan Tribal Area Development Corporation
RTADCF	:	Rajasthan Tribal Area Development Co-operative Federation
RWSSC	:	Rajasthan Water Supply and Sewerage Corporation
RWSSMB	:	Rajasthan Water Supply and Sewerage Management Board

S

SAEP	:	State Adult Education Programme
SC	:	Scheduled Caste(s)
SCA	:	Special Central Assistance
SLMA	:	State Literacy Mission Authority
SMTC	:	Safety Museum and Training Centre
SRC	:	State Resource Centre
ST	:	Scheduled Tribe(s)
STP	:	Scattered Tribal Population

T

TAD	:	Tribal Area Development
TD	:	Technology Demonstration
TDDs	:	Technology Demonstration Districts
TMO	:	Technology Mission on Oilseeds
TPIs	:	Techno-Pedagogic Inputs
TSP	:	Tribal Sub-plan

APPENDIX -10 (Concl'd.)

U

UHF	:	Ultra High Frequency
UNDP	:	United Nations Development Programme
UNICEF	:	United Nations International Childrens'
	:	Emergency Fund

V

VAs	:	Voluntary Agencies
VHF	:	Very High Frequency

Errata

Report of the Comptroller and Auditor General of India for the year
ended 31 March 1990 (Civil)—(Government of Rajasthan)

Page	Para No.	Line No.	For	Read
(i)	—	18th from top	36-38	36-37
(viii)	Overview	7th from top	was	were
(viii)	"	16th from top	March 1991	March 1990
(xvi)	"	1st from top	984-85	1984-85
44	1.19	5th from bottom	da ash	daily cash
70	3.1.5(d)	12th from top	totalng	totalling
72	3 1.7	12th from top	041 kg.	1041 kg.
84	3.2.3(ii)	8th from bottom	Re-organisaation	Re-organisation
87	3.2.4(ii)	5th from top	matallic	metallic
88	3.2.5(iii)	11th from bottom	ceremics	ceramics
88	3.2.5(iii)	14th from bottom	stuffed object	stuffed objects
90	3.2.6(iii)	4th from top	Work	work
96	3.3.1	18th from top	(64	(64)
103	3.3.7(iii)	5th from bottom	per cent	per cent);
107	3.3.10	4th from top	POs),	POs,
110	3.3.13	9th from top	Abence	Absence
113	3.3.15(ii)	15th from top	Electronic	Electronics
116	3.5.1	2nd from bottom	Abb eviations	Abbreviations
124	3.5.8(ii)	12th from bottom	uncertiified	uncertified
133	3.6.4	12th from bottom	Clustor	Cluster
141	3.6.9	7th from bottom	Sirchi	Sirohi
141	3.6.9	8th from top	Extention	Extension
144	3.6.10(ii)	17th from top	Federatiion	Federation
146	3.6.12	15th from bottom	were	was
170	4.1	12th from bottom	Decmber	December
173	4.4	16th from top	earthern	earthen
180	4.8	15th from bottom	Pulic	Public
186	5.1	16th from top	has	had
214	Appendix 5	2nd from bottom	Ind	India

