

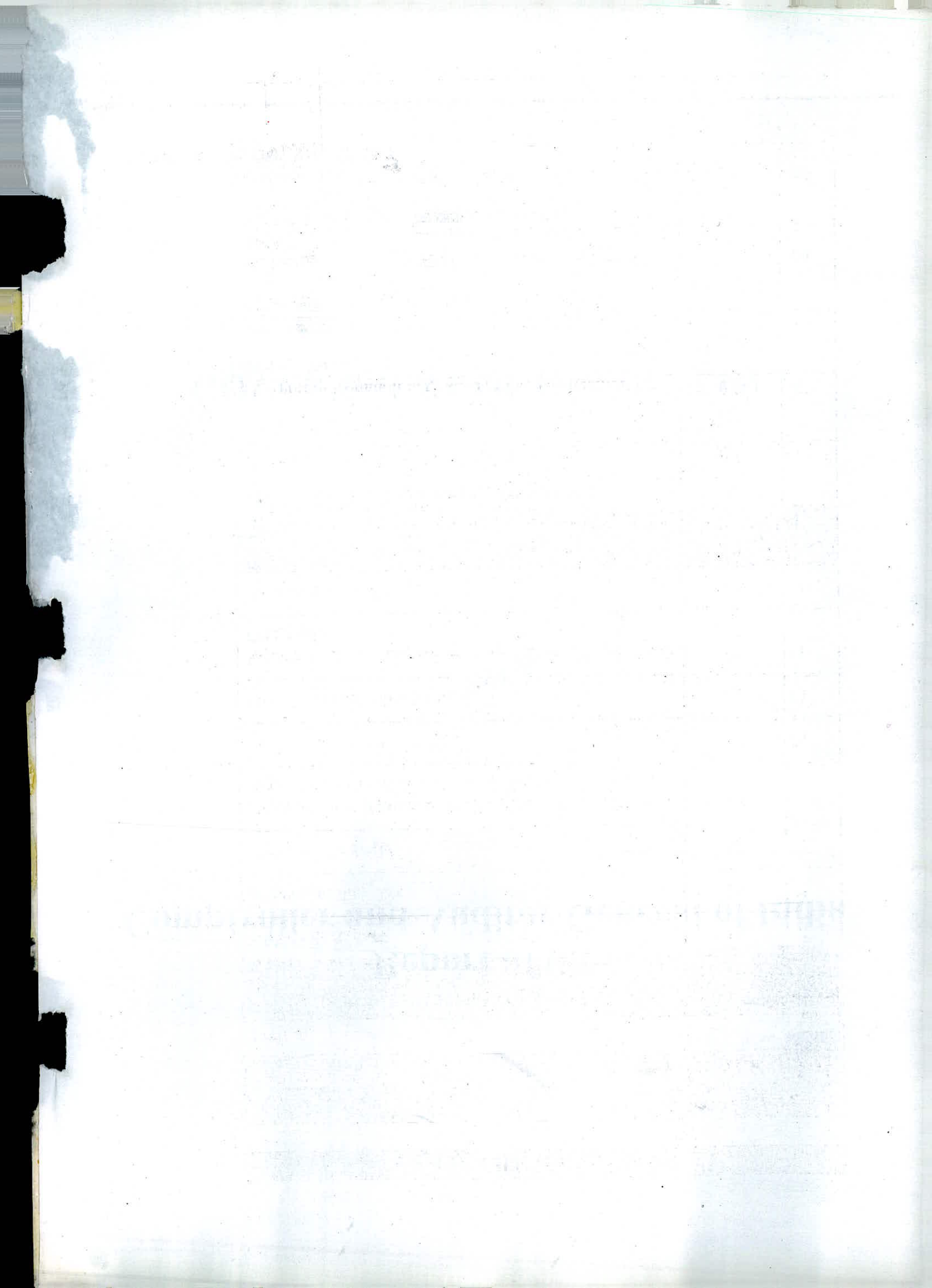
**Report of the  
Comptroller and Auditor General of India**

**(Report No. 2)  
for the year ended 31 March 2010  
(Civil)**

**GOVERNMENT OF RAJASTHAN**

<http://www.cag.gov.in>

---



## Table of Contents

	Reference to	
	Paragraph	Page
Preface		vii
<b>Chapter 1 Introduction</b>		
About this Report	1.1	1
Auditee profile	1.2	1
Authority for Audit	1.3	2
Organisational Structure of the office of the Principal Accountant General (Civil Audit), Rajasthan	1.4	3
Planning and conduct of audit	1.5	3
Significant audit observations	1.6	3
Response of the Departments to Reviews/Draft Audit Paragraphs	1.7	11
Follow-up of Audit Reports	1.8	11
<b>Chapter 2 Performance Audit</b>		
<b>Public Health Engineering Department</b>		
Drinking water supply in Jaipur City	2.1	13
<b>Home Department</b>		
IT Audit of Common Integrated Police Application	2.2	47
<b>Water Resources Department</b>		
Implementation of Gararda Medium Irrigation Project	2.3	57
<b>Public Health Engineering Department</b>		
Implementation of Fluoride Control Project in Ajmer District	2.4	64
<b>Social Justice and Empowerment Department</b>		
Implementation of Maharana Pratap Awas Yojana (MPAY) for Gadia Lohars	2.5	69

	Reference to	
	Paragraph	Page
<b>Elementary and Sanskrit Education Department</b>		
Working of Rajasthan Shiksha Karmi Board	2.6	74
<b>Forest Department</b>		
Integrated Forest Protection Scheme	2.7	80
<b>Chapter 3 Compliance Audit</b>		
<b>Fraud and detection of fraud</b>	<b>3.1</b>	
<b>Social Justice and Empowerment Department</b>		
Payment of fraudulent claims of scholarship	3.1.1	85
<b>Non-compliance with rules and regulations</b>	<b>3.2</b>	
<b>Agriculture and Higher Education Departments</b>		
Irregular excess payment	3.2.1	87
<b>Department of Personnel</b>		
Irregular benefit of surrender of leave to members of All India Services	3.2.2	89
<b>Public Health Engineering Department</b>		
Execution of water supply scheme without ensuring reliable source	3.2.3	90
Irregular charging of expenditure	3.2.4	92
<b>Water Resources Department</b>		
Award of work before acquisition of land	3.2.5	93
<b>Audit against propriety and cases of expenditure without adequate justification</b>	<b>3.3</b>	
<b>Agriculture Department</b>		
Quarters at Krishi Vigyan Kendras lying vacant	3.3.1	94
<b>Forest Department</b>		
Rolling fund for income generating activities remained unutilised	3.3.2	95
<b>Medical Education Department</b>		
Hostel building lying unused	3.3.3	97

	Reference to	
	Paragraph	Page
<b>Medical and Health Department</b>		
Staff quarters lying vacant	3.3.4	98
<b>Public Health Engineering and Indira Gandhi Nahar Departments</b>		
Construction of lift canal with additional capacity	3.3.5	100
<b>Public Health Engineering Department</b>		
Procurement of pipes at higher rates	3.3.6	101
<b>Water Resources Department</b>		
Work awarded at higher cost	3.3.7	102
<b>Persistent and pervasive irregularities</b>	<b>3.4</b>	
<b>Finance Department</b>		
Persistent excess payment of pension	3.4.1	104
<b>Higher Education and Technical Education Departments</b>		
Grant of affiliation to private colleges without recovery of penalty	3.4.2	106
<b>Public Health Engineering Department</b>		
Payment of price escalation charges in lump sum contract	3.4.3	108
<b>Public Works Department</b>		
Award of works without acquisition of forest land and private land	3.4.4	109
<b>Water Resources Department</b>		
Re-tendering without negotiation with contractors	3.4.5	111
<b>Failure of oversight/governance</b>	<b>3.5</b>	
<b>Food, Civil Supplies and Consumer Affairs Department</b>		
Ration cards lying undistributed	3.5.1	112
<b>Home Department</b>		
Poor implementation of housing project	3.5.2	114
<b>Medical Education and Public Works Departments</b>		
Hospital building lying unutilised	3.5.3	116

	Reference to	
	Paragraph	Page
<b>Planning Department</b>		
Non-implementation of the Bhamashah Financial Empowerment Scheme	3.5.4	117
<b>Technical Education Department</b>		
Tardy implementation of the scheme of producing multi skilled workforce	3.5.5	119
<b>General</b>		
Lack of response to audit observations	3.5.6	121

<b>Appendices</b>		
		<b>Page</b>
<b>Appendix 2.1</b>	Ground water level in Jaipur City and downfall during 2004 to 2009	125
<b>Appendix 2.2</b>	Details of activities/components to be carried out in summer schemes	126
<b>Appendix 2.3</b>	Ground water status on the basis of hydro-geological parameters	127
<b>Appendix 2.4</b>	Implementation schedule and actual period spent in execution	128
<b>Appendix 2.5</b>	Physical and Financial progress & Revised cost estimate of Transfer Part of BJWSP	129
<b>Appendix 2.6</b>	Year wise allotment & expenditure on Summer Schemes	130
<b>Appendix 2.7</b>	Details of work of laying pipeline and their impact	131
<b>Appendix 2.8</b>	Details of connected power load at pumping station and power consumed	132
<b>Appendix 2.9</b>	Statement showing position of staff for meter management	133
<b>Appendix 2.10</b>	Details of water pipe lines damaged by developing agencies	134
<b>Appendix 2.11</b>	Statement showing physical progress of the project	136
<b>Appendix 2.12</b>	Item wise details of project provision and expenditure thereagainst	137
<b>Appendix 2.13</b>	Year-wise breakup of the fund released by GoI and State Government vis-à-vis actual expenditure incurred	138
<b>Appendix 2.14A</b>	Statement showing list of additional OHSRs/GLRs lying unconnected	139
<b>Appendix 2.14B</b>	Statement showing details of OHSRs/GLRs lying unconnected	140
<b>Appendix 2.15</b>	Statement showing details of pipes procured by EE, PHED, Division Kishangarh	145
<b>Appendix 2.16</b>	Statement showing details of pipes procured by EE, PHED, Division Bhinay	147
<b>Appendix 2.17</b>	Statement showing Budget Estimate, Grant received and expenditure incurred	149
<b>Appendix 2.18</b>	Statement showing position of detailed/surprise visits conducted by Shiksha Karmi Sahayogi (Sahayogi) during 2005-09	151
<b>Appendix 2.19</b>	Statement showing liability of interest and penalty due to late deposit of employee's Provident Fund	152

		Page
<b>Appendix 2.20</b>	Statement showing differences in balances in Board books and BEEO books	154
<b>Appendix 2.21</b>	Statement showing amount sanctioned, released, actual utilisation and lying unutilised.	155
<b>Appendix 2.22</b>	Statement showing the shortfall in achieving the Physical Targets in important activities in all the three components, for the year 2005-10	156
<b>Appendix 2.23</b>	Statement showing targets and achievements (IFPS)	157
<b>Appendix 2.24</b>	Statement showing insufficient number of Fire watchers sanctioned and deployed	158
<b>Appendix 2.25</b>	Statement showing expenditure incurred on items not included in AWP	160
<b>Appendix 3.1</b>	Statement showing details of staff quarters at KVKs lying vacant during January 2005 to September 2009	161
<b>Appendix 3.2</b>	Statement showing status of division-wise deposits, disbursements and balance of Rolling Fund	162
<b>Appendix 3.3</b>	Statement showing the details of price escalation paid to contractors for lump sum contract	164
<b>Appendix 3.4</b>	Statement showing roads lying incomplete due to proposing alignment of roads through private/ forest land	166
<b>Appendix 3.5</b>	Statement showing year-wise position of award of works, stipulated date of completion, quarters completed and handed over by the executing agencies as of August 2010	167
<b>Appendix 3.6</b>	Details of excess payment of interest to HUDCO	168
<b>Appendix 3.7</b>	Statement showing category-wise details of irregularities commented in Inspection Reports pending as of March 2010	170



## Preface

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

This Report starts with an introductory chapter which provides auditee profile, comparative position of fiscal operations of the Government of Rajasthan, authority for audit, planning and extent of audit and follow-up on Audit Reports. Chapter 2 covers performance audits while Chapter 3 discusses material findings emerging from compliance audits.

The cases mentioned in this Report are among those which came to notice in the course of test-audit of Accounts during the year 2009-10 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 2009-10 have also been included wherever necessary.



**Chapter 1**  
**Introduction**



## **Chapter 1** **Introduction**

### **1.1 About this Report**

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

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

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

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

### **1.2 Auditee profile**

There are 90 departments in the State at the Secretariat level, headed by Chief Secretary/Principal Secretaries/Secretaries, who are assisted by Deputy Secretaries/Commissioner and subordinate officers under them and 230 autonomous bodies which are audited by the Principal Accountant General (Civil Audit).

The comparative position of expenditure incurred by the Government of Rajasthan (GoR) during 2009-10, and in the preceding two years, is given in **Table 1**.

**Table 1 Comparative position of expenditure**

(₹ in crore)

Particulars	2007-08			2008-09			2009-10		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
<b>Revenue expenditure</b>									
General services	143	10,779	10,922	110	12,840	12,950	101	15,546	15,647
Social services	1,919	8,281	10,200	2,677	11,376	14,053	3,007	13,487	16,494
Economic services	3,072	4,917	7,989	2,984	4,283	7,267	3,179	4,793	7,972
Grants-in-aid	-	17	17	-	26	26	-	19	19
<b>Total</b>	<b>5,134</b>	<b>23,994</b>	<b>29,128</b>	<b>5,771</b>	<b>28,525</b>	<b>34,296</b>	<b>6,287</b>	<b>33,845</b>	<b>40,132</b>
<b>Capital expenditure</b>									
Capital Outlay	5,611	944	6,555	6,096	(-) 196 <sup>1</sup>	5,900	5,819	(-) 644 <sup>2</sup>	5,175
Loans & Advances disbursed	199	89	288	324	16	340	463	35	498
Payment of Public Debt			1,846			2,433	-	-	2,945
Contingency Fund			-			165	-	-	-
Public Accounts disbursement			74,735			91,779	-	-	1,07,714
<b>Total</b>			<b>83,424</b>			<b>1,00,617</b>			<b>1,16,332</b>
<b>Grand Total</b>			<b>1,12,552</b>			<b>1,34,913</b>			<b>1,56,464</b>

Source: Audit Report on State Finances for the year 2009-10.

### 1.3 Authority for Audit

The authority for audit by the Comptroller and Auditor General of India (C&AG) is derived from Articles 149 and 151 of the Constitution of India and the C&AG's (Duties, Powers and Conditions of Service) Act, 1971. The Principal Accountant General (Civil Audit) conducted audit of expenditure of Civil and Works Departments, Autonomous Bodies of the GoR under Sections 13<sup>3</sup>, 14<sup>4</sup>, 15<sup>5</sup>, 17<sup>6</sup>, 19(2)<sup>7</sup> and 20<sup>8</sup> of the C&AG's (DPC) Act. The principles and methodology for compliance audit are prescribed in the manuals issued by the C&AG:

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

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

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



During 2009-10, 63 audit parties (Civil: 46, Works: 17) conducted compliance audit of the selected units under various civil and works departments of the State Government, autonomous bodies, externally aided projects etc.

#### **1.5 Planning and conduct of audit**

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

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

During 2009-10, 14,573 audit party days were used to carry out compliance audit of 1951 out of 12,926 units in civil and works departments. The audit plan covered those units/entities, which were vulnerable to significant risk, as per the assessment.

#### **1.6 Significant audit observations**

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

### **1.6.1 Performance audit of programmes/activities/departments**

This report contains performance audits of 'Drinking Water Supply in Jaipur City', 'Implementation of Gararda Medium Irrigation Project', 'Implementation of Fluoride Control Project in Ajmer District', 'Implementation of Maharana Pratap Awas Yojana (MPAY) for Gadia Lohars', 'Working of Rajasthan Shiksha Karmi Board', 'Integrated Forest Protection Scheme' and 'IT Audit of Common Integrated Police Application'. The salient features of the performance audits are discussed in the following paragraphs.

#### **1.6.1.1 Drinking water supply in Jaipur city**

The water problem in Jaipur City is chronic and acute. After the Ramgarh Lake, only source of surface water for the Jaipur City started drying up, Government of Rajasthan conceived in October 1999, the Bisalpur Jaipur Water Supply Project (BJWSP) for transporting water from Bisalpur Dam with a view to reduce dependency on ground water. Due to financial constraints, the BJWSP was launched in October 2004 with completion scheduled for December 2007. A review of implementation of the BJWSP and various water supply schemes providing drinking water to Jaipur City for the period 2005-10 revealed deficiencies in planning, execution, monitoring and vigilance by the Departments of Public Health Engineering (PHED) and Urban Development and Housing.

Unregulated over-extraction of ground water by both private and State agencies caused rapid depletion of ground water source and serious problem of pollution in Jaipur City. There are 1908 tube wells (TWs) in Jaipur City producing 345 MLD of water. New TWs were constructed even in areas found not feasible by Ground Water Department (GWD), due to lack of co-ordination between PHED and GWD. There is no regulatory mechanism to control tapping of ground water.

Bisalpur Dam, the alternative source, located 120 km from the Jaipur City was recommended by the consultant as an immediate measure. The Dam, heavily dependent on vagaries of rain water and suffering from massive pilferages from the catchment area, proved to be a deficient source. It has never filled up to its full capacity during 2007-10 and the water supply to Jaipur City started in March 2009 at a low average of 67.50 MLD reduced to 34.57 MLD in March 2010.

Two packages proposed for replacement of worn-out pipelines to strengthen the water distribution network of the Jaipur City, development of three new distribution centres to cater to the un-served areas and reduction of unaccounted for water have not yet been taken up due to paucity of funds. Of six summer schemes approved (2007-10) to sustain adequate water supply, none of the schemes (except Summer 2009) could be completed as of March 2010.

Quality of drinking water has not been ensured as 90 per cent water samples were not within the prescribed parameters. Shortage of manpower and



equipment resulted in shortfall in collection of samples for test of water quality. Replacement of polluted pipelines and shifting of service lines/connections up to 82 *per cent* left scope for spreading pollution. Reservoirs were not cleaned periodically on the plea of affecting distribution system.

Water tariff has not been revised after 1998 despite manifold increase in the production cost. A large number of connections remained unmetered. Safety and security of water supply system suffered as the Vigilance Wing was understaffed.

#### **1.6.1.2 IT Audit of Common Integrated Police Application**

Government of India introduced in 2004 a Common Integrated Police Application (CIPA) project at Police Stations to automate the processes at primary sources of data i.e. police stations and to build a crime and criminal information system based on Criminal Procedure Code. An audit review revealed that the CIPA project was yet to deliver the outcomes envisioned for better e-governance due to weaknesses in certain aspects of scheme implementation, software development, connectivity and supervision. Delay in installation and under-utilisation of hardware has adversely affected the shift towards electronic data-keeping. Due to non-renewal of annual maintenance contract, hardware items remained idle for want of repair. The password policy was not clearly defined and followed which raised concerns about data security and reliability. The lacunae in software were creating hurdles in proper data entry and generation of reports in certain cases. Since the connectivity envisaged from police station to NCRB level was yet to materialise, the objective of information sharing for better decision-making was still unachieved. While comprehensive training had not been imparted, there were instances of trained personnel not working on the software. As a result, there was no significant reduction in manual records which caused duplication of work. There was no business continuity planning or disaster recovery policy in place to guard against losses of data in unforeseen circumstances. Due to non-establishment of connectivity between institutions, incomplete database and training deficits, the critical objectives of the project are a long way from being achieved.

#### **1.6.1.3 Implementation of Gararda Medium Irrigation Project**

Gararda Medium Irrigation Project (GMIP) near village Holaspura, District Bundi sanctioned by Planning Commission in 1981 was administratively sanctioned by the State Government in 2002. The project scheduled for completion by September 2007 was still under progress as of August 2010. A performance audit of GMIP revealed that improper survey and deficient planning for acquiring dispute free land led to significant delay in completion and avoidable escalation. Hiring of consultant on the grounds of urgency was not justified as the firm submitted five out of six reports on survey, design and geometric investigation in three and a half years as against stipulated period of six months. The earthen dam completed in March 2010 collapsed on 15 August 2010 within six months due to inadequate/ineffective curtain grouting, defective compaction of earth and absence of horizontal sand filters as brought

out in an enquiry report. The intended objective of providing irrigation facilities in 9,161 ha of culturable command area of 44 villages was not achieved despite incurring ₹ 124.49 crore as of March 2010.

#### **1.6.1.4 Implementation of Fluoride Control Project**

In five Tehsils of Ajmer District, the water has high content of fluoride, chloride and nitrate more than the prescribed limit. In order to improve the quality of drinking water to 692 villages, the State Government set up (1994) a Fluoride Control Project (FCP) under the Accelerated Rural Water Supply Programme. Audit scrutiny revealed that five water supply schemes under the FCP scheduled for completion by November 2007 remained incomplete as of July 2010 for various reasons viz. changing of specification of pipes as per site condition which was indicative of deficient survey, short release of funds by GoI and State Government, delays in supply of pipes by the Department to the contractors and delay in execution of works due to obtaining permission for railway land and forest land. Thus, defective planning and failure of governance delayed supply of safe surface water to 319 villages and *dhanis* for more than three years.

#### **1.6.1.5 Implementation of Maharana Pratap Awas Yojana for Gadia Lohars**

Government of Rajasthan introduced (1997) the scheme to benefit the nomad blacksmiths, who do not own houses and do not live at a permanent place. Audit scrutiny revealed that the State Government did not have any details of the number of Gadia Lohar families who owned houses under the scheme. Weak control and ineffective implementation of the scheme led to sanction of assistance to ineligible persons, without proper verification of documents by the competent authority. Large number of houses were lying incomplete rendering the expenditure unfruitful.

#### **1.6.1.6 Working of Rajasthan Shiksha Karmi Board**

Rajasthan Shiksha Karmi Board (Board) was set up (1987) to implement the Shiksha Karmi Project (Project) with the objective of providing quality education to boys and girls living in remote rural areas, where primary education was not available, by establishing new schools. Audit scrutiny revealed that the Project envisaged provision of free supply of books, education material, educational tours of students and Shiksha Karmis (SKs), training of SKs and inspection of schools. However, from 2005 onwards, no budget was provided for these critical activities except honorarium for SKs and contingencies, adversely affecting implementation of the Project. Inspection of schools by SK Sahayogi for imparting training to SKs was not conducted in 382 schools during 2005-09. Inspection by Block Elementary Education Officers was also inadequate. Uneconomic schools were not merged with nearby schools to avoid expenditure thereon. Yearly evaluation training and monthly plan and review meetings for Shiksha Karmis were not organised. Internal control mechanism was also weak.

### 1.6.1.7 Integrated Forest Protection Scheme

Integrated Forest Protection Scheme (IFPS), a Centrally sponsored scheme was launched (2002-03) to develop and strengthen: (i) forestry infrastructure and capacity for effective protection of the flora, fauna, biodiversity and environment, (ii) forest fire control and management and (iii) survey, demarcation and notifying forest areas. An audit review revealed that funds were under-utilised due to delayed release and slow spending. As a result, State was deprived of Central assistance of ₹ 1.99 crore. Scheme funds were diverted to office contingencies. Field survey for improving the productivity of the forest land and to maintain ecological balance through forest protection was carried out only in 99 sq. km as against an area of 32,701 sq. km in the State. The deployment of fire watchers was without proper planning and peak season of fire incidences remained unprotected. Monitoring of the scheme was inadequate as the Review and Monitoring Committee was constituted in June 2009, after a lapse of six years.

### 1.6.2 Significant audit observations during Compliance Audit

Audit observed significant deficiencies in critical areas, which impact the effectiveness of the State Government. Some important findings of compliance audit (24 paragraphs) have also been reported. The major observations relate to:

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

#### 1.6.2.1 Fraud and detection of fraud

Fraud is an intentional act by one or more individuals among management, those charged with governance, employees or third parties involving the use of deception to obtain an unjust or illegal advantage. Examination of system for detection and prevention of fraud is an integral part of regularity audit. Audit detected payment of fraudulent claim of scholarships as under:

- Lack of coordination with Technical Education Department and failure of controls by the District Officers of Social Justice and Empowerment Department led to payment of fraudulent claims (₹ 34.63 lakh) of four private educational institutions on account of scholarship for SC/ST students.

(Paragraph 3.1.1)

### 1.6.2.2 Non-compliance with rules and regulations

For sound financial administration and control, it is essential that expenditure conforms to financial rules, regulations and orders issued by the competent authority. This helps in maintaining financial discipline and prevents irregularities, misappropriation and frauds. This report contains instances of non-compliance with rules and regulations involving ₹ 7.43 crore. Some important audit findings are as under:

- Non-compliance with the Public Works Financial and Accounts Rules by Water Resources Department (Dungarpur Division) led to unfruitful expenditure of ₹ 2.04 crore on construction of main dam and canal, besides, denying irrigation facilities to farmers in 134 hectares of agriculture land.

(Paragraph 3.2.5)

- Irregular grant of higher pay scales to 67 employees of Mohan Lal Sukhadia University (MLSU) and Rajasthan Agriculture University on completion of 18 and 27 years of service and grant of regular pay scales in place of fixed remuneration during probation period to 10 Assistant Professors of MLSU by Agriculture and Higher Education Departments led to irregular excess payment of ₹ 1.40 crore on account of pay and allowances.

((Paragraph 3.2.1)

- Taking up re-organisation of water supply scheme for Sheoganj town by Public Health Engineering Department without ensuring reliable water source and water reservation for the project, which was a condition of the sanction by GoI, led to the project lying incomplete since December 2008 after spending ₹ 2.20 crore, for want of water source.

(Paragraph 3.2.3)

### 1.6.2.3 Audit against propriety and cases of expenditure without adequate justification

Authorization of expenditure from public funds has to be guided by the principles of propriety and efficiency of public expenditure. Authorities empowered to incur expenditure are expected to enforce the same vigilance as a person of ordinary prudence would exercise in respect of his own money. Audit scrutiny revealed instances of impropriety and extra expenditure involving ₹ 27.66 crore. Some important audit findings are as under:

- Defective planning and improper selection of site for quarters by Rajasthan Agriculture University, Bikaner (Agriculture Department) resulted in unfruitful expenditure of ₹ 1.69 crore on construction of staff quarters at *Krishi Vigyan Kendras*.

(Paragraph 3.3.1)

- Medical Education Departments failure in assessing the requirement of hostel led to an unfruitful expenditure of ₹ 1.32 crore on hostel building lying unused for over two years since May 2008

**(Paragraph 3.3.3)**

- Construction of residential quarters at an inappropriate site in Dausa and delay in provision of water and electricity connections in residential quarters at Laxmangarh by the Medical and Health Department, resulted in unfruitful expenditure of ₹ 1.02 crore, as these quarters were lying vacant for two to five years.

**(Paragraph 3.3.4)**

- Change of off-take point for drawing of drinking water at Indira Gandhi Main Canal by Public Health Engineering Department after construction of Jai Narain Vyas Lift Canal resulted in avoidable extra expenditure of ₹ 18.34 crore.

**(Paragraph 3.3.5)**

- In the Forest Department, income generating activities under the Rajasthan Forestry and Biodiversity Project could not be started due to non-formation of Self Help Groups resulting in ₹ 4.08 crore remaining undisbursed.

**(Paragraph 3.3.2)**

#### **1.6.2.4 Persistent and pervasive irregularities**

An irregularity is considered persistent if it occurs year after year. It is deemed pervasive when prevalent in the entire system. Recurrence of irregularities, despite being pointed out in earlier audits, is indicative of slackness on the part of the executive and lack of effective monitoring. This in turn encourages willful deviations from observance of rules/regulations and results in weakening of administrative structure. Audit observed instances of persistent and pervasive irregularities of ₹ 66.11 crore. Some important audit findings are as under:

- Non-compliance with Ordinance 80 and Statute 37 of University of Rajasthan and irregular relaxation of the provisions by the Mohan Lal Sukhadia and Rajasthan Technical Universities led to undue benefit to private colleges/institutions by grant of affiliation for one to five academic years without recovery of a penalty (₹ 7.01 crore) for delayed submission of applications.

**(Paragraph 3.4.2)**

- Inclusion of price escalation clause in lump sum contract in contravention of the Rule 378 of Public Works Financial and Accounts Rules led to inadmissible payment of price escalation charges of ₹ 54 crore to the contractors by five Public Health Engineering Divisions.

**(Paragraph 3.4.3)**

- Re-tendering of work by Water Resources Department without adhering to the provisions of Public Works Financial and Accounts Rules prescribing negotiations with all contractors, led to award of work at an extra avoidable cost of ₹ 1.49 crore.

**(Paragraph 3.4.5)**

- Taking up of road works by Public works Department through private/forest land without acquisition/ approval of Forest Department led to roads remaining incomplete in Barmer, Dausa and Jodhpur Districts rendering an expenditure of ₹ 2.94 crore unfruitful.

**(Paragraph 3.4.4)**

#### **1.6.2.5 Failure of oversight/governance**

Government has an obligation to improve the quality of life of the people in the area of health, education, development and upgradation of infrastructure, public services etc. Audit noticed instances where the funds released by the Government for creating public assets remained unutilised/blocked or proved unfruitful/unproductive due to indecisiveness, lack of administrative oversight and concerted action at various levels. Test-check cases of failure of oversight/governance noticed in audit involved ₹ 200.75 crore. Some important audit findings are as under:

- Non-provision of funds by the State Government affected the police housing project and the completed quarters could not be handed over to the Police Department in absence of basic amenities. Besides, non-availing of admissible interest rebate led to excess payment of interest of ₹ 6.41 crore to Housing and Urban Development Corporation.

**(Paragraph 3.5.2)**

- In Medical Education Department, a hospital building constructed in Jaipur at a cost of ₹ 26.08 crore was lying unutilised for 20 months in the absence of a clear decision regarding its use.

**(Paragraph 3.5.3)**

- Funds of ₹ 161.32 crore for financial empowerment of poor women remained blocked for more than two years in bank accounts of the women identified under Bhamashah Financial Empowerment Scheme implemented by Planning Department.

**(Paragraph 3.5.4)**

### **1.7 Response of the Departments to Reviews/Draft Audit Paragraphs**

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

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

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

### **1.8 Follow-up on Audit Reports**

The Finance Department of the State Government decided (December 1996) that Action Taken Notes (ATNs) on all paragraphs/reviews that have appeared in Audit Reports be submitted to the Public Accounts Committee, duly vetted by Audit, within three months from the date of laying of the Reports in the State Legislature. A review of the outstanding ATNs on paragraphs/ performance reviews included in the Reports of the Comptroller and Auditor General of India pertaining to various Departments as of September 2010 revealed that no ATN was pending from the Departments.

During test check (May 2009) of the records of Executive Engineer, Lift Canal, Public Health Engineering Department Division, Nagaur, audit pointed out that ₹ 93.49 lakh was recoverable from the contractor being the charges for reinstatement of road damaged during execution. The entire sum was recovered (November 2009) from the contractors, at the instance of Audit.





**Chapter 2**  
**Performance Audit**



## **Chapter 2 Performance Audit**

This Chapter presents performance audits of 'Drinking water supply in Jaipur City', 'Implementation of Gararda Medium Irrigation Project', 'Implementation of Fluoride Control Project', 'Implementation of Maharana Pratap Awas Yojana for Gadia Lohars', 'Working of Rajasthan Shiksha Karmi Board', 'Integrated Forest Protection Scheme' and 'Information Technology (IT) Audit of Common Integrated Police Application'.

### **Public Health Engineering Department**

#### **2.1 Drinking water supply in Jaipur City**

##### **Executive Summary**

The water problem in Jaipur City is chronic and acute. After the Ramgarh Lake, only source of surface water for the Jaipur City started drying up, Government of Rajasthan conceived (October 1999), the Bisalpur Jaipur Water Supply Project (BJWSP) for transporting water from Bisalpur Dam with a view to reduce dependency on ground water. Due to financial constraint, the BJWSP was launched in October 2004 with completion scheduled for December 2007. Implementation of the BJWSP and various water supply schemes providing drinking water to Jaipur City was marred by deficiencies in planning, execution, monitoring and vigilance by the Departments of Public Health Engineering (PHED) and Urban Development and Housing.

Unregulated over-extraction of ground water by both private and State agencies caused rapid depletion of ground water source and serious problem of pollution in Jaipur City. There are 1908 tube wells (TWs) in Jaipur City producing 345 MLD of water. New TWs were constructed even in areas found not feasible by Ground Water Department (GWD), due to lack of co-ordination between PHED and GWD. There is no regulatory mechanism to control tapping of ground water.

Bisalpur Dam, the alternative source, located 120 km from the Jaipur City, was recommended by the consultant as an immediate measure. The Dam, heavily dependent on vagaries of rain water and suffering from massive pilferages from the catchment area, proved to be a deficient source. It has never filled up to its full capacity during 2007-10 and the water supply to Jaipur City started in March 2009 at a low average of 67.50 MLD reduced to 34.57 MLD in March 2010.

Two packages proposed for replacement of worn-out pipelines to strengthen the water distribution network of the Jaipur City, development of three new distribution centres to cater to the un-served areas and reduction of unaccounted for water have not yet been taken up due to paucity of funds. Of six summer schemes approved (2007-10) to sustain adequate water supply,

none of the schemes (except Summer 2009) could be completed as of March 2010.

Quality of drinking water has not been ensured as 90 *per cent* water samples were not within the prescribed parameters. Shortage of manpower and equipment resulted in shortfall in collection of samples for test of water quality. Replacement of polluted pipelines and shifting of service lines/connections up to 82 *per cent* left scope for spreading pollution. Reservoirs were not cleaned periodically on the plea of affecting distribution system.

Water tariff has not been revised after 1998 despite manifold increase in the production cost. A large number of connections remained unmetered. Safety and security of water supply system suffered as the Vigilance Wing was understaffed.

### **2.1.1 Introduction**

Jaipur City having a population of more than 31 lakh (March 2010) is divided into eight zones on the basis of hydrogeological parameters. The only source of surface water to meet the requirement of drinking water to Jaipur City was 'Ramgarh Lake' which started drying from the year 1999 and completely dried up in the year 2006. Since then water supply in Jaipur City was dependent only on ground water. Due to over-extraction, level of ground water has gone down by more than ten metres during the period 2004-2009. To cope up with the demand of Jaipur City, State Government conceived (October 1999) Bisalpur Jaipur Water Supply Project (BJWSP) for transporting water from Bisalpur Dam at an estimated cost of ₹ 1100 crore with the aim to supply 869 million litre per day (MLD) of water upto the year 2021. The total production (March 2010) of water was 379.41 MLD (Tube Wells: 344.77 MLD, Bisalpur Dam: 34.64 MLD). The net distribution was 239.03 MLD after allowing 37 *per cent* for Unaccounted for Water (UFW) which served a population of 27.98 lakh. Presently, per capita supply of water in Jaipur is 85 litres per capita per day (lpcd) which is much less than the norms of 150 lpcd as recommended by Central Public Health and Environmental Engineering Organisation (CPHEEO) of Ministry of Urban Development, Government of India (GoI).

### **2.1.2 Organisational set up**

The Principal Secretary, Public Health Engineering Department (PHED) is the Administrative Head. The Chief Engineer (CE) (Headquarters), PHED is charged with overall planning, implementation, monitoring and evaluation of programmes. Responsibility for implementation of the schemes vests with the Superintending Engineer (SE), City Circle Jaipur, who is assisted by four Executive Engineers (EEs)<sup>1</sup>. The CE (Special Project) is responsible for implementation and monitoring of Bisalpur Jaipur Water Supply Project (BJWSP) and is assisted by Additional Chief Engineer (ACE), SE and four EEs.<sup>2</sup> Transmission work of BJWSP has been executed through 'Rajasthan

---

1. City Division, North Divisions-I, II and South Divisions-I, II.

2. Bisalpur Divisions, I, II, III and IV.

Urban Infrastructure Development Project (RUIDP)', the implementing agency under the Department of Urban Development and Housing (UDH). The Department is headed by a Principal Secretary and assisted by CE, Project Implementation Unit (PIU).

### **2.1.3 Status of ground water**

Based on the rate of 150 lpcd, the projected water demand of Jaipur City was 465 MLD where as the Department has been able to supply 379.41 MLD (March 2010). Private colonisers tap the ground water resource to provide for the rest. Central Ground Water Board's (CGWB's) pre and post-monsoon data in respect of the eight hydrogeological zones of Jaipur City (*Appendix 2.1*) showed that during the years 2004 to 2009, the ground water level in seven zones had gone down from 1.77 metres to 21 metres during pre-monsoon period and 5.60 metres to 21.86 metres during post-monsoon period due to over extraction. Jaipur City has increasingly depended on ground water with 1,908 Tube Wells (TWs) (June 2010) of PHED pumping approximately 345 MLD.

### **2.1.4 Audit objectives**

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

- planning and execution of the projects/schemes was cost-effective and efficient;
- supply of safe and sufficient drinking water to Jaipur City was as per the prescribed norms;
- funds were utilised prudently and properly accounted for;
- maintenance of the distribution network was adequate; and
- internal controls and oversight through vigilance were effective.

### **2.1.5 Audit criteria**

The audit criteria adopted were as under:

- Manual on water supply and treatment issued by Central Public Health and Environmental Engineering Organisation (CPHEEO) / State water supply rules;
- Norms, standards and performance indicators mentioned in reports on ground water resource, feasibility report on BJWSP, water quality test reports, proposals for schemes and financial statements;
- Instructions issued by PHED, UDH and RUIDP.

### **2.1.6 Scope and methodology**

Implementation of BJWSP (2005-2010) and the augmentation/summer schemes for 2007-10 were reviewed (January to July 2010) through test-check of records in the concerned offices of PHED<sup>3</sup> and RUIDP<sup>4</sup>. Entry conferences

3. CE (Special Project); EE-Bisalpur Division-I, II, III and IV; SE, Jaipur City Circle; EEs, Jaipur City Divisions, North-I and II; EEs, City Division, South-I and II and Chief Chemist, PHED, Jaipur.

4. Project Director, RUIDP and CE (PIU), RUIDP.

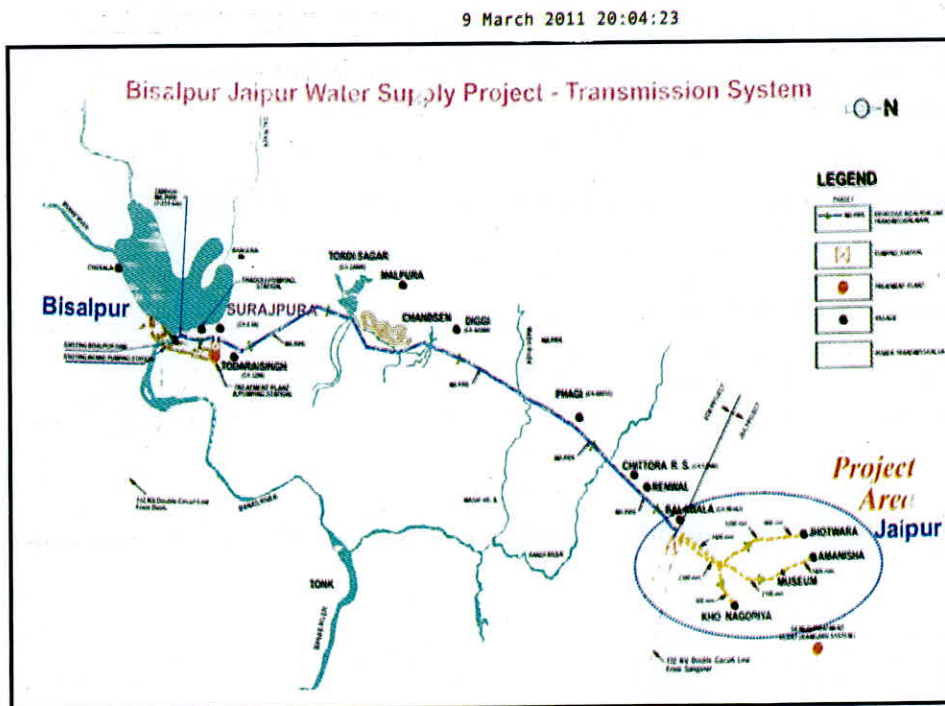
with the Principal Secretary, PHED and the Principal Secretary, UDH were held in January 2010, wherein the objectives of the performance review were discussed. Audit findings were discussed in the exit conferences held on 2 December 2010 with the Principal Secretary, UDH and on 13 January 2011 with the Principal Secretary, PHED, Government of Rajasthan (GoR).

## Audit findings

### 2.1.7 Planning

To cater to the growing demand and reduce dependence on ground water, the Government of Rajasthan (GoR) accorded (October 1999) administrative sanction of ₹ 1100 crore for BJWSP<sup>5</sup> for transportation of surface water from Bisalpur Dam, located 120 km far from Jaipur City (Figure-1). However, due to financial constraints, BJWSP was launched in October 2004 and scheduled for completion in December 2007. Water flow from Bisalpur Dam to Jaipur City was targeted from January 2008. Owing to non-completion of transmission and transfer system of BJWSP and low level of water in the Dam during 2009-10, the objective of reduction in dependence on ground water and planned availability of surface water to different regions of Jaipur City could not be achieved (August 2010). A ray diagram of Bisalpur Jaipur Water Supply Project showing areas to be covered in Jaipur City is given in figure-2.

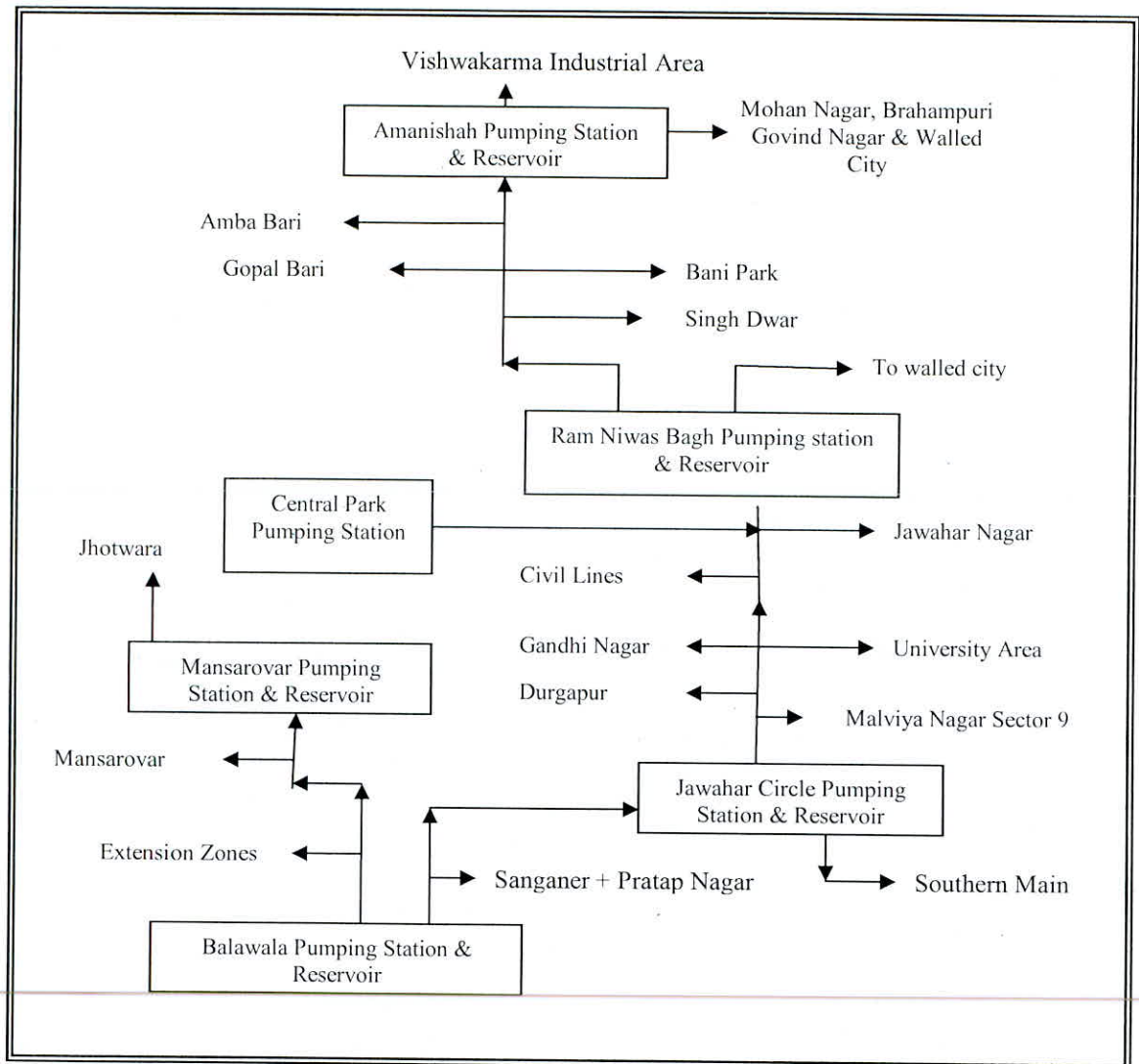
Figure – 1: Transmission system of BJWSP



Source: CE, Special project, PHED, Jaipur

- To meet the increasing and anticipated demand of 1,020 MLD (Jaipur City: 960 MLD; Rural: 60 MLD) of horizon year 2021, when population is projected at 5.3 million. Break-up of funding of Bisalpur project is: Transmission- ₹ 719 crore and Transfer- ₹ 381 crore. The Asian Development Bank (ADB) has provided a loan assistance of ₹ 276 crore (with 30 per cent GoI subsidy) and the Japan Bank for International Cooperation (JBIC) provided ₹ 343 crore.

Figure – 2 Ray diagram of Bisalpur Jaipur Water Supply Project



To meet the growing demand of water, apart from BJWSP, four augmentation schemes<sup>6</sup> and six summer schemes<sup>7</sup> were also approved and executed during 2007-10.

The details of the summer schemes and the activities carried out under the schemes are given in *Appendix 2.2*.

**Ground Water Management Bill not yet approved by State Legislature.**

GoI had circulated (January 2005) a Model Bill to all States which suggested establishment of "Ground Water Authority" to regulate and control the development of ground water and rain water harvesting for ground water recharge. GoR presented the Ground Water Management Bill 2006 in the Vidhan Sabha which is pending with the Select Committee of the State Legislature (January 2011). The State Water Policy (18 February 2010)

6. (i) Baiji ki Kothi, Jhalana (October 2007); (ii) Gurjar Ghati (February 2007); (iii) Kanwar Nagar (December 2007) and (iv) Sindhi Colony, Adarsh Nagar (February 2006).
7. Summer 2007 Phase-I (February 2007), Phase-II (December 2007), Summer 2008 (October 2008), Summer 2009 (March 2009), Summer 2009 Phase-I (August 2009), Phase-II (February 2010).

incorporates a provision for development of a legal framework for the regulation and management of ground water extraction in general, and in the critical and over-exploited zones in particular.

#### 2.1.7.1 Over-extraction of ground water

Construction of TWs in non-feasible hydro geological zones due to lack of coordination between PHED/GWD and lack of regularity mechanism.

Audit observed that 1,350 TWs of PHED were in operation in Jaipur City as of May 2006. The number rose to 1,908 in June 2010, an increase of 40 per cent. The State Ground Water Department (GWD) in their Study Report (2008) divided Jaipur City into eight zones (*Appendix 2.3*) based on hydro geological parameters, that is, water level, alluvial thickness, saturated thickness, discharge and chemical quality. Of these, four zones (D, D1, E and F) were not found feasible for construction of TWs due to limited alluvial thickness and high density of the existing TWs. It was noticed that during 2007-10, 79 new TWs were constructed by PHED in three zones (D1-32, E-3, F-44), which resulted in over-extraction. During discussion (November 2010), the CE, PHED stated that the GWD did not issue any advisory to PHED based on its findings to control over-exploitation in these zones. For extracting ground water, PHED themselves conducted survey through their Hydrologist and sanction drilling of TWs. As per GWD, in the absence of Legislation, there was no mechanism to obtain prior clearance of GWD before boring of TWs. This was indicative of lack of any regularity mechanism and poor coordination between PHED and GWD. In addition, Local Bodies were also extracting water from TWs (474) for gardens<sup>8</sup> (June 2009). No data is available with PHED/GWD regarding extraction of ground water by private agencies/persons, as no such survey was conducted by the Department.

#### 2.1.7.2 Assessment of water production

Bulk flow meter on TWs not installed, which affected assessment of water production.

For a realistic assessment of water production and control over the distribution, bulk flow meters (BMs) are to be installed at each TW. State Government provided ₹ 2.58 crore in Summer 2007 (Phase-II) for installation of BMs on TWs. It was observed that against the provision of ₹ 2.58 crore for installation of BMs, ACE, Jaipur Region, Jaipur approved (July 2008) work order worth ₹ 1.05 crore (41 per cent) for installing 700 BM for completion by April 2009. However, only ₹ 0.81 crore was spent (March 2010) on installation of 543 BMs. Thus, due to slow progress of works the Department could not utilise the sanctioned provision. Audit observed that out of the total 1,908 TWs, BMs were not installed (June 2010) on 517 TWs and their actual discharge capacity could not be assessed. Further, production of 669 TWs was connected to the consumers' direct supply lines. During 2009-10, PHED assessed the water production at 344.77 MLD. The assessment was not realistic as production of 517 TW (27 per cent) was not measured with BM.

The State Government stated (November 2010) that BMs at all TWs would be installed in near future. Further, the Supervisory Control And Data Acquisition (SCADA) system provided in the Bisalpur Project has facilitated proper measurement of water. This contention is not acceptable as the SCADA system measures the quantity being received at local control centres

8. Data collected from Jaipur Nagar Nigam.



(Pumping Station) where water production of various TWs is collected and not the production from individual TWs.

### 2.1.7.3 Uneconomic production of water

Uneconomic production of water due to high energy consumption.

Jaipur City's water supply is heavily dependent on the ground water source. The details of total, daily average and hourly average production (per TW) of South and North wings are given in **Table 1**.

**Table 1: Details of total, daily average and hourly average production of water from TWs**

Year	No. of TWs	Production of water in Million litres per day (MLD)			Per hour per TW production (litres)
		South wing	North wing	Total	
2007-08	1,646	200.48	182.48	382.96	9,694
2008-09	1,682	196.98	198.25	395.23	9,791
2009-10	1,857	166.73	178.04	344.77	7,736

Source: City Division (North and South), PHED, Jaipur

GoR norms stipulate that production below 9,000 litre per hour (LPH) should be considered unsuccessful. In 2009-10, the average production of 1,857 TWs was 7,736 LPH. Out of 1,857 TWs, production of water in 111 TWs ranged between 1,800 LPH to 3,600 LPH. Production of water less than the prescribed norms was uneconomical due to consumption of high cost energy.

The State Government stated (November 2010) that steady drop in ground water table has changed duty conditions of the pumping machinery. Therefore, corrective steps to install proper duty conditions pumping sets have been started.

- **Non-replacement of inefficient pumping machinery.**

Inefficient pumping machinery not replaced

Summer 2007 Phase-II, had a provision of ₹ 4.05 crore for replacement of inefficient pumping machinery in the existing 450 TWs of South and North wings. The ACE approved (July 2008) the work, which was to be completed within a period of nine months (April 2009).

Audit observed (July 2010) that pumping machineries were not replaced on 209 TWs as of March 2010, resulting in low discharge of water and excess energy load indicating inefficient and uneconomic functioning.

The State Government's contention (November 2010) that the process of replacement was being done as per sanction and budget provision, was not tenable as the inefficient pumping machineries were not replaced even by March 2010 despite sanction and budget provision.

Imprudent selection of source of water.

#### 2.1.7.4 Bisalpur Dam- an unreliable source of water for Jaipur City

The quantum of water proposed to be transmitted to Jaipur City from Bisalpur Dam was based on the allocation of 317.2 million cubic metre, (equivalent to 869 MLD) up to the year 2021. However, as per the data maintained in Water Resources Department, the Bisalpur Dam was not filled up to its full capacity during 1996-2010 except during 2004-05 and 2006-07. The maximum water level ranged between 302.2 metres and 315.50 metres. The project provided the supply of 400 MLD (360 for Jaipur and 40 for en-route villages) water from January 2008 onwards. However, due to delayed execution of the project and less availability of water in Bisalpur Dam, the actual water supply to Jaipur City started from March 2009 at a low average of 67.50 MLD, which further reduced to 34.57 MLD in March 2010.

Audit observed that as per the Isarda Report<sup>10</sup> (August 2001), the capacity of irrigation reservoirs in the catchment of Bisalpur Dam was 1,545 Mcum. The capacity increased to 2,676.42 Mcum (73 per cent) as per the survey report of State Water Resources (Planning) Department on the Bisalpur catchment area (May 2010), due to existence of 27,513 dams/anicuts/local ponds/quarries,<sup>11</sup> which reduced the inflow of water into the Dam. As a consequence, the dependability yield of the dam has reduced to 40 per cent against stipulated 75 per cent. This indicated that no realistic technical survey of the surrounding catchment area was conducted by PHED and the Bisalpur Dam could not be a reliable and regular source of water to cater to the increasing needs of Jaipur City.



Water level of Bisalpur Dam stands at 302.820 metre (24.4.2010).

Source: Photograph taken by Audit during joint inspection of the site.

M/s SAFEGE Consulting Engineers in its report (October 2000) stated that the Bisalpur Dam could only be a source of water supply for meeting the

9. Water supply (in MLD): March 2009: 87.50, April 2009: 55.09, May 2009: 67.87, June 2009: 74.97, July 2009: 79.59, August 2009: 85.62, September 2009: 85.73, October 2009: 75.44, November 2009: 52.01, December 2009: 33.15, January 2010: 33.05, February 2010: 32.89 and March 2010: 34.57.
10. Project Report of Isarda Drinking Water cum Irrigation Project, August 2001 of Water Resources Department.
11. Constructed by DRDA: 6,491, WRD:2,310 and Panchayat Samiti and other local bodies:18,712.

immediate needs of Jaipur City. The long-term water needs would have to be made by inter-basin transfer from the Chambal River.

The State Government stated (November 2010) that Bisalpur Dam having 75 per cent dependability was selected after technical study conducted by M/s SAFEGE, the Consultant. The fact is that due to existence of 27,513 dams/anicuts/local ponds constructed by other departments in the catchment area of dam, the dam never filled to its full capacity during 2005-10 (except 2006-07). For long term needs of Jaipur, the consultant suggested inter-basin transfer from Chambal river. But the State Government did not explore the feasibility of the proposed project. However, the State Government stated that it has imposed ban on any fresh construction in the catchment area.

#### **2.1.7.5 Delay in completion of Transmission and Transfer system of BJWSP due to improper planning**

Delay in completion of Transmission system was due to delay in obtaining forest clearance.

The transmission system of BJWSP was to be executed by RUIDP with the loan assistance of Asian Development Bank for which RUIDP accorded (June 2005) Administrative and Financial (A&F) sanction for ₹ 556 crore for construction of intake pumping station, raw water pipeline, water treatment plant, treated water pipeline, treated water pumping station, power supply, buildings, land, clear water reservoir at Balawala and Ram Niwas Bagh. The system was scheduled for completion in October 2007. The contract, awarded (June 2006) for implementation by 31 December 2008 was completed on 20 April 2010 with a delay of 16 months. The cost was revised (July 2010) to ₹ 603 crore.

Audit observed the following:

- The cost of the system has increased by ₹ 47 crore due to subsequent inclusion of some items<sup>12</sup> (₹ 29 crore) and price escalation (₹ 18 crore).
- It was observed that cases for permission for diversion of forest land (3.2 km x 30 metre) from Forest Department for fixing sluice gate at intake and from Indian Oil Corporation Limited (IOCL) for laying transmission lines were moved by RUIDP in October 2004 and December 2004 respectively, but the approvals were received after four years in August 2008 and September 2008, which resulted in delay in completion of transmission system.

The State Government (RUIDP) accepted (November 2010) that the cost of transmission system increased due to changes in original plan and delay in obtaining permission from IOCL and Forest Department. The fact is that the A & F sanction was issued and contract awarded without proper planning, which led to the delay and cost overrun.

12. Cost of diversion of forest land: ₹ 1.55 crore, implementation assistance: ₹ 7 crore, cost of consultancy: ₹ 6.50 crore, excess cost of work done by RVPNL: ₹ 13.87 crore.

Delay in completion of Transfer system led to cost overrun of ₹ 198 crore.

Further, as per the loan agreement (March 2004) between PHED and Japan International Cooperation Agency (JICA), the Transfer system<sup>13</sup> of BJWSP was to commence in January 2006 and completed by December 2007, but the execution of the project actually started in March 2007 and was still in progress as of August 2010. The implementation schedule as agreed with JICA vis-a-vis the actual implementation is detailed in *Appendix 2.4*. Physical and financial progress of each package of system as of March 2010 is detailed in *Appendix 2.5*.

Audit observed the following:

- Against the agreed cost of ₹ 462.40 crore on Transfer system, an expenditure of ₹ 442.22 crore had been incurred up to March 2010; yet packages I to VI were not completed and packages VII and VIII were not taken up as of August 2010. The value of the balance work was estimated as ₹ 218.25 crore with reference to the revised cost estimates of ₹ 660.47 crore sent to GoI on 1 April 2009. Thus, there was a cost overrun of ₹ 198 crore.
- JICA, the funding agency, in its report (October 2009) also observed that the project cannot be termed as complete due to non-execution of defined scope of works, including packages VII and VIII. PHED was required to take urgent measures for implementation of both these packages.
- Delay in receipt of detailed engineering reports due to delayed engagement (March 2005) of consultant, non-ensuring of availability of land for three booster pumping stations, changes made in configuration of Central, Western and Eastern Booster stations (at Jawahar Circle, Central Park and Mansarovar) and changes in the alignment of pipeline through railway crossings led to increase in the cost by ₹ 198.02 crore. The proposal for revised cost of ₹ 660.47 crore for increasing the loan amount from JICA, has not yet been agreed to by the GoI and JICA.

The State Government accepted (November 2010) the facts.

#### **2.1.7.6 Under utilisation of clear water mains**

Based on the feasibility study report of M/s SAFEGE, GoR issued (1999) A&F sanction for an estimated cost of ₹ 1100 crore for BJWSP, with an installed capacity of 540 MLD. Accordingly, PHED issued (October 1999) the A&F sanction for construction of Water Treatment Plant (WTP) of 600 MLD capacity. However, due to financial constraints, PHED decided (July 2003) to construct WTP of 400 MLD and proposed accordingly to RUIDP. Subsequently, in May 2006, it was decided to take up construction of WTP of 600 MLD capacity. However, PHED requested the RUIDP to increase the capacity of proposed WTP only in November 2006. Meanwhile, RUIDP had awarded the work in June 2006 and constructed WTP of 400 MLD capacity in

13. Consisting of eight packages viz. (i) Central Transfer Main (ii) Western and Southern Transfer main (iii) Pumping station at Balawa, Ram Niwas Bagh and Amanishah (iv) Central, Western and Eastern on line booster Pumping stations (v) Supervisory Control and Data Acquisition (vi) Electric supply (vii) Improvement of existing distribution system and New Distribution Centres (viii) Reduction of UFW.

March 2009. This resulted in underutilisation of clear water mains constructed with a carrying capacity of 540 MLD.

The State Government (RUIDP) stated (November 2010) that as per decision (May 2007) of the Empowered Committee, the PHED would take up work of enhancing the capacity as per their need. The fact remains that PHED had compromised on the initial planned capacity of the WTP and subsequently did not effectively coordinate with RUIDP due to which WTP with enhanced capacity was not constructed and led to under-utilisation of clear water mains.

### **2.1.8 Implementation of Programmes/Projects**

To provide adequate water supply to Jaipur city, apart from execution of BJWSP (Transmission and Transfer systems), summer schemes and UWSS were executed. The transmission system of BJWSP was almost completed (March 2010) and out of eight packages of the transfer system, the progress of Packages I to VI (pipelines-2, pumping station-2, SCADA and electricity) ranged between 84 to 95 per cent as shown in *Appendix 2.5*.

#### **2.1.8.1 Strengthening of existing distribution system under BJWSP**

M/s SAFEGE Consulting Engineers pointed out (1999-2000) that the existing distribution pipes in Jaipur City were in a very poor condition, resulting in leakages and very low pressure of water. Leakages were noticed in service connection (50 per cent), distribution system (30 per cent) and transfer network (20 per cent). To rectify the problems, package VII was included (March 2004) for replacement of worn-out pipeline and strengthening of the distribution system. The package included development of three new distribution centres to cater to un-served areas<sup>14</sup>. The package was scheduled for completion in December 2007. Technical sanction for this package costing ₹ 63.21 crore, was, however, accorded in June 2009. The work was not started as the funds provided for the activity were utilised for execution of other packages.

The State Government admitted (November 2010) the facts and stated that the changed proposals for three distribution centres were still to be approved by Policy Planning Committee of the Department. The fact remains that due to paucity of funds, an important aspect of water supply remains unattended.

#### **2.1.8.2 Reduction of unaccounted for water under BJWSP**

One of the conditions of the agreement with JICA (March 2004) was reduction in unaccounted for water (UFW) supply, i.e. leakages from 37 per cent to 20 per cent by the year 2011. Its scope included the activities such as installation of Bulk Flow Meter, detection of leakages, carrying out steps for valves tests, replacement of service connection, replacement of consumer meters in the designated area, and monitoring of UFW on a regular basis. The cost for this work was estimated at ₹ 38.13 crore which was to be undertaken

Package for improvement of existing distribution system and development of new Distribution Centres was not implemented due to paucity of funds.

Non-reduction of Unaccounted for water (UFW).

14. Kho-Nagorian, Sewerage Farm (Devi Nagar), Dev Nagar.

through package VIII. Audit observed that the technical sanction for this package has not been accorded (August 2010).

As package VIII has not been implemented, the reduction in UFW level from 37 to 20 per cent could not be achieved which still continues at 37 per cent.

The State Government stated (November 2010) that work of the package VII and VIII could not be undertaken due to non-availability of funds. The fact is that the implementation of these packages should be coordinated. The original sanction contained specific provision of funds for these packages which were utilised for meeting excess expenditure on other activities of the transfer system (viz. Package I to VI).

### 2.1.8.3 Delayed implementation of Summer Schemes

Six summer schemes were sanctioned by PHED during the period from February 2007 to February 2010 to provide adequate water supply in Jaipur City. Various components under the schemes included construction of TWs, hand pumps (HPs) and single phasae TWs, instalation of Poly Vinyl Chloride (PVC) tanks, redevelopment of the existing TWs and HPs, replacement of old pumping machinery of TWs, improving existing rising pipeline<sup>15</sup> and distribution pipeline<sup>16</sup>, laying of transfer pipeline, constructing CWRs and SRs, transporting water and provision of road cuts as detailed in *Appendix-2.2*. Against the sanctioned amount of ₹ 125.18 crore, ₹ 94.64 crore were allotted and ₹ 94.77 crore were spent upto March 2010. The schemes were executed by EEs of North and South Wings. The scheme wise fund allotment, expenditure and the present status of work (March 2010) is as shown in **Table 2**.

**Table 2: Scheme wise fund allotment, expenditure and the present status of work**

(₹ in crore)						
Sl. No.	Scheme	Date of sanction	Sanctioned amount	Amount allotted	Expenditure up to March 2010	Present status of works
1	Summer 2007 Phase-I	1.2.2007	23.53	23.53	23.69	Pipeline work was not yet completed.
2	Summer 2007 Phase-II	3.12.2007	57.15	49.29	49.09	Pipe line work was not completed.
3	Summer 2008	13.10.2008	24.20	8.81	9.14	Approval for works except TWs and transportation of water withdrawn.
4	Summer 2009	14.3.2009	3.87	13.01	12.85	Complete
5	Summer 2009 Phase-I	13.8.2009	7.62			Construction and deepening of TW/HP were pending.
6	Summer 2009 Phase-II	20.2.2010	8.81			
<b>Total</b>			<b>125.18</b>	<b>94.64</b>	<b>94.77</b>	

Source: Budget and expenditure document of the Department.

15. Pipeline laid from source to reservoir is called rising pipeline.

16. Pipeline between reservoir to distribution points is called distribution pipeline.

Year wise allotment and expenditure incurred by EEs, North Wing and South Wing on these schemes up to March 2010 are detailed in *Appendix 2.6*.

Audit observed that no date of completion was stipulated in A&F sanctions issued for Summer 2007 Phases-I and II, Summer 2008 and Summer 2009. Five schemes (except Summer 2009) could not be completed till March 2010. In Summer-2007 Phases I and II, the work of pipeline was pending. In Summer 2008, only construction of TWs and transportation of water was executed and the remaining works viz. Redevelopment of existing TWs and HPs, improvement of existing rising and distribution pipe line and laying of transfer pipe line, etc. were withdrawn due to paucity of funds<sup>17</sup>.

Likewise in Summer-2009, Summer-2009 (Phases I and II), work valued ₹ 12.85 crore could be completed against the sanctioned amount of ₹ 20.30 crore. The work of deepening of HPs (200) and TWs (150) and construction of HPs (15), TWs (62) single phase TWs (28) was not executed thus depriving Jaipur City of safe drinking water year after year.

The State Government stated (November 2010) that the works of Summer 2008, 2009 and 2009 (Phase-II) have been completed in allotted sanctioned time and works of some packages were kept in abeyance by Government. These were completed as per year wise allotment of budget. The reply was not acceptable as unexecuted works (work of rising and distribution pipelines) of Summer 2008 were withdrawn and work of Summer 2009 Phase-I and II were lying incomplete.

#### **2.1.8.4 Incomplete and delayed execution of Summer-2007 Phase-I**

The Summer-2007 Phase-I was sanctioned (February 2007) for ₹ 23.53 crore<sup>18</sup> to tap all possible sources available in Jaipur City to maintain the existing water supply level up to 2009. The augmentation scheme had four parts, viz. Ramgarh Lake, Vidhyadhar Nagar, North Zone and South Zone. It was noticed that the scheduled date of completion was not stipulated in the A&F sanctions.

- ***Augmentation of water supply from Ramgarh Lake—non construction of tube wells and laying of pipeline***

A proposal for construction of six TWs, pumping machinery, rising pipeline and replacement of 4,000 metre of 425 mm dia pipeline between Intermediate Pumping Station (IPS) and Bundhgate was made to augment water supply to seven areas<sup>19</sup>. However, the water supply in the targeted area could not be improved due to construction of only two TWs with new pumping machinery against the proposed six and non-laying of rising pipeline for connectivity. Further, 837.50 metres of pipeline was still to be laid (August 2010).

17. As confirmed by the Policy Planning Committee (PPC) in their agenda point (20 February 2010).

18. North wing: ₹ 15.70 crore; South wing: ₹ 7.83 crore.

19. Brahampuri, Govind Nagar (East and West), Hida ki Mori, Laxman Doongri, Laxminarainpuri, Ramganj and Surajpol.

The State Government stated (November 2010) that the remaining four TWs not constructed due to resistance of local habitants, have been constructed at a diverted site in Vidhyadhar Nagar and the production was utilised for supplementing the water supply in walled city. The reply was not acceptable as the targeted localities were still deprived of additional quantity of water, as envisaged in the scheme.

- ***Vidhyadhar Nagar water supply augmentation scheme***

Under this scheme, for transmission of water from Shastri Nagar to Brahampuri via Fateh Ram ka Tibba in the affected area,<sup>20</sup> the work of laying of pipeline from Fateh Ram ka Tibba to Brahampuri was executed by RUIDP. The work of laying 3,300 meter pipeline from Shastri Nagar to Fateh Ram ka Tibba was awarded (September 2007) to a contractor for ₹ 21.45 lakh with the completion period of four months. The contractor laid only 1,965 metre of pipeline during December 2009 and, thereafter, no progress was made due to non-supply of DI pipes (August 2010) by the Department.

Thus, in the absence of connectivity of transfer pipeline from Shastri Nagar to Fateh Ram Ka Tibba, the objective of water transmission to that area could not be achieved.

Further, transmission of water from Brahampuri to Truck Stand, the work of laying of 4000 metre pipeline was awarded (October 2007) to a contractor for ₹ 18.40 lakh with the stipulated completion period of four months. However, only 3051 metre pipeline was laid (August 2010), which has not yet been tested and put to use. The objective to supply water to Brahampuri and onward area of walled city has not been achieved (August 2010).

The State Government stated (January 2011) that the pipeline has been completed and shall be commissioned by December 2010 after getting permission of road cut from JDA. The Government has not furnished any document in support of completion of pipeline (January 2011).

#### ***2.1.8.5 Implementation of Urban Water Supply Scheme-Summer-2007 Phase-II***

**Non-completion of laying of transfer lines led to non-supply of adequate water even after incurring expenditure of ₹ 34.47 crore.**

To sustain the service level, the Summer 2007 Phase-II augmentation scheme was approved for ₹ 57.15 crore by the Policy Planning Committee (PPC) in December 2007. Provision of ₹ 36.05 crore for North Wing and ₹ 21.10 crore for South Wing was made for construction and re-development of TWs (307) and HPs (420), replacement of old pumping machineries and laying of transfer pipeline etc. as detailed in **Appendix 2.2**. An expenditure of ₹ 49.09 crore has been incurred during 2007-10.

The information regarding laying of pipeline in respect of South Wing was not provided to Audit. Test check of the records of EE, North Wing revealed that

---

20. Ghatchokri, Goverdhanpuri, Kali ki Kothi, M.I. Road, Modikhana, New Colony, Surajpol, Topkhana Huzuri and Vyas Park.



against the targeted laying of 20,000 metres pipeline (six works), pipeline of only 2,595 metres was laid (cost: ₹ 34.47 crore) as of 31 March 2010 (*Appendix 2.7*), defeating the very objective of transferring water from the newly developed sources to scarcity area.

The State Government stated (November 2010) that there were contractual disputes in three cases. The fact remains that the 87 per cent pipe line work was incomplete and the object of the scheme was not achieved (June 2010).

### 2.1.8.6 Non-completion of Regional Urban Water Supply Scheme

UWSSs targeted to be completed between August 2007 and February 2009 were lying incomplete despite spending ₹ 8.22 crore.

PHED issued (February 2007 to December 2007) administrative and financial sanctions of ₹ 11.88 crore for augmentation of five regional UWSS to improve supply of water as per the prescribed norms of 150 lpcd. The schemes were to be completed between August 2007 and February 2009 as per work orders issued to the executing agencies. The details of sanctions, expenditure incurred, works to be done and work done as of 31 March 2010 in respects of five UWSSs are given in **Table 3**.

**Table 3: Details of sanctions, expenditure incurred, works to be done and work done**

Name of scheme	Date of sanction	Amount of sanction (₹ in crore)	Date of completion as per work orders	Expenditure incurred (upto March 2010) (₹ in crore)	Details of activities required to be done		Status of work completed (March 2010)	Shortfall in percentage
Bai Ji Ki Kothi	October 2007	1.71	2.1.2009	1.34	TW	5	5	-
					Rising pipelines	4500 mtr	NIL	100
					Distribution pipelines	4608 mtr	1672 mtr	64
					Pumping pipelines	800 mtr	277 mtr	65
					SR	1 (900 KL)	Work done	-
Gurjar Ghati	February 2007	1.35	22.6.2008	1.36	Distribution pipelines	18,409 mtr	19718.90 mtr	-
Kanwar Nagar	December 2007	4.96	11.2.2009	3.24	Tube Well	17 No.	14 No.	18
					CWR	1 (2300 KL)	Constructed	-
					OHSR	1 (800 KL)	Constructed	-
					Transfer pipelines	3000 mtr	2530 mtr	16
Malviya Nagar	December 2007 (Summer 2007 Phase-II)	2.24	31.12.2008	0.92	Tube well	8No.	NIL	100
					Distribution pipelines	15732 mtr	1438 mtr	91
					Rising pipelines	5200 mtr	NIL	100
					SR	1 No.	Work done	-
					Pumping pipe lines	200 mtr	NIL	100
Sindhi Colony, Adarsh Nagar	February 2007	1.62	23.8.2007	1.36	Tube well 7 No.		7 No.	
					Rising pipelines	10,375 mtr		
					Distribution pipelines		1451.6 mtr	86
					OHSR	1400 Kl (1 No.)	1 No.	-
<b>Total</b>		<b>11.88</b>		<b>8.22</b>				

Audit observed that the schemes were lying incomplete as of 31 March 2010 despite spending ₹ 8.22 crore in addition to the following:

- Against 10,375 metre rising pipeline and distribution pipeline sanctioned under UWSS-Sindhi Colony, Adarsh Nagar, only 1,451.6 metre pipeline (14 per cent) was laid up to March 2010. However, the SE, City Circle, Jaipur stated (June 2010) that the scheme was complete, which was incorrect. State Government stated (November 2010) that the pipeline in remaining length could not be laid for want of permission of road cut from JDA and Jaipur Nagar Nigam.
- Though 10,438 metre AC pipeline and 9,280.90 metre DI pipeline were laid<sup>21</sup> in UWSS Gurjar Ghati at a cost of ₹ 1.36 crore (2007-10) the work of transfer pipeline<sup>22</sup> from Shastri Nagar to Fateh Ram Ka Tibba was not completed. Thus, the objective of water transmission from CWR Brahampuri could not be achieved.

The State Government stated (November 2010) that 85 per cent population of Gurjar Ghati is being benefited by supply of 1.5 ML water. The reply did not mention as to how the water is being supplied without completion of work of transfer pipeline from Shastri Nagar to Fateh Ram Ka Tibba. Besides, supply of 1.5 ML water as against a requirement of 4.5 ML was grossly inadequate.

- In UWSS Kanwar Nagar, transfer of water to Brahampuri Head works was not possible as the contractor did not connect the pipeline up to the destination within the stipulated period (August 2008), resulting in an unfruitful expenditure of ₹ 1.11 crore on laying of 2,530 metre pipeline (August 2010).

The clear water and service reservoirs, constructed at Amer Road, Kanwar Nagar at a cost of ₹ 1.52 crore were also not utilised because they were not linked with Brahampuri Headworks as the rising pipeline from Brahampuri to Kanwar Nagar was incomplete (August 2010).

Thus, even after the development of source and storage reservoirs, water could not be transmitted to the targeted areas despite incurring an expenditure of ₹ 3.24 crore.

The State Government stated (November 2010) that since road cut permission has now been given by JNN the pipeline would be completed and the reservoirs would be put to use soon. No reason has been given for delay in commissioning of the scheme.

---

21. The components of the scheme were-pumping machinery for Pump House, providing, laying and jointing of distribution pipeline – 9,105 metre (Asbestos Cement) and 9,304 metre (Ductile Iron) pipeline.

22. Linkage of pipeline in the scheme: The work of laying transfer pipeline from Vidhyadhar Nagar to Shastri Nagar (sanctioned under Summer- 2007 Phase-II scheme-para 2.1.8.5-Appendix 2.7) and Shastri Nagar to Fateh Ram Ka Tibba (sanctioned under Summer-2007 Phase I scheme (para 2.1. 8.4)) were not completed. As such, water transmission was not possible for Water Supply Scheme, Gurjar Ghati and Kanwar Nagar.

- In Baiji ki Kothi, Jhalana, no work of rising pipeline was undertaken and only 1,672 metre (36 *per cent*) of distribution pipeline and 277 metre (35 *per cent*) of pumping pipeline was completed. The work, targeted for completion in January 2009, was still incomplete (August 2010). As a consequence, the distribution of available water could not be ensured.

The State Government stated (November 2010) that water supply has been started from 8 October 2010 by using 1,000 metres old idle pipeline. The fact is that the State Government has not laid rising pipeline at all and laid only 35 to 36 *per cent* of distribution pipeline and pumping pipeline as of 31 March 2010. Government has also not intimated the reasons for proposing laying of 9,908 metre pipeline when the objective was served by using 1,000 metre idle pipe line.

- As per technical report of the AUWSS, Malviya Nagar Sector-2, the area is not covered under complete distribution system of PHED and service level could be improved only after the development of source and distribution system. As such, the Technical sanction issued to improve the existing supply system stipulated that other works should be taken up only after the development of the water source. However, work order for distribution pipeline (15,732 metre), pumping machinery, OHSR etc., amounting to ₹ 1.58 crore, was awarded in April 2008 to a contractor for completion by December 2008. The contractor was paid ₹ 0.92 crore as of February 2010. Owing to non-development of source (eight TWs and rising pipeline in 5,200 metre and pumping pipeline in 200 metre), the problem of low pressure and scarcity continues (August 2010). The work awarded to the contractor too remained incomplete (August 2010).

The State Government stated (November 2010) that eight TWs were not constructed due to negligible ground water recharge in the area; since water from Bisalpur Project had been received in March 2009 supply to Malviya Nagar Sector-2 has been increased to 6,000 KLD. This indicated that the scheme was conceived on improper hydrological survey. Further, the reply did not mention as to how the water of Bisalpur Dam was being supplied with incomplete distribution pipeline/rising pipeline.

#### 2.1.8.7 *Non-implementation of Public Relation Activities*

Programme for promotion of public awareness not implemented; ₹ 61.44 lakh spent on consultancy was unfruitful.

Item (iv) X of Minutes of Discussion (November 2003) with JICA spelt out public relations (PR) activities for promotion of awareness and recognition in the public about the operations of PHED, in particular BJWSP viz. conservation of water, acceptance to pay actual cost of water, immediate reporting of leakages and theft of water, awareness of safe water and harms of unsafe water and avoidance of causes of pollution in water.

The consultants submitted their reports/programmes<sup>23</sup> to PHED between December 2006 and August 2008. The EE, Bisalpur Division I stated (April

23. Formative research, media plan, communication strategy papers, agenda for technical sanction and baseline survey.

2010) that the Technical Committee accorded (February 2008) sanction for media plan etc. for ₹ 3.21 crore, funds for which were not released.

Thus, no fruitful results have been achieved despite incurring an expenditure of ₹ 61.44 lakh (August 2010) as payment to the consultant for want of follow up on the reports submitted by the consultant.

The State Government stated (November 2010) that PR activities would be commenced after full commissioning of Bisalpur system.

### **2.1.9 Contract management and defective execution**

#### **2.1.9.1 Pump machinery not operated and flow meters not working properly**

**Infructuous expenditure of ₹ 0.84 crore was incurred on pump and machinery and flow meters.**

Procurement of four pump-machinery for discharge of water and two flow meters for measuring the water flow for Bisalpur-Dudu Project was included in the contract for which the contractor was paid (January 2010) ₹ 70.04 lakh and ₹ 13.81 lakh respectively.

Scrutiny (April 2010) revealed that these pumps were not being operated. The two flow meters to be installed in sub-merged condition for accurate results were not showing correct quantity of water flow as these were workable at a designed velocity of 0.5 metre per second which was not being achieved due to flow of water by gravity with velocity less than 0.5 metre per second. As a consequence, the expenditure of ₹ 83.85 lakh incurred on pump machinery and flow meters proved infructuous. RUIDP stated (November 2010) that due to lesser demand of water, pump machinery was not operated.

The State Government (RUIDP) stated (November 2010) that flow meters and pumps were designed and installed to measure and discharge the water flow and discharge upto the year 2021 and the present demand of water being less is met out by flow through gravity. The fact is that due to wrong assessment of demand, pumps remained unutilised and flow meters were not recording correct quantity of water.

#### **2.1.9.2 Back filling with unsuitable soil in trench of Transmission System of BJWSP**

**Escalated rates allowed for excavation of soil resulted in undue favour to contractor.**

Clause 4.3.9.8 of Section 4 of contract agreement provided that back filling should be done by sand or gravel, free from rock or stones and 90 to 95 per cent modified proctor density was to be achieved. The contractor, while excavating trench for laying water transmission pipeline, reported that the strata below the depth of one metre of ground level was not 'soil' but 'ordinary rock', and backed up the claim with a report of Malviya National Institute of Technology, Jaipur. RUIDP made no effort to verify the claim of the contractor from other sources and allowed a higher excavation rate of ₹ 127 instead of ₹ 28 per cubic metre (cum) for a total quantity of 5,94,506.311 cum.

Audit observed that the contractor was paid for excavation in ordinary rock at higher rate but allowed to use the excavated material as suitable for back

filling up of the trench. The different criteria of Government for classifying excavated material and refilled material was unjustified and led to undue benefit<sup>24</sup> to the contractor as he was allowed to use the unsuitable soil for back filling.

The State Government (RUIDP) in their reply (November 2010) justified use of excavated ordinary rock in back filling of trenches on the ground that the excavated material was having the properties of sand and gravel suitable for back filling. The reply was not acceptable as the contractor was paid higher rates by classifying the excavated material as ordinary rock, which could not have been used for back filling as per clause 4.3.9.8 of the agreement.

### ***2.1.9.3 Uninterrupted electric supply at Grid Sub-Station Balawala not ensured***

**Uninterrupted electric supply for reliable water supply not ensured.**

For arranging electric supply at Balawala pumping station, the work of construction of 132 KV Sub-Station at Balawala was awarded to Rajasthan Vidyut Prasaran Nigam Limited (RVPNL) as deposit work at an estimated cost of ₹ 12.23 crore, which was remitted (March 2006) to RVPNL for the work to be completed by March 2007.

The project consultant of Transfer system pointed out (October 2006) that dual electric supply system be provided at Grid Sub Station (GSS) Balawala to ensure reliable water supply. This arrangement had been adopted in six other pumping stations<sup>25</sup>. Due to non-providing of dual electric system, there were failure of power supply at GSS Balawala on five occasions (April to July 2009) as reported by Superintending Engineer, Bisalpur in July 2009. However, no action in the matter was initiated by PHED with RVPNL (August 2010). The Department failed to ensure uninterrupted water supply by not adopting the dual electric supply system (August 2010).

The State Government stated (November 2010) that in the meeting held on 28 December 2005, it was decided to provide 132 KV sub station at Balawala and hence no steps were taken for dual electric supply. The action of the Government was contrary to the recommendation of the consultant to provide dual supply system at GSS Balawala for uninterrupted electric supply.

### ***2.1.9.4 Heavy leakage of water in Central Transfer pipeline of BJWSP***

During testing of central transfer pipeline of BJWSP (Gaurav Tower to Ram Niwas Bagh), a heavy leakage of water occurred on 3 October 2009 from the pipeline near the Harish Chandra Mathur Rajasthan Institute of Public Administration (HCM-RIPA).

The State Government appointed (October 2009) a Technical Enquiry Committee to probe into the incident/leakage. The Committee reported (November 2009) that the main reasons for the leakage were poor welding of cut plate on lining man-hole, non-provision of reinforcement plate (cover pad)

24. Not quantifiable as there is no separate rate for back filling.

25. Amanishah, Balawala, Central Park, Jawahar Circle, Mansarovar and Ramniwas Bagh.

on the top of the cut plate and air valves at critical points. The Committee stated that all the three agencies viz. consultant, department and contractor were responsible for the incident.

The State Government stated (November 2010) that the cost of damages have been borne by the contractor. The fact is that while the consultant did not supervise the execution properly, the Department also failed to ensure that the consultant supervised the work as envisaged.

### 2.1.10 Maintaining quality of water

CPHEEO manual prescribed the norms for physico-chemical examination and permissible limits of Total Hardness, Magnesium, Chlorides, Nitrates, Total Dissolved Solids, Calcium etc. The Department is responsible for testing of water quality and ensuring supply of quality water. The deficiencies noticed in audit are discussed below:

#### 2.1.10.1 Quality of water

Unsafe water was provided to consumers.

The water quality findings, based on the quality guidelines and norms prescribed by CPHEEO and the results derived from 293 (15.78 per cent) samples taken by the Chief Chemist, PHED out of 1,857 TWs (2009-10) are given in **Table 4**.

**Table 4: Water quality findings, based on the quality guidelines and norms**

Contents	Permissible limit	Audit findings	As per cent of total samples
Total Hardness (TH)	300-600 mg/L	54 samples above permissible limit	18.13
Magnesium Hardness (MgH)	30-150 mg/L	237 samples above permissible limit	80.88
Chloride (CL)	200-1000 mg/L	247 samples below permissible limit	84.30
Nitrates (No3)	45mg/L	263 samples above permissible limit	89.76
Total Dissolved Solids (TDS)	500-2000mg/L	13 samples above permissible limit	4.44
Calcium Hardness	75-200mg/L	136 samples above permissible limit	46.42

Source: Chief Chemist, PHED, Rajasthan, Jaipur

There was nothing on record to show that any remedial action was taken by the Department for supply of quality water as per the prescribed parameters. Water produced from the above TWs, samples of which were not within the permissible limit of safe drinking water, was pumped into the City's distribution system.

Disinfection has been prescribed by CPHEEO for ground water. Since production from 669 TWs had been directly connected to the distribution system by PHED, the treatment prescribed for providing safe water was not ensured. The stipulated bacteriological tests were also not being conducted regularly.

The State Government stated (November 2010) that most of TWs in Jaipur City are connected with CWRs/SRs and the quality of blended water of different CWRs/SRs is within the permissible limit. The reply was not acceptable as the CPHEEO manual stipulates that samples of ground water source are to be tested for ensuring quality of water. The test results of samples of CWR/SRs do not depict the properties of unsafe water of ground water sources as required under the manual. Besides, 669 TWs are directly connected to distribution system.

- **Shortfall in sampling for laboratory examination**

**Shortfall in collection of samples from TWs for laboratory test of ground water.**

As per norms prescribed vide notification issued (June 2005) by GoI, Ministry of Environment and Forest, frequency of samples for laboratory examination of ground water were: (i) yearly for physico-chemical and (ii) half-yearly for biological parameters from each TW.

The number of TWs in operation during 2007-10 and the number of samples required and collected for physico-chemical and biological examination as per above norms are given in **Table 5**.

**Table 5: Details of TWs in operation, samples required and collected for physico-chemical and biological examination**

Year	No. of TWs in operation	Samples for Physico-chemical parameters			Sample for Biological parameters			
		One sample from each TW to be collected	Samples collected	Short fall ( <i>per cent</i> )	Two samples from each TW to be collected	Samples collected		Short fall ( <i>per cent</i> )
						No. of TWs	Samples	
2007-08	1,646	1,646	129	92.16	3,292	28	5,010	98.30
2008-09	1,682	1,682	11	99.35	3,364	18	4,581	98.93
2009-10	1,857	1,857	293	84.22	3,714	710	5,124	61.77

Source: SE, City Circle, Jaipur

It would be seen from the above that there was a shortfall ranging between 84 and 99 *per cent* in the collection of samples for conducting chemical examination. In respect of biological examination, the shortage ranged between 62 to 99 *per cent*.

Against the provision of two samples a year from each TW for biological examination, samples were repeatedly taken from the same TWs (2007-10) due to which the results of laboratory tests did not reflect the quality of water on all TWs.

**Insufficient staff for laboratory test of water.**

It was also noticed that to conduct the required number of tests, samples at various points viz. source, reservoirs, distribution system and consumer level, are required to be collected and analysed in the laboratories.

As per information furnished by the Chief Chemist, PHED, Jaipur, all the three sanctioned posts of Technical Assistant (Chemical) and one post of Sample Taker (against two sanctioned) were vacant as of July 2010. The vacancies in the key posts also affected adequacy of sampling. Besides, the

Chief Chemist sent (May 2010) proposals for 24 additional posts for the State Laboratory and 13 additional posts for Mobile Laboratory at Jaipur for upgradation of the Laboratories. The proposal was pending with the State Government (November 2010).

The Chief Chemist, PHED stated (July 2010) that it was not possible for laboratory staff to collect samples from each TW.

The State Government stated (November 2010) that as per CPHEEO (GoI), for a city having population more than one lakh, one sample per month on 10,000 population is required to be analysed, which was achieved. Further, the proposals for laboratory staff were under examination. Reply was not tenable as the above criteria of sampling pertained to the distribution system and did not apply to sources of water. Audit has objected to shortfall in sampling of water from ground water source as per norms prescribed by GoI.

#### **2.1.10.2 Replacement of polluted distribution pipeline and service connections**

As per CPHEEO Manual, normally Galvanised Iron (GI) pipes are used for services connections due to low cost and high strength. These pipes, however, suffer from the disadvantage of short life and their carrying capacity is reduced due to incrustations. On the directions (2008) of Hon'ble High Court, the Principal Secretary, PHED and the Chief Engineer, PHED surveyed the water supply system of Jaipur City and observed that "the distribution system of walled city and most of the outside walled city area is more than forty years old and the GI pipes of such connections are in poor condition. In the system, sewer and water distribution network run parallel at some places. Dilapidated old consumer connections are another major source of pollution and accordingly identified areas needing replacements of pipelines." Consequently, a scheme for replacement of polluted pipelines, including shifting of service lines/connections, was approved (April 2008) for ₹ 23.13 crore by the PPC. This provided for replacement of 71,175 metre pipeline and 16,675 service connections by September 2009. The technical sanction of ₹ 19.84 crore was accorded (April 2009) with the condition that (i) 176 pipelines, identified in the proposal, should be replaced alongwith service connections, (ii) old pipelines permanently disengaged when new lines are commissioned, and (iii) use of best quality of material be ensured in the service connections.

The work was scheduled for completion by September 2009. Work undertaken by the contractor as of March 2010 is given in **Table 6**.

**Table 6: Details of work undertaken by the contractor**

	<b>Replacement of pipeline (in metres)</b>	<b>Replacement of number of service connection</b>	<b>Expenditure upto March 2010 (₹ in crore)</b>
North wing	31,599	5,940	7.10
South wing	27,094	7,435	7.51
<b>Total</b>	<b>58,693</b>	<b>13,375</b>	<b>14.61</b>

Source: EE, City Division (North and South wings), PHED, Jaipur



Against the provision in the scheme, 82.46 per cent pipeline and 80.20 per cent service connections were replaced. The deficiency in replacement of polluted pipelines defeated the purpose of providing safe drinking water to the consumers.

Scrutiny of the records revealed the following:

- ***Quality of pipes supplied not verified***

As per directions (October 2008) of ACE, the quality and specifications of the material brought by the contractor was required to be inspected and approved by EEs. In four work orders of South Division, 22,413 metre pipeline was laid and in eight work orders of North Division, 31,599 metre pipeline was laid. Audit observed that the samples of these pipes were not approved by EEs. However, in Measurement Books (MBs), the concerned Assistant Engineers (AE)/Junior Engineers (JE) have certified that the work was carried out as per specifications. In the absence of the approval of the EE to the samples, it could not have ensured that the material was of the requisite make and specifications. The possibility of use of sub-standard material and consequent extension of undue benefit to the contractor can, therefore, not be ruled out.

The State Government stated (November 2010) that the firm furnished 'factory inspection certificates' issued by BIS licensee firms, which were accepted by concerned AE/JE. The fact is that Departmental directions for quality control were not adhered to.

### ***2.1.10.3 Scheme for mitigation of pollution in walled city-2007***

To solve the problem of water pollution, ₹ 35.96 crore were sanctioned (December 2007) under capital works by the Policy Planning Committee of PHED. This included ₹ 21.36 crore for replacement of polluted pipeline of walled city. Against this ₹ 13.33 crore were released. The execution of the works was carried out by North Wing and ₹ 13.24 crore were spent (2007-10). As per the action plan, 45.1 km line (14 locations) was to be replaced till July 2008. For this, EE issued (January 2008) 14 work orders for replacing 40,710 metre pipeline against which 33,446 metre line was replaced (August 2010). However, 11,654 metre pipeline was not replaced by new pipe line.

The State Government stated (November 2010) that Audit has not considered replacement of 9,945 metre pipeline done by Contractor M/s Ram Gopal Panwar. The reply was not factually correct as the work done by this Contractor in August 2006 pertained to the mitigation scheme, 2006 and no work was awarded to M/s Ram Gopal Panwar under the scheme 2007 for ₹ 21.36 crore.

### ***2.1.10.4 Non-cleaning of reservoirs***

The manual (1999) of the Central Public Health and Environmental Engineering Organisation (CPHEEO) of GoI provides for periodical cleaning of reservoirs, at least once a year. The ACE directed (January 2009) the SE/EEs to ensure the cleaning of reservoirs on a six-monthly basis. Sanction

**Reservoirs were not cleaned on the plea of their affecting distribution system and law and order.**

was accorded (April 2008) for ₹ 1.18 crore for rejuvenation and cleaning of reservoirs (Clear Water Reservoir - CWR, Service Reservoir - SR) in the City. However, the sanction did not mention the number of reservoirs to be cleaned. The period of agreement was one year i.e. up to 30 April 2009, which was subsequently extended up to 31 March 2010.

The details of work orders issued by EEs and work executed by the contractor are given in **Table 7**.

**Table 7: Details of cleaning of reservoirs ordered, cleaned and uncleaned**

Wing	Ordered		Cleaned		Remained uncleaned	
	CWR	SR	CWR	SR	CWR	SR
North	28	29	13	25	15	4
South	30	46	21	33	9	13
<b>Total</b>	<b>58</b>	<b>75</b>	<b>34</b>	<b>58</b>	<b>24</b>	<b>17</b>

Source: City Division (North and South wings), PHED, Jaipur

An amount of ₹ 87.67 lakh was paid to the contractor up to March 2010 for cleaning of 34 CWRs and 58 SRs. The Department did not take any action to get the remaining 24 CWRs and 17 SRs cleaned by the contractor. Most of the CWRs and SRs again became due<sup>26</sup> for cleaning as per norms of CPHEEO. The above cleaning works, if done departmentally through regular periodical operation and maintenance, could not be verified in Audit as no proper records had been maintained by the PHED divisions (North and South wing) (August 2010).

The State Government stated (November 2010) that CWRs in walled city run for 24 hours and require two days for cleaning. Cleaning of such reservoirs was not done as it could adversely effect the distribution causing Law and Order problem. The reply was not acceptable as reservoirs in walled city could not be cleaned as per norms. Consequently, supply of safe drinking water to the consumers was not ensured.

### 2.1.11 Financial Management

**2.1.11.1** For maintenance of water supply and implementation of various schemes, funds were provided under Major Heads "2215-Non plan and 4215-Plan-Water Supply Schemes" and "4217-Plan - Urban Development (UD)" under the State Plan. BJWSP was implemented by allocating funds from the State Plan, which was partially assisted under a loan agreement with ADB (Transmission system) and JICA (Transfer system). The rest of the cost was required to be met by the State Government. Details of Budget allocation under various heads and expenditure therein are given in **Table 8**.

Details of expenditure debited by GoI were not on record.

26. South wing-CWRs -12 (from April 2009); SRs-15 (from February 2009) North wing-CWRs-08 (from September 2009), SRs-22 (from January 2010).

Table 8: Details of Budget allocation under Non-plan and plan heads and expenditure

(₹ in crore)

Year	Expenditure under UWSS						Plan expenditure under BJWSP					
	Non-plan		Plan		Total		By PHED*		By RUIDP		Total	
	A*	E*	A	E	A	E	A	E	A	E	A	E
2005-06	-	-	-	-	-	-	32.01	34.08	0.70	0.67	32.71	34.75
2006-07	-	-	-	-	-	-	20.95	20.96	137.93	137.93	158.88	158.89
2007-08	91.38	91.04	57.01	57.18	148.39	148.22	128.89	131.71	225.75	224.44	354.64	356.15
2008-09	109.96	111.68	57.15	57.42	167.11	169.10	156.17	158.38	185.44	169.45	341.61	327.83
2009-10	124.47	126.40	43.84	42.97	168.31	169.37	97.20	97.09	5.94	20.60	103.14	117.69
<b>Total</b>	<b>325.81</b>	<b>329.12</b>	<b>158.00</b>	<b>157.57</b>	<b>483.81</b>	<b>486.69</b>	<b>435.22</b>	<b>442.22</b>	<b>555.76</b>	<b>553.09</b>	<b>990.98</b>	<b>995.31</b>

\*A: Allotment; E: Expenditure

Source: Expenditure statement of department and appropriation account

The cost of transfer system of BJWSP was estimated to ₹ 463 crore of which ₹ 343 crore was to be met out of the loan assistance from JICA. It was observed that as of 31 March 2010, PHED spent ₹ 442.22 crore on transfer system and obtained reimbursement of ₹ 329.25 crore from JICA. For transmission system as per loan agreement with ADB, ₹ 276 crore<sup>27</sup> was to be reimbursed. As of March 2010, ₹ 553.09 crore was spent and reimbursement of ₹ 241.12 crore was obtained from ADB.

Audit observed the following:

- GoI, MoF have debited ₹ 9.15 crore under the Head "4215-UWSS (BJWSP)-Plan" during 2003-07 but reasons thereof were neither on record nor called for by the Department from GoI. In reply to an audit query, the Department stated (November 2010) that the GoI debited the amount towards service charges and consultancy services etc.

The State Government also endorsed (November 2010) the same reply. The fact is that no document/instruction of GoI specifying the details of debit note was available with the Department.

- The expenditure of ₹ 8.46 crore incurred during 2004-10 by RUIDP for BJWSP (Transmission system)<sup>28</sup> had wrongly been booked on schemes other than BJWSP (Transmission system). Thus, the expenditure of BJWSP was understated.

- Test check of four<sup>29</sup> divisions showed excess expenditure of ₹ 2.18 crore in three divisions in the Sub-Head 'Water Supply Schemes, Jaipur' under the Major Head-2215 'Water Supply and Sanitation' for 2008-09 over the budget allotment on account of salary and other miscellaneous charges.

The State Government stated (November 2010) that the payment was made in anticipation of allotment of funds.

27. Equivalent to 60 million dollars.

28. Details of expenditure of ₹ 8.46 crore not charged to BJWSP- consulting charges (PMC) (₹ 2.06 crore), designing of bid documents (₹ 0.39 crore), survey of alignment (₹ 0.04 crore) and construction of CWRs (₹ 5.97 crore).

29. City Division North I and II; City division South I and II.

### 2.1.11.2 *Undue benefit to contractor*

Undue benefit of  
₹ 17.48 crore to  
contractors.

As per the conditions of contracts based on international bidding pattern (Federation International Des Ingenieurs Councils (FIDIC) condition), five per cent retention money of gross amount of bill was to be deducted by the Department, of which 50 per cent was to be released to the contractor after taking over of the executed works and the balance was to be released on the expiry of the defect liability period.

Scrutiny of records revealed that during January 2009 to February 2010, the EEs of Transfer system of BJWSP did not deduct the retention money of ₹ 3.96 crore from contractor's claims for executed works<sup>30</sup> and released the retention money of ₹ 13.52 crore already deducted before taking over the works<sup>31</sup>.

The State Government stated (November 2010) that as the contractor had furnished bank guarantee in terms of Finance Department order of June 2004, the action of the Department not to deduct/refund retention money was in order. The contention was not tenable in view of specific provision with reference to bid documents as per FIDIC conditions.

### 2.1.11.3 *Operation and Maintenance (O&M) liability created on using partially completed structures*

A condition of the agreement<sup>32</sup> with contractors stipulate that if the employer does use any part of the works before issuing a 'taking over certificate', the contractor shall cease to be liable for care of such part. It was noticed that even though various packages of transfer part of BJWSP viz. Transfer pipeline and Pumping Stations had not been fully completed, the Department utilised them w.e.f. 1 March 2009 without issuing taking over certificate. This action of the Department was against the provisions of contract and led to creation of liability towards payment of operation and maintenance charges.

The State Government stated (November 2010) that use of part infrastructure does not affect the defect liability of project and is as per the respective contract agreement of the packages. Government reply is not factually correct because as per the agreement when the employer uses any part of the work before issuing a taking over certificate, the contractor shall cease to be liable for care of such part.

---

30. Packages I: ₹ 0.92 crore; II: ₹ 0.57 crore; III: ₹ 0.86 crore; IV: ₹ 1.35 crore and V: ₹ 0.26 crore.

31. Packages I: ₹ 7.54 crore; II: ₹ 3.70 crore; III: ₹ 1.28 crore; IV: ₹ 0.54 crore and V: ₹ 0.48 crore.

32. If the employer does use any part of the works before the taking over certificate is issued (i) the part which is used shall be deemed to have been taken at the date on which it is used, (ii) the Employer Representative shall when requested by the contractor issue a taking over certificate accordingly, and (iii) the contractor shall cease to be liable for the care of such part from such date when responsibility shall pass to the Employer.

#### 2.1.11.4 Procurement of final impellers without immediate requirement

Blocking of funds of ₹ 1.70 crore on procurement of final impellers.

The final impellers<sup>33</sup> for pump house were required to be procured for Phase I-stage II from 2012 and Phase II from 2017. However, Audit noticed that impellers worth ₹ 1.70 crore (Transmission System ₹ 0.49 crore and Transfer system ₹ 1.21 crore) were procured (March 2008 to August 2009) in Phase I in advance. This resulted in blocking of funds of ₹ 1.70 crore.

The Department justified (April 2010) the procurement on the ground that the impellers may not be available in later years and cost higher compared to the current market rates.

The State Government also justified (November 2010) the procurement of impellers on same grounds. The reply was not in consonance with the conditions of contract which stipulate that the pump machinery and equipment necessary for only Phase-I were to be procured. Moreover, the impellers have been procured without immediate requirement and were proposed to be used after nine years for phase-II (2017).

#### 2.1.11.5 Avoidable extra expenditure due to non-reduction of energy load

Avoidable extra expenditure of ₹ 1.36 crore on excess power load.

JVVNL charges PHED for 75 per cent of connected load for each pumping station. The details of sanctioned, utilised and fixed charges<sup>34</sup> for minimum 75 per cent load for each pumping station is given in *Appendix 2.8*.

Audit observed that the power load taken by PHED from JVVNL for five pumping stations was much higher (between 1,150 to 10,000 KVA) compared to their actual utilisation (between 422 to 2,262 KVA during February 2009 to October 2010). Secretary, PHED requested JVVNL only in January 2010 for reduction in energy load for the pumping station at Mansarovar and Central Park. Thus, failure on the part of the Department in assessing the proper requirement of energy load led to extra avoidable payment of ₹ 1.36 crore (as shown in *Appendix 2.8*) to JVVNL for the period February 2009 to October 2010.

The State Government stated (November 2010) that as per the agreement with JVVNL, the sanctioned energy load cannot be changed for at least one year. The fact remains that the State Government has not been able to revise the energy load even after one year of sanction of load. Moreover, it was also seen that at Surajpura, the energy load was enhanced (November 2009) from 5,000 to 10,000 KVA despite actual utilisation of load upto 1,512 KVA (October 2010).

#### 2.1.11.6 Non-revision of water tariff

As per minutes of discussions held in November 2003 with JICA, it was agreed by GoR that the existing tariff structure would be rationalised as soon

33. Impeller: Machinery to increase the suction capacity of pumps. Initial impellers are necessary at the time of installation of pumps and final impellers were required to increase the capacity of pumps during 2012/2017.

34. ₹ 90 per KVA per month.

as Bisalpur water was made available to Jaipur City. The Department stated that a "Water Sector Reform Committee (WSRC)" had been constituted (November 2005), which was to form sub-committees in various areas viz. institutional reform, tariff and accounting. Audit observed that the last tariff revision (between ₹ 1.25 to ₹ 3.20 per kilo litre) was made in 1998. The prevailing tariff (2010), which does not match with the present cost of ₹ 10.55 per kilo litre of production of water, is causing a huge revenue loss to the State Government and needs immediate revision.

The State Government stated (November 2010) that the infrastructure development (water) surcharge for consumption above 15,000 litre per month at all regional headquarters has been imposed (September 2007). The fact remains that there is a need for rationalisation of tariff to make it commensurate with the present cost of production and maintenance.

#### **2.1.11.7 Blocking of funds due to non-disposal of civil structures and land**

**Non-disposal of unused acquired civil structures/land.**

For laying of transmission system, 104 km of abandoned railway track (Sanganer to Todaraisingh section) was acquired from the railways for a provisional payment (March 2003) of ₹ 14.10 crore. Of this, about 22 km. of track and few railway buildings were not utilised for laying the pipeline. The cost of this land strip and structures was estimated at ₹ 2.95 crore. In April 2004, the Finance Department gave the go-ahead for its disposal. As transfer of this land and structures in favour of the State Government was still pending due to dispute regarding urban lease money charges and non-reconciliation of area between Railway and Revenue Department, the same could not be disposed off, resulting in blockage of funds of ₹ 2.95 crore (August 2010).

The State Government stated (November 2010) that action for transferring of land in the name of PHED was in process.

#### **2.1.11.8 Non-recovery of expenditure of shifting of service connection**

**Avoidable burden of ₹ 5.19 crore due to non-recovery of cost of shifting of service connection. from the consumers.**

Rule 13(1) of "The Rajasthan Water Supply Rules" (July 1967) stipulates that the consumers would be responsible for maintenance of service lines from water works pipeline or sub pipeline. However, its maintenance was to be carried out through the Department and charges borne by the consumer.

It was noticed that 13,375 service connections (South Division: 7,435; North Division: 5,940) were replaced by the Divisions at a cost of ₹ 3.06 crore. However, no efforts were made by the Department to recover the amount from the consumers. This inaction resulted in avoidable extra financial burden of ₹ 3.06 crore on the State exchequer.

Further, in the scheme for mitigation of pollution in walled city, the provision of ₹ 6.07 crore made for shifting consumer connections, was contrary to the provision of above Rule. As such, cost of replacement of 12,285 consumer connections, amounting to ₹ 2.13 crore, which was to be borne by consumers, was irregularly charged to the scheme.

The State Government stated (November 2010) that the decision of shifting of water connections along with replacement of pipeline at Government cost was taken in public interest. The decision of the Government was contrary to existing Water Supply Rules specially when the water supply schemes are suffering from paucity of funds.

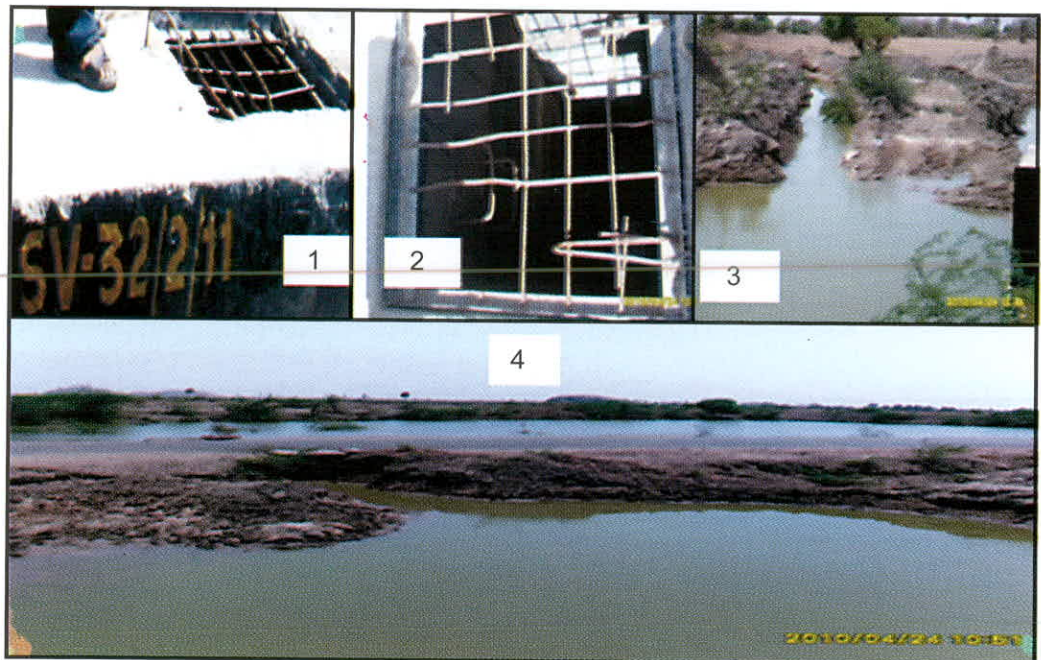
### 2.1.12 Maintenance and security of water supply system

#### 2.1.12.1 Tampering of transmission pipeline

Safety and security checks were inadequate.

Tampering of transmission pipeline from Bisalpur to Balawala through loosening of valves was noticed (February 2009 to December 2009) at seven places by the Department.

Joint inspection, conducted by Audit with the Department on 24 April 2010, showed tampering at ISV No. 91/1/30. The CE, PIU, RUIDP stated that as no connection from clear water pipeline had been provided to the en-route villages, the villagers were stealing water by loosening the valves, especially for cattle and that the matter has been taken up (January 2010) with the District Administration/Police for necessary action.



1. Location of tampered valve chamber
2. Damaged valve chamber
- 3&4. Tampered water drained into pond and stagnating near the valve chamber

Source: Photographs taken by Audit during Joint Inspection of the site

The State Government (RUIDP) stated (November 2010) that daily patrolling was being conducted. The facts remain that patrolling in sabotage prone areas was not effective.

### **2.1.13 Monitoring of the implementation of programmes and internal control**

#### **2.1.13.1 Quarterly review by Project Review Committee**

Only seven meetings of Project Review Committee were held against the required 20.

As per the agreement between JICA and PHED, a Project Review Committee (PRC) was constituted (October 2004) under the chairmanship of the Principal Secretary of the Department for quarterly review of implementation of the programmes. The PHED is the Administrative Department for implementation of BJWSP.

- It was noticed that from October 2004 to October 2009, only seven meetings were held against the required 20. In view of the tardy progress, Principal Secretary (Finance) directed (September 2007) that PRC meetings be held on a monthly basis. The directive was ignored and the subsequent meeting of PRC was held only on 5 October 2009, after a gap of more than two years. Thus, the project was deprived of the benefit of monitoring, guidance and resolving hindrances/constraints during execution of the project activities (viz. allotment of land for pumping stations, permission for railway crossing etc.).

The State Government stated (November 2010) that PRC had regularly facilitated coordination among various stake-holder agencies and expedited resolving the various deadlocks in the implementation. The reply has not mentioned the reasons for not conducting required number of meetings by the PRC.

- Government prescribed submission of “T-Forms” (various formats showing the physical and financial progress of activities implemented under water supply schemes by Divisional Officers every month on performance/execution of schemes/programmes/ activities). In February 2009, the State Government revised instructions for proper monitoring of all schemes. Audit observed that the information in “T-Forms” was not being maintained properly as the base records were incomplete/not maintained. It was also noticed that the instructions issued in February 2009 did not provide periodicity and number of inspections to be conducted by the EEs. Lack of effective monitoring resulted in the schemes remaining incomplete as commented in paragraphs 2.1.8.3 to 2.1.8.6.

Non-maintenance of control register/record of physical and financial progress of the schemes.

- Further, to review the status of the schemes, detailed activity-wise progress of each scheme was sought. The SE also could not provide the component wise status of each scheme. Verification of progress claims was not possible due to non-maintenance of basic records by Divisions including works abstracts, contractor ledger, incomplete recording in Agreement Register, payment schedule of agreements and non-availability of detailed technical estimates of various packages. The Divisional Office was not maintaining control record/registers through which the physical as well as financial progress of each component/activity of the sanctioned scheme could be evaluated. The copies of detailed technical estimates of various packages, approved by the Technical Committee/ACE, were also not made available to Audit by the divisional offices. The EE/SE stated that the copies of detailed



estimates, approved by higher authorities, were not available in the Division/Circle office. These critical lapses have been regularly brought to the notice of the Divisional Officer through Local Audit Reports. Scrutiny revealed that due to non-maintenance of proper record/registers, controlling the physical and financial progress (component/activity wise) of the sanctioned schemes, the Department did not monitor the scheme execution which resulted in non-completion of various activities in time.

The State Government stated (November 2010) that the concerned officers have been directed to maintain proper records.

### 2.1.13.2 Poor vigilance

For detection of cases of pipeline leakages, damages and unauthorised drawal of water, an AEN (Vigilance) was posted in divisional office.

Audit scrutiny revealed that as no technical/ministerial staff or vehicle had been provided to the AEN (Vigilance), there was no proper system of vigilance. The AEN (Vigilance) was only disposing off complaints of consumers through different sub divisional AENs/JENs. Thus, the very objective of detection of cases of leakages/damages in pipeline and unauthorised drawal of water remained unachieved.

The State Government stated (November 2010) that all efforts were being made to utilise the services of vigilance cell. The reply did not mention the action being taken to strengthen the cell.

### 2.1.13.3 Water meter management

Water meter management was inadequate.

Scrutiny of the Management Information System (MIS) Report for March 2010 revealed that out of a total of 3.55 lakh connections, 3.16 lakh connections were metered. Of these, the functional meter connections were only 1.78 lakh. The position of consumer connections from 2007 to 2010 is given in **Table 9**.

**Table 9: Position of consumer connections**

Year ending	Total connections	Operative connections	Non-operative connections	Flat rate connections	Metered connections	Functional metered connections	Non-functional metered connections w.r.t. (6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
March 2007	3,02,939	2,71,745	31,194 (10.30 per cent)	5,044	2,66,701	1,65,404	1,01,297 (37.98 per cent)
March 2008	3,22,840	2,91,249	31,591 (9.78 per cent)	4,997	2,86,252	1,77,423	1,08,829 (38.02 per cent)
March 2009	3,37,699	3,04,054	33,645 (9.96 per cent)	4,836	2,99,218	1,79,862	1,19,356 (39.89 per cent)
March 2010	3,54,806	3,20,904	33,902 (9.56 per cent)	4,746	3,16,158	1,77,620	1,38,538 (43.82 per cent)

Source: MIS Report of the City Circle, PHED, Jaipur.

Audit scrutiny revealed the following:

- The number of non-operative connections has increased from 31,194 in 2007 to 33,902 in 2010, resulting in recurring loss of revenue.

Non-operative flat rate connections.

- From May 1998, a fixed charge of ₹ 16 per connection, having two taps, was being realised from the consumers, irrespective of quantum of consumption. Water rates have not been revised for the past 12 years.

Non-functional metered connections.

- Number of non-functional metered connections has increased from 1.01 lakh in 2007 to 1.39 lakh in 2010. SE stated (June 2010) that due to shortage of staff and non-availability of new meters, functional meters could not be installed. There were also 33,204 defective water meters dumped in the workshop since 2007 for want of repair.



Defective water meters dumped in the workshop for want of repair

Source: Photograph taken by Audit during joint inspection of the site.

Inadequate staff for meter management.

- It was noticed that as per the norms prescribed, there was a huge shortage of staff required for meter management i.e. repairing and testing, meter reading, and checking (*Appendix 2.9*).

In view of the large number of vacancies in the meter management system, actual assessment and realization from water consumption cannot be ensured, which has caused persistent loss of revenue to the Department.

The State Government stated (November 2010) that for flat rate a policy decision is yet to be taken and action for non-operative connections and replacement of non-functional meters could not be taken due to shortage of staff. Besides, proposals for declaring the meters dumped in store as unserviceable were being prepared.

#### **2.1.13.4 Overstocking and doubtful charging of store to works**

- Rule 142 of Public Works Financial and Accounts Rules (PWF&ARs) provides an upper reserve stock limit of ₹ 25 lakh a month. On scrutiny, it was revealed that stock balances ranging between ₹ 1.71 crore and ₹ 5.37 crore in City Division North I, and between ₹ 44.56 lakh and ₹ 2.92 crore in City Division South I was kept (2007-08 to 2009-10), violating the provisions of PWF&ARs.

The State Government stated (November 2010) that to execute the schemes and to maintain the water supply, sufficient material in stock was needed, which was not possible with the existing reserve stock limit of ₹ 25 lakh. The fact is that without getting the reserve stock limit increased, the Government kept excess stock in the stores valuing more than ₹ 1 crore for 36 months from April 2007 in North Wing and for 33 months from July 2007 in South Wing, violating the Rules. Besides, non-utilisation of stocks has the potential of denying funds availability to other schemes.



Overstocking of pipes

Source: Photograph taken by Audit during joint inspection of the site.

- The Audit team visited (29 July 2010) the central store of City Division North I and noticed that the stock balances of various pipes shown in the stock ledgers were not in conformity with the quantities physically available in store. In City Divisions North I and South I, stock worth ₹ 1.99 crore and ₹ 69.07 lakh respectively, shown as charged to work was actually lying in the stock. This indicated that the internal control system in the Divisions was not adequate and correctness of the store accounts was doubtful. Possibility of issuing false issue-notes and misappropriation of stores also could not be ruled out.

The State Government stated (November 2010) that every effort was being made to utilise the charged material. However, incorrect account keeping has not been investigated.

#### 2.1.13.5 Damages/leakages of pipelines

The distribution network of PHED water supply in Jaipur City is about 22,000 km (April 2010). Pipelines at various places were damaged by other departments/agencies<sup>35</sup> while executing their developmental activities. This resulted in leakages, wastages and frequent interruptions in water supply.

Principal Secretary, PHED decided (May 2009) that before undertaking such works, the concerned agencies would have to obtain 'No Objection Certificate' (NOC) from the concerned EE within three days from the date of request.

Non-coordination with other agencies resulted in wastage of water and interruption in water supply system.

35. Jaipur Development Authority (JDA), Municipal Corporation, Bharat Sanchar Nigam Limited (BSNL)/Cable agencies etc.

However, the decision was silent about charging the defaulter departments for leakages/wastage of water.

Audit observed<sup>36</sup> that the JDA and Jaipur Vidyut Vitran Nigam Limited etc. did not obtain the required NOCs from EEs and damaged the pipeline while executing construction works (August 2010) (*Appendix 2.10*).

While the State Government admitted (November 2010) the facts, it did not intimate steps taken for enforcing the above instructions issued in May 2009.

#### **2.1.14 Conclusion**

The State Government's attempt to provide adequate safe drinking water to the population of Jaipur City has been hampered due to inefficiencies in planning, execution, monitoring and vigilance. Time and cost overruns plagued every project and scheme. The plan of the State Government to supply adequate drinking water to the population of Jaipur City upto the year 2021 through Bisalpur Dam was unsuccessful as it was unable to meet out even the present demand. Over-extraction of ground water caused depletion of water level by three metres per year. Non-completion of various activities of BJWSP and various Urban Water Supply Schemes in time resulted in non-achievement of objective of providing water supply at 150 lpcd. Due to non-taking up of work of packages VII and VIII of BJWSP, the objective of replacement of worn out pipelines, development of three new distribution centres for areas not covered by PHED and reduction in unaccounted for water remained unachieved. The objective of supplying safe drinking water could not be ensured owing to shortfalls in sampling and testing, non-replacement of polluted, old and damaged pipelines and non-cleaning of reservoirs as required. Leakage, wastage and tampering of water could not be checked. Installation of bulk flow meters on TWs was not done, hence assessment of production of ground water remained unrealistic. Water tariff has not been revised since 1998. Meter management was not effective as old and non-functional meters were not replaced and flat rate system persisted.

#### **2.1.15 Recommendations**

- A regulatory mechanism should be established to regulate tapping of ground water and plugging of unauthorised leakages in the catchment area of Bisalpur Dam and other source of surface water.
- Monitoring of all critical projects/schemes should be enforced with due diligence to ensure that their execution is time bound and cost effective.
- For providing quality drinking water, Government of Rajasthan should ensure that adequate manpower and equipment are in place for proper testing of drinking water, cleaning of reservoirs as per the prescribed periodicity and timely replacement of identified polluted pipelines.
- Government of Rajasthan should initiate action to ensure that operational costs are met through revenues by plugging loopholes in metering and collection of water charges.

---

36 From the agenda note for meeting with the Chief Secretary on 26 April 2010.

## Home Department

### 2.2 IT Audit of Common Integrated Police Application

#### Executive Summary

Government of India introduced in 2004 a Common Integrated Police Application (CIPA) project at police stations to automate the processes at primary sources of data i.e. police stations and to build a crime and criminal information system based on Criminal Procedure Code. Under this project, apart from maintaining the basic records electronically at police station level, facilitating availability of records to investigating officer, supervision by the senior officers and faster response to public were envisaged. It sought to increase the efficiency and effectiveness of police functioning. It was to be an important tool for e-governance. Audit of CIPA was undertaken not only to get assurance that adequate measures have been designed and are operated to minimise the exposure to various risks, but also to examine the overall outcomes of the entire project.

There were delays ranging from 62 to 85 days in installation of hardware and from 91 to 200 days in commissioning of work, keeping the hardware idle, and affecting timely completion of the project. The vendors failed to upkeep the hardware under the warranty period and to attend the complaint within prescribed time which indicated poor quality of services provided by them. Annual maintenance contract of the hardware was not executed after expiry of warranty period to ensure smooth working and prompt repairing of down systems.

Progress of work to clear backlog of data entry and current arrear was very slow. Data entry was below 25 per cent in nine districts in investigation module and below 25 per cent in 17 districts in prosecution module. The integrity of data could not be ensured as constables were allowed to perform all duties relating to various stages of the CIPA. No password change policy was found resulting in an impact on the confidentiality, integrity and reliability of data.

Framed back-up policy was not implemented and there was absence of fire safety equipments. The information and hardware were exposed to the risk of damage and loss. There were deficiencies in the software resulting in incomplete or improper data entry and report generation. CIPA Software connectivity between Police stations, District Crime Records Bureau, State Crime Records Bureau and National Crime Records Bureau was not established which defeated the basic purpose of sharing of the information.

There was no significant reduction in manual records/ registers maintained at police stations after introduction of CIPA. Data entry was being made both in registers and in the software resulting in duplicating of efforts and non achievement of objective of CIPA. CIPA trained officials in the Police Stations were few and even though they were assigned other police duties. Prescribed role/duties were not performed by officials at higher levels.

### **2.2.1 Introduction**

The Police Department has been bringing in initiatives over the years to use information technology to create a crime and criminal database and computerise different activities for early detection of crimes as well as improvement in its services. Common Integrated Police Application (CIPA) was introduced in 2004 by Government of India to automate the processes at primary sources of data i.e. police stations and to build a crime and criminal information system. The application was introduced not merely as a means to process data but to store, utilise and communicate a wide variety of information that influences decision making at various levels of the organisation. This project aimed at creating a national database for crime prevention and detection, while shifting to an electronic system to increase ease of storage and access to records and reflect credibility of the Department.

### **2.2.2 Objectives of the Project**

The main objectives of CIPA were to:

- automate the processes at Police Station in order to maintain the details pertaining to all the activities relating to crime and criminals;
- provide information as and when required;
- Generate various statutory output for smooth functioning of the Police Station.

### **2.2.3 Organisational set up**

Director General of Police (DGP) who functions under the administrative control of Principal Secretary, Home Department, heads the Police Department of the State. The computerisation work implemented through Police Station (PSs) and District Crime Record Bureau (DCRB) is monitored by the Director, State Crime Record Bureau (SCRB), Jaipur.

### **2.2.4 Audit objectives**

The objectives were to evaluate whether:

- the scheme achieved its primary objectives of automating processes, providing required information and generation of timely reports;
- implementation of the project was as per schedule and personnel at different levels were adequately trained to operationalise the software;
- adequate controls exist to ensure data confidentiality, completeness and availability;
- well-defined disaster recovery and business continuity plan were laid out and implemented; and
- there was a smooth flow of information from Police Stations to DCRB, SCRB and finally to National Crime Report Bureau (NCRB).

### 2.2.5 Audit criteria

The audit criteria adopted were

- Instructions of NCRB/GoI
- CIPA manual and guidelines
- Criminal Procedure Code (Cr. PC), Indian Penal Code (IPC), local Acts, etc.
- Best practices relating to IT controls and security aspects

### 2.2.6 Scope and methodology of audit

The implementation of CIPA project was examined (during May to August 2010) in seven DCRBs<sup>37</sup> out of 40 and 21 PSs<sup>38</sup> under these DCRB, in addition to scrutiny of records at SCRB, Jaipur. The DCRBs and PSs were selected through random sampling. Audit evidence were collected through questionnaires, comparison of electronic data with manual records, analysis of various modules of CIPA software, checking of reports generated and general scrutiny of documentation in selected units. An Entry conference was held in April 2010 with the Director, SCRB, Jaipur, where the audit objectives and criteria were discussed. The audit findings have been discussed (February 2011) with the Director General of Police, Rajasthan.

### 2.2.7 Audit Findings

#### 2.2.7.1 Project implementation

- CIPA Software was designed and developed by National Informatics Centre (NIC), New Delhi. CIPA was to be implemented in four phases as per orders (May 2004 and July 2006) by Ministry of Home Affairs, GoI with certain number of districts covered in each phase. It was noticed that though three phases of instalation of computer hardware in 566 Police Stations of 28 police districts were over by 2008-09 by incurring ₹ 11.96 crore for hardware and ₹ 1.15 crore for infrastructure, the fourth phase of implementation covering remaining 176 police stations of 12 districts was yet to be started (August 2010).

The funds for procurement of hardware have been provided to NIC, New Delhi by Ministry of Home Affairs, Government of India (GoI) under the scheme of Modernisation of Police Forces (MPF) and for site preparation by the Government of Rajasthan.

It was also noticed that procurement for phase I started only in February 2006 as against the scheduled completion in 2004-05. The purchase orders for supply, testing, acceptance and instalation of hardware items for CIPA project

37. Alwar, Dausa, Jaipur (North), Jaipur (Rural), Jodhpur, Sikar and Udaipur.

38. Aravali Vihar, Kotwali, Sadar (Alwar); Bandikui, Kotwali, (Dausa); Amber, Kotwali, Shastri Nagar (Jaipur North); Kalwar, Kanota, Kotputli (Jaipur Rural); Kotwali, Mandore, Pratap Nagar (Jodhpur City); Fatehpur Kotwali, Kotwali, Sadar Sikar, (Sikar) and Ambamata, Goverdhanvilas, Rishabdev, Surajpole (Udaipur).

were placed by the NIC in favour of M/S HCL Info Systems Ltd, Pondicherry for Phase-I (₹ 2.31 crore) and Phase-II (₹ 4.68 crore) and to M/s Acer India Pvt. Ltd, New Delhi (September 2008) for Phase-III (₹ 4.98 crore).

The seven modules covered under CIPA software are registration, investigation, prosecution, information, State specific requirements, general/daily station diary and reports/registers/queries. As per Action Plan for implementation of CIPA Project, Technical Assistants (TAs) were required to be provided by the vendor for assistance of the staff of PSs to start data entry work and clearance of backlog.

It was observed that there was delay in finalisation of supply orders by NIC for procurement of hardware. Out of 21 test checked PSs, completion of project was delayed in nine PSs<sup>39</sup> due to delay in installation of hardware by the supplier ranging from 62 to 85 days and commissioning of work in CIPA software was also delayed at 10 PSs<sup>40</sup> ranging from 91 to 200 days after installation of software which besides keeping the hardware idle for such period, adversely affected timely completion of backlog entries as indicated in *Para 2.2.7.2.*

While accepting the facts SCRB attributed (November 2010) the delay to (i) late installation by suppliers, (ii) non-preparation of site as per norms, (iii) delayed posting of TAs, (iv) inadequate trained staff as there was no provision of training under CIPA project and (v) non-release of funds by GoI for phase IV.

- Hardware supplied were under warranty of three years for the first two phases and five years for the third phase from the date of supply, and the vendor was responsible for the upkeep of the hardware and to attend the complaint within prescribed time. In case of failure, penalty could be levied from vendor. The SCRB vide letter dated 27.11.2009 intimated the State Informatics Officer, NIC to levy penalty amounting to ₹. 4.54 crore from two vendors for the down time of UPS System and computer hardware upto June 2009, which was later increased to ₹. 8.70 crore (upto June, 2010). This indicated poor quality of services provided by the vendors during warranty period which adversely affected the utilisation of the system. SCRB replied (15 December 2010) that State Informatics Officer, NIC, Jaipur has been further requested (10 October, 2010) to levy total penalty ₹. 8.70 crore (upto June 2010) but no information in this regard has been furnished by NIC so far.

- It was observed that out of seven test checked districts, Annual Maintenance Contract (AMC) to ensure smooth working and prompt repairing of down systems was not executed after expiry of warranty period in six districts (except Jaipur Rural). The computers and other peripherals were either running without UPSs or without power back-up. It was also found that

---

39. Kotwali, Sadar in Police District, Alwar; Bandikui, Kotwali in Police District, Dausa; Kalwar, Kanota, Kotputli in Police District, Jaipur Rural; Kotwali, Sadar Sikar in Police District, Sikar.

40. Arawali Vihar, Kotwali, Sadar in Police District, Alwar; Kotwali, Mandore in Police District, Jodhpur City; Fatehpur, Kotwali in Police District, Sikar; Ambamata, Goverdhanvilas, Rishabdev, Surajpole in Police District, Udaipur.



computer and peripherals which required repair were remained idle at 14 police stations.

Accepting the facts Director SCRB, Jaipur replied (December 2010) that for renewal of AMC of Phases I and II expired by the end of June 2009 and June 2010, Ministry of Home Affairs, GoI and NIC had been requested, but no budget was provided for renewal of AMC. Further SCRB requested (February and November 2010) Home Department, GoR for providing budget for AMC but no budget has been provided. The CIPA guidelines are silent in this regard.

- Inbuilt Modem/Fax cards (two for each police station) to all 566 Police Stations (Phase I to III) which were provided by the suppliers at the cost of ₹ 4.98 lakh could not be put to use due to lack of connectivity from Police stations to DCRB, SCRB and NCRB. Accepting the facts Director, SCRB stated (November 2010) that during Stage II of CIPA, software was proposed to be web enabled. Fact remains that till the software is web enabled the inbuilt Modems/Fax cards will remain unutilised.

#### 2.2.7.2 Backlog of data entry

The State Level Committee on CIPA and SCRB directed the District Level Officers to clear the backlog of data entry. To facilitate the clearance of backlog and bring the data entry at current level, the data entry work during phases I and II was outsourced. As per Action Plan for implementation of CIPA in State, a Technical Assistant (TA) was required to be provided by vendor firm at police stations for six months to help the staff for starting data entry work in CIPA and for clearance of backlog. A Senior Technical Assistant (STA) was posted at 10 PSs for trouble shooting on demand. A review of the progress reports (January 2008 to March 2010) of various districts revealed that in three districts data entry in investigation module was between 25 to 50 per cent and in nine districts<sup>41</sup> it was below 25 per cent. Similarly, in Prosecution module the data entry was 25 to 50 per cent in 5 districts and below 25 per cent in 17 districts which includes five districts<sup>42</sup> where no data entry was done in prosecution module.

On being pointed out the SCRB attributed (November 2010) that the delay in prosecution module was due to delay in prosecution and disposal of cases in courts. Similarly, back log in investigation module was due to inadequate trained man power, heavy work load and delay in investigation. Further, lacunae in CIPA software and short service period of TAs was also one of the reason for non-clearance of backlog and arrear of data entry.

#### 2.2.7.3 Access control

- To maintain the integrity and confidentiality of the data, designated officers with appropriate rights should only be allowed to access the data. As per guidelines given in CIPA Brochure, the Duty Officer is authorised to

41. Baran, Bundi, Churu, Dholpur, Jalore, Jhalawar, Karauli, Sikar, Sawaimadhopur.

42. Baran, Jhalawar, Karauli, Sikar, Sawaimadhopur.

register a case at PS and the Investigation officer is authorised only to input the information in Investigation and Prosecution modules of the CIPA. It was observed in the 21 test checked PSs that constables were performing all duties relating to various stages of the CIPA application. Accepting the facts Director, SCRB informed (November 2010) that data entry was being done by CIPA trained constables under supervision of Investigating Officers as all Investigating Officers were not trained in computer operations. Thus, the secrecy of the data could not be ensured.

- According to the IT security practices there should be a password policy insisting change of passwords at regular intervals. It was observed that no such policy prescribing minimum length, period of expiry, regular change of passwords and prohibiting re-use of earlier passwords existed in the Department. Director, SCRB replied (November 2010) that facility to use the password of self choice and to change the passwords, was available in CIPA software. However, the fact remained that the required password policy was not framed by the Department to have a control over access to data. Further, it was not made compulsory in the software to change the password at regular interval.

#### **2.2.7.4 Disaster recovery and Business continuity plan**

- **Data back-up**

With the objective to ensure data security at police Stations, SCRB circulated (November 2007) a back-up policy for police stations prescribing back-up time table, back-up process, life time of media and responsibility to take regular back-up and restore data. However, it was found that back-up of the data was not taken at regular intervals. Register for record and for monitoring the back-up was also not maintained. The back-ups were stored in the same room where the data were stored in the server. This defeated the purpose of taking back-ups since the threat to information remain continued. Director SCRB informed (November 2010) that directions have been issued to keep the CD of data in a separate room for use in case of fault in server.

- **Environmental control**

No fire extinguishers were available in all the test-checked PSs to provide reasonable magnitude of security to the sophisticated servers, PCs and other peripherals. Director SCRB accepted the facts and stated (November 2010) that budget was not provided in CIPA for fire extinguishers.

#### **2.2.7.5 Software design**

The following system design deficiencies were noticed during the audit of the test checked PSs:

- Month and year of the case diary was not indicated in the FIR (First Information Report) Register report though such data were entered in the system.

- FIRs of the same head were not grouped together and shown under the local head-wise register.
- In the absence of provision to indicate the “amount of bail” in the Bail register, the amount of bail received could not be ascertained through the system.
- As the data entry screen was designed to capture only upto eight digits of the value of property, the value of ₹ 10 crore or more could not be entered in the system.
- Description/summary of the section of the act applied was not shown in the FIR.
- Since the text relating to subject matter of the FIR was not in ‘Justified alignment’, this caused problems when FIR printouts were presented in Courts.
- Complete number of stolen vehicle was not captured in the “Motor Vehicle stolen register” though data entry was correct.
- Details of the Motor Vehicle Act were not maintained in the master file.
- Descriptions against various sections of IPC were not mentioned in the software.

Director, SCRB intimated (November 2010) that NIC has been informed to remove the deficiencies in CIPA software and NIC has also improved the software from time to time.

#### **2.2.7.6 Data sharing/connectivity**

One of the major objectives of the application was to spruce up information gathering, organizing and dissemination among police organizations to give an edge over criminals. On these lines, it was envisaged that information would flow between PSs, DCRBs, SCRB and NCRB with certain degree of access being provided to citizens through a web-based interface. However, data connectivity from Police station to DCRB and to organisations above was yet to be established and data was lying on stand alone server at each PS, defeating the purpose of sharing of information between PSs and DCRB, SCRB and NCRB and thereby not achieving the objective of e-governance. Director, SCRB admitted (November 2010) the facts.

#### **2.2.7.7 Reduction in manual records/ registers**

One of the main objectives of CIPA was significant reduction in manual records/register maintained at police stations and also generating various reports required from time to time. However, it was observed in test checked PSs that data entry both in registers (i.e. crime register, arrest register, bail register, establishment register, registers of missing persons, un-natural death register etc.) and CIPA software was being made due to deficiencies and

lacunae in software, in-adequate training and non-receipt of directions/ orders from higher authorities.

Director, SCRB replied (November 2010) that maintenance of various registers at PSs was legally binding. These registers could not be closed without sanction of designated officers. Further, formats of registers in CIPA software was faulty and different from those being used by Rajasthan Police. In this regard, NIC was also being requested from time to time.

With respect to utilisation of the information stored in the software, though a variety of reports could be generated in the system, the PSs were not generating these reports on account of lack of adequate training and awareness which indicated a gap between the uses envisaged for the application and the extent of actual utilisation at ground level.

#### **2.2.7.8 Training**

- It was noticed that only 257 out of 927 officials in the test checked Police stations were trained in CIPA. Only constables were able to operate CIPA, whereas the officers at higher levels were not contributing in terms of their prescribed roles. In all test checked PSs, the CIPA trained constables were assigned other police duties. Accepting the facts, Director, SCRB replied (November 2010) that data entry was being done by CIPA trained constables under the supervision of Investigating Officers as all Investigating Officers were not trained in computer operation.

- It was also noticed that eight computers in five test checked PSs<sup>43</sup> of ₹ 1.86 lakh were lying idle from the date of their instalation due to non-availability of trained staff.

Director, SCRB stated (November 2010) that number of computers to be installed in PSs had been decided by Ministry of Home Affairs, GOI/ NIC on the basis of number of Investigating Officers, However, these computers were being used for CIPA training purposes from these PSs where there was no sufficient computer work.

#### **2.2.7.9 Non-utilisation of available features**

- In the investigation module data relating to eight categories of cases like FIR, missing persons, medico-legal cases, unnatural deaths, absconding persons, un-identified properties, non-cognizable offences and other cases were to be entered . However, it was observed that information relating to FIR only was entered in investigation module. Director SCRB stated (November 2010) that investigation module of these categories of cases was not according to procedure prevalent in Rajasthan Police. Reply was not acceptable because data entry regarding missing person and unnatural death in investigation module in test checked four PSs<sup>44</sup> was being done.

---

43. Dausa-Kotwali: 1, Bandikui: 1, Sikar-Fatehpur Kotwali: 2, Jodhpur City- Pratap Nagar: 2 and Udaipur-Ambamata: 2.

44. Aravali vihar (Alwar); Kotwali; Pratap Nagar (Jodhpur) and Ambamata (Udaipur).

- There was a provision to enter the value of stolen property in the FIR in registration module but it was observed that no such entries were made in test checked PSs. SCRB explained (November 2010) that value of stolen property were not being entered only in cases where such information was not available in the complaints. Contention of the Department was not acceptable because in four test checked PSs<sup>45</sup> the value of stolen property was shown in the complaint but not entered in the module.
- Though there was a provision in the software to store photographs/fingerprints, but the same was not scanned and stored by any of the test checked PSs. Director, SCRB informed (November 2010) that there were some problems in photograph scanning in phases II and III of CIPA. However, finger prints were being separately maintained in "AFIS Software"
- The details of criminals were not entered in information module thwarting the objective of maintaining a criminal data base. Director, SCRB replied (November 2010) that information module being output module, the details of criminals are auto generated from the "Arrest Forms and Investigation Module". Entry is made only when some special information is to be included. However, the test checked PSs had informed that no such report was being generated from CIPA software for want of training.

### **2.2.8 Constraints and achievements**

Despite weaknesses, there have been some commendable steps taken by the state police institutions. Although no funds were provided separately under CIPA for training to SCRB, it organised training programmes for different levels of personnel with its available resources. It also prepared the Hindi version of the CIPA manual for circulation to other Hindi-speaking States. There was constant monitoring by the SCRB of data entry progress at PSs through regular reports and inspections.

Director, SCRB stated (November 2010) that for monitoring of CIPA software, CIPA progress report was being called from concerned districts every month and necessary instructions issued after evaluation of reports.

### **2.2.9 Conclusion**

CIPA project is yet to deliver its envisioned outcomes for better e-governance due to weaknesses in certain aspects of scheme implementation, software development, connectivity and supervision. Delay in instalation and under-utilisation of hardware has adversely affected the shift towards electronic data-keeping. Due to non-renewal of AMC, hardware items remained idle for want of repair. The password policy was not clearly defined and followed which raises concerns about data security and reliability. The lacunae in software were creating hurdles in proper data entry and generation of reports in certain cases. Since the connectivity envisaged from police station to NCRB level was yet to materialise, the objective of information sharing for better decision-making was not achieved. While comprehensive training had not been

45 Kotwali (Dausa); Amber (Jaipur North) and Kotwali; Fatehpur Kotwali (Sikar).

imparted, there were instances of trained personnel not working on the software. As a result of the above deficiencies, there was no significant reduction in manual records which caused duplication of work. There was no business continuity planning or disaster recovery policy in place to guard against losses of data in unforeseen circumstances. Due to non-establishment of connectivity between institutions, incomplete database and training deficits, the critical objectives of the project are a long way from being achieved.

### **2.2.10 Recommendations**

- Efforts should be made to ensure that installation and commissioning of hardware and software are not delayed and services should be provided by vendors within the prescribed time. Execution of Annual Maintenance Contract of the hardware should be ensured before expiry of warranty period.
- Clearance of backlog of data entry work should be ensured. The System needs to be properly utilised by the authorised personnel and password policy needs to be framed and implemented stringently. Disaster recovery and business continuity plan must be clearly laid down and implemented. Back-up policy should be followed in police stations.
- The lacunae in software must be filled up through regular feedback from the users and timely rectification through application developer (National Informatics Center). Connectivity must be established so that electronic data can be shared for facilitating crime prevention and detection through a national database.
- The training aspect has to be focused upon in order to have adequate trained manpower for entering data, generating MIS reports and effective monitoring at various levels.

## Water Resources Department

### 2.3 Implementation of Gararda Medium Irrigation Project

#### 2.3.1 Introduction

State Government accorded (September 2002) administrative and financial (A&F) sanction of ₹ 81.40 crore for Gararda Medium Irrigation Project (GMIP) near village Holaspura, District Bundi, to provide irrigation facilities in the Culturable Command Area (CCA) of 9,161 hectare of 44 villages. The cost was revised<sup>46</sup> to ₹ 147.04 crore in August 2009. The project scheduled for completion by September 2007 was extended up to March 2010 and was under progress as of August 2010. The earthen dam, filled only to 74 per cent<sup>47</sup> of Full Tank Level (FTL) was breached (August 2010) in the first monsoon. The Committee headed by Divisional Commissioner, Kota appointed (August 2010) by the Government to investigate the reasons of breaching of the dam observed 19 reasons for breach of dam, which, *inter alia*, included inadequate/ineffective curtain grouting, defective compaction of earth, absence of horizontal sand filters etc. The physical progress of various components of the Project is given in *Appendix 2.11*.

The results of the performance audit of the GMIP (April-May 2010) through test-check of the records of the Executive Engineer (EE), Water Resources Project Division are discussed in the subsequent paragraphs.

#### 2.3.2 Project formulation

The GMIP was originally sanctioned (July 1981) by the Planning Commission and Central Water Commission (CWC) for ₹ 10.22 crore, but it could get final clearance in April 1996, as the Department took several years in complying with the observations of Technical Advisory Committee<sup>48</sup> of the Planning Commission (November 1983) and CWC<sup>49</sup> (December 1993). The Water and Power Consultancy Services (WAPCOS) was entrusted (July 1999) the survey, design and geometric investigation work of the GMIP to be completed by 30 January 2000. It submitted its first two reports on geotechnical investigation etc. and hydrological studies in January 2001 and September 2001 respectively and third report in August 2002. On receipt of survey

46. Reasons for revision of cost are: revision of BSRs, change in design and specification of dam, main canal and branches, increase in land rates tender premium and payment towards compensatory afforestation and net present value (NPV) of land to Forest Department.

47. Actual filling level - dead storage level/ Full Tank Level - dead storage level (291 m - 277 m) / 295.90 m - 277 m x 100 = 74 per cent.

48. Review of Rehabilitation and Resettlement (R&R) plan, and provision for water courses, field channels, concurrence of Finance Department, Waste weir for diversion of dam and earthen flank be provided as directed.

49. Hydrology, irrigation planning, forest clearance, R&R plan, cost estimates, BC ratio and plan provision to be ensured.

reports from WAPCOS between January 2001 and August 2002, the Department accorded (September 2002) A&F sanction for ₹ 81.40 crore.

The State Government stated (October 2010) that the work could not be completed for want of clearance from Forest Department and Railways, due to paucity of funds and delay in resolving objections of CWC. The fact remains that the targeted beneficiaries were deprived of the intended benefits as the revised schedule of completion of project by March 2010 also could not be maintained.

### 2.3.3 Land acquisition

Rule 298 and 351 of Public Works Financial and Accounts Rules (PWF&AR) stipulate that acquisition of dispute-free land is a pre-requisite for planning a work.

Ownership of the land to be acquired for the Project not ensured.

For construction of dam and canals 430.918 ha<sup>50</sup> and 166.96 ha<sup>51</sup> of land was required. Private land of 374.308 ha was acquired. In-principle approval for diversion of forest land (205 ha), coming under dam submergence, was given (September 1998) by GoI, subject to transfer of non-forest land and payment of cost for compensatory afforestation. In May 2000, 209.46 ha of land was transferred to the Forest Department. However, payment of ₹ 14.51 crore<sup>52</sup> was staggered from November 2003 to February 2009. Thus, the final approval for diversion of forest land under submergence of dam was received only in September 2010.

Scrutiny revealed that a provision of ₹ 18.70 lakh was made to acquire 18.70 ha of private land for canal system. However, while taking up the works of the canal distribution system in 2005, the Department came to know that 18.573 ha of land<sup>53</sup> belonged to Forest Department and prior approval from GoI through Forest Department was necessary. However, a proposal to GoI for clearance of forest land of 18.573 ha through Forest Department was initiated only in November 2007. The Forest Department refused (November 2007) to forward the same to GoI in view of pendency in final approval of diversion of forest land (205 ha) under submergence of dam. This indicated that a proper survey was not conducted and the Department had not planned adequately for acquiring dispute free land.

The State Government replied (October 2010) that the final approval for diversion of forest land under submergence of dam has since been issued (September 2010) by MoEF, GoI and the work of the remaining canals and minors would be completed after receipt of clearance of 18.573 ha forest land from MoEF, GoI. The action regarding fixing the responsibility for undertaking GMIP before obtaining approval of GoI was under consideration.

---

50. Private land: 225.918 ha; forest land: 205 ha.

51. Private land: 148.39 ha; forest land: 18.573 ha.

52. Cost of compensatory afforestation: ₹ 1.39 crore; catchment area treatment: ₹ 0.29 crore (Paid in November 2003, September 2004 and February 2009); NPV: ₹ 12.83 crore as per Supreme Court's order of October 2002 and August 2003 (Paid in February 2009).

53. As mentioned in revised estimates, 2009.



Thus, failure of the Department in correctly ascertaining the ownership of the land required for the irrigation project, led to delay in obtaining requisite approvals.

#### 2.3.4 Survey and investigation

No urgency in adhering to the time schedules.

Audit observed that the survey, design and geometric investigation work was entrusted (July 1999) to a private consultant, M/s WAPCOS on the plea that the Investigation, Design, Research (IDR) Unit of the Department lacked the equipment and trained manpower to undertake the assignment in the stipulated period of six months i.e. by 30 January 2000. However, WAPCOS delivered only five out of six survey reports by July 2003. Besides, the survey reports prepared by WAPCOS on the basis of which the dam was constructed mentioned the strata as rocky. However, the enquiry committee set up (15 August 2010) by the Government for investigating reasons for breach of dam opined that 40 *per cent* reason for breach of dam was settlement of foundation and embankment due to presence of fissured rocks and clay seams, absence of proper slope protection and inadequate compaction of earth.

The State Government stated (October 2010) that due to non-availability of required machinery and trained staff with IDR units, the work was entrusted to WAPCOS. For failure to complete the work in time, a maximum 10 *per cent* penalty has been imposed on WAPCOS. The fact remains that even after incurring expenditure of ₹ 0.35 crore, WAPCOS did not give its reports upto three and a half years defeating the purpose of urgency.

#### 2.3.5 Rehabilitation of project affected persons (PAPs)

Apathy towards rehabilitation and resettlement of affected population

As per the instructions of the Planning Commission (Water Resources Division) (November 2000), clearance from GoI of the Rehabilitation and Resettlement (R&R) Plan was to be obtained before investment approval. The project estimate 2002 had a provision of ₹ 98.75 lakh for R&R activities including ₹ 82.41 lakh for land compensation. The Department initiated (November 2003) the proposal and obtained (April 2008) clearance from Ministry of Tribal Affairs, GoI, with the stipulation that R&R plan would be implemented before submergence, but the same was not implemented (October 2010). The plan, *inter alia*, provided for allotment of irrigable land, plots for houses, roads, drinking water, education, medical and social facilities for the displaced tribal families of Holaspura (52) and Parana (44). Despite this, only compensation for land was paid. Infrastructural facilities and civic amenities for rehabilitation were not provided as the project estimate 2009 did not have any provision for R&R activities, on the plea that the villagers would not be affected from dam submergence. As a consequence, the tribal families of Holaspura and Parana severely affected due to breach in the dam (August 2010), as reflected in public hearing by the Divisional Commissioner, would not be eligible to get any relief, reflecting insensitive planning.

The State Government stated (October 2010) that compensation of land for two villages, whose land was coming in submergence area, was paid. As these villages were not in the portion of rehabilitation, no provision for this has been

made in the revised estimates. Government's reply was not factually correct in view of the facts of public hearing mentioned above.

### 2.3.6 Lack of co-ordination between PHED and WRD

Irregular  
sanction of non-  
viable project.

The State Water Policy envisaged giving top priority for reservation of water for drinking purpose. Accordingly, CE, WRD, Jaipur, instructed (October 2001) that reservation of water for drinking purposes invariably be made in the irrigation reservoirs/tanks with the condition that PHED would contribute its share.

Audit scrutiny revealed that on the request (May 2001) of EE, PHED, Bundi for reservation of 350 Mcft water in GMIP, a provision of ₹ 9.90 crore being the share cost to be borne by PHED, was included in the project estimate (May 2002) without obtaining confirmation from the competent authority of PHED. On taking up the matter by the ACE, WRD (June 2002) with ACE, PHED, Kota, the latter stated (July 2002) that there was no proposal for drawal of water from GMIP. Even after refusal of PHED, ₹ 17.12 crore was included as share cost of PHED in the revised project cost (August 2009). However, the BC ratio of the GMIP on both occasions i.e. in 2002 (₹ 81.40 crore)<sup>54</sup> and in 2009 (₹ 147.04 crore) was worked out incorrectly by excluding the share cost of PHED. Thus, due to lack of coordination between the two departments, the project not economically viable was considered viable for sanction.

The State Government stated (October 2010) that the BC ratio has been worked out correctly as per policy of Government. Fact remains that the Department reduced the project cost by excluding the share cost of PHED, though PHED refused to share the cost.

### 2.3.7 Financial Management

The GMIP, at revised estimated cost of ₹ 147.04 crore, was implemented with a loan assistance from the National Bank for Agriculture and Rural Development (NABARD: ₹ 69.36 crore) and State's share (₹ 77.68 crore). A sum of ₹ 124.49 crore was spent as of March 2010. Audit observed that ₹ 1.56 crore was debited to the project on account of payment made (March 2007) to the Divisional Forest Officer, Bundi, though there was no demand. The payment was not accepted by the Forest Department, therefore, the same was credited to the project in May 2007. Consequently, this was utilised next year (2007-08). The irregular action of the Department was indicative of an attempt to escape from lapse of budget provision in violation of Rule 8(3)<sup>55</sup> of General Financial and Accounts Rules.

The State Government has accepted (October 2010) the facts.

---

54 Total sanctioned cost: ₹ 81.40 crore less ₹ 11.02 crore (price escalation) and ₹ 9.90 crore being share cost of PHED.

55. Rule 8(3) forbids withdrawal of funds with a view to avoiding lapse of budget grant.

### 2.3.8 Physical and financial progress

As per the project estimates (2002) of ₹ 81.40 crore, the works of earthen dam, diversion dam and canals including lining were scheduled for completion in four years (2006) and five years (2007) respectively. The dates of completion of earthen dam and canals were revised to June 2009 and March 2010, and the project cost shot up to ₹ 147.04 crore (August 2009). An expenditure of ₹ 124.49 crore was incurred as of March 2010 (*Appendix 2.12*). The earthen dam, completed in March 2010 was breached in the first monsoon (August 2010). The State Government stated (October 2010) that the damage would be rectified with cost to the contractor as the dam was in the defect liability period. Audit observed that the physical progress of various components of GMIP has not been commensurate with the expenditure incurred (*Appendix 2.11*), which raises the risk of a further escalation in cost as explained below:

- A provision of ₹ 63.27 lakh was made in the project estimates, 2002 for construction of diversion dam. However, audit observed that there was no provision for diversion channel through which 70 per cent of the water of the catchment area was to be collected. Subsequently, a provision of ₹ 5.81 crore was made in revised estimates, 2009 for diversion dam and channel indicating lack of planning, which led to increase in estimated cost from ₹ 0.63 crore (in 2002) to ₹ 5.81 crore (2009).
- Similarly, the Department did not provide for compensation payable to Railway/Forest Department for passing canal distributaries and minors in various reaches. It was only in 2009 that a provision of ₹ 1.69 crore was included in the project estimates, for payment to Railway/Forest Department. This indicated that while framing the estimates, the Department was not aware that the canal distributaries/minors were passing through Railway/Forest land. The proposals for approval of GoI for execution of work in forest land were moved in November 2007, but these were not forwarded to GoI by State Forest Department for want of approval of diversion of forest land under submergence of dam. Consequently the work could not be taken up (October 2010) for want of clearance from Forest and Railway Departments. Delayed execution of these works would further increase the cost.

The State Government stated (October 2010) that the action to fix the responsibility for lapse was under consideration.

Slow  
response.

The EE, Project Planning and Preparation Division, Kota sought (December 2000) permission from Senior Divisional Engineer, Western Railways, Kota for crossing of canals across railway tracks. The Railways requested for relevant information for grant of permission, which was furnished by EE, PHED Division, Bundi only in March 2007, after a gap of seven years, and a sum of ₹ 0.53 crore was deposited into the Railways account as charges for preparation of drawings for crossing, establishment, contingency, land and supervision for construction of five crossings of canals across the track. However, the works could not be taken up as of October 2010 as the estimates

of railway crossing sought by Railways at current market rates were not made available by the Department despite repeated requests of the Railways. Not only the sum of ₹ 0.53 crore remains blocked but, it also reflected the apathy of the Department.

The State Government stated (October 2010) that the action to fix the responsibility for lapse was under consideration.

Loss due to short receipt of usable material.

The revised (August 2009) estimate of ₹ 147.04 crore, finalized on the basis of actual work, reduced the cost of the project by ₹ 1.42 crore on account of recovery of 1,21,359 cum (80.03 per cent) usable material from blasting of hard rock. The contractor, to whom work of construction of earthen dam, spillway, wing wall and head outlet sluices of GMIP was awarded (September 2003) for ₹ 37.07 crore executed blasting in 1,13,699 cum of hard rock (November 2008). However, the cost of only 47,834 cum usable material was recovered from him as against 90,993 cum (80.03 per cent) as per the revised estimates of August 2009, thereby incurring a material loss of ₹ 0.55 crore<sup>56</sup>. This loss will only increase as the work was still under progress. The State Government stated (October 2010) that only 47,834 cum (42 per cent) usable stone was obtained and cost recovered from the contractor. The reply was not tenable as the revised project estimates of August 2009 had a provision of recovery of 80.03 per cent for usable material based on work actually carried out till November 2008.

Loss of produce.

Audit scrutiny of project estimates showed that 70 per cent of the irrigation benefits were to be obtained in 2009 and 100 per cent in 2010. However, in the absence of the canal system, these benefits could not be accrued. As a consequence, the State has lost envisaged net crop produce for two years, as per revised estimate<sup>57</sup>. The State Government stated (October 2010) that the project was delayed due to unavoidable reasons like permission from Forest Department, railways etc. The reply was not tenable as cost and time is the essence of any project and not adhering to the time schedule has led to delay in obtaining irrigation benefits.

### 2.3.9 Conclusion

The Project remained in limbo for 20 years, resulting in cost overrun of ₹ 71.18 crore without any change in irrigation coverage. Improper survey and deficient planning for acquiring dispute free land led to further delay in

56.

Total HR blasting	1,13,699 cum
As per estimate 80.03 per cent usable material to be obtained	90,993 cum
Usable material obtained	40,834 cum
Balance material not obtained	43,159 cum
Cost of balance material @ ₹ 117 per cum + 8 per cent tender premium	₹ 0.55 crore

57. Net receipt after canal introduction (₹ 27.73 crore) less ₹ 6.60 crore being annual receipt before canal introduction (₹ 5.31 crore), O&M charges (₹ 0.55 crore) and O&M charges of head works (₹ 0.74 crore) = ₹ 21.13 crore of which 170 per cent (70 per cent for 2009 and 100 per cent for 2010 works out to ₹ 35.92 crore.

completion and avoidable escalation of ₹ 65.64 crore in estimated cost. Hiring of consultant on the grounds of urgency was not justified as the firm submitted five out of six reports in three and a half years as against stipulated period of six months. The earthen dam completed in March 2010 collapsed on 15 August 2010 within six months due to inadequate/ineffective curtain grouting, defective compaction of earth and absence of horizontal sand filters as brought out in an enquiry report. The intended objective of providing irrigation facilities in 9,161 ha of culturable command area of 44 villages was not achieved despite incurring ₹ 124.49 crore as of March 2010 and taking 29 years in finalisation and execution of the project which remained incomplete as of August 2010.

### 2.3.10 Recommendations

- Proper survey and planning should be conducted before taking up a project to ensure timely completion. Follow up of the enquiry report on breach of Dam should be expedited and repairing of the damaged Dam should be completed early so that the irrigation benefits are achieved.
- Monitoring checks should be properly exercised during execution to ensure quality of work.

## Public Health Engineering Department

### 2.4 Implementation of Fluoride Control Project in Ajmer District

#### 2.4.1 Introduction

In five<sup>58</sup> Tehsils of Ajmer District, the water has high content of fluoride, chloride and nitrate more than the prescribed limit<sup>59</sup>. In order to improve the quality of drinking water to 692 villages, it was proposed to provide surface water from the Bisalpur Dam.

Accordingly, the Government of Rajasthan (GoR) set up (July 1994) a Fluoride Control Project (FCP) under the Accelerated Rural Water Supply Programme (Sub Mission) for providing drinking water to these villages. The Policy Planning Committee (PPC) of Rajasthan Water Supply and Sewerage Management Board (RWSSMB) of Public Health Engineering Department (PHED) sanctioned (July 1994 to January 2005) eight drinking water supply schemes under the FCP. Of these, five schemes<sup>60</sup> were taken up between July 2005 and January 2007 in these Tehsils covering 505 villages and 593 *dhanis* at a sanctioned cost of ₹ 315.39 crore. The schemes scheduled to be completed between June 2006 and November 2007 are still in progress.

The FCP envisaged laying of raw water trunk main from Bisalpur Dam to Baghera, where a treatment plant was to be constructed for pumping of water to 14 main pumping stations in the District for all schemes under the Project. Water from these stations was to be supplied to a centrally located Over Head Service Reservoir (OHSR). From the OHSR, water was to be supplied to the beneficiary villages through the Public Stand Post (PSP) and Cattle Water Tank (CWT) located in suitable locations.

Performance audit of implementation of five schemes<sup>60</sup> under FCP was conducted (April-May 2010) through test-check of records in three divisions<sup>61</sup>. The shortcomings noticed in audit are discussed in the subsequent paragraphs.

#### 2.4.2 Short release of funds by GoI and State Government

The funds for the project were to be provided by the Government of India (GOI), under the Accelerated Rural Programme- Quality (ARP- Q) and by the State Government under the Minimum Need Programme (MNP) in the ratio of 75:25. During 2004-10, ₹ 209.78 crore under ARP-Q and ₹ 58.67 crore under

58. Tehsils: Ajmer (partly), Kekri, Kishangarh, Masuda and Sarwar.

59. Permissible limit of fluoride, chloride and nitrate in water is 1.5 ppm, 1000 ppm and 45 ppm respectively.

60. Extension of Kekri-Sarwar: ₹ 32.62 crore, Nasirabad Phase II: ₹ 11.53 crore, Kishangarh-Arain: ₹ 152.49 crore, Bhinay Masuda Phase-II: ₹ 47.95 crore and Bhinay Masuda Phase-III: ₹ 70.80 crore.

61. Executive Engineer (EE), PHED District Rural Division, Ajmer; EE, PHED Division, Kishangarh and EE, PHED, Bisalpur Project Division III, Bhinay (Ajmer).

MNP were available, against which the expenditure incurred was ₹ 208.45 crore and ₹ 59.29 crore respectively. The year-wise details of the funds released by GOI and State Government *vis-a-vis* actual expenditure incurred are given in the **Appendix 2.13**.

release of funds  
amounting to ₹ 48.30  
by GOI and  
State Government.

It was noticed that against the due share of ₹ 236.54 crore and ₹ 78.85 crore from GoI and GoR, actual releases were ₹ 208.42 crore ₹ 58.67 crore respectively during 2004-10. Thus, there was a short release of ₹ 28.12 crore by GoI and ₹ 20.18 crore by GoR. The reasons for short releases were not furnished though called for (June 2010). State Government stated (October 2010) that the shortfall was being made up in the current financial year.

### 2.4.3 Physical progress of the schemes

Against the expenditure of ₹ 267.74 crore incurred up to March 2010 on five schemes, physical progress was as under:

S. No.	Name of scheme	Month and year of sanction	Stipulated month and year of taking up/ completion	Original sanctioned cost (₹ in crore)	Expenditure upto March 2010 (₹ in crore) and percentage	No. of villages/ <i>dhanis</i> targeted to be covered	No. of villages/ <i>dhanis</i> covered (March 2010)	Percentage coverage
1.	Extension Kekri-Sarwar	July 2004	July 2005 June 2006	32.62	31.85 (98%)	118	79	67
2.	Nasirabad Phase II	January 2005	June 2006 January 2007	11.53	10.85 (94%)	103	65	63
3.	Kishangarh-Arain	September 2004	December 2005 August 2007	114.96 (Revised to ₹ 152.49)	126.53 (83%)	519	344	66
4.	Bhinay-Masuda Phase II	July 2004	November 2005 June 2007	47.95	98.51 (83%)	144	142	99
5.	Bhinay-Masuda Phase III	December 2004	January 2007 November 2007	70.80		214	149	70
<b>Total</b>				<b>315.39</b>	<b>267.74</b>	<b>1098</b>	<b>779</b>	<b>71</b>

Source: Public Health Engineering Department

Reasons for delay in completion of above works were attributed mainly to change of AC pipes to DI pipes due to site conditions (S.No. 1, 2 and 3), delay in getting permission from railways and NHAI, non-availability of funds (S.No. 4) and delay in getting permission from railways and Forest Department (S.No. 5).

progress  
in  
ance with  
ure

The Project envisaged providing drinking water to 1,098 villages and *dhanis* under the five schemes by November 2007. As of June 2010, 779 (71 per cent) villages and *dhanis* were benefited after spending ₹ 267.74 crore (85 per cent of sanctioned amount); construction of distribution lines to benefit 319 villages remained incomplete.

The Department stated (April and July 2010) that the delay in completion was due to delays in obtaining permission for railway land/forest land, supply of pipes and execution of works by the contractor.

The fact remains that the provision for laying of AC pipeline proposed in the original project report was not found feasible as per the site conditions and were proposed to be replaced by DI pipes, estimates for which were not yet sanctioned. Thus, improper planning and deficiency in survey, delay in supplying material to contractor and in obtaining clearance from Railways/Forest Department led to non-completion of work as per schedule. State Government (October 2010) accepted the audit observation.

#### 2.4.4 Blocking of funds

₹ 1.86 crore meant for a power feeder remained blocked with the executing agency.

Bhinay Pumping Station (BPS) of FCP is the key point for feeding water to 15 OHSRs for 27 villages, eight *dhanis* and Bijaynagar town under Bhinay-Masuda Scheme Phase-II. As the site of BPS was in rural area, where the average power supply was for less than 16 hours, as against designed requirement of 22 hours, a dedicated power feeder to provide uninterrupted power supply for the scheme was necessary. Accordingly, the PPC of RWSSMB accorded (February 2007) administrative and financial sanction of ₹ 2.37 crore for the power feeder and ₹ 1.86 crore was deposited (June 2008) by EE, PHED, Bisalpur Project Division-III, Bhinay with Ajmer Vidyut Vitran Nigam Limited (AVVNL), Bijaynagar for completion of the work by May 2009. It was, however, noticed that the work of power feeder and electric connection was not started by the AVVNL as of June 2010 and ₹ 1.86 crore remained blocked for the past two years defeating the very objective of the project.

The State Government stated (October 2010) that the work of feeder was still incomplete. Reasons for delay in completion were, however, not intimated.

#### 2.4.5 Construction of additional reservoirs to cover the villages already covered

Sixteen additional OHSRs/ GLRs were constructed to cover the villages already covered.

The PPC of RWSSMB accorded (July 2004) administrative and financial sanction of ₹ 47.95 crore for coverage of 115 villages<sup>62</sup> under Bhinay-Masuda Scheme Phase II. The scheme envisaged construction of OHSRs involving four Regional Water Supply Schemes (RWSS) originating from various head works. For this purpose, 26 OHSRs were sanctioned (July 2004) and constructed for an estimated population of 2027 and distribution of water to tail end villages. Scrutiny of the records revealed that 12 additional OHSRs and four Ground Level Reservoirs (GLRs) were sanctioned (between March 2006 and December 2007) by the PPC in order to provide separate reservoirs for 23 villages already connected with other reservoirs. Additional reservoirs were constructed between April 2007 and December 2008 at a cost of ₹ 1.13 crore, as detailed in *Appendix 2.14*. However, the villages have not been connected with the new reservoirs as of May 2010. Thus, construction of the

62. Revised to 144 villages/*dhanis* due to inclusion of 29 *dhanis*.



additional reservoirs was not justified and the investment of ₹ 1.13 crore remained idle for two to three years.

The State Government stated (October 2010) that the schemes were designed for the year 2012 considering routine growth rate, but due to four laning of NH and conversion to broad-gauge of the railway line, commercial activities in the villages, the demand of public increased for construction of storage for better water supply. The reply was not acceptable as the villages have not been connected with the new reservoirs for better water supply.

#### **2.4.6 Non-availing of the benefit of exemption of Excise Duties**

Department did not avail of the benefit of Excise Duty exemption (₹ 5.62 crore).

The general terms and conditions of the Director General of Supplies and Disposals (DGS&D) rate contract provide that in case of refund of Excise Duty (ED) obtained by the contractor, if not refunded to the paying authority, the same would be recovered from the contractor.

Mention was made in paragraph 4.1.2 of Report of the Comptroller and Auditor General of India for the year ended 31 March 2007 regarding loss of ₹ 1.29 crore due to failure of Chief Engineer, PHED in inserting a specific clause regarding refund of ED in the rate contract as exhibited in the contracts of Director General, Supply and Disposals (DGS&D).

In another such case, the Chief Engineer (CE) (Headquarter), PHED executed (August 2006 and July 2007) rate contracts for supply of Centrifugally Cast Ductile Iron (spun) pipes of various sizes with Firm 'A', New Delhi at rates inclusive of ED. However, CE did not insert a clause in the rate contract regarding passing on the benefit of refund of ED obtained by the contractor to the Department. This led to an undue benefit of ₹ 5.62 crore to the contractor and an extra expenditure to that extent on supply of 6,72,802 metre pipes during April 2007 to November 2008 to EE, PHED Division, Kishangarh (2,83,870 metre) and EE, PHED Division, Bhinay (3,88,932 metre) (*Appendix 2.15 and 2.16*).

The State Government stated (October 2010) that the firm had obtained refund of ED under an incentive scheme of promoting industries in poorly developed areas and State Government has paid firm as per the rate contract. The reply was not acceptable as the rates of DI pipes approved by the Department in the contract were inclusive of ED. Since the contractor obtained refund of ED he was liable to pass it on to the Department.

#### **2.4.7 Improper maintenance of the records of inspection**

Records of inspection not maintained.

Instructions were issued by the PHED time to time to all the departmental officers to conduct periodical inspection for effective monitoring of water supply schemes and for solving public problems relating to drinking water. In March 2009, the Principal Secretary, PHED had fixed a minimum number of inspections of sites in a year to be conducted by various officers (Junior Engineer to Chief Engineer) of PHED, which ranged between 30 to 150

days<sup>63</sup>. The information pertaining to inspections was to be furnished in the prescribed formats. Scrutiny revealed that proper records of inspection and reports thereon were not maintained. However, copies of tour programmes cum inspection reports conducted by JE, AE and EE during January to September 2010, subsequently furnished (October 2010) to Audit, disclosed that most of the officers did not furnish the desired information of inspection in the prescribed formats and had also not complied with the norms fixed for inspection.

#### **2.4.8 Conclusion**

Five water supply schemes under the Fluoride Control Project (FCP) in Ajmer District envisaged provision of surface water from Bisalpur Dam to 1,098 villages and *dhanis* as the ground water supplied contained high content of fluoride, chloride and nitrates. The schemes scheduled for completion by November 2007 remained incomplete as of July 2010 for various reasons viz. changing of specification of pipes as per site condition which was indicative of deficient survey, short release of funds by GoI and State Government, delays in supply of pipes by the Department to the contractors and execution of works delayed due to obtaining permission for railway land and forest land. Additional reservoirs constructed for better supply in 23 villages remained unconnected. Thus, defective planning and failure of governance not only delayed supply of surface water to beneficiaries but also deprived the population of 319 villages and *dhanis* of quality drinking water for more than three years from the scheduled date of completion of the project.

#### **2.4.9 Recommendations**

- Government should provide adequate funds and make necessary efforts to acquire the requisite land for early completion of the project so that the targeted population is provided with safe drinking water.
- Effective monitoring needs to be conducted by all the departmental officers so as to ensure timely completion of schemes for safe drinking water.

---

63. Inspection of site: 30 to 150 days; night stays: 22 to 100 days.

## Social Justice and Empowerment Department

### 2.5 Implementation of Maharana Pratap Awas Yojana (MPAY) for Gadia Lohars

#### 2.5.1 Introduction

Government of Rajasthan (GoR) introduced (November 1997) a scheme titled, 'Financial assistance to Gadia Lohars<sup>64</sup> for construction of houses' to benefit the nomadic blacksmiths, who do not own houses and do not live at a permanent place. The scheme was renamed in October 2006, as "Maharana Pratap Awas Yojana" (MPAY). The Maharana Pratap Financial Assistance for Construction of House Rules, 1997 (Amendment 2009) (MPFAH Rules) were issued in November 2009. The assistance per unit was payable at ₹ 5000 from November 1997, at ₹ 17,500 from July 1999, at ₹ 25,000 from July 2007 and at ₹ 35000 from August 2009, in two to three instalments. The scheme is being implemented by the Social Justice and Empowerment Department (Department).

To obtain assistance for construction of houses, Gadia Lohars were required to submit the applications to the District Officers<sup>65</sup> along with caste certificate and title deed of land (Rule 5.2). They were also required to give a declaration that they did not own any other house in the State and they would not sell the house constructed with the Government assistance for 20 years (Rule 5.3). The District Officers were authorised to sanction the assistance under the MPAY and release the assistance in two to three instalments (Rule 4.4), after ensuring utilisation of funds already paid on the basis of the utilisation certificates given by the beneficiaries, duly verified by Patwari, Executive Officer/Junior Engineer of Municipalities, Development Officers of Panchayat Samiti, Assistant Director (AD) or District Probation and Social Welfare Officer (DPSWO) of the Department. The utilisation of funds was to be further ensured by the Designated Authorities<sup>66</sup> (Rule 4.5).

A review of implementation of the scheme during 2005-10 was conducted (March-April 2010) in eight selected districts<sup>67</sup> covering 2,901 beneficiaries<sup>68</sup>. Scrutiny of the records of eight offices<sup>69</sup> covering the period 2005-10 and joint physical verification of 582 cases by Audit and departmental officers revealed deficiencies in implementation, as discussed in the subsequent paragraphs.

64. A Gadia Lohar is a nomadic blacksmith living in bullock cart with his family and does not own a house.

65. Deputy Director (DD), AD and DPSWO.

66. The District Collector, Sarpanch, Members of Zila Parishads/Panchayat Samiti and District Officers of the Department.

67. Ajmer, Bhilwara, Chittorgarh, Jodhpur, Nagaur, Pali, Rajsamand and Udaipur.

68. 100 per cent cases test checked in selected districts: Ajmer: 288, Bhilwara: 434, Chittorgarh: 144, Jodhpur: 686, Nagaur: 517, Pali: 340, Rajsamand: 245 and Udaipur: 247.

69. The Deputy Director (DD): Ajmer, Bhilwara, Jodhpur and Udaipur, Assistant Director (AD): Chittorgarh, Nagaur and Pali and District Probation and Social Welfare Officer (DPSWO), Rajsamand.

### 2.5.2 Financial outlay

The year-wise details of financial assistance sanctioned and paid to the beneficiaries during 2005-10 under the Scheme were as under:

(₹ in crore)		
Year	Funds sanctioned for assistance	Assistance paid
2005-06	2.54	2.24
2006-07	1.21	1.21
2007-08	2.00	1.98
2008-09	2.15	2.01
2009-10	2.50	2.11
<b>Total</b>	<b>10.40</b>	<b>9.55</b>

Source: Department of Social Justice and Empowerment.

In the eight selected districts, funds provided and expenditure incurred as financial assistance was ₹ 5.42 crore during 2005-10.

### 2.5.3 Identification and selection of beneficiaries

The Department was not aware of the total number of Gadia Lohar families who were benefitted since inception of the scheme. During 2004-05, the Department identified 35,719 Gadia Lohar families in the State. However, the records of survey conducted, if any, were not furnished to Audit. There was no record to show that identification of Gadia Lohar families was ever done prior to 2004-05. The number of the Gadia Lohars who actually benefitted during 2005-10 could also not be ascertained as separate beneficiary-wise details of assistance paid were not maintained in the District offices.

Assistance of ₹ 20.25 lakh paid to already settled beneficiaries.

Scrutiny of applications revealed that 93 applicants who were already settled on land purchased/allotted between 1967 and 1996 and six applicants who declared their profession as service, business or farming were also sanctioned (2005-10) assistance under the MPAY. Thus, inadmissible expenditure of ₹ 20.25 lakh was incurred in 99 cases<sup>70</sup>, in violation of the MPFAH Rules.

The State Government stated (October 2010) that assistance was given on the basis of declaration of the applicants that they were Gadia Lohars and did not own any house. The reply was not tenable as the correctness of the facts in the application was not verified before release of the assistance.

### 2.5.4 Low achievement in completion of the houses

Expenditure of ₹ 1.05 crore on incomplete houses proved unfruitful.

The MPFAH Rules (July 1999) envisage that financial assistance should be paid to the beneficiaries in three instalments i.e. after plinth level, after door level and after roof level. Since August 2009, number of instalments was revised to two i.e. after door level and after roof level. The payments were to be made after verifying the progress of work through Utilisation Certificates (UCs) indicating the completion/progress of work/utilisation of previous instalment, issued by the designated authorities.

70. Chittorgarh: 2; Jodhpur: 25; Nagaur: 17; Pali: 31; Rajsamand: 3 and Udaipur: 21.

Scrutiny revealed that no time frame was fixed for utilisation of assistance paid and subsequent instalments were released on the basis of UCs verified by designated authorities, mentioning completion stages of work. Only in the revised Rules of November 2009, it has been specified that the construction should be completed in the financial year in which assistance was sanctioned and in case of the defaulters, the action to recover the amount would be made through District Collector/District Officer. In special cases permission was granted for extension of time.

Out of 582 houses sanctioned in eight selected districts, which were physically verified by Audit, 129 were completed during 2005-10. Scrutiny revealed that 419 houses for which ₹. 73.28 lakh<sup>71</sup> was paid (all instalments in 286 cases and two out of three instalments in 133 cases), were lying incomplete as of April 2010. Of the 286 houses, construction was completed up to plinth level in 118 houses and up to door level in 32 houses. Of the 133 cases where construction should have been completed up to door level, 80 houses were constructed only up to plinth level. Further, construction of 34 houses in four districts<sup>72</sup> had not been started though all instalments were released in 26 cases and two (out of three) instalments were released in eight cases.

This indicated that the verification of the utilisation of assistance was not carried out properly by the designated authorities.

Deputy Director, Bhilwara stated (March 2010) that payments have been made after obtaining factual position from the designated officers about utilisation of earlier assistance and the final instalments have not been paid. Other District Officers stated that detailed reply would be sent after verifying the position. The State Government replied (October 2010) that notices had been issued to the beneficiaries to complete the houses.

Thus, expenditure of ₹ 73.28 lakh on incomplete houses was largely unfruitful due to release of assistance on the basis of UCs issued in a routine manner.

Scrutiny of records also revealed that 272 houses in the Districts of Nagaur (264) and Jodhpur (8) were lying incomplete as of May 2010, though the Department had sanctioned ₹ 32.18 lakh in 2005-06 (two instalments in 264 cases and one instalment in 8 cases). District Officer, Nagaur stated (March 2010) that in 264 cases first and second instalments have been paid and further instalments would be paid as per prescribed norms after physical verification of construction works. District Officer, Jodhpur stated (April 2010) that as a complaint was received regarding eight houses, the remaining instalments were not paid and the houses were lying incomplete.

The State Government informed (October 2010) that notices have been issued to the beneficiaries to complete the houses.

71. Ajmer- 53 houses: ₹ 10 lakh; Bhilwara- 170 houses: ₹ 25.13 lakh; Chittorgarh-31 houses: ₹ 5.10 lakh; Nagaur- 61 houses: 9.65 lakh; Pali- 29 houses: ₹ 6.72 lakh; Rajsamand- 45 houses: ₹ 8.03 lakh and Udaipur- 31 houses: ₹ 8.65 lakh.

72. Chittorgarh: 1, Nagaur: 12, Rajsamand: 11 and Udaipur: 10.

Thus, the District Officers neither ensured timely completion of the houses nor made efforts to release further instalments for gainful utilisation of funds released, resulting in unfruitful expenditure of ₹ 32.18 lakh.

#### **2.5.5 Payment made without obtaining requisite documents**

Payment of ₹ 4.35 lakh as assistance without obtaining caste certificate/ title deed was irregular.

Rule 5 (2) of MPFAH Rules provides furnishing of a copy of caste certificate and title deed of land by the applicant with the application.

Audit observed that District Officers did not scrutinise the applications properly and released assistance of ₹ 2.98 lakh in 17 cases (Bhilwara: 9 and Rajsamand: 8) without obtaining the caste certificate from the applicants and ₹ 1.37 lakh in 10 cases (Nagaur: 9 and Jodhpur: 1), without obtaining title deeds of the land.

The State Government stated (October 2010) that now the caste certificates and land title deeds have been obtained from the applicants. The fact remains that the assistance was sanctioned without ensuring submission of prescribed documents by the applicants.

#### **2.5.6 Misutilisation of assistance**

As per the Rule 5 (3) of the MPFAH Rules, selling of the house constructed with this financial assistance is prohibited for a period of 20 years.

However, it was noticed (March-May 2010) that no specific instructions were issued by the Department to ensure that the constructed houses were not sold. Physical verification revealed that 17 Gadia Lohars, to whom assistance of ₹ 3.13 lakh was provided during 2005-06 for construction of houses, sold the land/partially-constructed houses, as reports obtained by Audit from other beneficiaries.

The State Government stated (October 2010) that notices have been issued to recover the amount of assistance from the defaulters.

#### **2.5.7 Irregular payment of assistance to minors/on tampered document**

Rule 3 (1) of MPFAH Rules defines the family as husband/wife and dependent minor children. Thus, assistance was payable only to major members of the family.

Scrutiny revealed that assistance was paid to seven minor children, in addition to their parents. In two cases the names of the applicants were included in the family by tampering the ration card without attestation of competent authority and age of a three-year old applicant was fraudulently shown as 23 years.

The State Government stated (October 2010) that five applicants were major at the time of sanctioning the assistance and details of remaining two have been called for. The reply was factually incorrect as the documents submitted with the application showed that the applicants were minor on the date of sanctioning assistance.

### **2.5.8 Conclusion and Recommendation**

The State Government did not have any details of the number of Gadia Lohar families who owned houses under the Maharana Pratap Awas Yojana. Weak control and ineffective implementation of the Yojana led to sanction of assistance to ineligible persons. Utilisation Certificates of the funds already released were not verified with the progress of work. This resulted in release of funds in excess of the amount due to the beneficiaries. Besides, large amount remained blocked on incomplete houses. Government should enforce better monitoring and implementation to ensure that the objective of providing shelter to nomadic tribes is accomplished.

## Elementary and Sanskrit Education Department

### 2.6 Working of Rajasthan Shiksha Karmi Board

#### 2.6.1 Introductory

Rajasthan Shiksha Karmi Board (Board) was registered (September 1987) under the Society Registration Act, 1958 to implement the Shiksha Karmi Project (Project) in Rajasthan. The main objective of the Project was to provide quality education upto 5th standard to boys and girls in the age of 6 to 14 years living in remote rural areas<sup>73</sup>, where primary education was not available, by establishing new schools. Schools which were not giving appropriate result or were not functioning due to non-availability or absenteeism of teachers were also selected. Shiksha Karmis (SK) from among the local persons of villages were to be trained for teaching. The project was started in 1988.

Since July 2005, the project is fully funded from the State budget. Prior to July 2005 the expenditure was shared by Sweden International Development Authority (50 to 90 *per cent*) up to June 1998 and by the Department for International Development (UK) and Government of Rajasthan (50 to 75 *per cent*) up to June 2005.

As per the constitution of the Board, a Governing Council (GC), under the Chairmanship of Education Minister and Vice Chairmanship of Principal Secretary/Secretary, School and Sanskrit Education Department, was to be formed for framing policies, programmes and fixing targets. The Executive Council (EC) was to be set up under the Chairmanship of Principal Secretary/Secretary, for implementation of policies and budget finalisation. Secretary, School and Sanskrit Education is the Chief Executive Officer of the Board. Block Elementary Education Officers (BEEOs) were responsible for implementation of the project. The Board was running 3,646 schools in 148 Blocks during the period 2005-10.

The main activities under the project besides regular teaching were free supply of books and education material, educational tours of students and SKs, organising tournaments for various games, training of SKs and inspection of schools.

Scrutiny of records of sixteen<sup>74</sup> test-checked offices of BEEO for the period 2005-09 was conducted during July to November 2010 to evaluate the functioning of the Board and implementation of the Project. The results are discussed in the subsequent paragraphs.

---

73. Desert and hilly areas, inaccessible areas and thinly populated areas etc.

74. Balotra: 89, Bandikui: 29, Bikaner: 131, Dausa: 7, , Gangapur city: 2, Karauli: 38, Kotputli: 28, Mandor: 32, Nagaur:47, Nainwa: 7, Neem ka Thana: 33, Niwai: 16, Phagi: 6, Sambhar lake: 7, Tonk : 16 and Umrain: 4 schools- Total 492 schools.



## 2.6.2 Budget and expenditure

Position of year-wise receipt of grants and expenditure incurred during 2005-09 was as under:

(₹ in crore)

Year	Position of the Board			Position of test checked units (BEEOs)		
	Budget Estimate of the Board	Grant received from the State Government	Expenditure incurred	Amount available with BEEOs	Expenditure incurred	Saving
2005-06	46.00	46.00	43.51	6.11	4.74	1.37
2006-07	63.00	57.40	57.76	7.47	6.57	0.90
2007-08	98.84	62.28	59.42	9.18	7.74	1.44
2008-09	66.77	56.94	56.43	8.35	6.93	1.42
2009-10 (Unaudited figures)	49.28	46.01	42.30	5.60	5.02	0.58
<b>Total</b>	<b>323.89</b>	<b>268.63</b>	<b>259.42</b>	<b>36.71</b>	<b>31.00</b>	<b>5.71</b>

Source: Rajasthan Shiksha Karmi Board

In sixteen<sup>74</sup> test checked offices of BEEOs, funds provided for the project were not fully utilised.

Audit observed the following:

- Department did not have a database for implementation of various components of the scheme. It also did not assess requirement of schools and the targeted children to be covered under the project.

No Budget for critical school activities.

- Up to June 2005, the Board carried out the activities such as free supply of books and teaching/ learning material, organising tours of students and SKs, games/tournament etc. During 2005-09, GoR provided funds only for meeting the expenditure on salary/honorarium and other office expenses of the Board. Funds for other activities of the Board were not demanded by the Board except during 2006-07, when a sum ₹ 4.07 crore was demanded by the Board for monitoring and training of SKs. However, funds released were less than the funds demanded (*Appendix 2.17*). Only books were supplied under the GoI scheme 'Sarva Shiksha Abhiyan' (SSA). The State Government admitted (October 2010) that budget has not been provided for other activities continuously in the past few years.

GC did not meet even once.

- The GC and the EC were to meet once and thrice a year respectively. It was observed that during 2005-10, only three meetings of EC were held and none of the GC. In the absence of regular meetings, no decision regarding implementation of policies and programmes could be taken and no check kept on administration and finances. State Government admitted (October 2010) that regular meetings of GC and EC were not held, but reasons thereof were not intimated.

**Nugatory expenditure on pay and allowances of SKs in 26 uneconomic schools.**

### **2.6.3 Nugatory expenditure on uneconomic schools**

Director, Elementary Education, Rajasthan, Bikaner decided (September 1999) that uneconomic schools, having less than 20 students should be merged with nearby schools. Audit observed that periodical review of SK schools was not conducted by the Board to implement the decision. During 2005-09, 26 uneconomic schools<sup>75</sup> in 16 test-checked blocks, having average students ranging between three and nineteen were not merged with nearby schools thereby resulting in avoidable expenditure of ₹ 22.20 lakh on pay and allowances of SKs<sup>76</sup>. Four schools had less than 10 students. State Government stated (October 2010) that merger of the schools would be done. However, no action plan for the same has been intimated.

### **2.6.4 Training of Shiksha Karmis**

The Project envisaged selection by the Village Sabha of local villagers as SKs having passed Class VIII or more in case of male and Class V or more in case of female candidates. They were to be imparted the prescribed initial/advanced training in first four years of appointment and thereafter regular monthly/yearly training<sup>77</sup> as they did not have teaching experience. Considering their low qualification, regular training was necessary to develop their skills and upgrade their knowledge. Audit noticed that no regular monthly/annual training was imparted to all SKs, working in 3,646 schools during 2005-09 for want of funds. The State Government confirmed (October 2010) that monthly/yearly trainings were not organised as SKs had gained experience of three to 15 years (up to 2005-10). The reply was not tenable as yearly evaluation training and monthly plan and review meeting required under guidelines were not organised.

### **2.6.5 Learning material**

**Learning material not provided.**

The project guidelines stipulated providing for teaching and learning material (TLM)<sup>78</sup> to schools and students every year. Audit noticed that out of 12 items of learning material for students, only books were provided to students of the schools in all test checked 16 BEEOs (during 2005-09) under SSA. In 16 test checked BEEOs, no learning material was provided to students under the project. The State Government stated (October 2010) that since TLM were available in the local market, these were not provided. The contention of the State Government was violative of the guidelines of the project.

---

75. BEEO, Bikaner: 17, Kotputli: 1, Mandore: 1, Neem ka thana :2, Niwai: 1, Sambhar 3 and Umrain: 1.

76. Calculated at ₹ 3,700 per month per SK per school based on minimum average honorarium.

77. 130 days teaching training for I to V class (upto first three years), 20 days training for weak Shiksha Karmis, (after completion of fourth years) 12 days regular evaluation and review training (yearly and monthly)

78. Teaching material: black board, maps, science kit, globe, etc.

Learning material: books, slate, slate pencil, black pencil, note books, bag, wax colour, drawing copies, rubber and sharpener, geometry box, atlas, map, copies etc.

### 2.6.6 Inspection by Sahayogis and BEEOs

Inadequate inspections.

Clause 8.1.2 of Project guidelines stipulates provision of one Shiksha Karmi Sahayogi (Sahayogi) for 15 to 17 schools situated in each block to improve the SK's skill through training, solving daily problems and by distributing teaching material. Further, according to clause 8.6.03, the Sahayogi was to conduct monthly detailed and short duration support visits of every school. The Sahayogi was required to make three to four days detailed visit of four to five schools and surprise visits of six to seven schools every month. As such 120 visits (4x12+6x12) were to be conducted by each Sahayogi in a year.

An analysis of information furnished by 16 BEEOs revealed that the number of schools allotted to each Sahayogi for these activities varied between two and 131 as against the stipulated 15 to 17 schools. Audit observed that no visit during 2005-06 was conducted in test checked blocks. During 2006-07, no visit was undertaken by any Sahayogi except Dausa (50 visits against 120 due). During 2007-08, Sahayogis at Dausa, Karauli and Neem ka Thana made 94 visits against 360 due and during 2008-09 Sahayogis at Dausa, Neem ka Thana and Mandore made 82 visits against 360 due (*Appendix 2.18*). In 382 schools of 12 blocks, no visit was conducted by the Sahayogis. While admitting the facts, Board attributed (July 2010) fewer visits to non-availability of the budget provision for inspection. Further, review of some inspection reports provided to Audit mentioned about non-checking of answer books by SKs, non-use of TLM, absence of basic facilities and poor quality of teaching. No action was, however, found taken on these reports by the Department.

Further, the Board appointed (February 2007) the BEEOs as Coordinators and directed them to inspect the schools regularly and send report every month to the Board. However, no norms for inspection by the BEEOs were fixed by the Board. Audit noticed that during 2005-09, 106 inspections were carried by only two BEEOs (Neem ka Thana: 84 and Tonk: 22) but the reports of these inspections were not made available to Audit. No inspection was conducted by 14 test checked BEEO's. The State Government stated (October 2010) that reports could not be prepared and sent to Board due to work load. As a consequence, Audit could not ascertain the impact of the Project.

### 2.6.7 Late deposit of EPF contributions

Late deposit of EPF contribution created liability of interest and penalty.

The Employees Provident Fund (EPF) and Miscellaneous Provisions Act, 1952 binds an employer to deposit contribution of Provident Fund (PF), deducted on due date, failing which a simple interest of 12 per cent per annum and penalty at the prescribed rates<sup>79</sup> are payable to EPF Commissioner.

79.

S. No.	Period of default	Rate of penalty per annum (per cent)
1.	Less than two months	17
2.	More than two months but less than 4 months	22
3.	More than four months but less than 6 months	27
4.	Six months & above	37

During 2005-09, PF contribution of SKs, Sahayogis and Board employees amounting to ₹ 16.11 crore was deposited with a delay of one to 14 months. Thereby, a liability of ₹ 0.41 crore and ₹ 0.90 crore towards interest and penalty, respectively was created (*Appendix 2.19*).

Further, Audit could not work out interest and penalty in eight cases, involving PF contributions of ₹ 3.56 crore, collected from the SKs but deposited late, for want of complete details in the challans. This made it difficult for employees to get correct balances at the time of withdrawal/advances. This was indicative of inefficient working of the Board. The State Government accepted the facts and stated (October 2010) that from March 2007 EPF deduction has been started at Panchayat Samiti level to save time.

### 2.6.8 Irregular expenditure

Irregular expenditure on pay and allowances.

Of the 44 employees of the Board, 21 (Senior Personal Assistant:1, Steno:1, Computer Operator:1, LDC: 4, Driver: 3, Mahila Task Force: 1 and Group-D: 10) were working in other offices<sup>80</sup> but their pay and allowances were being charged to the Board. The expenditure on their pay and allowances, amounting ₹ 0.84 crore, during April 2005 to March 2010 was irregular and compromised the effectiveness of the Board. The State Government stated (October 2010) that the project staff was working for cooperation, guidance and effective working of the project. However, no record in support of project work being performed by such staff was produced to Audit.

### 2.6.9 Errors in accounts

Non-reconciliation of books of accounts.

BEEO office was responsible for reconciliation of the books of accounts. Audit observed that balances of BEEO books in test checked units did not tally with the balances in the balance sheet of the Board (2005-09) (*Appendix 2.20*). Accounts for 2009-10 were not audited. However, Board did not fix norms for periodicity of reconciliation. Reasons were also not given for not doing periodical reconciliation. The State Government stated (October 2010) that audit of accounts for the period 2005-09 by Chartered Accountant was under progress and corrections would be made.

### 2.6.10 Internal control, monitoring and evaluation

Lack of internal controls.

Internal controls to ensure proper implementation of the scheme was deficient. Scrutiny revealed that (i) a perspective plan was not prepared nor were targets set in the absence of GC meeting, (ii) internal audit of unit offices had not been conducted after 2003-04; and (iii) monthly information reports from units were not collected by the Board office for

---

80. Education Minister: 4; Chief Secretary: 1; Principal Secretary, Education: 1; Secretary, School and Sanskrit Education: 4; Deputy Secretary (Group-I), Education: 4; Officer on Special Duty (OSD), Education (Group-I): 1; State Institute of Education, Research and Training (SIERT), Udaipur: 4; District Education Officer, Banswara: 1 and District Institute of Education and Training, Jodhpur: 1.

monitoring. Besides, no evaluation study was conducted by Department to assess the impact on education since launching of the scheme. The State Government admitted (October 2010) that internal audit was not conducted after 2003-04 and monthly information reports of achievement were not being sent to the Board office.

### **2.6.11 Conclusion**

The Shiksha Karmi (SK) Project envisaged establishing new primary schools in remote rural areas, providing free supply of books, teaching-learning material, organising educational tours of students and SKs and tournaments for various games, training of SKs and inspection of schools. However, from 2005 onwards, no budget was provided for these critical activities except honorarium for SKs and contingencies. This affected overall implementation of the scheme. Uneconomic schools were not merged with nearby schools to avoid expenditure thereon. Yearly evaluation training and monthly plan and review meetings for Shiksha Karmis were not organised. In the test-checked 12 BEEOs, no visits by Shiksha Karmi Sahayogis were conducted in 382 schools. No norms for inspection by BEEOs were fixed and inspection by only two BEEOs out of 16 test checked was conducted. As no meeting of GC was held, perspective plan was not finalised. Working of the Board was not efficient as internal control mechanism was also weak. No evaluation study of the project was conducted by Department for impact assessment.

### **2.6.12 Recommendation**

- Government should conduct survey to prepare a database on the different components of the scheme for optimum utilisation of funds, make adequate provisions for TLM and training, improve monitoring and conduct impact assessment for making the scheme successful.

## Forest Department

### 2.7 Integrated Forest Protection Scheme

#### 2.7.1 Introduction

Ministry of Environment and Forests (MoEF), Government of India (GoI) launched (2002-03) the Integrated Forest Protection Scheme (the Scheme) to develop and strengthen: (i) forestry infrastructure and capacity for effective protection of the flora, fauna, biodiversity and environment, (ii) forest fire control and management and (iii) survey, demarcation and notifying forest areas. The Department was required to prepare and submit the Annual Work Programme (AWP) to GoI for approval prior to their execution. Expenditure on the Scheme was to be shared between GoI and State Government in the ratio of 75:25. The Scheme is in progress (June 2010) and was reviewed in audit to draw assurance regarding proper and timely implementation of the scheme and utilisation of funds as per guidelines.

The review was conducted through test check (April-May 2010) of the records of the offices of the Principal Chief Conservator of Forests (PCCF), Additional Principal Chief Conservator of Forests (APCCF) and 15 units<sup>81</sup> (in 11 Districts) selected randomly out of 45 executive units and Forestry Training Institute, Jaipur for the year 2005-10. Audit findings are discussed in the subsequent paragraphs.

#### 2.7.2 Financial management

As per the Scheme guidelines, funds were to be released in two instalments in a financial year. For release of second instalment by GoI, furnishing of utilisation certificates (UCs) and progress report for incurring more than 50 per cent expenditure of the first instalment of current financial year along with a certificate that expenditure of at least 70 per cent of the instalment released has since been committed, were required.

During 2005-10, GoI sanctioned ₹ 10.65 crore (Central share: ₹ 7.99 crore; State share: ₹ 2.66 crore) and released ₹ 5.70 crore as first instalment and ₹ 0.30 crore as second instalment. The State Government released ₹ 2.07 crore. Out of ₹ 8.07 crore available, ₹ 7.60 crore<sup>82</sup> were spent and ₹ 0.47 crore remained unutilised as on 31 March 2010.

Non-release of  
₹ 1.99 crore by  
GoI and non-  
utilisation of  
₹ 0.47 crore.

81. (i) Divisional Forest Officer (DFO), Ajmer, (ii) DFO, Banswara, (iii) Deputy Conservator of Forests (DCF) (Keoladeo National Park wild life) WL, Bharatpur, (iv) DCF, Dungarpur, (v) DCF (Central), Jaipur, (vi) DCF (South), Jaipur, (vii) DFO, Jodhpur (viii) DCFWL, Jodhpur, (ix) DFO, Kota, (x) DCF, Pratapgarh, (xi) DCF, Rajsamand, (xii) DCF, Sriganaganagar, (xiii) DCF (Central), Udaipur, (xiv) DCF (South), Udaipur, (xv) DCFWL, Udaipur.

82. During 2005-10, ₹ 3.02 crore have been spent in test checked units.

Scrutiny of records revealed the following:

- During 2009-10, GoI released only ₹ 0.30 crore as second instalment and the State Government was deprived of the balance amount of ₹ 1.99 crore due to non-furnishing of the required UCs of the first instalment to GoI. The details of amount sanctioned, released, State share, actual utilisation and unutilised amount are given in *Appendix 2.21*.

The State Government stated (November 2010) that the first instalment could not be utilised due to late release of funds by GoI and claim for second instalment could not be submitted. The contention of the State Government was not correct as funds were released by GoI between August and October during 2006-10. The State Government, however, took two to three months in releasing the same to the units leaving less time for its utilisation. This deprived the State Government of the Central share of ₹ 1.99 crore.

Audit observed shortfalls in the execution of important activities of all the three components of the scheme, i.e, forest fire control and management (3.33 to 46 per cent), strengthening of infrastructure for forest protection (12.5 to 66.66 per cent) and survey and demarcation (5.55 to 50 per cent) during 2005-10 (*details in Appendix 2.22*). The position is summarised below:

S.No.	Items	Total targets for 2005-10	Total achievement	Total shortfall	Percentage of Shortfall
<b>A.</b>	<b>Forest Fire Control Management (FFCM)</b>				
1.	Fire Line Creations (km)	1240	670	570	45.97
2.	Fire Line Maintenance (km)	1500	1197	303	20.20
3.	Fire Fighting Cell	8	7	1	12.50
4.	Watch Tower	21	19	2	9.52
5.	Construction of water storage	30	29	1	3.33
6.	JFMCs	270	260	10	3.70
<b>B.</b>	<b>Strengthening of Infrastructure for Forest Protection</b>				
1.	Buildings for forest guard hut/barrack (No.)	37	32	5	13.51
2.	Vehicle for Flying Squad (No.)	4	2	2	50
3.	Maintenance of existing road (km)	40	35	5	12.50
4.	Bolero (Vehicle)	10	4	6	60
5.	Range office cum residence	12	12	-	-
6.	Development of MIS	3	1	2	66.66
<b>C.</b>	<b>Survey and demarcation</b>				
1.	Pillars (No.)	19026	13721	5305	27.88
2.	Survey (km)	180	99	81	45
3.	Vehicle	4	2	2	50
4.	GPS	13	13	-	-
5.	Computer and accessories	18	17	1	5.55
6.	Digitization of block maps	410	410	-	-

Source: Forest Department

Out of 15 test checked units, Audit observed shortfalls of 35 per cent to 78 per cent in maintenance of fire lines in five units<sup>83</sup>, 25 per cent in

83. Ajmer, Dungarpur, Jaipur (Central), Pratapgarh and Rajsamand.

construction of pillars (Udaipur Central) and 16.6 *per cent* in creation of fire lines in Jaipur (Central) Division. As a consequence, fire line creation and maintenance, training and awareness, purchase of vehicles for the flying squad, technological upgradation, development of Management Information System (MIS) and construction of pillars for demarcation of the forest land suffered and safety of forests was compromised. The targets and achievements are shown in *Appendix 2.23*. The State Government accepted (November 2010) that physical targets could not be achieved due to non-release of second instalment by GoI.

### 2.7.3 *Surveying*

Lack of field survey for enumeration of forest.

A detailed field survey and demarcation of forest was required to be conducted under the Scheme<sup>84</sup> for improving productivity of the forest land and to maintain ecological balance through forest protection.

Audit observed that in AWP for the years 2005-08, against the quantum of survey of 180 sq. kms, only 99 sq. kms was conducted. The activity of survey was not included in AWP for the years 2008-10.

It was also noticed that a vital activity like survey was not included in the perspective plan. As against the total area of 32,701 sq.km, only 180 sq.km was considered for survey and out of that only 99 sq.km (0.30 *per cent*) could be achieved. Owing to survey in only 0.30 *per cent* forest area, the State Government could not make extensive realistic plans to cover the entire forest area. Consequently, improvement in the productivity of the forest land and maintenance of geological balance through forest protection could not be ensured in audit. The State Government stated (November 2010) that the Scheme does not provide for field survey every year and the work of demarcation of forest boundaries in notified forest area was conducted under the Scheme.

The reply was not tenable as 10 *per cent* of the project cost per year under the Scheme was earmarked for survey component. However, the Department has carried out only the work of demarcation of forest boundaries by construction of pillars.

### 2.7.4 *Execution of the Project*

The Scheme provided for deployment of fire watchers during fire season (April to June). Construction of watch towers, fire lines, purchase of fire fighting equipments and training to prevent the incidence of forest fires were covered under the forest fire control and management component of the Scheme.

Scrutiny of records revealed the following:

Wrong site selected for watch tower.

- APCCF (Development), Jaipur allotted (December 2007) ₹ 2.50 lakh to DCFWL, Jodhpur for construction of a watch tower at village Gudha

---

84. Regeneration survey, plantation survey, forest soil survey, socio economic survey, survey of forest produce, survey of wild animals and demarcation of forest boundaries.



Vishnoia near forest chowki. This village was out of the forest area. However, the watch tower was constructed on the bank of pond of Gudha Vishnoia village for tourist purpose. The watch tower was not constructed up to the prescribed height of 30 feet. As there was no forest area, there was no requirement of watch tower at that sight. The State Government stated (November 2010) that the area was rich in wild life, therefore, the site was selected for observance of the animals and for tourist purposes. The reply was not acceptable as under the Scheme the watch tower was to be constructed for fire protection in forest.

Unplanned deployment of fire watchers.

- Without prescribing norms for fire watchers required in specific forest area, deployment of 28 fire watchers was sanctioned (one to three fire watchers per division) by PCCF for one to three months (sanctions did not mention the specific month). Audit observed that 10 watchers were deployed (2007-09) in three divisions (Banswara, Jaipur (Central) and Jaipur (South) having 1.54 lakh ha forest area, where no case of forest fire was noticed. Audit also noticed that 98 forest fire incidents occurred in three divisions (Udaipur (South), Udaipur (Central) and Dungarpur) having 3.28 ha forest area, but no fire watcher was posted there (*Appendix 2.24*). This indicated that deployment of fire watchers was done without considering the fire prone forest area and incidence of fire. Besides, fire watchers were deployed during January to March and the peak fire season (April to June) remained unprotected, indicating ad-hocism.

The State Government accepted (August 2010) that though the fire incidents occurred normally during January to June, but the fire watchers were deployed only upto March to avoid lapse of budget during the financial year. The fact remains that during the peak season of fire cases (April to June), no fire watchers were available with the Department to detect/prevent fire and the Department spent the funds only to avoid lapse of budget.

### 2.7.5 Diversion of funds

Irregular diversion of scheme funds.

Guidelines of the Scheme provide that maintenance costs/recurring expenditure would not be permissible. GoI sanctioned funds under the Scheme for activities approved in AWP for 2005-10. No deviation was permissible without prior concurrence of GoI.

Audit scrutiny revealed that in seven out of 15 divisions, ₹ 12.16 lakh were spent on items not included in AWP (*Appendix 2.25*). Funds meant for prevention and control of the forest fire were irregularly spent on repair of office buildings, publication of departmental magazine and office expenses, purchase of petrol/diesel for departmental vehicles, stationery, photo copying and payment of office electricity bills. The Department did not obtain prior concurrence of GoI and irregularly reported it as utilised for the Scheme while submitting the utilisation certificates to GoI. Further, since the Department did not quantify these items in AWP, the impact of diversion could not be analysed in audit. The State Government stated (August 2010) that these expenses were related to works of the Scheme. The reply was not tenable as the scheme guidelines did not permit recurring expenditure/maintenance cost out of scheme funds.

Delayed  
constitution of  
Monitoring  
Committee.

### 2.7.6 *Monitoring*

As per operational guidelines of the scheme (2002-03), a Review and Monitoring Committee (the Committee) under the chairmanship of PCCF was to be constituted for regular monitoring and evaluation of the Scheme. The Committee was required to meet at least twice a year. The Committee was constituted only in June 2009, and its first meeting could be held after one year in June 2010. As a consequence, only one meeting was held during the review period 2005-2010 against two meetings stipulated in a year. Thus, proper monitoring and implementation of the Scheme was ignored.

### 2.7.7 *Conclusion*

The Department did not implement the Integrated Forest Protection Scheme sincerely. Due to delayed release and slow spending ₹ 0.47 crore remained unutilised and the State was deprived of ₹ 1.99 crore due from GoI. Scheme funds were diverted to office contingencies. Instead of detailed field survey under the scheme for improving the productivity of the forest land and to maintain ecological balance through forest protection, survey was carried out only in 99 sq. km as against an area of 32,701 sq. km in the State. The deployment of fire watchers was without proper planning and peak season of fire incidences remained unprotected. Proper monitoring and implementation of the Scheme was ignored as the Review and Monitoring Committee was constituted in June 2009, after a lapse of six years.

### 2.7.8 *Recommendations*

- GoR should ensure timely release of funds to the units and submission of utilization certificates to the GoI so that the State is not deprived of the benefit of Central assistance.
- Effective monitoring of implementation of the plans should be enforced so that the objectives of the scheme could be achieved.

**Chapter 3**  
**Compliance Audit**



## **Chapter 3 Compliance Audit**

Audit of transactions of the Government Departments, their field formations as well as audit of the autonomous bodies brought out several instances of frauds/misappropriations, lapses in management of resources and failures in the observance of the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs under broad objective heads.

### **3.1 Fraud and detection of fraud**

Fraud is an intentional act by one or more individuals among management, those charged with governance, employees or third parties involving the use of deception to obtain an unjust or illegal advantage. Examination of system for detection and prevention of fraud is an integral part of regularity audit. Audit detected payment of fraudulent claims of scholarship, as under:

#### **Social Justice and Empowerment Department**

##### **3.1.1 Payment of fraudulent claims of scholarship**

**Lack of coordination with Technical Education Department and failure of controls by the District Officers of Social Justice and Empowerment Department led to payment of fraudulent claims (₹ 34.63 lakh) of four private educational institutions on account of scholarship for SC/ST students.**

Government of India (GoI) introduced (April 2003) a Post Matric Scholarship Scheme (Scheme) for Scheduled Tribes and Scheduled Castes students to enable them to complete post matriculation studies. Under the Scheme, reimbursement of non-refundable fees charged by Government/recognised private educational institutions for the complete duration of the course was to be sanctioned by the District Officers<sup>1</sup> of the Social Justice and Empowerment Department (Department) as scholarship to students whose parents'/guardians' annual income was below ₹ 1 lakh. Applications of students studying in recognised private institutions along with attested copies of caste certificate, income certificate of parents/guardians and original fee receipts were required to be submitted by the students to the District Officers through the Heads of the educational institutions. After scrutiny of applications, the District Officers sanctioned the scholarship and made payments to the Heads of the institutions through cheques/bank drafts in favour of the Institutions for disbursement to students. Heads of institutions were required to send the original receipt to the District Officers within 15 days of receipt of cheques/bank drafts by the students. Funds were allotted to District Officers by the Commissioner and Secretary of the Department.

1. Assistant Director (AD), Deputy Director (DD), Assistant Probationary and Social Welfare Officer (APSWO).

GoI instructed (December 2006) the State Governments to ensure that a foolproof mechanism was in place for implementation of the Scheme, without pilferage and scope for fraudulent payment. Government of Rajasthan (GoR) endorsed the GoI instructions and directed (March 2007) the District Officers of the Department to ensure that scholarships were granted to eligible students of recognised educational institutions only. No mechanism was developed for checking pilferage or fraudulent payment of scholarship though instructed by GoI. Only in December 2009, the Department issued the necessary instructions to the District Officers. A check list was provided to the District Officers for physical verification of all the private institutions through a District Level Party<sup>2</sup> to ensure that the institute was recognised by GoI/State Government, affiliated with the National/State Council for Vocational Training etc. and the number of students admitted in various courses was as per the approved admission list issued by the Director Technical Education, Jodhpur.

Scrutiny of records (June 2010) of the Assistant Director (AD), Alwar (District Officer) and information collected from four<sup>3</sup> private Industrial Training Centres (ITCs) revealed that scholarships were sanctioned on the basis of applications forwarded by the Heads of the institutions, without ensuring that the students' names figured in the approved admission list issued by the Director, Technical Education, Jodhpur. Documents relating to recognition/ affiliation of the institutes were also not verified.

Audit observed that during December 2008 to March 2009, AD, Alwar sanctioned scholarship of ₹ 34.63 lakh to 195 students of four ITCs whose names were not included in the approved admission list. This indicated that the claims preferred by the Institutions were false. The amount included scholarships of ₹ 8.99 lakh, sanctioned and remitted by AD, Alwar for 50 students of ITC, Bhanokar which was not affiliated to the National/State Council for Vocational Training. Audit further observed that for the academic sessions 2008 and 2009 the Deputy Director, Training, Directorate of Technical Education, Jodhpur did not endorse the same to the AD, Alwar of Social Justice and Empowerment Department. The Social Justice and Empowerment Department also did not issue instructions to its field officers to obtain the list of admitted students from Directorate of Technical Education, Jodhpur for verifying the eligibility of the applicants. This indicated failure of controls and lack of coordination between the Technical Education and Social Justice and

2. Consisting of Hostel Superintendent and District Probationary and Social Welfare Officer/Junior Accountant/Office Assistant/Upper Division Clerk/Lower Division Clerk.
- 3.

S. No.	Name of Industrial Training Centre.	No. of students	Amount of scholarship (₹ in lakh)
1.	Sarvodaya Industrial Training Centre, Alwar.	23	4.14
2.	Dhruv Industrial Training Centre, Alwar.	50	9.03
3.	Ashudeep Industrial Training Centre, Kherli, Alwar.	72	12.47
4.	Shikha Industrial Training Centre, Bhanokar, Alwar.	50	8.99
Total		195	34.63

**Empowerment Departments, resulting in payment of fraudulent claims of scholarship amounting to ₹ 34.63 lakh.**

The AD, Alwar stated (June 2010) that the records i.e. documents pertaining to affiliation, approved admission list, payment receipt of students etc. of ITC, Bhanokar were not available and the factual position was being called for from other institutes. This indicated that the AD has neither ensured genuineness of the claims nor did he ascertain payment thereof.

The State Government accepted the facts and stated (October 2010) that ₹ 34.01 lakh have been recovered from the training centres. The reply was silent about steps taken to prevent such lapses.

### **3.2 Non-compliance with rules and regulations**

For sound financial administration and financial control, it is essential that expenditure conforms to financial rules, regulations and orders issued by the competent authority. This would not only prevent irregularities, misappropriation and frauds but help in maintaining good financial discipline. Some of the audit findings on non-compliance with rules and regulations are hereunder.

#### **Agriculture and Higher Education Departments**

##### **3.2.1 Irregular excess payment**

**Irregular grant of higher pay scales to 67 employees on completion of 18 and 27 years of service and grant of regular pay scales in place of fixed remuneration during probation period to 10 Assistant Professors led to irregular excess payment of ₹ 1.40 crore on account of pay and allowances.**

The State Government issued (January 1992) orders to implement a promotional scheme in the cadre of Class IV, Ministerial and Subordinate Services by grant of selection grades to the employees who have not got promotion, after completion of service of nine years, eighteen years and twenty seven years. Consequent upon revision of pay scales of State Government employees with effect from 1 September 1996, the orders were revised (February 1998). The length of service was to be counted from the date of regular appointment in the existing cadre as provided in the relevant recruitment rules.

Rajasthan Agriculture University (RAU), Bikaner adopted the orders in March 1998. Memorandum of Undertaking (MoU) executed in March 2000 between Mohan Lal Sukhadia University (MLSU), Udaipur and the State Government for release of *ad hoc* block grant, provided implementation of the said promotional scheme for grant of selection grades to Ministerial and Subordinate staff of MLSU.

As per the Promotion scheme, the Lower Division Clerks (LDC) appointed in the pay scale of ₹ 3050-75-3950-80-4590<sup>4</sup> were entitled for first promotion in pay scale of ₹ 4000-100-6000<sup>5</sup> after completion of service of nine years, second promotion in the scale of ₹ 5000-150-8000<sup>6</sup> after completion of 18 years service and third promotion in the scale of ₹ 6500-200-10500<sup>7</sup> after completion of service of 27 years.

Scrutiny (May-August 2009) of records of RAU, Bikaner revealed that 39 LDCs appointed in the pay scale of ₹ 3050-75-3950-80-4590 got one promotion after completion of service of nine years in next higher pay scale of ₹ 4000-100-6000. After completion of 18 years of service (during July 1996 to July 2009), they were entitled for one more promotion in next higher pay scale of ₹ 5000-150-8000. They were, however, sanctioned pay scale of ₹ 5500-175-9000<sup>8</sup> which resulted in irregular excess payment of ₹ 0.30 crore.

The State Government (Agriculture Department) intimated (October 2010) that RAU, Bikaner has been asked to recover the excess payment.

Similarly, scrutiny (October-December 2009) of records of MLSU, Udaipur revealed that nine LDCs appointed in the pay scale of ₹ 3050-75-3950-80-4590 got one promotion in next higher pay scale of ₹ 4000-100-6000 after completion of service of nine years. After completion of 18 years of service (during April 2002 to November 2009), they were entitled for next promotion in next higher pay scale of ₹ 5000-150-8000. The MLSU, however, fixed their pay in the pay scale of ₹ 6500-200-10500. Further, 19 LDCs appointed in the pay scale of ₹ 3050-75-3950-80-4590 got one promotion in next higher pay scale of ₹ 4000-100-6000 after completion of service of nine years. After completion of 18 and 27 years of service (during January 1992 to November 2009), they were entitled for second and third promotion in the pay scales of ₹ 5000-150-8000 and ₹ 6500-200-10500 respectively. The MLSU, however, fixed their pay in the pay scales of ₹ 6500-200-10500 and ₹ 8000-275-13500<sup>9</sup> respectively. This resulted in irregular excess payment of ₹ 0.96 crore.

Further, Rule 8 of the Rajasthan Service (Amendment) Rules, 2006 (Rules)<sup>10</sup> provides that all appointments in Government service on or after 20 January 2006 shall be made as a probationer trainee for a period of two years at a fixed remuneration. After successful completion of two-year probation period, the trainees would be allowed minimum pay in the pay scale of the post and the probation period was not to be counted for grant of annual grade increment. In March 2006, the State Government fixed a remuneration of ₹ 7950 for the post holding scale of ₹ 8000-13500 (Assistant Professor). Subsequently, in February 2010 the State Government revised the minimum remuneration at ₹ 12,550 and ₹ 18,200 with retrospective effect from 1 January 2006 and 1 September 2008 respectively for Assistant Professors. Further, the State

---

4. Old pay scale ₹ 950-20-1150-25-1400-30-1640-40-1680.

5. Old pay scale ₹ 1200-30-1560-40-2000-50-2050.

6. Old pay scale ₹ 1400-40-1600-50-2300-60-2600.

7. Old pay scale ₹ 2000-60-2300-75-3200.

8. Old pay scale ₹ 1640-60-2600-75-2900.

9. Old pay scale ₹ 2200-75-2800-100-4000.

10. Notified on 13 March 2006.



Government issued (September 2006) orders for making the Rajasthan Service (Amendment) Rules, 2006 applicable in all the Universities.

Scrutiny (October-December 2009) of the records of the MLSU, Udaipur revealed that MLSU appointed (June 2007) 10 Assistant Professors in the pay scale of ₹ 8000-275-13500 with one year probation and allowed regular pay scale of ₹ 8000-275-13500 from the date of their joining, contrary to the provisions of the Rules. The Assistant Professors were to be appointed as probation trainees with two years probation period at a fixed remuneration of ₹ 12550. The MLSU made (June 2007 to October 2009) excess payment of ₹ 0.14 crore<sup>11</sup> to 10 Assistant Professors.

The Financial Adviser, MLSU contended (November 2009) that the said Rules are not applicable on MLSU as it is governed by "the Rajasthan University Teachers and Officers (Selection for Appointment) Act, 1984". The reply was incorrect as the Act provides only the procedure for selection of a teacher/ an officer for the University and the State Government had made (September 2006) applicable 'Rajasthan Service (Amendment) Rules 2006' in all the Universities. However, Audit observed that MLSU has made the Rules applicable for recruitment of Professors/Associate Professors/Assistant Professors prospectively from December 2009.

The State Government (Higher Education Department) intimated (October 2010) that in the case of irregular grant of higher pay scale to 28 officials, MLSU has been directed to recover the excess payment from officials. Further, in the case of irregular grant of the pay scale to 10 Assistant Professors, the process of allowing the pay scale after completion of two years probation period to the Assistant Professors was in progress and a committee has been constituted by MLSU to ascertain responsibility for violation of the Rules.

Thus, irregular grant of higher pay scales to 67 employees (MLSU: 28; RAU: 39) on completion of 18 and 27 years of service and grant of regular pay scales in place of fixed remuneration during probation period to 10 Assistant Professors led to irregular excess payment of ₹ 1.40 crore on account of pay and allowances.

## Department of Personnel

### 3.2.2 Irregular benefit of surrender of leave to members of All India Services

**State Government's action to allow leave encashment to All India Services officers was irregular being in contravention of the rules and resulted in excess payment of ₹ 36.76 lakh.**

All India Services (AIS) (Leave) Rules, 1955 (Rules) provide encashment of leave at credit to AIS officers on death/superannuation subject to the

11. Total emoluments paid: ₹ 0.58 crore (-) total emoluments due: ₹ 0.44 crore.

maximum of 300 days. Apart from this, they are allowed to encash ten days earned leave at the time of availing leave travel concession (LTC) to the extent of sixty days during their entire career. The State Government (Finance Department) allowed (April 2008 and February 2009) the facility of leave encashment on surrender of privilege leave not exceeding 15 days in a financial year to its employees. Ministry of Personnel, Public Grievances and Pensions, Government of India (GoI) further clarified (January 2005 and September 2009) that no member of the AIS should be allowed the benefit of encashment of leave under any of the rules of the State Government.

Scrutiny (April 2010) of records of Department of Personnel and Administration (Department) revealed that the State Government irregularly allowed encashment of leave to members of AIS, on surrender of leave up to 15 days in a financial year as was admissible to employees of the State Government. Allowing of irregular benefit of surrender of leave in 104 cases of AIS officers during 2008-10 was contrary to the Rules and instructions of the GoI and resulted in irregular payment of ₹ 36.76 lakh<sup>12</sup>.

The State Government stated (June 2010) that encashment on surrender of leave to members of AIS had been stopped from the year 2010-11. It further intimated (November 2010) that the recovery of ₹ 36.76 lakh has been waived by the State Government. Since the Rules/instructions of GoI have been violated relaxation/approval from GoI is required.

## Public Health Engineering Department

### 3.2.3 Execution of water supply scheme without ensuring reliable source

**Taking up re-organisation of water supply scheme for Sheoganj town by Public Health Engineering Department without ensuring reliable water source and water reservation for the project, which was a condition of the sanction by GoI, led to the project lying incomplete since December 2008 after spending ₹ 2.20 crore, for want of water source.**

Government of India (GoI) accorded (January 2003) technical approval of the project 'Re-organisation of Urban Water Supply Scheme at Sheoganj' (Sirohi District) for ₹ 1.82 crore under the Centrally sponsored scheme 'Accelerated Urban Water Supply Programme'<sup>13</sup>. As the existing ground water source (open wells and Tube wells) for Sheoganj town was producing only 0.48 million litres per day (MLD), the re-organisation project envisaged providing water of 2.60 MLD by the year 2010 and 3.35 MLD by the year 2028 from the raw water source-Jawai Dam. The technical approval of the GoI stipulated that reliability of water source should be ensured and a copy of the water reservation in Jawai Dam for the project from the competent authority should

---

12. 2008-09: 51 cases- ₹ 14.40 lakh; 2009-10: 53 cases- ₹ 22.36 lakh.

13. Cost equally shared by Central and State Governments.

be sent to GoI before start of the work. Various components<sup>14</sup> of the project were technically sanctioned (October 2003) for ₹ 1.69 crore, by the Chief Engineer, Public Health Engineering Department (PHED), Jodhpur (the CE).

Audit scrutiny of the records of Executive Engineer (EE), PHED Division, Sirohi revealed (July 2009) that in pursuance to the GoI instructions, the CE requested (September 2004 and February 2005) the Chairman, Water Reservation Committee (Divisional Commissioner, Jodhpur) to reserve water in Jawai Dam for the re-organisation project as per the demand for water<sup>15</sup> and to convey consent of allowing Jawai Dam as the source of the re-organisation project at Sheoganj. Though the CE did not get the requisite consent, the re-organisation project was taken up in April 2005, without intimating the GoI regarding the status of water reservation. The re-organisation project was lying incomplete as of August 2010, after spending ₹ 2.20 crore (between November 2005 and December 2008), as the intake sluice to connect rising main<sup>16</sup> with the proposed source of water (Jawai canal) was not constructed.



Photograph showing non-connection of rising main of water supply scheme with source (06.07.2010)

It was also noticed that in a meeting held in May 2006 by the Principal Secretary, Water Resources Department, attended by the CE, PHED, Jodhpur, it was resolved that the additional demand for water for the Sheoganj town would be met out of the 'Jawai-Pali pipeline project' sanctioned in June 2005<sup>17</sup> for supply of water to nine towns of Pali District. It was proposed that Sheoganj town would also be included in the project as there would be savings of evaporation and transportation losses (estimated to 50 mcft) due to supply of water through pipeline. The project scheduled for completion by March 2009 has not been completed as of August 2010 and the water supply to Sheoganj town was being maintained from the existing ground water source (open wells and Tube wells).

14. Filter plant, civil works, pumping and machinery, providing, laying and jointing of rising and distribution mains, telephone and power connection and intake sluice on Jawai canal from Jawai Dam.
15. Ranging from 19 million cubic feet (mcft) in 2005 to 41 mcft in 2028.
16. Pipeline laid from source to reservoir is called rising main.
17. By the Policy Planning Committee of the Rajasthan Water Supply Sewerage Management Board for ₹ 355 crore which was revised to ₹ 635 crore in October 2007.

Thus, expenditure of ₹ 2.20 crore incurred on re-organisation project, was rendered unfruitful since December 2008 and the benefit of the scheme could not be provided to the people of Sheoganj town as the project was taken up without ensuring a reliable water source and the Jawai-Pali pipeline has not been completed.

The State Government (PHED) stated (August 2010) that water has been allotted for Sheoganj town. This was not factually correct as water for Sheoganj town has not been allotted as reported (July 2010) by EE, PHED, Division Sirohi to Audit. Besides, the State Government also stated that the water supply of Sheoganj town was being maintained from the existing source. The fact is that only 0.48 MLD water was supplied against the projected demand of 2.60 MLD and expenditure incurred on re-organisation project would remain unfruitful till such time the new pipeline project is completed.

#### 3.2.4 Irregular charging of expenditure

**The Executive Engineer, Public Health Engineering Division, Jhalawar irregularly charged *pro-rata* charges towards establishment, tools and plants for the works to be executed by another Department as deposit works, by debiting the Capital head with a contra entry (deduct debit) to Revenue expenditure head. This led to increase in capital outlay by ₹ 1.42 crore and unauthorised increase in provision for revenue expenditure.**

Rule 5 (a) and (d) of Appendix V of Public Works Financial and Accounts Rules (PWF&ARs) (Part-II) provides for recovery of cost of establishment and tools and plants at *percentage* rates (*pro-rata*) by the Division operating the Capital Major Heads of expenditure and for work done for other departments of the same Government when the cost is chargeable/recoverable to/from those departments.

Finance Committee of Rajasthan Water Supply and Sewerage Management Board of Public Health Engineering Department (PHED) issued (March and September 2006) administrative and financial sanction of ₹ 11.17 crore for development of sources for water supply schemes (WSS) (₹ 1.89 crore for Kolvi Rajendrapura (Chomahala Anicut), ₹ 4.64 crore for WSS, Bhimni and ₹ 4.64 crore for WSS, Rewa). The works were to be executed by Executive Engineer, Water Resources Division, Jhalawar (EE, WRD).

Test check (February 2009) of the records of EE, PHED, Project Division-I, Jhalawar and further information collected (March 2010) revealed that funds amounting to ₹ 8.02 crore<sup>18</sup> were deposited (2006-08) by EE, PHED as advance with EE, WRD by contra debit to respective capital works under Major Head-4215 Capital Outlay on Water Supply and Sanitation, Accelerated Rural Programme. At the same time EE, PHED debited ₹ 1.42 crore<sup>19</sup> also towards *pro-rata* charges under the same Capital head with a contra entry (deduct debit) to Revenue expenditure Head 2215-Water Supply and

18. Chomahala Anicut: ₹ 1.75 crore; Rewa Dam: ₹ 4.27 crore and Bhimni Dam: ₹ 2 crore.

19. Chomahala Anicut: ₹ 0.31 crore, Rewa Dam: ₹ 0.76 crore and Bhimni Dam: ₹ 0.35 crore during the years 2006-07 and 2007-08.

Sanitation. Since the EE, PHED was not executing these Capital works, his action to recover *pro-rata* charges violated the prescribed accounting and financial rules and was thus irregular. This increased the Capital expenditure of the scheme by ₹ 1.42 crore and reduced the Revenue expenditure of the Division to that extent. Due to the unhealthy practice, the provision of funds for revenue expenditure was also unauthorisedly increased during 2006-07 and 2007-08.

The State Government while accepting the facts stated (August 2010) that an Enquiry Officer has been appointed (August 2010) to investigate the matter and fix responsibility.

## Water Resources Department

### 3.2.5 Award of work before acquisition of land

**Non-compliance with the Public Works Financial and Accounts Rules led to unfruitful expenditure of ₹ 2.04 crore on construction of main dam and canal, besides, denying the farmers of irrigation facilities in 134 hectares of agriculture land.**

Rules 298 and 351 of Public Works Financial and Accounts Rules, (PWF & ARs) provide that land should be acquired well in advance and no work should commence on a land, which has not been duly made over by competent civil officer. An audit observation was made on non-acquisition of land before sanctioning of project in paragraph 4.1 of the Report of the Comptroller and Auditor General of India for the year ending 31 March 2001 (Civil)-Government of Rajasthan. In compliance, State Government issued instructions (March 2007) to the effect that dispute-free land should be ensured before proposing a project and action for land acquisition be completed before getting a project sanctioned.

Test check (August-September 2009) of the records of the Executive Engineer, Water Resource (WR) Division, Dungarpur revealed that State Government issued (July 2006) administrative and financial sanction of ₹ 2.76 crore for construction of Bor ka Bhatra Minor Irrigation Project (Project), Dungarpur to provide irrigation to 134 hectare (ha) land. However, Additional Chief Engineer (ACE), WR, Udaipur Zone<sup>20</sup> without waiting for the land to be acquired, awarded (March 2007) the work of head works (main dam) of the project to contractor 'A' at a cost of ₹ 1.87 crore<sup>21</sup> with stipulated date of completion as 11 March 2008. It was further noticed that before initiating (February 2007) land acquisition proceedings for the main dam, canal work was awarded (November 2006) to contractor 'B' and was completed in April 2008 at a cost of ₹ 0.37 crore. Of 39 land owners whose land (21.6 ha) was coming in submergence of dam, 22 land owners did not

20. WR Division, Dungarpur falls under jurisdiction of ACE, Udaipur.

21. ₹ 0.09 crore (5 per cent) extra on work's Schedule 'G' amount of ₹ 1.78 crore.

accept cash compensation but demanded land in Rani Jhulla forest area for their rehabilitation. They raised (December 2007) protest and stopped the work of the Dam. As a consequence, the work of the main dam was lying incomplete after incurring an expenditure of ₹ 1.67 crore (June 2009). The process of land acquisition remained incomplete as the issue of rehabilitation of displaced farmers was not resolved as of December 2010.

Thus, non-compliance with the Public Works Financial and Accounts Rules led to unfruitful expenditure of ₹ 2.04 crore on construction of main dam and canal, besides, denying the farmers of irrigation facilities in 134 hectares of agriculture land.

The State Government intimated (December 2010) that charge sheet against the defaulter officer for issuing work order before acquiring land has been prepared and submitted to Administrative Department for further action.

### **3.3 Audit against propriety and cases of expenditure without adequate justification**

Authorisation of expenditure from public funds has to be guided by the principles of propriety and efficiency of public expenditure. Authorities empowered to incur expenditure are expected to enforce the same vigilance as a person of ordinary prudence would exercise in respect of his own money and should enforce financial order and strict economy at every step. Audit has detected instances of impropriety and extra expenditure, some of which are hereunder.

#### **Agriculture Department**

##### **3.3.1 Quarters at Krishi Vigyan Kendras lying vacant**

**Defective planning and improper selection of site for quarters by Rajasthan Agriculture University, Bikaner resulted in unfruitful expenditure of ₹ 1.69 crore on construction of staff quarters at *Krishi Vigyan Kendras*.**

The Indian Council of Agriculture Research (ICAR) provided (July 2004) ₹ 2.29 crore<sup>22</sup> to the Director, Rajasthan Agriculture University, Bikaner (RAU) for construction of staff quarters at *Krishi Vigyan Kendras* (KVKs) of the University under the Centrally Sponsored Scheme for establishment of KVKs.

Audit scrutiny (May-August 2009) of the records of RAU, Bikaner and further information collected (May-June 2010) revealed that during February 2005 to August 2007, the RAU issued administrative and financial sanction of ₹ 2.29

22. July 2004: ₹ 0.72 crore; March 2006: ₹ 1.39 crore and June 2007: ₹ 0.18 crore.

crore for construction of 63 staff quarters at 10 KVKs<sup>23</sup>. The site for the quarters was proposed by an Internal Expert Committee constituted by the RAU and approved by a Committee of ICAR. Construction of 57 staff quarters at nine KVKs was completed between January 2005 and September 2009 at a cost of ₹ 2.21 crore. However at KVK, Jaisalmer, construction of six quarters was stopped (August 2005) by army as the site selected for works was near their ammunition depot. These quarters were lying incomplete after incurring an expenditure of ₹ 8 lakh. Of the 57 quarters completed, only 17 quarters were allotted and 40 quarters which were completed during January 2005 to September 2009 could not be allotted (*Appendix 3.1*).

The reasons for their non-allotment were attributed by the Programme Coordinators of the respective KVKs to lack of basic amenities (12 quarters) and non-provision of electricity and drinking water supply (28 quarters). Besides, as intimated by the respective Kendras, (June 2009 and May/June 2010) the construction of quarters was sanctioned without any demand from the KVKs as no proposals were called for by the RAU from KVKs (except KVK, Jhunjhunu). Thus, expenditure of ₹ 1.69 crore incurred on construction of 40 quarters lying vacant (₹ 1.61 crore) and six quarters lying incomplete (₹ 0.08 crore) proved unfruitful.

The RAU accepted (August 2009 and August 2010) that the quarters constructed at KVKs were far from the city and could not be allotted due to lack of basic amenities and lack of demand. Besides, no separate funds were provided for these amenities.

Thus, defective planning and improper selection of site for quarters by Rajasthan Agriculture University, Bikaner resulted in unfruitful expenditure of ₹ 1.69 crore on construction of staff quarters at *Krishi Vigyan Kendras*.

The State Government endorsing the reply of RAU, stated (October 2010) that the quarters constructed at KVKs were located far from the City and could not be used for want of basic amenities and lack of demand.

## Forest Department

### 3.3.2 Rolling fund for income generating activities remained unutilised

**Income generating activities under the Rajasthan Forestry and Biodiversity Project could not be started due to non-formation of Self Help Groups resulting in ₹ 4.08 crore remaining undisbursed.**

The Rajasthan Forestry and Biodiversity Project (Project) implemented (March 2003) in 18 districts of Rajasthan by the Forest Department of the State Government provided participation of public in the project by

23. Ajmer, Alwar, Bharatpur, Dausa, Dholpur, Jaisalmer, Jhunjhunu, Karauli, Nagaur and Sawaimadhopur.

constitution of Village Forest Protection Management Committee (VFPMC)<sup>24</sup> in each village. Deputy Conservator of Forests (DCF)/Divisional Forest Officers (DFO) were to constitute VFPMCs and monitor their working. VFPMCs were to undertake plantation and other income generating activities under the project by constituting Self Help Groups (SHGs)<sup>25</sup>. Each VFPMC was to grant loan to four SHGs.

The DCFs/DFOs were to provide ₹ 0.80 lakh to each VFPMC as 'Rolling Fund' for granting loans at ₹ 0.20 lakh to each SHG once in the project period (2003-08)<sup>26</sup> for undertaking income generating activities (IGA)<sup>27</sup>. VFPMCs were to ensure that the SHGs undertake IGAs and refund the loan to VFPMC. These refunds could be utilised by VFPMCs in sanctioning loan to other SHGs.

Scrutiny (November 2007 and May 2008) of records of four divisions revealed that during 2003-08, DCFs/DFOs deposited ₹ 1.02 crore<sup>28</sup> as 'Rolling Fund' into bank accounts of 89 VFPMCs for giving loans to 356 SHGs. Against this, the VFPMCs disbursed loans of ₹ 5 lakh only to 19 SHGs and ₹ 0.97 crore remained unutilised for want of formation of required number of SHGs. It was noticed that only after Audit called for (February 2009) information pertaining to all Divisions, the Technical Assistant to Additional Principal Chief Conservator of Forests (APCCF), Arawali Project, Jaipur instructed (March 2009) all the DCFs/DFOs to form SHGs and provide the funds as loan to them for undertaking IGAs for the period 2003-04 to 2008-09. The status of release of funds to VFPMCs, disbursement of loan to SHGs and unspent balance with VFPMCs/ SHGs as collected (February 2010) in respect of 28 divisions (including above mentioned 4) from the APCCF, Jaipur indicated that out of ₹ 5.64 crore released to VFPMCs for loaning to SHGs, ₹ 4.08 crore<sup>29</sup> were lying unutilised with VFPMCs as of March 2009. The status of division wise position has been given in **Appendix 3.2**.

Four other DCFs<sup>30</sup> continued to release funds (₹ 0.48 crore) to 118 VFPMCs even though these VFPMCs did not transfer any sum to the 44 SHGs that were formed. Though the poor formation of SHGs was discussed in the half yearly/yearly review meeting of the project by PCCF, no effective steps appear to have been taken for formation of SHGs. The envisaged objective of generating income under the project could also not, therefore, be achieved.

---

24. VFPMCs: All the adult members of a village would constitute VFPMCs with at least 33 per cent women members. Besides, *Panch/Sarpanch* of the village, *Vanpal*, *Van Rakshak* and *Van Prasarak* of the Forest Department would be Member Secretary.

25. SHGs: To be constituted from 10 to 15 members of same interest/caste/community having same socio economic back ground.

26. Project closed in March 2008.

27. Lift Irrigation, non-timber forest produce processing, skill upgradation, tailoring, weaving/knitting, midwifery training etc.

28. Deputy Conservator of Forest (Central) (DCF), Jaipur: ₹ 0.19 crore; DCF, Social Forestry, Sawaimadhapur: ₹ 0.23 crore; DCF (Central), Udaipur: ₹ 0.35 crore; Deputy Chief Wild Life Warden, Udaipur: ₹ 0.25 crore.

29. Including ₹ 0.97 crore in four divisions test checked.

30. DCF, WFP, Jaisalmer: ₹ 0.04 crore; 33 VFPMCs; DCF, Wild Life, Mount Abu: ₹ 0.02 crore; 13 VFPMCs; DCF, DAPD, Pali, Marwar: ₹ 0.28 crore; 47 VFPMCs and DCF & DD Core Tiger Project, Sawaimadhapur: ₹ 0.14 crore; 25 VFPMCs.



Thus, due to ineffective action and improper monitoring by the DCFs/DFOs income generating activities under the Rajasthan Forestry and Biodiversity Project could not commence resulting in non utilisation of ₹ 4.08 crore meant for the Rolling Fund.

APCCF had asked (April 2010) the DCFs/DFOs to furnish details of fund allotted/released to SHGs during 2003-09 but the same was not furnished by DCFs/DFOs despite repeated reminders. Further, no SHGs were formed during 2009-10 except in Sawaimadhapur Forest (core) Division.

The State Government stated (October 2010) that the low performance was due to implementation of scheme in remote villages having backward/poor and uneducated people. The State Government should have devised arrangements keeping in view these factors. Failure of the Department in doing so led to non-achievement of the objective of the Project to generate income to the villagers through formation of SHGs to undertake income generating activities with the help of loans.

## Medical Education Department

### 3.3.3 Hostel building lying unused

**Departmental failure in assessing the requirement of hostel led to an unfruitful expenditure of ₹ 1.32 crore on hostel building lying unused for over two years.**

The State Government conveyed (May 1999) administrative approval and financial sanction of ₹ 4.79 crore to Chief Engineer, Public Works Department (PWD), for construction works<sup>31</sup> in Medical College, Kota including ₹ 1.64 crore for construction of Boys' Hostel (Hostel) at Medical College, Kota. Superintending Engineer, PWD Circle, Kota accorded (March 2006) technical sanction of ₹ 1.64 crore for this work. The hostel was completed in May 2007 at a cost of ₹ 1.32 crore. This was taken over by the college authorities in May 2008 but was lying unoccupied since then.

Scrutiny (November-December 2009) of the records of Principal and Controller, Medical College, Kota revealed that the two existing hostels for boys and girls with a capacity of 108 and 112 rooms respectively remained under occupied<sup>32</sup> during 2005-10. The post graduate (PG) students (boys) for whom the new hostel was proposed were residing in the hostel of the Maharao Bhim Singh (MBS) Hospital, Kota since June 2001. Joint physical verification<sup>33</sup> of hostel building revealed (May 2010) that all the rooms (28) of the hostel were lying unoccupied and shrubs were growing in the open area.

31. Playground: ₹ 35 lakh; Drainage for existing Nala: ₹ 53.42 lakh; Auditorium: ₹ 62 lakh; Boys and girls hostel: ₹ 164.24 lakh each.

32. Occupancy in boys hostel: 45 to 100; in Girls hostel: 80 to 108.

33. Conducted by the audit party with a college official deputed by the Principal, Medical College, Kota.

Thus, investment of ₹ 1.32 crore on construction of the hostel building remained idle since May 2008.



Unutilised Boys Hostel Building (PG) at Medical College, Kota

The State Government stated (May 2010) that the hostel would be utilised by allotting rooms to new entrants of the Batch-IV of MBBS and PG students as the seats would be increased by 50. The reply confirms that the initial proposal was prepared without assessing the actual requirement.

## Medical and Health Department

### 3.3.4 Staff quarters lying vacant

**Construction of residential quarters at an inappropriate site in Dausa and delay in provision of water and electricity connections in nine residential quarters at Laxmangarh resulted in unfruitful expenditure of ₹ 1.02 crore, as these quarters were lying vacant for two to five years.**

The Principal Secretary, Medical and Health Department, while inspecting the newly constructed building of the District Hospital, Dausa directed (April 2003) construction of residential quarters for doctors and para medical staff, on minimum need basis in the premises of the hospital on priority, to ensure provision of immediate medical relief to accident victims as the hospital was situated on NH-11. The Principal Medical Officer, District Hospital, Dausa (PMO) instructed (June 2003) Executive Engineer, Public Works Department (PWD), Division Dausa (EE) to construct 13 quarters<sup>34</sup>.

Scrutiny (March 2009) of the records of PMO revealed that the construction of residential quarters was not included in the administrative and financial sanction of ₹ 5 crore issued (May 1999) by the State Government for construction of District Hospital building. However, after meeting requirement of ₹ 0.70 crore for completing balance work of first floor of the District Hospital, ₹ 0.50 crore was available with the EE. Therefore, seven<sup>35</sup>

34. Type-II: 1, Type-III, IV and V: 4 each.

35. Type-II: 1, Type-III: 2, Type-IV: 2 and Type-V: 2.

residential quarters were constructed (August 2005) at a cost of ₹ 55.21 lakh<sup>36</sup> in the hospital premises at the sites selected by the then PMO. These were handed over to PMO in October 2005. Of the seven quarters, four quarters<sup>37</sup> were allotted (April 2006) to staff but none of the allottees took possession and they applied (May 2007) for cancellation of the allotment as the quarters were far from urban habitations and surrounded by mortuary, cremation ground, depot of dead animals and sand dunes causing threat to life and property. Applications for allotment of quarters were again invited (March 2008) but none of the staff members applied for allotment. The PMO informed (January 2010) Audit that higher authorities have been requested (September 2009) for guidance to utilise these residential quarters for other activities of hospital.

The State Government stated (August 2010) that the quarters have been inspected by a departmental committee and these would be made suitable for occupation after construction of compound wall and repair of quarters as per recommendations of the committee.

The fact remains that quarters constructed in August 2005 were lying vacant even after a lapse of more than five years rendering an expenditure of ₹ 55.21 lakh unfruitful.

Similarly, State Government accorded (October 2006) administrative approval and financial sanction of ₹ 55.20 lakh for construction of nine<sup>38</sup> residential quarters at Community Health Centre (CHC), Laxmangarh, Alwar under National Rural Health Mission. The works were to be carried out by Rajasthan Health System Development Project.

Information collected (May 2010) from Director, Medical and Health Services and Medical Officer (MO) Incharge, CHC, Laxmangarh, Alwar revealed that the nine residential quarters completed (April 2008) at an expenditure of ₹ 47.16 lakh were taken over by MO in September 2008. During joint physical verification conducted in May 2010<sup>39</sup>, it was seen that water and electricity connections in the quarters were not provided. The quarters were lying vacant.

The State Government stated (August 2010) that electric connections have been provided in the quarters and these would be allotted after providing water facilities and some minor repairs. The fact remains that the quarters were lying unoccupied since September 2008.

Thus, construction of residential quarters at an inappropriate site in Dausa and delay in provision of water and electricity connections in nine residential quarters at Laxmangarh resulted in unfruitful expenditure of ₹ 1.02 crore, as these quarters were lying vacant for two to five years.

36. ₹ 41.78 lakh on civil works, ₹ 5.36 lakh on internal road and ₹ 8.07 lakh on electric fitting and street light.

37. Type-III: 2; Type-IV: 1; Type-V: 1.

38. Medical Officer (4), Para Medical staff (4) and Class-IV (1).

39. By an officer of Audit and Medical Officer, CHC, Laxmangarh.

## Public Health Engineering and Indira Gandhi Nahar Departments

### 3.3.5 Construction of lift canal with additional capacity

**Change of off take point for drawing of drinking water at Indira Gandhi Main Canal by Public Health Engineering Department after construction of Jai Narain Vyas Lift Canal resulted in avoidable extra expenditure of ₹ 18.34 crore.**

Indira Gandhi Nahar Board, Bikaner of the Indira Gandhi Nahar Department (IGND) decided (January 1996) to construct Jai Narain Vyas<sup>40</sup> (JNV) lift canal (25.8 km) as a common carrier for carrying 265 cusecs<sup>41</sup> of water to provide irrigation in culturable command area (CCA) of 32,120 hectare (171.937 cusec) and for drinking water (93.063 cusec) at the request (May 1993) of the Chief Engineer (CE), Public Health Engineering Department (PHED), Rural Jaipur. The CE proposed to draw water from the tail (RD<sup>42</sup> 1201.7) of the JNV canal for the Water Supply Scheme Pokaran Phalsoond (WSSPP). For lifting the additional water demand of PHED, besides increasing the capacity of canal, the number and capacity of pumps was also proposed to be increased from 28<sup>43</sup> to 38<sup>44</sup>. The cost of construction of the JNV lift canal was to be shared between PHED and IGND in the ratio of their water demands. The JNV lift canal in full length of 25.8 km with total capacity (265 cusec) was completed in September 2005 at a cost of ₹ 39.01 crore. Besides, ₹ 13.21 crore was also spent as of August 2010 on installation of three pumping stations (electrical and mechanical work) to lift water from the canal.

Test check (December 2007) of records of the Executive Engineer (EE) 28<sup>th</sup> Division, IGND, Phalodi and further information collected (December 2009) revealed that on the issue of sharing of cost it was decided (January 1996)<sup>45</sup> that PHED would share the cost as and when it starts drawing water from the canals.

Scrutiny of records of CE, PHED, Jodhpur revealed (August 2010) that the CE, PHED, Jodhpur proposed (March 2006) to change the off take point from tail of the JNV lift canal to direct outlet at RD 1251.500 of Indira Gandhi Main Canal (IGMC) on the ground of greater reliability of water supply. The off take point was subsequently finalised (November 2006) at RD 1253.500 on IGMC (left side). The PHED deposited (January 2008) estimated cost of ₹ 0.63 crore with EE, Division-I, Poogal Branch, IGND, Phalodi for

40. Earlier known as Pokaran Lift Canal. A lift canal is a canal where water has to be pumped by lifting through mechanical and electrical means (pumps) for onward supply.

41. IGND: 171.937 cusec and PHED: 93.063 cusec.

42. Reduced Distance.

43. 23 pumps: 1.50 cusec each; 5 pumps: 1 cusec each.

44. 21 pumps: 1.80 cusec each; 12 pumps: 1.5 cusec each and 5 pumps: 1 cusec each.

45. In the meeting held on 11 January 1996, under the Chairmanship of Chief Secretary with officers of PHED and IGND.

construction of a Head Regulator, but the work has not yet been taken up (January 2011).

Change of off take point for drawing of drinking water at Indira Gandhi Main Canal by PHED after completion of construction of JNV lift canal indicated that PHED had not done the required planning before requesting IGND to construct the JNV lift canal with additional capacity as a common carrier to meet the demand of WSSPP from the tail of the lift canal. An avoidable extra expenditure of ₹ 18.34 crore<sup>46</sup> had been incurred on construction of the JNV lift canal.

The State Government (IGND) replied (May 2010) that as the construction of the JNV lift canal with additional capacity was at the request of PHED, responsibility of unfruitful expenditure lies on that Department.

The State Government (PHED) replied (August 2010) that additional capacity of the JNV lift canal could be utilised by the IGND by extending command area and optimum utilisation of water. The reply was not tenable as it was an after thought and not based on any concrete planning by IGND. In fact IGND has reduced/limited its proposed CCA of 32,120 ha to 26,327 ha in May 2007 due to increasing demand of water for drinking and industrial purpose and only 16,933 ha has been opened for irrigation as of March 2010. However, even in this area no irrigation could be done for want of construction of water courses.

## Public Health Engineering Department

### 3.3.6 Procurement of pipes at higher rates

#### Procurement of pipes through contractor at rates higher than the existing rate contract, resulted in avoidable extra expenditure of ₹ 0.65 crore.

Additional Chief Engineer (ACE), Public Health Engineering Department (PHED), Jaipur Region, Jaipur sanctioned (May 2007) technical estimates for ₹ 1.94 crore for the work of providing, laying and jointing of Ductile Iron (DI) pipeline from main road (No. 9A) of Vishwakarma Industrial Area to sector 4 of Vidhyadhar Nagar. This included ₹ 1.25 crore being the cost of 5,400 metre DI pipes of 400 mm (class K-9) dia. It was noticed that the ACE, Jaipur invited (April 2007) tenders for providing, laying and jointing, testing and commissioning of DI pipeline with specials, valves and jointing material at item rate basis. The quoted rates included supply of pipes by the contractor. Negotiated offer of contractor 'A' being lowest for ₹ 2.03 crore<sup>47</sup> was approved by the ACE, Jaipur which included supply of DI pipes at ₹ 3,420 per metre.

46. ₹ 52.22 crore X 93.063/265 = ₹ 18.34 crore: Additional cost in proportion to additional capacity of canal for drinking purpose.

47. ₹ 0.08 crore for civil works for earth excavation, cement concrete, RR store masonry work at 19 per cent above Schedule 'G' rates of Basic Schedule of Rates (BSR) items and ₹ 1.95 crore for non BSR items i.e. supply of DI pipes with valves and fittings along with laying, jointing and testing of pipeline.

The work order was issued (May 2007) by the ACE with stipulated date of completion of work as 27 September 2007. Contractor 'A' was paid (October 2008) ₹ 2.04 crore including ₹ 1.85 crore for supply of 5,418 metre DI pipes.

Test check (March 2009) of the records of the Executive Engineer, PHED, City Division, Production and Distribution (North), Jaipur (EE) revealed that though a rate contract with M/s Jindal Saw Limited, New Delhi (firm 'B') for supply of pipes of various sizes was valid upto 1 June 2007<sup>48</sup>, the ACE did not procure DI pipes at the rate contract price of ₹ 2,214 per metre exclusive of Excise Duty (ED) from firm 'B'. Instead, DI pipes were obtained from contractor 'A' at a higher price of ₹ 3,420 per metre at a total cost of ₹ 1.85 crore. It was also observed that the pipes were procured by the contractor 'A' from firm 'B' which was availing benefits of exemption from payment of ED under an 'incentive scheme, 2001 for economic development of Kutch District (Gujarat)'. The pipes were taken in sub-divisional store and issued to contractor 'A' through issue notes. Non-procurement of pipes departmentally, directly from firm 'B' at existing rate contract led to avoidable extra expenditure of ₹ 0.65 crore<sup>49</sup>.

The State Government stated (August 2010) that as the supplier firm 'B' holding the rate contract refused to supply DI pipes at rates exclusive of excise duty the rate contract became ineffective, and the supply of pipes was not taken in divisional stores. The fact remains that the Department did not execute the rate contract with firm 'B' for supply of pipes on rates excluding ED even though the firm 'B' was availing exemption from payment of ED. Further, these pipes were issued to the contractor from sub-divisional store by issue notes (No. VKIA/71 dated 1 September 2007).

Thus, procurement of pipes through contractor at rates higher than the existing rate contract, resulted in avoidable extra expenditure of ₹ 0.65 crore.

## Water Resources Department

### 3.3.7 Work awarded at higher cost

**Non-acceptance of tender within the extended validity period led to re-tendering and award of work at higher cost within a span of six months resulting in extra expenditure of ₹ 0.56 crore.**

The Superintending Engineer, Narmada Canal Circle-I, Sanchore invited (April 2006) tenders for earth work excavation and pre-cast cement concrete lining of Vank Minor (10.285 km) and Bhuwana Minor (7.110 km) of Vank Distributory to provide irrigation in 2136.73 hectare area under a single package. Single offer of tenderer 'A' for ₹ 2.90 crore<sup>50</sup> received was submitted

48. Rate of 400 mm dia pipe (class K-9); ₹ 2568 per metre with excise duty (ED) and ₹ 2214 per metre without ED (16 per cent)

49. ₹ 1.85 crore (-) ₹ 1.20 crore @ ₹ 2,214 per metre for 5,418 metre = ₹ 0.65 crore.

50. 19.11 per cent above Schedule 'G' of ₹ 2.44 crore.

(17 July 2006) to next higher authority i.e. Empowered Committee<sup>51</sup> (EC) for approval/consideration. EC decided (27 July 2006) to give tenderer 'A' a counter offer of ₹ 2.85 crore (16.96 *per cent* above Schedule 'G'). The tenderer 'A' accepted (August 2006) the counter offer and extended the validity of his offer upto 30 September 2006. After the expiry of validity period in September 2006, the Chief Engineer (CE), Water Resources Department (WRD), Jaipur asked (13 October 2006) the CE, NCP, Sanchores for getting the validity of tenderer A's offer further extended upto 30 November 2006. The tenderer 'A' refused (November 2006) to extend the validity of his offer on the grounds that the firm had extended the validity once and that the rates had increased. The CE, WRD, Jaipur rejected (December 2006) the tender and invited fresh tenders.

Tenders were re-invited (December 2006) after splitting the work in two and the CE, NCP, Sanchores sanctioned (April 2007) the work of Bhuwana Minor in favour of contractor 'B' at 19.09 *per cent* above Schedule 'G'<sup>52</sup> aggregating to ₹ 1.39 crore and work of Vank Minor to contractor 'C' at 24 *per cent* above Schedule 'G' aggregating to ₹ 2.39 crore. Contractor B and C completed (January 2008) the works at a cost of ₹ 3.09 crore (Bhuwana Minor: ₹ 1.16 crore, Vank Minor: ₹ 1.93 crore)

Test check (October 2009) of the records of CE, WRD, Jaipur revealed that the EC directed (27 July 2006) the CE not to resubmit the tender case to them if the tenderer 'A' accepts the counter offer of ₹ 2.85 crore and extends the validity period upto 30 September 2006. Therefore, the CE, WRD, Jaipur was required to issue the work order to tenderer 'A'. However, the CE resubmitted (20 September 2006) the tender case to Government instead of issuing work order to the tenderer 'A'. Non-issue of work order within the extended validity period led to award (April 2007) of work at an avoidable extra cost of ₹ 0.56 crore, worked out as difference of cost of actual quantities of work done by contractor 'B' and 'C' (₹ 3.09 crore) and the amount payable for same quantities of work as per rates of contractor 'A' (₹ 2.53 crore).

The State Government stated (October 2010) that the tender case resubmitted (September 2006) by CE was returned (November 2006) for furnishing some information. Meanwhile, the validity of rates of tenderer 'A' expired (30 September 2006). Therefore, there was no delay on the part of the Department. The reply did not mention reasons for delay in finalisation of tender before expiry of the validity period.

Thus, non-acceptance of tender within the extended validity period led to re-tendering and award of work at higher cost within a span of six months resulting in extra expenditure of ₹ 0.56 crore.

51. Constituted (December 1993) under the Chairmanship of Principal Secretary, Water Resources Department, Rajasthan for consideration of tender cases of earth works.

52. Based on Basic Schedule of Rates (BSR), 2006.

### **3.4 Persistent and pervasive irregularities**

An irregularity is considered persistent if it occurs year after year. It becomes pervasive when it is prevailing in the entire system. Recurrence of irregularities, despite being pointed out in earlier audit is not only indicative of non-seriousness on the part of the executive but is also an indication of lack of effective monitoring. This, in turn, encourages willful deviations from observance of rules/regulations and results in weakening of the administrative structure. Some of the cases reported in Audit about persistent irregularities have been discussed below:

#### **Finance Department**

##### **3.4.1 Persistent excess payment of pension**

**Failure of the treasury officers to exercise prescribed checks led to excess/irregular payment of pension/family pension amounting to ₹ 66.83 lakh.**

Treasury Officers (TOs) are responsible for checking the accuracy of pension payment, family pension and other retirement benefits made by the banks with reference to the records maintained by them, before incorporating the transactions in their accounts.

Cases of excess payments to pensioners have been mentioned in the earlier Audit Reports (Civil)<sup>53</sup>. The Public Accounts Committee recommended (2001-02) that recoveries of excess payment be effected, responsibility fixed against defaulting officers and the administrative inspection of treasuries be strengthened to avoid recurrence of such irregularities in the future. The Department issued (16 August 2002) necessary instructions to the TOs for verification of pension payments by conducting visits to the banks. While examining paragraph 4.2.5 of the Report of the Comptroller and Auditor General of India for the year ended 31 March 2004 (Civil)-Government of Rajasthan, the Public Accounts Committee (2006-07) again took a serious view. Accordingly, the Joint Director (Budget and Accounts), Directorate of Treasury and Accounts instructed (April 2007) the concerned TOs to implement provisions regarding lump sum recovery, effect full recovery and ensure avoidance of reoccurrence of excess payment of pension.

Test check (April 2009 to March 2010) of records relating to pension payments made by 107 banks/247 treasuries and sub-treasuries, however, revealed that excess/irregular payments of superannuation/family pensions

---

53. Paragraph 3.2 of 1997-98, paragraph 3.7 of 1999-2000, paragraph 4.4.1 of 2002-03, paragraph 4.2.5 of 2003-04, paragraph 4.4.1 of 2004-05, paragraph 4.1.3 of 2005-06, paragraph 4.5.7 of 2006-07, paragraph 4.4.3 of 2007-08 and paragraph 3.3.2 of 2008-09.



were made to 270 pensioners<sup>54</sup>, amounting to ₹ 66.83 lakh during August 1995 to December 2009 as detailed below:

(₹ in lakh)

Sl.No.	Particulars	Excess payment made		Recoveries effected at the instance of audit	
		Number of cases	Amount	Number of cases	Amount
1.	Family pension not reduced after expiry of the prescribed period (Rule 62 of Rajasthan Civil Services (Pension) Rules 1996).	64	15.80	59	15.75
2.	Family pension not stopped after attaining the age of 25 years/ marriage/ employment of dependents (Rule 67).	2	1.53	2	1.53
3.	Pension not reduced after its commutation (Rule 28).	18	2.15	18	2.15
4.	Pension credited in Bank Accounts without receipt of Life Certificates (Rule 134).	5	3.59	5	3.59
5.	Pension paid after death of pensioners.	3	0.84	3	0.84
6.	Dearness relief paid to pensioners during the period of their re-employment (Rule 164).	1	0.28	1	0.28
7.	Dearness Pay wrongly paid.	14	3.57	14	3.57
8.	Pension and Dearness Relief paid at higher rate than admissible.	133	32.27	133	32.27
9.	Non-recovery of dues from gratuity payments (Rule 92).	14	0.87	7	0.71
10.	Miscellaneous	16	5.93	16	5.93
	<b>Total</b>	<b>270</b>	<b>66.83</b>	<b>258</b>	<b>66.62</b>

Mention was made in paragraph 3.5.10.2 of Report of the Comptroller and Auditor General of India for the year ended 31 March 2007 (Civil)-Government of Rajasthan that despite there being facility in the Treasury Computerisation System Software to generate pension check register, the same was not being maintained at any test checked treasury<sup>55</sup> resulting in overpayment of pensionary benefits. Director of Treasury and Accounts (DTA) stated (September 2010) that the TOs have been directed to maintain pension check register and a software for comparing soft copy of details of payments to pensioners by banks with pension check register has also been made available to the TOs to enable them monitoring of cases of excess payment. The reply confirms that inspite of provision for internal control, these were not being adhered to.

54. **Banks-** Ajmer: 33, Alwar: 10, Banswara: 7, Barmer: 15, Bikaner: 70, Bharatpur: 3, Bhilwara: 10, Dausa: 1, Jaipur: 26, Jaisalmer: 1, Jhunjhunu: 2, Pratapgarh: 6 and Udaipur: 48.

**Treasuries-** Ajmer: 6, Barmer: 1, Bharatpur: 1, Churu: 10, Hanumangarh: 2, Jaipur: 3, Jalore: 1, Jhalawar: 9, Pali: 1, Sawaimadhapur: 1, Sikar: 2 and Udaipur: 1.

55. Ajmer: ₹ 53.79 lakh, Alwar: ₹ 40.97 lakh, Jaipur (Secretariat): Nil, Jaipur (City): Nil, Jaipur (Pension): ₹ 120.99 lakh, Jodhpur (City): Nil, Jodhpur (Rural) : ₹ 62.69 lakh, Kota: ₹ 26.54 lakh, Sikar: ₹ 25.75 lakh, Tonk: ₹ 5.26 lakh and Udaipur: ₹ 51.51 lakh.

The irregularities, therefore, continued to persist due to failure of the TOs in conducting concurrent checks of payments made by banks by maintaining pension check registers.

The State Government accepted (July 2010) the facts and recovered ₹ 66.62 lakh at the instance of audit.

## Higher Education and Technical Education Departments

### 3.4.2 Grant of affiliation to private colleges without recovery of penalty

**Non-compliance with Ordinance 80 and Statute 37 of University of Rajasthan and irregular relaxation of the provisions by two Universities led to undue benefit to private colleges/institutions by grant of affiliation for one to five academic years without recovery of a penalty of ₹ 7.01 crore.**

Mention was made in paragraph 3.1.5 of the Report of the Comptroller and Auditor General of India for the year ending 31 March 2009 (Civil)-Government of Rajasthan regarding non-compliance with Ordinance 80 and Statute 37 of University of Rajasthan (UoR)<sup>56</sup> by Rajasthan University of Health Sciences (Medical Education Department) which led to undue benefit to 21 private medical, dental, nursing, pharmacy and physiotherapy colleges as affiliation was granted (2006-07, 2007-08 and 2008-09) without recovering due fees/penalty of ₹ 25.75 lakh for delayed submission of applications. The State Government stated (June 2010) that ₹ 14.95 lakh have been recovered from nine institutions and efforts were being made to recover the remaining amount from 12 institutions.

Scrutiny (October-December 2009) of the records relating to colleges seeking affiliation from Mohan Lal Sukhadia University, Udaipur (MLSU) and further information collected (August 2010) revealed that applications for affiliation for the sessions 2006-07 (32 colleges), 2007-08 (53 colleges), 2008-09 (75 colleges) and 2009-10 (70 colleges) were received after 31 December of the preceding year without depositing required penalty of ₹ 4.05 crore as required under Ordinance 80 and Statute 37 of UoR<sup>57</sup>. MLSU granted affiliation to these 75 private colleges for one to four academic years without recovery of due penalty ignoring the provisions of Ordinance 80 and Statute 37 of UoR. Further, the Academic Council of MLSU issued (September 2009) guidelines for framing Rules and regulations for granting affiliation to private and Government colleges which, *inter alia*, provided submission of a written

56. Ordinance 80 and Statute 37 of University of Rajasthan (UoR) (Hand Book Part-II, 2005) provide submission of a written application by institutions seeking affiliation of UoR for the first time or for extension in the temporary/provisional affiliation not later than 31 December of the preceding year alongwith prescribed affiliation fee. Application could also be entertained upto 30 April with penalties equal to amount of affiliation fee and upto 7 July with penalties equal to double the amount of affiliation fee respectively.

57. Adopted by the Academic Council of MLSU in February and May 1989, till their own Rules are framed.

application for affiliation to University with prescribed fee not later than 31 December of preceding academic year. However, application for affiliation could be accepted with a late fee upto 30 May, ignoring the provision of penalty in vogue for late submission of such applications. No action has been taken by the MLSU for recovery of due penalty from the Colleges (August 2010).

In response to an audit query, the Registrar, MLSU informed (December 2009) that non-recovery of penalty was due to oversight. MLSU further stated (December 2010) that charging late fees was not justifiable as the provision of late fees did not exist under rules. Now the Academic Council has resolved (January 2010) charging of a late fee of ₹ 15,000 from the colleges who do not pay prescribed affiliation fee by 31 December. The reply was not tenable because the Rules of UoR were applicable to MLSU before decision was taken (January 2010) by Academic council. The contention was not supported by the State Government and the resolution did not bear approval of the Chancellor. No reasons for prescribing late fees less than that prescribed by UoR have been intimated by MLSU.

Similarly, scrutiny (April 2009) of the records of Rajasthan Technical University (RTU), Kota revealed that the RTU had resolved (March 2006 and June 2007) to adopt the Statutes, Ordinance and regulations of UoR till its own Statutes and Ordinance were prepared. However, contrary to the provisions of Ordinance 80 and Statute 37 of the UoR, the Board of Management (BoM) in its meeting (June 2007) resolved that applications seeking affiliation for the sessions 2006-07 and 2007-08 would be accepted without penalty upto 31 August 2007. Prior assent of the Chancellor of the RTU as required under Section 38 (4) and (5)<sup>58</sup> of the Rajasthan Technical University Act, 2006 was not obtained. Approval on proposal submitted (November 2009) for obtaining assent of the Chancellor for expost facto approval on decision taken (June 2007) in BoM meeting was still awaited (July 2010). Thus, irregular relaxation in crucial dates by the BoM led to extension of undue benefit to 29 private/government engineering colleges/institutions. Affiliation was granted for five academic years (2006-11) without recovering due penalty of ₹ 2.96 crore.

Thus, non-compliance with Ordinance 80 and Statute 37 of UoR by Mohan Lal Sukhadia University, Udaipur and irregular relaxation of provisions by Rajasthan Technical University, Kota led to extending undue benefit to private colleges/institutions by granting them affiliation varying from one to five academic years without recovering penalty/fee of ₹ 7.01 crore due from them.

The State Government stated (October 2010) that MLSU has been asked to recover the amount of affiliation fees and in respect of RTU, Kota, a copy of the request made for obtaining expost-facto approval of the Chancellor has been endorsed to Audit.

58. **Section 38 (4):** Every Statute passed by the Board shall be submitted to the Chancellor who may give or withhold his assent thereto or send it back to the Board for reconsideration.

**Section 38 (5):** No Statutes passed by the Board shall be valid or shall come into force until they are assented to by the Chancellor.

## Public Health Engineering Department

### 3.4.3 Payment of price escalation charges in lump sum contract

**Inclusion of price escalation clause in lump sum contract in contravention of the Rule 378 of Public Works Financial and Accounts Rules led to inadmissible payment of price escalation charges of ₹ 54 crore to the contractors by five Public Health Engineering Divisions.**

Rule 378 of Public Works Financial and Accounts Rules (PWF&ARs) provides that in lump sum contracts, the contractor agrees to execute a complete work with all its contingencies in accordance with drawings and specifications for a fixed sum and the detailed measurements of work done are not required to be recorded except for addition and alteration. Therefore, inclusion of a clause on price variation in the lump sum contract agreement is not justifiable. The inadmissibility of payment of price escalation in lump sum contracts by Executive Engineer (EE), PHED Division, Phalodi was pointed out by Audit in February 2006. The State Finance Department also admitted the Audit opinion in October 2007 but did not issue instructions to concerned Departments.

Mention was made in paragraph 3.1.7 of the Report of the Comptroller and Auditor General of India for the year ended 31 March 2009 (Civil)-Government of Rajasthan about inadmissible payment of price escalation charges of ₹ 17.11 crore to contractors in lump sum contract during July 2005 to May 2008.

Scrutiny (May 2009-June 2010) of records of five Divisions<sup>59</sup> of Public Health Engineering Department revealed that the Additional Chief Engineers (ACEs), Ajmer, Bharatpur, Kota and Jaipur through respective EEs, paid ₹ 54 crore (January 2009 to March 2010) to the contractors on account of price escalation (*Appendix 3.3*) for eight water supply projects. The works were allotted (July 2006 to March 2008) on single responsibility turnkey/ lump sum contract basis for ₹ 938.95 crore. Incidentally, though the Finance Department had confirmed (October 2007) that price escalation was not payable in lump sum contract, instructions to the other concerned Departments<sup>60</sup> were issued only in January 2010 after a lapse of more than two years. Resultantly, two Divisions<sup>61</sup> awarded three works on lump sum contract with price escalation clause during this period.

Executive Engineers of five test checked Divisions stated (May 2009-June 2010) that price escalation has been paid as per price escalation clause

59. EE, PHED, Chambal Dholpur Bharatpur Project Division, Bharatpur; EE, Dudu-Tonk-Uniara Project, PHED, Dudu; EE, PHED, Project Division-II, Jhalawar; EE, PHED, Division Nagaur and EE, PHED, Lift Canal Division-I, Nagaur.

60. Public Works Department, Water Resources Department, Rajasthan Urban Infrastructure Development Project

61. EE, Dudu-Tonk-Uniara Project PHED, Dudu and EE, PHED, Division Nagaur.

incorporated in the agreements executed with the contractors. The argument was not acceptable as injudicious inclusion of price variation clause persistently by the departmental officers in the lump sum contract led to extra expenditure, though pointed out by Audit.

The State Government (PHED) stated (July 2010 and September 2010) that as per opinion of the Law Department, it is bound to pay the price escalation charges to the contractors where the executed agreements include such clause. The State Government has not given reasons for inclusion of such clause in the lump sum contracts executed during June 2006 to March 2008 when the irregularity was already pointed out by Audit in February 2006 and the Finance Department had also confirmed (October 2007) the audit contention. Further, the Department has wrongly interpreted that the Law and Finance Departments have consented to retention of price escalation clause in lump sum contracts in future.

The State Government (Finance Department) stated (September 2010) that Finance Department is a reference Department and gives its remarks/approval on the proposals submitted by the Administrative Department after examination of facts in the files. The reply is not tenable as the Finance Department frames financial rules and it should have issued instructions to other departments.

Thus, inclusion of price escalation clause in lump sum contract in contravention of the Rule 378 of Public Works Financial and Accounts Rules led to inadmissible payment of price escalation charges of ₹ 54 crore to the contractors by five Public Health Engineering Divisions. The expenditure on price escalation would further increase on actual completion of these works as they were still in progress.

## Public Works Department

### 3.4.4 Award of works without acquisition of forest land and private land

**Taking up of road works through private/forest land without acquisition/ approval of Forest Department led to roads remaining incomplete rendering an expenditure of ₹ 2.94 crore unfruitful.**

Rule 351 of Public Works Financial and Accounts Rules lays down that no work should commence on land which has not been duly made over by responsible civil officer. The Forest (Conservation) Act, 1980 also prohibits use of forest land for other purposes without prior approval of Government of India (GoI).

Mention has been made in earlier Reports<sup>62</sup> of the Comptroller and Auditor General of India (Civil)- Government of Rajasthan (GoR) regarding unfruitful

62. Paragraph 3.1.10 of Audit Report 2008-09; Paragraph 4.2.4 of Audit Report 2007-08; Paragraphs 4.3.6 and 4.3.8 of Audit Report 2006-07, Paragraphs 4.1.7, 4.1.8 and 4.1.9 of Audit Report 2005-06 and Paragraph 4.2.11 of Audit Report 2003-04.

expenditure incurred during December 1998 to April 2009 on roads lying incomplete due to award of works without acquiring private land/obtaining clearance from Forest Department. After examining the paragraph 4.2.11 of the Report of the Comptroller and Auditor General of India for the year ending 31 March 2004 (Civil)-GoR, the Public Accounts Committee, 2006-07 in its 173rd Report recommended that the Department should ensure construction of road works only after acquisition of the required land. In March 2007, the State Government reiterated the instructions to observe various provisions of financial rules during execution of works including ensuring availability of dispute free land before starting construction works.

The State Government accorded (April 2006 and September 2008) administrative and financial sanctions of ₹ 4.39 crore for construction of three approach roads<sup>63</sup> (AR) (37.200 km) under *Pradhan Mantri Gram Sadak Yojana* (PMGSY) and one road<sup>64</sup> (2.200 km) under Rural Infrastructure Development Fund (RIDF) to provide connectivity by all weather roads to promote access to economic and social services thereby generating increased agriculture income and productive employment opportunities. The road works were awarded to four contractors between July 2006 and September 2008.

Scrutiny of records (September 2008 to September 2009) of Additional Chief Engineer, Public Works Department (PWD), Zone Jodhpur, Superintending Engineer (SE), PWD Circle, Barmer and Executive Engineer (EE), PWD Division, Sikandara revealed that in the technical reports of the ARs prepared by the respective EEs, it was mentioned (between May 2006 and September 2008) that land was available for all the four works and that there was no need of acquisition. However, during execution there was opposition from the members of the public who stopped construction of the three roads as the alignment was passing through their private lands. It was also seen that the work of the AR Dev to Chauhani was stopped (July 2007) by the Department as its alignment in six km was through Desert National Park, Jaisalmer. Proposals for obtaining permission of the Forest Department for execution of work in Desert National Park were sent (February 2007) by SE, PWD Circle, Jaisalmer. Though the proposals were cleared in December 2008 by the National Board for Wild Life, Government of India, approval of the hon'ble Supreme Court was awaited (October 2010). This indicated that a proper survey was not done before proposing the road works. The work of AR Thamawali to Jharwalon Ki Dhani was awarded (September 2008) flouting the recommendations of PAC and instructions issued by the State Government in March 2007 to ensure dispute free land before starting construction works.

As a consequence, the road works scheduled to be completed during May 2007 to December 2008 were lying incomplete as of May 2010 and expenditure of ₹ 2.94 crore (*Appendix 3.4*) had been rendered unfruitful. Besides, the purpose of providing connectivity to villages was defeated.

---

63. (i) AR from Dev to Chauhani (18 km): ₹ 2.02 crore, (ii) AR from Chandani to Keraliya (15.700 km): ₹ 1.52 crore, and (iii) AR from Nagarda to Naya Nagarda (3.500 km): ₹ 0.45 crore sanctioned in April 2006.

64. AR from Thamawali to Jharwalon ki Dhani (2.200 km): ₹ 0.40 crore in Dausa District sanctioned in September 2008.

The State Government stated (October 2010) that four roads were lying incomplete due to dispute with land owners, but the constructed roads are being utilised by public. The reply was not tenable as the roads constructed in reduced length than that proposed cannot provide the envisaged connectivity to villages. The reply did not specify reasons for awarding work without acquiring private land.

Thus, taking up of road works through private/forest land without acquisition/approval of Forest Department led to incomplete works rendering an expenditure of ₹ 2.94 crore unfruitful.

## Water Resources Department

### 3.4.5 Re-tendering without negotiation with contractors

**Re-tendering of work without adhering to the provisions of Public Works Financial and Accounts Rules prescribing negotiations with all contractors, led to award of work at an extra avoidable cost of ₹ 1.49 crore.**

Public Works Financial and Accounts Rules, Part II (Note below item No. 15 of Appendix-XIII) provide that in case the lowest tenderer withdraws, the competent authority may, after recording the reasons, negotiate with other qualified bidders to get the work done on original sanctioned rates and conditions or even upto two *per cent* higher or from any other experienced registered non-bidder contractors.

Chief Engineer (CE), Water Resources Department (WRD) (North), Hanumangarh, accorded (January 2004) technical sanction of ₹ 11.56 crore for the work of rehabilitation of Morgenda Distributory of Behrampur Minor and Dholipal Minor of Bhakra Canal System, District Hanumangarh and Sriganaganagar as Package BK-12, under the Rajasthan Water Sector Restructuring Project.

Tender for the above work was invited (January 2004) by the CE, WRD (North), Hanumangarh, and lowest offer of firm 'A' was approved (September 2004) by the Empowered Committee (EC) under the Chairmanship of Secretary, WRD for ₹ 13.80 crore. Subsequently, second lowest bidder firm 'B' challenged (November 2004) the acceptance of the tender of firm 'A' on the ground of giving false experience certificate and reduction of rate after opening of bids. Further, firm 'B' also expressed (November 2004) its willingness to carryout the work at rates offered by firm 'A' (₹ 13.80 crore). On an enquiry, the EC observed (December 2004) that the objection raised by the firm 'B' was correct as the experience certificate issued (February 2004) by the Executive Engineer, IGNP, TMC Division, Mohangarh was false. The EC decided (December 2004) to invite fresh tenders for the work. Accordingly, CE invited (July 2005) fresh tenders. The offer of firm 'B' being the lowest was accepted. Work order was issued (May 2006) for ₹ 15.29 crore with

stipulated date of completion as 11 May 2008. The work has been completed in March 2010. The contractor has been paid ₹ 17.27 crore including price escalation of ₹ 2.47 crore as of May 2010. The final bill was under process (June 2010).

Test check (April 2009) of the records of Superintending Engineer (SE), WRD, Hanumangarh revealed that when the facts of enclosing false certificate by the firm 'A' came to the knowledge of the Department in November 2004, it neither accepted the revised *suo moto* offer of firm 'B', the second lowest bidder, nor acted according to the provisions prescribing negotiations with firm 'B' or other qualified bidder/contractors to execute the work, without re-tendering. The imprudent decision of the Department to invite fresh tenders led to extra avoidable cost of ₹ 1.49 crore<sup>65</sup>.

The State Government replied (March 2010) that the offer of firm 'B' was rejected (July 2004) by the EC, as its rates were highly ambiguous and deceitful and it was decided (December 2004) to re-invite tenders. Scrutiny of the minutes of the meeting of EC held on 7 July 2004 revealed that the EC had reckoned the offer of firm 'B' at ₹ 14.59 crore considering the ambiguity. Government did not mention reasons for not negotiating with other qualified bidder/contractors.

Thus, re-tendering of work without adhering to the provisions of Public Works Financial and Accounts Rules prescribing negotiations with all contractors, led to award of work at an extra avoidable cost of ₹ 1.49 crore.

### **3.5 Failure of oversight/governance**

Government has an obligation to improve the quality of life of the people in the area of health, education, development etc. through upgradation of infrastructure and public services. Audit noticed instances where the funds released by Government for creating public assets for the benefit of the community remained unutilised/blocked and/or proved unfruitful/unproductive due to indecisiveness, lack of administrative oversight and concerted action at various levels. A few such cases have been discussed below:

#### **Food, Civil Supplies and Consumer Affairs Department**

##### **3.5.1 Ration cards lying undistributed**

**Indecisiveness of the Department in finalising the modalities for issue of new ration cards, rendered expenditure of Rs 2.26 crore infructuous as three years of the validity period of new ration cards have expired.**

Public Distribution System (Control) order, 2007 issued by Government of India (GoI) provided for issue of ration cards at an interval of every five years.

65. ₹ 15.29 crore - ₹ 13.80 crore = ₹ 1.49 crore.



Accordingly, the State Government issued (August 2007) orders for issue of new ration cards for the period 2007-12 in place of the existing ration cards valid for the period 2001-11. The existing ration cards were to be invalidated before the new ration cards were issued simultaneously in all the districts of the State. The Food, Civil Supplies and Consumer Affairs Department executed (September 2007) a rate contract with firm 'A' to print ration cards, application forms and registers. The rate contract was valid upto March 2008. District Supply Officers (DSOs) were to place orders with the firm as per their requirements. Out of 32 DSOs, 25 DSOs placed supply orders between September and November 2007 and seven<sup>66</sup> DSOs did not place any orders on the firm. No reasons were on record for non-placing of orders by the seven DSOs. Payment of Rs 2.26 crore was made (December 2009 to January 2010) by 25 DSOs to the firm 'A' for printing works<sup>67</sup>.

Scrutiny (December 2009) of records of the Commissioner, Food, Civil Supplies and Consumer Affairs Department, Jaipur revealed that the High Court granted (November 2007) stay on a writ petition filed (October 2007) by appellants<sup>68</sup> challenging the Government order (August 2007) curtailing the validity of already issued cards (valid up to 2011). The Department suspended (November 2007) further printing of new ration cards till further orders. Finally, the High Court dismissed (May 2008) the writ petition. However, seven DSOs did not place orders for printing of new ration cards even after dismissal of the writ petition by High Court (May 2008) for want of permission from the State Government. The State Government could not decide as to whether the ration cards were to be distributed to 20.98 lakh Below Poverty Line (BPL) families identified as per survey of 1997, or to 21.08 lakh BPL families identified in survey of 2002 (list published in September 2006). Consequently, as required under the instructions (June 2003) of the GoI, the selection of beneficiaries for new *Antodaya Anna Yojana* (AAY)<sup>69</sup> from the rural BPL population, to whom a different colour cards were to be issued, had not been finalised (May 2010).

In the meanwhile, the State Government declared (April 2008) Bhamashah Financial Empowerment Scheme<sup>70</sup> in 2008-09 for financial empowerment of families of BPL, small and marginal farmers and identified Scheduled Caste/Scheduled Tribe through issue of a smart card. Audit, however, observed that the modalities of the scheme and the applicability of smart card on other schemes of the Food and Civil Supplies Department were not finalised by the Department as of June 2010. The already printed ration cards were also not distributed by the 25 DSOs for want of decision of the State

66. Baran, Bhilwara, Chittorgarh, Jaipur, Jodhpur, Kota and Tonk.

67. Ration cards (Above Poverty Line (APL): 1.04 crore, BPL: 0.17 crore, AAY: 0.07 crore); application forms: 1.38 crore; cancellation forms: 0.06 crore; registers: 0.01 crore.

68. Saeedur Rahman Khan and others.

69. *Antodaya Anna Yojana* was started in March 2001 to provide assistance to the poorest amongst BPL families in both rural and urban areas, beneficiaries under the AAY were estimated as 15.33 per cent of BPL families.

70. Bhamashah Financial Empowerment Scheme was declared in 2008-09 for financial empowerment of families of BPL, small and marginal farmers and identified Scheduled Caste/Scheduled Tribe by issuance of multiple benefit biometric smart cards, which would also be used for other schemes of the State Government.

Government to consider BPL families as per survey of 1997 or 2002 and non-conducting survey of APL and AAY beneficiaries.

Thus, indecisiveness of the Department in deciding whether the number of BPL families should be reckoned as per survey of 1997 or 2002 and in finalising the modalities for issue of new ration cards under various schemes, rendered an expenditure of ₹ 2.26 crore infructuous as the new ration cards have not been distributed despite a lapse of more than three years.

The State Government stated (June 2010) that survey for beneficiaries of Above Poverty Line (APL) and *Antodaya Anna Yojana* would be conducted in the State and already printed ration cards would be distributed to the selected families accordingly. During discussion in the meeting held on 26 August 2010, the Principal Secretary, Food and Civil Supplies Department informed that a new survey for BPL beneficiaries is to be conducted in December 2010.

## Home Department

### 3.5.2 Poor implementation of housing project

**Non-provision of funds by the State Government affected the project and the completed quarters could not be handed over to the Department in absence of basic amenities. Besides, non-availing of interest rebate led to excess payment of ₹ 6.41 crore to HUDCO.**

The State Government accorded (January 2007) administrative and financial sanction of ₹ 536.57 crore for construction of 10,000<sup>71</sup> new staff quarters for Police personnel. The cost was to be met from State Government funds (₹ 85.32 crore) and a loan from Housing and Urban Development Corporation Limited (HUDCO) (₹ 451.25 crore). Avas Vikas Limited (AVL), a company of Rajasthan Housing Board, was the nodal agency for execution of the project and the works were to be executed through Public Works Department (PWD), Rajasthan State Road Development and Construction Corporation (RSRDCC) and AVL.

HUDCO released a total loan amount of ₹ 451.25 crore to AVL during November 2007 to July 2009 in seven instalments. The AVL paid ₹ 449 crore to the PWD, RSRDCC and AVL and ₹ 445.33 crore have been spent by these agencies as of 31 March 2010, the details of which are as under:

(₹ in crore)

Year	Amount disbursed				Expenditure incurred			
	PWD	RSRDCC	AVL	Total	PWD	RSRDCC	AVL	Total
2007-08	12.00	7.00	10.00	29.00	-	-	-	-
2008-09	123.00	75.50	42.50	241.00	131.48	84.05	52.70	268.23
2009-10	82.00	54.50	42.50	179.00	84.83	53.50	38.77	177.10
<b>Total</b>	<b>217.00</b>	<b>137.00</b>	<b>95.00</b>	<b>449.00</b>	<b>216.31</b>	<b>137.55</b>	<b>91.47</b>	<b>445.33</b>

71. Upper subordinate: 1,000; Lower subordinate: 9,000.

Scrutiny of the records (July-August 2009) of the Director General of Police, Rajasthan, Jaipur and information collected from AVL revealed the following:

(i) Construction of 10,000 quarters was to be completed by the three executing agencies within 18 months from the date of the availability of land. The year-wise position of award of works, stipulated date of completion, quarters completed and handed over by the executing agencies as of August 2010 is given in *Appendix 3.5*. The position of quarters sanctioned, completed, handed over and lying incomplete is summarised below:

Name of executive agency	Number of quarters sanctioned	Stipulated period of completion	Number of quarters		
			Completed	Handed over	Incomplete
PWD	4,935	January 2008 to December 2010	3,623	1,005	1,264
RSRDCC	2,973	April 2008 to June 2010	2,746	414	227
AVL	2,092	December 2008 to June 2010	1,559	624	533
<b>Total</b>	<b>10,000</b>		<b>7,928</b> (79 per cent)	<b>2,043</b> (20 per cent)	<b>2,024</b> (20 per cent)

Source: Department obtained the information from executing agencies and furnished to Audit.

Despite spending ₹ 445.33 crore (83 per cent of the total project cost of ₹ 536.57 crore), merely 20 per cent of residential quarters (proportionate cost: ₹ 107.31 crore) have been handed over. Even, 7,928 quarters were completed with the delay of upto 27 months due to land disputes, non-availability of land, water logging, change of sites etc. As of August 2010, 5,885 completed quarters could not be handed over due to non-completion of development works i.e. external electrification and water supply arrangements etc. even after lapse of one to 23 months. Twenty per cent residential quarters were incomplete for want of funds. Though quarterly physical reports were submitted by AVL to Inspector General of Police (Planning and Welfare), the Department was not maintaining database of year-wise position of award of work, stipulated date of completion and actual date of completion of houses.

Audit observed that as per Article 2.4 of the loan agreement, the borrower was to invest ₹ 85.32 crore in the project in proportion to the disbursement made by HUDCO. However, the total loan amount of ₹ 451.25 crore was received by AVL by June 2009, the State Government did not release (January 2011) its share. Non-release of share by the State Government delayed completion of the project/non-execution of the developmental works.

(ii) The loan agreement executed (July 2007) between AVL and HUDCO *inter alia*, provided that the loan of ₹ 451.25 crore for 15 years would bear the rate of interest at 0.50 per cent below the prevailing base rate. Besides, a further rebate of 0.50 per cent was also admissible if bulk loan of ₹ 300 crore was taken. Thus, a rebate of 1 per cent on base rate of interest was admissible. Accordingly, an interest of ₹ 52.94 crore only was payable to HUDCO for the period 16 November 2007 to 28 February 2010. Against this, the Department paid (November 2007-February 2010) interest of ₹ 59.35 crore to HUDCO as

per demand raised by it without ensuring correctness of the demand. This resulted in excess payment of interest of ₹ 6.41 crore (*Appendix 3.6*).

Thus, non-provision of funds by the State Government affected the project and the completed quarters could not be handed over to the Department in absence of basic amenities. Besides, non-availing of admissible interest rebate led to excess payment of interest of ₹ 6.41 crore to HUDCO.

The State Government stated (May 2010) that the matter of availing additional rebate of 0.50 *per cent* on bulk loan was likely to be resolved in the ensuing board meeting of HUDCO. The reply of State Government was, however, silent on the issue of non-release of State's share and slow progress of work. Further, Additional Superintendent of Police, Jaipur has informed (June 2010) that ₹ 2.98 crore has been adjusted (June 2010) by the HUDCO against outstanding principal amount. However, rebate of ₹ 3.43 crore was still to be adjusted (June 2010).

## Medical Education and Public Works Departments

### 3.5.3 Hospital building lying unutilised

**A hospital building constructed at a cost of ₹ 26.08 crore was lying unutilised for 20 months in the absence of a clear decision regarding its use.**

The State Government (Medical and Health Department) accorded (May 2006) administrative and financial (A&F) sanction of ₹ 18 crore (revised to ₹ 25 crore in August 2006) for construction of hospital building 'Manas Arogya Sadan' at Mansarovar, Jaipur to reduce the pressure on Sawai Mansingh (SMS) Hospital, Jaipur. The hospital was to start from December 2007. The hospital building was completed in April 2009 by Executive Engineer (EE), Public Works Department (PWD), City Division-II, Jaipur at a cost of ₹ 26.08 crore<sup>72</sup>.

Scrutiny (January 2010) of the records of EE, PWD Division-II, Jaipur and further information obtained (June 2010) revealed that though the hospital building was completed in April 2009, it had not been handed over to Medical Education Department (December 2010). It was noticed that in May 2006 the hospital was designed as a General Hospital. In March 2009, the Medical Education Department decided to run it as a Heart Institute. The PWD also started (April 2009) deliberations on preparation of estimates for converting the existing building into a Heart Institute. Subsequently, in December 2009, the EE requested Principal and Controller, Medical College, Medical Education Department, Jaipur to take possession of the hospital building. However, the Medical Education Department did not take possession of the hospital building as State Government approved (October 2010) to develop the

72. Civil works: ₹ 19.18 crore; electrical works: ₹ 6.90 crore including liability of ₹ 1.07 crore.

hospital as a multi specialities hospital with emphasis on cardiac diseases in public private partnership (PPP) mode. However, as of December 2010 the State Government had not finalised the terms and conditions of running the hospital in PPP mode and also the date of its commencement. The hospital building was lying unused for 20 months (December 2010).

The State Government (PWD) informed (October 2010) that the hospital building was originally completed by March 2008, but it was not taken over by the Medical Education Department. The reply was not correct as some works<sup>73</sup> had been completed between March 2008 and April 2009. The State Government (Medical Education Department) stated (September 2010) that in compliance of the Chief Minister's budget speech (March 2009), it was decided to run this hospital as heart institute and later on (October 2010) as multi specialities hospital. The fact is that Government's decision to convert the General Hospital into multi specialities hospital four and a half years after the A&F sanction is indicative of improper planning. Thus, hospital building completed at a cost of ₹ 26.08 crore was lying unutilised for 20 months depriving the public of the benefit of medical facilities.

## Planning Department

### 3.5.4 Non-implementation of the Bhamashah Financial Empowerment Scheme

**Funds of ₹ 161.32 crore for financial empowerment of poor women remained blocked for more than two years in bank accounts of the women identified under the Bhamashah Financial Empowerment Scheme.**

The State Government launched (April 2008) Bhamashah Financial Empowerment Scheme (BFES) for financial empowerment of women from below the poverty line (BPL), small and marginal farmers and identified Scheduled Caste and Scheduled Tribe families. Under BFES, ₹ 1,500 was to be deposited into the bank accounts opened in the name of one woman from each of the 50 lakh identified rural families to empower them to take their economic and financial decision themselves by providing them with banking access within 3 to 4 km from their residence through biometrically identifiable smart cards. The smart card was required to carry the banking and health insurance products initially, and was usable for banking service at any Point of Service (PoS) in the same *Panchayat Samiti*. This could be used also for receiving funds under other schemes of State Government and GoI.

An infrastructure back bone was to be created by setting up a State data centre to capture details and biometrics of 50 lakh identified families, issue of multiple benefit smart cards, establishment of 15,000 PoS for providing banking access duly connected with the State data centre, banks and insurance services providers.

73. Construction of new hospital building (main building), remaining civil works, sanitary works, joinery works and outer finishing was completed upto April 2009.

Scrutiny (October 2009 and July 2010) of the records of Deputy Secretary, Personnel and Administrative Department and the Planning (Institutional Finance) Department revealed the following:

- The Planning (Institutional Finance) Department (Department) invited (April 2008) proposals from infrastructure service providers for implementation of BFES. The proposals of Infrastructure Leasing and Financial Services Ltd (IL & FS) for six revenue<sup>74</sup> divisions and Batronics Terasoft Consortium (BTC) for Bharatpur Division were accepted and agreements were executed (June 2008) with these companies for creation of the required electronic data centre by 30 September 2008. The Department transferred (between August and October 2008) ₹ 163.35 crore to banks (₹ 161.06 crore to Punjab National Bank and ₹ 2.29 crore to Bank of Baroda) for crediting ₹ 1,500 each in 10,88,965 accounts opened in the name of the female member of the rural family enrolled during the camps organised between July and September 2008.

- The targets fixed for the service providers, enrolments made, bank accounts opened and smart cards distributed as of September 2008 were as under:

Name of service provider	Target proposed	Number of enrolments made	Number of Bank accounts opened	Amount credited in ₹ (number of bank accounts)	Number of smart cards distributed
IL & FS	44,00,000	40,97,506	28,86,882 (Punjab National Bank)	1,61,05,33,500 (10,73,689)	8,668
BTC	6,00,000	4,81,213	20,160 (Bank of Baroda)	44,23,500 (2,949)	22
<b>Total</b>	<b>50,00,000</b>	<b>45,78,719</b>	<b>29,07,042</b>	<b>1,61,49,57,000</b> <b>(10,76,638)</b>	8,690

Source: Planning Department.

Against 50 lakh targeted beneficiaries, 45.79 lakh were enrolled and only 29.07 lakh bank accounts were opened. Rupees 161.50 crore was credited to 10,76,638 bank accounts. No amount was credited in 18,30,404 bank accounts.

- As only 8,690 (0.19 per cent of enrolled) smart cards were delivered, the women holding smart card drew ₹ 200 each from their accounts while 10,67,948<sup>75</sup> beneficiaries could not utilise the amount credited to their accounts, defeating the very objective of the Scheme. It was noticed that setting up of 15,000 PoS and connecting them with the State data centre was not done, which resulted in failure to deliver the intended banking services to the beneficiaries.

- The contract agreement with service providers M/s IL&FS and M/s BTC provide payment at ₹ 10,01,125 and ₹ 1,72,625 per quarter respectively for 40 quarters alongwith a minimum guaranteed transaction charges of ₹ 2.40 crore and ₹ 0.43 crore per year provided the State Data Centre and PoS remain

74. Ajmer, Bikaner, Jaipur, Jodhpur, Kota and Udaipur Divisions (29 districts)

75. 10,76,638 - 8,690 = 10,67,948.

operational in each quarter. However, no payment has been made to the service provider as the State Data Centre and PoS have not been made operational as of November 2010.

Meanwhile, the Election Commissioner stayed (October 2008) implementation of the scheme due to observance of the code of the conduct for the period 14 October 2008 to 13 December 2008 on account of holding/declaration of State Assembly Elections.

In January 2009, a Review Committee of five Cabinet Ministers was constituted by the State Government to consider suggestions for implementation as well as any change or amendment to the schemes, taking remedial action on complaints regarding tender procedure, study on other points and giving recommendations within one month.

The Deputy Secretary, Planning (Institutional Finance) stated (June 2010) that the infrastructure back bone of 15,000 PoS, connected with State data centre, could not be created as the recommendations of the Review Committee were still pending. The scheme continued to be in doldrums. A sum of ₹ 161.32 crore remained blocked in the accounts of intended beneficiaries as the process of issue of smart cards was in abeyance, pending the recommendations of the Review Committee. Further, ₹ 1.85 crore transferred (October 2008) by the Department to Bank of Baroda was refunded (September 2009) by the Bank after a period of 11 months without adding the interest of ₹ 5.93 lakh<sup>76</sup>.

The State Government stated (September 2010) that the recommendations of the review committee have not been received and action would be taken accordingly as per their recommendations.

## Technical Education Department

### 3.5.5 Tardy implementation of the scheme of producing multi skilled workforce

**Lack of Government interest in implementation of the scheme defeated the main objective of the scheme of producing multi skilled workforce despite incurring an expenditure of ₹ 4.68 crore.**

To upgrade certain existing Industrial Training Institutes (ITIs) the State Government accorded (October 2005) financial and administrative sanction for upgradation of five ITIs and trades<sup>77</sup> into 'Centres of Excellence' (CoE) under the Centrally Sponsored Scheme 'Upgradation of ITIs into Centres of Excellence'. The funds (₹ 8 crore) for the scheme were to be provided in the ratio of 75:25 by Government of India (GoI) (₹ 6 crore) and State Government

76. At 3.50 per cent per annum.

77. Government ITI, Alwar: Automobile; Government ITI, Jaipur: Information and Technology; Government ITI, Jodhpur: Production and Manufacturing; Government ITI, Kota: Electrical and Government ITI, Udaipur: Electronics.

(₹ 2 crore) for the various components<sup>78</sup>. The scheme provided producing multi skilled workforce of world standards by introduction of multi skilling courses (Broad Based Basic Training-BBBT) of one year duration, followed by advanced modular specialised courses (AMSC) subsequently. Industry-wise cluster approach and Public-Private-Partnership in the form of Institute Management Committees (IMCs)<sup>79</sup> was also to be adopted to ensure greater and active involvement of industry in all aspects of training. The efficiency of the CoEs was to be measured as a combination of internal efficiency (i.e. performance and output of CoE with regard to number of students enrolled, detained, successfully graduated and utilization of capital assets) and external efficiency (i.e. outcome that reflects the impact of training on employability of graduates). The scheme to be closed on 31 March 2009 was extended (March 2010) by GoI till 31 March 2010.

Against the sanctioned amount of ₹ 8 crore, an expenditure of ₹ 4.68 crore (GoI: ₹ 3.44 crore and State Government: ₹ 1.24 crore) has been incurred on civil works (₹ 2 crore), machinery and equipments (₹ 2.05 crore) and others (₹ 0.63 crore) during 2006-10.

Test check of the records (May-June 2008) of the Director, Technical Education, Jodhpur (Department) and further information collected (September 2008, February and May 2010) revealed that though admission to BBBT courses in all the CoEs for six modules (for BBBT) were given from 2005-06 and AMSC started from 2006-07, the posts of instructors for these courses were neither created nor regular appointment of qualified instructors made. Against 14 posts of instructor required for BBBT, 11 posts were created (October 2005) on contractual basis (remuneration: ₹ 5,000 per month) However, Director (Training), Directorate of Technical Education, Rajasthan intimated (January 2009) that due to low remuneration and for want of qualified instructors five posts were still lying vacant (May 2010). Thirty posts of instructors required for AMSC were also not created as of 31 January 2009. Only in December 2009, the Technical Education Department sanctioned 44 posts of instructors (BBBT: 14; AMSC: 30) to be engaged on contract basis through an agency at ₹ 10,000 per month, till regular appointments were made. Only ₹ 2.05 crore (54.60 per cent of total sanctioned provision of ₹ 3.75 crore) was spent as of April 2010, on purchase of machinery and equipment for modules due to non-release of funds by GoI/State Government.

Non-appointment of regular instructors and non-procurement of required machinery and equipment hampered the development of technical skills of the

---

78. (i) civil works (₹ 40 lakh/CoE), (ii) procurement of machinery and equipment for modules (₹ 75 lakh/CoE) and (iii) other expenditure (₹ 45 lakh/CoE) which comprise of (a) honorarium for contract/guest faculty, as well as payment of honorarium to existing staff wherever required, (b) technical assistance for training of trainers and management personnel and (c) miscellaneous expenditure towards curriculum development, development/ procurement of training material, office expenses.

79. Four representatives from Industries; representative of Confederation of Indian Industries, representative of State Director dealing with vocational training; Principal of ITI; one Senior Faculty Member; one student representative; District Employment officer and one representative of Director General Employment and Training (optional).



students as was observed from the overall internal efficiency<sup>80</sup> of CoEs which ranged between 5.20 to 59.37 per cent<sup>81</sup> for BB BT course and between 6.25 to 41.66 per cent for AMSC at the five CoEs during 2005-10. Further, CoEs, Alwar, Jaipur and Udaipur did not furnish information regarding cooperation from industries in the form of donation of machinery and equipment, deputation of guest faculty/experts and association with State in testing and certification during 2005-09. The CoEs, Jodhpur and Kota, informed that no such cooperation was received. Only 200 students (37 per cent of 540 students passed out) found placement during 2005-08 as reported by the Deputy Director (Training), Jodhpur (April 2009). Thus, indicators of internal and external efficiency showed that the excellence of CoEs was compromised.

Thus, lack of Government interest in implementation of the scheme defeated the main objective of the scheme of producing multi skilled workforce and improving employability despite incurring an expenditure of ₹ 4.68 crore.

The Department accepted (March and April 2009) that non-appointment of instructors with required qualification and non-release of funds for machinery and equipment has adversely affected the quality of training as well as the results.

The State Government stated (November 2010) that the process for regular appointment of 44 instructors has been initiated and purchase of remaining machinery and equipment would be completed in ensuing year. The Government reply did not justify delay in release of adequate funds and appointment of instructors.

## General

### 3.5.6 Lack of response to audit observations

**Audit is an aid to management for efficiency, effectiveness and good governance. The failure of the Government in taking proper corrective action on audit findings indicated weak governance.**

According to Rule 327(1) of General Financial and Accounts Rules, the retention period for various accounting records ranged between one and three

80. Overall internal efficiency is the per cent of total number graduates out of sanctioned seats.

Name of ITI	2005-06		2006-07		2007-08		2008-09		2009-10	
	BBBT	AMSC	BBBT	AMSC	BBBT	AMSC	BBBT	AMSC	BBBT	AMSC
ITI, Jodhpur	84.37	-	8.33	26.04	56.25	34.37	38.54	29.16	NA	NA
ITI, Kota	-	-	33.34	22.92	0.88	22.92	30.07	30.95	8.73	NA
ITI, Jaipur	18.75	-	41.66	6.25	59.37	20.83	13.54	7.29	NA	NA
ITI, Alwar	43.75	-	5.20	41.66	20.03	28.12	2.08	27.08	NA	NA
ITI, Udaipur	-	-	33.33	8.33	12.50	18.75	21.87	8.33	NA	NA

Source: As furnished by the Principals of respective CoEs

81. Except ITI, Jodhpur: 84.37 per cent in 2005-06, ITI, Kota: 0.88 per cent in 2007-08 and ITI, Alwar: 2.08 per cent in 2008-09.

years after audit. Owing to the failure of departmental officers to comply with the observations in inspections reports (IRs) within the prescribed retention period, the possibility of their settlement in the future appeared to be bleak due to non-availability of records.

As on 31 March 2010, there were 6,936 IRs containing 23,822 paragraphs issued to 81 Civil and 8 Works Departments during the period 1982-83 to 2009-10 (up to September 2009) which were pending for settlement. Year-wise pendency is as under:

Year	Numbers pending	
	IRs	Paragraphs
Upto 2003-04	1,262	2,562
2004-05	741	2,259
2005-06	708	2,780
2006-07	1,061	3,728
2007-08	1,189	4,467
2008-09	1,327	5,030
2009-10 (upto September 2009)	648	2,996
<b>Total</b>	<b>6,936</b>	<b>23,822</b>

- For early settlement of outstanding Inspection Reports (IRs) and paragraphs, the State Government issued (August 1969) instructions to all departmental officers for sending the first reply to IRs within a month, and replies to further audit observations within a fortnight. These instructions have been reiterated from time to time. The instructions issued in March 2002 envisaged appointment of nodal officers and Departmental Committee in each of the Administrative Departments to ensure compliance to all the matters relating to audit. Latest instructions have been issued in January 2010.
- An analysis of 616 IRs issued to various units under Women and Child Development Department (186), Family Welfare Department (133) and Forest Department (297) revealed that 1,766 paragraphs were outstanding as on 31 March 2010. Category-wise detail of irregularities commented in IRs is given in *Appendix 3.7*. It was further noticed that first reply of 106 IRs of Women and Child Development Department and three IRs of Family Welfare Department were pending for five to 64 months<sup>82</sup>.
- Audit Committees comprising of the respective Principal Secretary/Secretary of the Department and representatives of the Finance Department and the Office of the Principal Accountant General were formed in 37 Departments out of 89 Departments for taking speedy action on pending audit matters. The Finance Department issued (November 2004) instructions for conducting four meetings per year, but no Department adhered to the instructions of the Finance Department and only 43 Audit Committee meetings were held by 20 Departments during 2009-10.

82. Women and Child Development Department: 5 to 64 months; Family Welfare Department: 7 to 21 months.

Audit is an aid to management for efficiency, effectiveness and good governance. The failure of the Government in taking proper corrective action on audit findings indicated weak governance. The Government should look into the matter and ensure that procedures are put in place to ensure submission of prompt and proper response to the audit observations, action is taken against the defaulting officials and recoveries of losses/outstanding advances/ overpayments are made in a time bound manner.



JAIPUR,  
The

(SUMAN SAXENA)  
Principal Accountant General (Civil Audit), Rajasthan

16 March 2011

Countersigned



NEW DELHI,  
The

(VINOD RAI)  
Comptroller and Auditor General of India

17 March 2011



# Appendices



## Appendix 2.1

(Refer paragraph 2.1.3; page 15)

### Ground water level in Jaipur City and downfall during 2004 to 2009

(In metres)

Zones	2004		2005		2006		2007		2008		2009		Net Fall in Water Level	
	Pre Monsoon	Post Monsoon	Pre Monsoon	Post Monsoon	Pre Monsoon	Post Monsoon	Pre Monsoon	Post Monsoon	Pre Monsoon	Post Monsoon	Pre Monsoon	Post Monsoon	Pre Monsoon	Post Monsoon
1. Amer	10.83	4.52	11.45	10.41	11.4	12.9	13.1	12.93	13.5	12.1	12.6	12	1.77	7.48
2. Durgapura	31.7	31.84	33.25	34.5	36.84	39.4	43.54	43.3	51.67	51.76	52.7	53.7	21.0	21.86
3. Gopalpura	NA	NA	NA	NA	NA	NA	NA	NA	NA	40.19	40.1	40.2	NA	0.01
4. Jhotwara	50.88	52.6	54.2	55.3	56.22	57	59	59.8	60.5	65.39	62.27	63.87	11.39	9.67
5. Mansarovar	32	33.14	34.05	36.45	39.01	41	41.3	42.27	44.15	49.3	49.4	47.8	17.40	14.66
6. MES	44.67	38.05	42.5	44.97	56.22	49.1	49.28	48.25	62.1	51.7	54.8	NA	10.13	NA
7. Surya Nagar	20.76	20.45	21.6	21.79	22.9	25.05	27.2	29.37	31.1	33.1	34.8	37.95	14.04	17.50
8. Rotary Club	NA	NA	NA	NA	NA	NA	NA	NA	54.15	56.70	57.70	62.3	3.55	5.60
Total	190.84	180.60	197.05	203.42	222.59	224.45	233.42	235.92	317.17	360.24	364.37	317.82		

Source: Central Ground Water Board, Jaipur  
NA – Not Available

## Appendix 2.2

(Refer paragraph 2.1.7, 2.1.8.3 and 2.1.8.5; page 17, 24 and 26)

### Details of activities/components to be carried out in summer schemes

S. No.	Proposed activities/components	Summer 2007 Phase-I	Summer 2007 Phase-II	Summer 2008	Summer 2009	Summer 2009 Phase-I	Summer 2009 Phase-II	Total
	Sanctioned amount (₹ in crore)	23.53	57.15	24.20	3.87	7.62	8.81	125.18
1.	Construction of Tube wells	100	142	100	40	50	100	532
2.	Construction of Hand Pumps	125	200 100	-	10	20	20	475
3.	Construction of Single Phase T.W.	120	40	100 225 75	-	50	50	660
4.	Installation of PVC Tanks	15	80	100	-	80	80	355
5.	Redevelopment of Existing Tube Wells Hand Pumps	50 70	125 120	LS LS	- -	150 200	100 50	425+LS 440+LS
6.	Replacement of old & insufficient Pumping Machinery of T.W.	150	450	-	-	-	200 1400 300	2500
7.	Improvement of Existing Rising Main & Distribution Main	LS	LS	LS	-	-	LS	LS
8.	Laying of Transfer Main	LS	LS	LS	-	LS	LS	LS
9.	Construction of CWR SR	1 -	- -	- 2	- -	- -	- -	1 2
10.	Transportation of water	LS	LS	-	LS	LS	-	LS
11.	Provision of Road cuts	LS	LS	LS	-	LS	LS	LS

LS: Lump sum

Source: Agenda note with the sanction accorded by PPC, PHED, Jaipur.



### Appendix 2.3

(Refer paragraph 2.1.7.1; page 18)

#### Ground water status on the basis of hydro-geological parameters

S.No.	Zone	Water Level(m)	Alluvial Status(m)	Saturated Thickness(m)	Approximate discharge(LPH)	Remarks
1.	A. In and around Jhotwara & North West of Jhotwara	65-70	80-85	15	3000-5000	Feasible for construction of tube well at selected sites
2.	B. In and around Vidhyadhar Nagar, Ambabari, Military Engineering Services, Khatipura,, Vaishali Nagar & Jharkhand	60-65	80-85	20	4000-6000	-do-
3.	B-1. In and around Kartarpura, Mahesh Nagar, Vasundhara Colony, Milap Nagar, Durgapura, Part of Malviya Nagar, Jawahar circle, Gopalpura & Mansarovar	50-55	70-75	20	4000-6000	-do-
4.	C. In and around Shastri Nagar, RPA, Indrapuri, Sindhi colony, Part of Banipark, Hasanpura, Shanti Nagar, Hatwara, Jamuna Nagar, Sodala, Sushilpura, Shyam Nagar, Devi Nagar, Govindpuri, Bais Godown, Secretariat	55-65	65-75	10	3000-4000	-do-
5.	D. Sindhi Camp, Circuit House, Gopal Bari, Hathroi Fort, Civil Lines & Part of Ram Nagar	40-50	35-50	-	-	Not feasible for construction of tube well due to limited alluvial thickness
6.	D-1. Statue Circle, Ram Bagh Circle, Lal Kothi, Bapu Nagar, Gandhi Nagar, Bajaj Nagar, University, Tilak Nagar, Jawahar Nagar, Raja Park, Adarsh Nagar, Janta Colony & Ram Niwas Garden	65-70	70-90	10	-	Density of tube well is very high therefore not feasible for construction of new tube well
7.	E. Jhalana Institutional Area, Malviya Industrial Area, Jagatpura, Sanganer & South of Sanganer	50-65	45-70	5	-	Not feasible for construction of tube well due to limited alluvial thickness & poor quality.
8.	F. In & around Walled City & N.E. of Walled City	50-60	40-50	-	-	-do-

Source: State Ground Water Department, Jaipur

**Appendix 2.4**

(Refer paragraph 2.1.7.5; page 22)

**Implementation schedule and actual period spent in execution**

S. No.	Activity	Original period		Actual period	
		From	To	From	To
1.	Short listing of consultant	3/2004	4/2004	4/2004	5/2004
2.	Examination of proposals and mobilisation of consultants	5/2004	9/2004	10/2004	4/2005
3.	Preparation of design and bid documents and qualification of contractor	10/2004	3/2005	5/2005	3/2009
4.	Bidding process	4/2004	12/2005	11/2005	9/2009
5.	Execution of packages	1/2006	12/2007	3/2007	Under Progress
6.	Defect liability period	1/2008	12/2008	-	-
7.	Account clauses	1/2009	6/2009	-	-

Source: CE (SP) PHED, Jaipur (Minutes of meeting with JBIC)

## Appendix 2.5

(Refer paragraph 2.1.7.5 and 2.1.8; page 22 and 23)

### Physical and Financial progress & Revised cost estimate of Transfer Part of BJWSP

(₹ in crore)

S. No.	Package No. and Description	Original cost	Amount of work order	Estimated cost (4/2009)	Expenditure upto March 2010	%age of cost increase	Physical progress upto March 2010
1.	I- Transfer main Central feeder-76.9 kms	120.74	161.24	178.00	173.30	47.42	97.3% 75.33 km
2.	II- Transfer main on Western and Southern feeder- 74 kms	51.17	99.96	107.00	88.86	109.11	95% 70 km
3.	III- Pumping stations at Balawala, Ram Niwas Bagh and Amanishah	57.07	57.94	61.25	53.99	7.32	84% Work of Amanishah P.S. was in progress.
4.	IV- Central, Western and Eastern pumping station (Jawahar Circle, Central Park, Mansarovar)	26.88	52.05	55.00	40.12	104.61	87% All P.S. partially commissioned
5.	V- SCADA	10.06	19.17	19.50	14.96	93.84	90% 8 LCCs and 8 SMCs not commissioned
6.	VI- Electric supply	58.36	28.81	28.81	28.61	(-) 50.63	Cable work at P.S. yet to complete
7.	VII- Improvement of existing distribution network and new distribution centers	28.60	Not yet awarded	79.72			
8.	VIII- Reduction of UFW	39.82	Not yet awarded	38.13			
9.	Consultancy for project	18.90	Terminated on 14.11.09	20.21	25.68	35.87	
10.	Interest during construction	15.30		37.35		-	
11.	Administrative cost and land acquisition	35.50		35.50	10.98		
	<b>Total</b>	<b>462.40</b>	<b>419.17</b>	<b>660.47</b>	<b>436.50</b>		

Source: CE (SP) PHED, Jaipur

**Appendix 2.6**

(Refer paragraph 2.1.8.3; page 25)

**Year wise allotment and expenditure on Summer Schemes**

(₹ in lakh)

Scheme		Year									
		2006-07		2007-08		2008-09		2009-10		Total	
		A	E	A	E	A	E	A	E	A	E
Summer 2007 Phase-I	S	49.63	49.63	700.15	717.01	12.05	12.05	-	-	761.83	778.69
	N	115.64	115.64	1150.00	1149.99	282.00	281.89	44.00	42.94	1591.64	1590.46
Summer 2007 Phase-II	S	-	-	392.38	392.38	1032.00	1016.38	376.32	376.43	1800.70	1785.19
	N	-	-	995.10	995.06	1464.19	1461.68	669.00	666.70	3128.29	3123.44
Summer 2008	S	-	-	-	-	240.43	255.79	151.36	170.08	391.79	425.87
	N	-	-	-	-	414.00	413.98	74.95	74.12	488.95	488.10
Summer 2009	S	-	-	-	-	-	-	414.00	399.08	414.00	399.08
	N	-	-	-	-	-	-	576.00	575.17	576.00	575.17
Summer 2009 Phase-I /Phase-II	S	-	-	-	-	-	-	126.00	126.43	126.00	126.43
	N	-	-	-	-	-	-	185.00	184.77	185.00	184.77
<b>TOTAL</b>									<b>9464.20</b>	<b>9477.20</b>	

S: South wing, N: North wing, A: Allotment, E: Expenditure

Source: Budget allotment letter and expenditure statements of City Circle Division North & South, PHED, Jaipur

## Appendix 2.7

(Refer paragraph 2.1.8.5; page 27)

### Details of work of laying pipeline and their impact

S. No.	Pipe line	Object	Status of work	Impact
1.	400 mm DI-6000 mtrs-Sector-9 VIDHYADHAR NAGAR to Shastri Nagar and interconnection with proposed pipe lines from Shastri Nagar to STP Brahmpuri as mentioned at S.No.2	To cater the demand of unconnected colonies adjoining Amer road and deficit Wing of area served from Transport Nagar.	- Work awarded to M/s Paharia Construction Co. on 23.4.08 found not yet started/taken up. - Not yet awarded to another contractor. - The pipe line work of STP Brahmpuri to Transport Nagar (of phase-I) allotted on 23.10.07 also not yet completed.	Transmission of water from VIDHYADHAR NAGAR of newly developed sources is being transferred through existing system, which is not sufficient as per proposal.
2.	400 mm DI-5000 mtrs- PH Shastri Nagar to STP Brahmpuri.	For effective transfer of water as the existing 350 mm AC Pipe line has limitation to bear the water pressure resulting in losses.	Not found awarded to contractor.	Transmission of water from PH Shastri Nagar to STP Brahmpuri not facilitate.
3.	400 mm DI-4000 mtrs-Laxman Doongri to Transport Nagar.	To transfer the proposed 8.7 MLD water from Vidhyadhar Nagar to Transport Nagar as the existing 350 AC and CI pipe line is 15-20 feet Deep and repeated number of leakages.	- Work allotted to M/s Paharia Construction Co. on 19.3.08 but not yet started by the agency. - No action against the contractor and further awarded to other contractor.	Object of transmission of water from VIDHYADHAR NAGAR to T.P. not achieved.
4.	200 mm DI-2500 mtrs- Transport Nagar to Khania.	To restore the supply in Khania as the existing 150 mm line was damaged during renovation of road from T.P. to Khania.	- Work awarded to M/s Tijaria Polypipes (225 mm HDPE) on 15.5.08. - Contractor executed only 2345 mtrs of which 1200 mtrs was not yet tested.	Due to incomplete execution, people depriving the benefit even after expenditure of ₹ 25,95,994/-
5.	300 mm DI-1500 mtrs - Meena Petrol Pump to Surajpole Gate.	To improve the pressure and non-supply problem as the present supply is from Ramganj Chaupar (at higher altitude). The proposed line to be connected with line at Laxman Doongri to T.P.	- Work awarded to M/s H.S. Enterprises on 23.2.08 but agreement was not executed. E.M. forfeited work not yet done.	The object to eliminate the low-pressure problem and supply system not improved.
6.	300 mm DI-1000 mtrs- Top Khana Desh.	To improve the pressure problem in tail end areas of Top Khana Desh Chaukri.	Work awarded to M/s Mishra Bros. on 26.4.08. Contractor executed on 250 mtrs pipe line work as on 20.12.09 and paid Rs 8, 51,039/- (3/2010).	The delay in execution and incomplete status of work did not serve the desired purpose.
<b>Total</b>	<b>20,000 mtrs</b>		<b>2,595 mtrs</b>	

Source: Work file at EEs Office, North wing, PHED, Jaipur

**Appendix 2.8**

(Refer paragraph 2.1.11.5; page 39)

**Details of connected power load at pumping station and power consumed**

(Amount in ₹)

Name of Pumping Station	Month of connection	Sanctioned connected load (KVA)	75 per cent of power connected (KVA)	Maximum utilisation of power (KVA)	Period of utilisation	Fixed charges charged Per Month @ ₹ 90/- per KVA	Savings on the assumption of curtailment of power at maximum utilised level			Months beyond 12 months	Expenditure beyond 12 months
							Amount (in ₹)	Months	Total Amount (in ₹)		
Surajpura	12/2008	5000	3750	1512 (30.24%)	2/2009 to 10/2010 (21Months)	3,37,500	2,01,420	10	20,14,200	-	-
	11/2009	10000	7500	1512 (15.12%)		6,75,000	5,38,920	11	59,28,120	9	48,50,280
Balawala	12/2008	4500	3375	2262 (50.26%)	3/2009 to 10/2010 (20Months)	3,03,750	1,00,170	20	20,03,400	8	801360
Ramniwas Bagh	10/2009	1860	1395	422 (22.69%)	11/2009 to 10/2010 (12 Months)	1,25,550	87,570	12	10,50,840	-	-
Jawahar Circle	9/2009	3370	2527.5	1114 (30.05%)	9/2009 to 10/2010 (14 Months)	2,27,475	1,27,215	14	17,81,010	2	2,54,430
Mansarovar	6/2009	1150	862.5	259.94 (22.61%)	6/2009 to 10/2010 (17 Months)	77,625	54,230	17	9,21,910	5	2,71,150
<b>Total</b>									<b>1,35,99,310</b>		<b>61,77,220</b>

## Appendix 2.9

(Refer paragraph 2.1.13.3; page 44)

### Statement showing position of staff for meter management

Norms	Requirement for 3,54,806 metered connection as per MIS-3/2010	Sanctioned as on 31.3.10	Working as on 31.3.10	Shortage w.r.t. requirement as per norms
<b><i>(A) For repairs and testing for one unit of 3000 metered connection</i></b>				
(i) Meter repair and Tester 1	118	15	13	105
(ii) Fitter Grd. I 2	236	20	10	226
(iii) Turner-Grd. II 1	118	01	-	118
(iv) Helper Grd. I 3	354	309	228	126
<b><i>(B) For meter reading and checking</i></b>				
(i) Meter Reader for 1,000 connections 1	354	54	46	308
(ii) Meter Inspector for 4,000 connections 1	89	36	23	66
(iii) Helper Grd. II for 1,000 connections 1	354	-	-	-

Source: SE, City Circle, Jaipur and norms provided in the Deputy Secretary, PHED's letter dated 26.11.1969

## Appendix 2.10

(Refer paragraph 2.1.13.5; page 46)

### Details of water pipe lines damaged by developing agencies

S. No.	Date	Location	Agency	Remarks	
1.	During October 2009	From opposite Sanganer Railway Station to Muhana Road onwards (250 mm dia DI Transfer main pipe line for SEZ)	JVVNL	The pipe line was severely damaged in the length of 4.5 kms and two cables laid over the pipe lines.	
2.	20.3.10	Dalda Factory road Durgapura (300 mm AC)	JDA	During construction of Box Drain JDA started road-widening works without any prior intimation to PHED for information. Pipe lines along with service connections damaged and left as such JDA informed to take precautions, pipe line network well informed by PHED.	
3.	22.3.10	Dalda Factory road Durgapura (300 mm AC)	JDA		
4.	24.3.10	Dalda Factory road Durgapura (150 mm AC)	JDA		
5.	02.04.09	Distribution pipe lines on Ajmer Road opposite to Asopa Hospital	JDA		
6.	02.04.09	Opposite Diamond Tower, old octroi post (150 mm AC)	JDA		
7.	03.04.09	Opposite old Post Office near Uttam Tent House, DCM area, Ajmer Road (80 mm AC)	JDA		
8.	04.04.09	Near Hardware Store, Asopa Hospital, Ajmer Road (80 mm AC)	JDA		
9.	04.04.10	Opposite Cremation ground, Ajmer Road (150 mm AC)	JDA		
10.	05.04.10	Near Heerapura School Ajmer Road (80 mm AC) <b>at three places</b>	JDA		
11.	06.04.10	Opposite Diamond Tower, old octroi post (150 mm AC)	JDA		
12.	08.04.10	New Sanganer Road, Opposite Lazeez restaurant (200 mm UPVC)	JDA		JDA contractor uprooted trees without any intimation and damaged the water pipe line, which was shifted recently by JDA PHE wing.
13.	09.04.10	Opposite Asopa Hospital near Glass and Hardware shop, Ajmer Road (80 mm AC)	JDA		JDA informed to take precautions, pipe line network well informed by PHED.
14.	12.04.10	Opposite Hotel Kiran Palace, Ajmer Road (80 mm AC)	JDA		



S. No.	Date	Location	Agency	Remarks
15.	12.04.10	Opposite Diamond Tower, old octroi post (150 mm AC) at <b>three places</b>	JDA	
16.	17.04.10	Opposite Cremation ground, Ajmer Road (90 mm PVC)	JDA	
17.	19.04.10	Near Parshawnath colony, Ajmer Road <b>at two places</b>	JDA	
18.	19.04.10	Opposite Hotel Reagel (80 mm AC) <b>at two places</b>	JDA	
19.	22.04.10	Opposite Diamond Tower, old octroi post (150 mm AC)	JDA	
20.	22.04.10	Muhana Road (250 mm dia Transfer main pipe line for SEZ)	JDA	JDA started road-widening works without any prior intimation to PHED for information.
21.	29.12.09	Mansarovar Area pipe line damaged at 5 points	JVVNL	
22.	14.04.09	RPA Road, Kalakar colony (5" & 3" AC Pipe lines)	L&T (Bisalpur work)	
23.	22.03.09	Sanjay circle (150 mm DI)	Cable Agency	
24.	06.02.09	Jatti ji ki Bagichi (Laxminarainpuri)	JDA	Laying of sewer line.
25.	15.04.09	(5 points) Malviya Nagar, Sanjay colony, Laxminarainpuri, Topkhana Des, Ghatgate choki (6" pipe line)	L&T (Bisalpur work)	
26.	04.01.10	Kanvatiya circle (Raiganj main)	JDA	Laying of sewer line.

Source: Agenda note for meetings (26.4.2010) with Chief Secretary, Rajasthan, Jaipur

**Appendix 2.11**

(Refer paragraph 2.3.1 and 2.3.8 ; page 57 and 61)

**Statement showing physical progress of the project**

S.No.	Name of work/ Scheduled date of completion	Project provision (2002)		Physical achievement as of 31 March 2010 with its percentage		Percentage of actual expenditure incurred as compared to project provisions (2002)	Expenditure as compared to physical performance
		Physical	Cost (₹ in crore)	Physical	Cost (₹ in crore)		
1.	Lining (September 2007)	RMC-14.790 km LMC-38.715 km Total-(53.505 km)	6.68	11.326 km <u>28.87 km</u> (40.196km) 75.12%	16.17	242%	Two times
		Distributaries & Minors-50.514km	1.98	(38.843 km) 76.89%	6.22	314%	Three times
2.	CD works (September 2007)	61	2.14	41 (67.21%)	8.47	396%	Four times
3.	Diversion Dam at Ghora Pachhar river (September 2006)	1	0.63	Nil	5.81 (Revised provision 2009)	922% (Work not started)	Nine times (as per revised provision)
4.	Dam and allied works	Construction of E/W of Dam, Spillway, Head outlet sluice, guide wall etc.-	38.16	Completed in March 2010 and breach in August 2010	48.96	128%	Exceeded by 1/4 time -

## Appendix 2.12

(Refer paragraph 2.3.8; page 61)

### Item wise details of project provision and expenditure thereagainst

(₹ in crore)

S.No.	Items	Project provision		Expenditure incurred (upto March 2010)
		Original	Revised	
<b>A.</b>	<b>Direct Charges</b>			
<b>I</b>	<b>Works</b>			
	A- Preliminary	0.64	0.78	0.37
	B-Land	3.68	10.10	8.94
	C-Works	38.79	53.87	49.61
	D-Regulators	0.01	0.23	0.09
	E- Falls	0.03	0.09	0.03
	F-C.D.Works	4.75	12.42	8.47
	G- Bridges	0.17	1.24	0.44
	K- Buildings	1.02	0.89	0.99
	L- Earth work	1.46	6.06	1.21
	L-1- Lining	6.68	16.97	16.17
	M- Plantation	0.16	0.21	-
	O-Miscellaneous	1.32	1.24	2.23
	P- Maintenance	0.61	0.31	0.21
	Q- Special Tools and Plants	0.17	0.06	0.06
	R- Communication	0.23	0.31	0.32
	U- Distributaries & Minors	4.78	13.63	7.57
	X- Environment & Ecology	0.77	14.51	14.51
<b>II</b>	<b>Establishment</b>	5.22	12.12	13.92
<b>III</b>	<b>Ordinary T&amp;P</b>	0.10	-	-
<b>V</b>	<b>Receipts and Recoveries</b>	(-)0.87	(-) 1.44	(-)0.65
<b>B</b>	<b>Indirect charges</b>			
	(i) Audit Accounts	0.66	1.33	-
	(ii) Capitalisation of abatement	-	0.01	-
	<b>Total</b>	<b>70.38</b>	<b>144.94</b>	<b>124.49</b>

Note-Provisions excluding price escalation ₹ 11.02 crore ( 2002) and ₹ 2.10 crore (2009).

**Appendix 2.13**

(Refer paragraph 2.4.2; page 65)

**Year-wise breakup of the fund released by GoI and State Government vis-à-vis actual expenditure incurred**

(₹ in crore)

Year	Opening balance of funds received under ARP-Q	Funds received under ARP-Q	Total funds available under ARP-Q	State share released under MNP	Total budget provision	Expenditure		Balance	
						ARP-Q	MNP	ARP- Q	MNP
2004-05	-	7.77	7.77	1.35	9.12	7.76	1.35	(-) 0.01	-
2005-06	0.01	36.60	36.61	6.95	43.56	36.57	7.02	(-) 0.04	(+)0.07
2006-07	0.04	52.71	52.75	8.50	61.25	52.63	8.45	(-) 0.12	(-)0.05
2007-08	0.12	74.25	74.37	24.84	99.21	73.18	24.84	(-) 1.19	-
2008-09	1.19	37.09	38.28	6.31	44.59	38.31	7.15	(+)0.03	(+)0.84
2009-10	-	-	-	10.72	10.72	-	10.48	-	(-)0.24
<b>Total</b>		<b>208.42</b>	<b>209.78</b>	<b>58.67</b>	<b>268.45</b>	<b>208.45</b>	<b>59.29</b>		

### Appendix 2.14-A

(Refer paragraph 2.4.5; page 66)

#### Statement showing list of additional OHSRs/GLRs lying unconnected

S. No.	Name of OHSRs/GLRs	Type of storage	Date of completion	Expenditure incurred (in ₹)
1.	Ghana	OHSR	02.05.08	7,85,000
2.	Dhani Jopadiya ( Udai Garh Khera)	GLR	10.04.08	82,858
3.	Chandma	GLR	20.12.07	2,61,219
4.	Bhagwanipura Mata Ji ka Khera	GLR	20.11.07	88,481
5.	Shokaliya	OHSR	25.04.07	8,21,000
6.	Devariya	OHSR	30.10.08	9,54,684
7.	Kebaniya	OHSR	20.04.08	8,37,800
8.	Kumariya	OHSR	02.09.08	13,64,172
9.	Khayda	OHSR	17.03.08	7,51,000
10.	Lamgra	GLR	01.10.07	1,96,700
11.	Kairot	OHSR	31.12.08	10,92,031
12.	Bahadurpura	OHSR	21.07.08	7,21,500
13.	Lodiyana	OHSR	04.08.08	9,18,269
14.	Lamba	OHSR	22.09.08	9,12,463
15.	Jaisinghpura	OHSR	03.10.08	8,20,374
16.	Dhani Khera	OHSR	16.08.08	7,15,000
	<b>Total</b>			<b>1,13,22,551</b>

**Appendix 2.14-B**

(Refer paragraph 2.4.5; page 66)

**Statement showing details of OHSRs/GLRs lying unconnected**

S No	Name of scheme	Month of sanction	Name of SR village	Name of SR connected village	Designed population (Year 2027)	Designed demand in KLD (Year 2027)	SR cap (in KL)	Additional OHSR and expenditure incurred								
								Month of sanction	Name of Storage village	Name of SR connected village	Designed population	SR capacity (in KL)	Expenditure incurred (in ₹)	Month & Year of completion	Period of delay	Reason for un connected of SR
1	RWSS Bhinay HW	July 2004	Telada	Telada	1459	58.36	130	April 2007	Ghana	Ghana	2197	50.00	785000	May-2008	174	100 mm dia DI pipe required 5 Km
				Ghana	2197	87.88										
				Pratappura	633	25.32										
				Rooppura	127	5.08										
				Sobadi	1411	56.44										
				Khumariya Kheda	675	27.00										
				<b>Total</b>	<b>6502</b>	<b>260.08</b>	<b>130</b>									
		July 2004	Heerapura	Heerapura	1873	74.92	320	February 2007	Dhani Jopadiya	Udai Garh Kheda	250	10	82858	April 2008		100 mm dia DI pipe required 1 Km
				Ren	1182	47.28										
				Gujarwara	1040	41.60										
				Udai Garh Kheda	2015	80.60										
				Peeloda	1236	49.44										
				Boobkiya	2058	82.32										
				Ramaliya	2787	111.48										
				Raghunath Garh	2128	85.12										
				Dhantol	1156	46.24										
				Ganeshpura	181	7.24										
				Surajpura	225	9.00										
		<b>Total</b>	<b>15881</b>	<b>635.24</b>	<b>320</b>											
		July 2004	Tantoti	Tantoti	6371	254.84	380	February 2007	Chandma	Chandma	2391	50	261219	December 2007		100 mm dia DI pipe required 2 Km
				Surajpura	449	17.96										
Bhawanipura	393			15.72												
Jaswantpura	337			13.48												
Bhagwanpura	181			7.24												

S No	Name of scheme	Month of sanction	Name of SR village	Name of SR connected village	Designed population (Year 2027)	Designed demand in KLD (Year 2027)	SR cap (in KL)	Additional OHSR and expenditure incurred									
								Month of sanction	Name of Storage village	Name of SR connected village	Designed population	SR capacity (in KL)	Expenditure incurred (in ₹)	Month & Year of completion	Period of delay	Reason for un connected of SR	
				Peeproli	2946	117.84			Bhawanipura Mataji ka kheda	Bhawanipura Mataji ka kheda	250	10	88481	November 2007		100 mm dia DI pipe required 1 Km	
				Gudliya	1897	75.88											
				Motipura	900	36.00											
				Kesarpura	770	30.80											
				Kalyanpura	2274	90.96											
				Chandma	2391	95.64											
				<b>Total</b>	<b>18909</b>	<b>756.36</b>	<b>380</b>										
		July 2004	Sarana	Sarana	6002	240.08	230	March 2006	Shokaliya	Shokaliya	3637	75	821000	April 2007		100 mm dia DI pipe required 5.50 Km	
		Shokali		991	39.64												
		Shokalia		3637	145.48												
		Madhopura		563	22.52												
		Majra Bilara		337	13.48												
		<b>Total</b>		<b>11530</b>	<b>461.2</b>	<b>230</b>											<b>821000</b>
		2		RWSS Bandanwara HW	July 2004	Pandanga	Padanga										3428
Arjunpura	563	22.52					Rampura	304									
Sawaiपुरा	406	16.24															
Devariya	2146	85.84															
Gajja Nadi	563	22.52															
Gwaliya	1976	79.04															
<b>Total</b>	<b>9082</b>	<b>363.28</b>	<b>185</b>					<b>954684</b>									
July 2004	Kitap	Kitap	2205		88.20	180	April 2007	Kebaniya	Kebaniya	2670	110	837800	April 2008		100 mm dia DI pipe required 4 Km		
Kebaniya		2670	106.80			Gudliya			1897								
Khumariya		3109	124.36			Motipura			900								
Majra Rajpura		450	18.00			Khumariya		Khumariya	3109	100	1364172	September 2008	53	100 mm dia DI pipe required 4 Km			
Majra Surajpua		563	22.52														
<b>Total</b>		<b>8997</b>	<b>359.88</b>		<b>180</b>				<b>2201972</b>								
3		RWSS Nagola HW	July 2004		Nagola	Nagola		4006	160	300	August 2006	Khayda	Khayda	1946	100	751000	March 2008
Pipaliya	1405			56			Pipaliya	1406									
Sapanikhera	670			27			Shol Khurd	868									
Keriya Khurd	2556			102			Shol kallan	867									
Balapura	897			36													
<b>Total</b>	<b>11334</b>			<b>385</b>		<b>300</b>		<b>751000</b>									

Report No. 2 (Civil) for the year ended 31 March 2010

S No	Name of scheme	Month of sanction	Name of SR village	Name of SR connected village	Designed population (Year 2027)	Designed demand in KLD (Year 2027)	SR cap (in KL)	Additional OHSR and expenditure incurred												
								Month of sanction	Name of Storage village	Name of SR connected village	Designed population	SR capacity (in KL)	Expenditure incurred (in ₹)	Month & Year of completion	Period of delay	Reason for un connected of SR				
				Sol Khurd	867	35														
				Khayra	1946	78														
				Sol Kalan	865	35														
				Barala	2751	110														
				Baragaon	3365	135														
				Raghunathpura	1814	73														
				<b>Total</b>	<b>21142</b>	<b>847</b>	<b>300</b>													
		July 2004	Chapaneri	Champanery	7382	295	250	May 2006	Lamgra	Lamgra	1711	70	196700	October 2007					100 mm dia DI pipe required 1.6 Km	
				Bara Khera	557	22														
				Udaipur Khera	757	30														
				Bhairu Kheda	508	20														
				Lamagara	1711	68														
				Neemara	2313	93														
				Chawandiya	1209	48														
				Padliya	3262	130														
			<b>Total</b>	<b>17699</b>	<b>706</b>	<b>250</b>														
		July 2004	Nandsi	Nandsi	3452	138	290	February 2007	Kairot	Kairot	3697	70	1092031	December 2008					100 mm dia DI pipe required 4 Km	
				Kachariya	1537	61														
				Kurthal	3295	132														
				Jetpura	2520	101														
	Kairot	3698		148																
	<b>Total</b>	<b>14502</b>	<b>580</b>	<b>290</b>																
4	RWSS Bijay Nagar HW	July 2004	Sathana	Sathana	5856	234	330	October 2007	Bahadurpura	Bahadurpura	1021	75	721500	July 2008	43		100 mm dia DI pipe required 4.5 Km			
				Indergarh	1111	44			Lodiyana	Lodiyana	2628	70	918269	August 2008	55					
				Kasarpura	1123	45														
				Devpura	649	26														
				Lodiyan	2628	105														
				Bhagwanpura	1047	42														
				Daulatpura-1	2981	119														
				Bahadurpura	1021	41														
				<b>Total</b>	<b>16416</b>	<b>656</b>	<b>330</b>					<b>3649</b>		<b>1639769</b>						



S No	Name of scheme	Month of sanction	Name of SR village	Name of SR connected village	Designed population (Year 2027)	Designed demand in KLD (Year 2027)	SR cap (in KL)	Additional OHSR and expenditure incurred											
								Month of sanction	Name of Storage village	Name of SR connected village	Designed population	SR capacity (in KL)	Expenditure incurred (in ₹)	Month & Year of completion	Period of delay	Reason for un connected of SR			
5	RWSS Masuda HW	December 2004	Begaliyawas	Bagaliyabas	4134	165	320	December 2007	Lamba	Lamba	1976	50	912463	September 2008		100 mm dia DI pipe required 2.5 Km			
				Fatehgarh	1569	63													
				Jhipiya	1925	77													
				Lamba	2156	86													
				Kumharo Ka Bas.	202	8													
				Khakhal Kheda	284	11													
				Niti Nagar	246	10													
				Mataji Ka Kheda	235	9													
				Bherukheda	181	7													
				Kishanpura	854	34													
				Takhatpura	382	15													
				<b>Total</b>	<b>12168</b>	<b>485</b>	<b>243</b>												
					Sarniya	Sarniya	1446	58	110										
						Kashipura	1049	42											
						Jaswantpura	337	13											
						Surajpura	584	23											
						Guwardiya	563	23											
						Devpura	337	13											
						Rampura	1172	47											
						<b>Total</b>	<b>5488</b>	<b>219</b>							<b>702000</b>				
						Kana Kheda	Kanakheda	1533	61	165									
							Naya Nagar	337	13										
							Talab Ka Badia	136	5										
							Khetakheda	486	19										
							Guwardi	519	21										
							Neemgarh	3150	126										
							Kasarpura	1772	71										
							Lahri	225	9										
						<b>Total</b>	<b>8158</b>	<b>325</b>							<b>284837</b>				
						Piplaz	Peeplaj	2650	106	165									
															391669	April 2008			

S No	Name of scheme	Month of sanction	Name of SR village	Name of SR connected village	Designed population (Year 2027)	Designed demand in KLD (Year 2027)	SR cap (in KL)	Additional OHSR and expenditure incurred									
								Month of sanction	Name of Storage village	Name of SR connected village	Designed population	SR capacity (in KL)	Expenditure incurred (in ₹)	Month & Year of completion	Period of delay	Reason for un connected of SR	
				Amritpura	246	10											
				Ruparel	785	31											
				Fatehgarh	832	33											
				Bhambhiyo Ki Nadi	337	13											
				Kundiya	472	19											
				Lakhina	1868	75											
				<b>Total</b>	<b>7190</b>	<b>287</b>						<b>391669</b>					
			Kelu	Kelu	2101	84	165	October 2007	Jaisinghpura	Jaisingpura	1360	50	820374	October 2008	120	100 mm dia DI pipe required 2.5 Km	
				Shivpuri	1926	77				Kalyanpura	700						
				Jorawarpura	697	28				Laxmipura	327						
				Jaisinghpura	1361	54											
				Kalyanpura	700	28											
				Laxmipura	325	13											
				<b>Total</b>	<b>7110</b>	<b>284</b>							<b>820374</b>				
			Hanutiya	Hanutiya	3422	137			Dhani Kheda	Dhani Kheda	559	50	715000	August 2008	67	100 mm dia DI pipe required 2.5 Km	
				Dhobiyo Ka Bas	181	7											
				Rewari Dhani	214	9											
				Chanda Ka Bas	270	11											
				Bhagwanpura Bas	563	23											
				Kesaji Ka Bas	235	9											
				Dingo Ka Bas	337	13											
				Devra	280	11											
				Dhanikheda	557	22											
				Bherukheda	1344	54											
				Ganeshpura	234	9											
				Salarmala	1376	55											
				<b>Total</b>	<b>9013</b>	<b>360</b>							<b>715000</b>				
													<b>Grand Total</b>				
													<b>12701057</b>				

## Appendix 2.15

(Refer paragraph 2.4.6; page 67)

## Statement showing details of pipes procured by EE, PHED, Division Kishangarh

S. No.	Voucher no.& date	Specification and size	Order No. and date	Quantity received (in metres)	Basic rate (per metre) (in ₹)	Excise duty %	Amount of ED (in ₹)	Amount paid by PHED (in ₹)
1	2	3	4	5	6	7	8	9
1.	58/19.6.07	D.I. K-7 100mm	42/22.5.07	9663	429.34	16%	663794	5073075
2.	21/24.9.07	-do-	-do-	12195	-do-	-do-	837728	6402637
3.	22/24.9.07	-do-	-do-	22315	-do-	-do-	1532916	11715375
4.	23/24.9.07	-do-	-do-	5608.5	-do-	-do-	385273	2944463
5.	68/25.9.07	-do-	-do-	70030	-do-	-do-	4810669	36765750
			<b>Total</b>	<b>119811.5</b>			<b>8230380</b>	
6.	48/19.2.08	D.I. K-9 100mm	91/1.9.07	6157.5	551.010	16%	542855	4148123
7.	49/19.2.08	-do-	-do-	5279	-do-	-do-	465405	3556304
8.	50/19.2.08	-do-	-do-	10555.5	-do-	-do-	930590	7110924
9.	52/19.2.08	-do-	-do-	4414.5	-do-	-do-	389189	2973784
10.	54/19.2.08	-do-	-do-	2624.5	-do-	-do-	231380	1767968
11.	55/19.2.08	-do-	-do-	854.5	-do-	-do-	75334	575625
12.	24/29.4.08	-do-	-do-	1765.5	-do-	-do-	155649	1189364
13.	3/7.6.08	-do-	-do-	2639	-do-	-do-	232658	1777815
14.	4/7.6.08	-do-	-do-	9677	-do-	-do-	853140	651911
15.	15/11.6.08	-do-	-do-	6212	-do-	-do-	547660	4184835
16.	16/11.6.08	-do-	-do-	880	-do-	-do-	77582	592830
17.	67/24.6.08	-do-	-do-	7044.5	-do-	-do-	621054	4745668
18.	68/24.6.08	-do-	-do-	2640	-do-	-do-	232747	1778489
19.	70/24.6.08	-do-	-do-	2636.5	-do-	-do-	232438	1776052
20.	73/24.6.08	D.I. K-9 100mm	91/1.9.07	1760	551.01	16%	155164	1185659
21.	32/19.11.08	-do-	-do-	902.5	-do-	-do-	79566	607987
22.	58/25.7.08	-do-	-do-	7025	-do-	-do-	619335	4732532
23.	59/25.7.08	-do-	-do-	2633	-do-	-do-	232129	1773773
24.	61/25.7.08	-do-	-do-	549.5	-do-	-do-	48445	370182
25.	62/25.7.08	-do-	-do-	1262.5	-do-	-do-	111304	806954
26.	64/25.7.08	-do-	-do-	4347	-do-	-do-	383238	2955390
			<b>Total</b>	<b>81859.5</b>			<b>7216862</b>	

S. No.	Voucher no.& date	Specification and size	Order No. and date	Quantity received (in metres)	Basic rate (per metre) (in ₹)	Excise duty %	Amount of ED (in ₹)	Amount paid by PHED (in ₹)
27.	24/24.9.07	D.I. K-7 150mm	55/27.9.06	9999	610.57	16%	976814	7459254
28.	56/19.2.08	-do-	-do-	1812	-do-	-do-	177016	1581224
			<b>Total</b>	<b>11811</b>			<b>1153830</b>	
29.	51/19.2.08	D.I. K-9 150mm	121/2.11.07	1098	854.89	14%	131414	1136704
30.	53/19.2.08	-do-	-do-	8426.5	-do-	-do-	1008522	8723534
31.	54/19.2.08	-do-	-do-	610	-do-	-do-	73008	631503
32.	92/3.2.08	-do-	-do-	3847	-do-	-do-	460427	3982607
33.	93/3.2.08	-do-	-do-	7338	-do-	-do-	878246	7596664
34.	25/29.4.08	-do-	-do-	2018	-do-	-do-	241524	2089135
35.	21/19.5.08	-do-	-do-	2308	-do-	-do-	276232	2389357
36.	1/7.6.08	-do-	-do-	3846.5	-do-	-do-	460367	3982089
37.	2/7.6.08	-do-	-do-	2199.5	-do-	-do-	263246	2277032
38.	3/7.6.08	-do-	-do-	554	-do-	-do-	66305	573529
39.	4/7.6.08	-do-	-do-	2199.5	-do-	-do-	263246	2277032
40.	5/7.6.08	-do-	-do-	1099.5	-do-	-do-	131593	1138257
41.	69/24.6.08	-do-	-do-	1730	-do-	-do-	207054	1790983
42.	70/24.6.08	-do-	-do-	187	-do-	-do-	22381	159864
43.	71/24.6.08	D.I. K-9 150mm	121/2.11.07	566.5	854.89	14%	67801	586469
44.	72/24.6.08	-do-	-do-	1154	-do-	-do-	138116	1194678
45.	29/19.11.08	-do-	-do-	1778	-do-	-do-	212799	1840675
46.	30/19.11.08	-do-	-do-	550	-do-	-do-	65827	470190
47.	31/19.11.08	-do-	-do-	1806	-do-	-do-	216150	1869661
48.	56/25.7.08	-do-	-do-	5578.5	-do-	-do-	667661	5775142
49.	57/25.7.08	-do-	-do-	3955.5	-do-	-do-	473412	4094931
50.	58/25.7.08	-do-	-do-	550	-do-	-do-	65827	470190
51.	59/25.7.08	-do-	-do-	4949	-do-	-do-	592319	5123452
52.	60/25.7.08	-do-	-do-	3272	-do-	-do-	391608	3387338
53.	61/25.7.08	-do-	-do-	220	-do-	-do-	26331	227755
54.	62/25.7.08	-do-	-do-	300.5	-do-	-do-	35965	311093
55.	63/25.7.08	-do-	-do-	1099.5	-do-	-do-	131593	1138257
56.	64/25.7.08	-do-	-do-	7147	-do-	-do-	855385	7398932
			<b>Total</b>	<b>70388</b>			<b>8424359</b>	
DI K-7 100mm	119811.5 m	=	₹ 8230380					
DI K-9 100mm	81859.5 m	=	₹ 7216862					
DI K-7 150mm	11811 m	=	₹ 1153830					
DI K-9 150mm	70388 m	=	₹ 8424359					
<b>Total</b>	<b>283870 m</b>	=	<b>₹ 25025431</b>					

## Appendix 2.16

(Refer paragraph 2.4.6; page 67)

## Statement showing details of pipes procured by EE, PHED, Division Bhinay

S.No.	Voucher no.&date	Specification and size (dia)	Order No. and date	Quantity received (in metres)	Basic rate (per metre) (in ₹)	Excise duty %	Amount of ED (in ₹)	Amount paid by PHED (in ₹)
1	2	3	4	5	6	7	8	9
1.	18/25.9.07	DI K-7 100mm	42/22.5.07	14996	429.34	16%	1030141	7872900
2.	102/24.12.07	---do---	---do---	19688.5	---do---	---do---	1352490	10336462
3.	19/19.2.08	---do---	---do---	15612.5	---do---	---do---	1072491	8196563
4.	104/24.12.07	---do---	---do---	37618.5	---do---	---do---	2584180	19749712
5.	107/24.12.07	---do---	---do---	44570.5	---do---	---do---	3061744	23399512
6.	68/25.6.07	---do---	55/27.9.06	9349.5	---do---	---do---	642258	4908487
7.	28/21.7.07	---do---	---do---	19601.5	---do---	---do---	1346513	10290787
8.	29/21.7.07	---do---	---do---	20852.5	---do---	---do---	1432450	10947562
9.	30/21.7.07	---do---	---do---	4546.5	---do---	---do---	312319	2386912
10.	59/25.7.07	---do---	---do---	4719	---do---	---do---	324169	2477475
11.	26/21.7.07	---do---	---do---	1970.5	---do---	---do---	135362	1034512
12.	24/21.7.07	---do---	---do---	5623	---do---	---do---	386268	2952075
13.	06/6.6.07	---do---	---do---	10268.5	---do---	---do---	705388	5390962
14.	2/25.4.07	---do---	49/6.9.06	4318	---do---	---do---	296622	2266950
15.	3/25.4.07	---do---	55/27.9.06	3761	---do---	---do---	258360	1974525
16.	4/25.4.07	---do---	---do---	11201	---do---	---do---	769446	5880525
17.	5/6.6.07	---do---	---do---	935	---do---	---do---	64229	490875
18.	69/25.6.07	DI K-7 100mm	55/27.9.06	932	429.34	16%	64023	489300
19.	100/24.12.07	DI K-7 100mm	55/27.9.06	8058	429.34	16%	553539	4230450
			<b>Total</b>	<b>238622</b>			<b>16391992</b>	
20.	21/25.11.07	DI K-9 100mm	91/1.9.07	1758	551.31	---do---	155072	1184312
21.	22/25.11.07	DI K-9 100mm	91/1.9.07	4399	551.31	16%	388034	2963474
22.	22/19.2.08	---do---	---do---	2880	---do---	---do---	254044	1940083
23.	23/19.2.08	---do---	---do---	1759.5	---do---	---do---	155205	1185270
24.	24/19.2.08	---do---	---do---	4365	---do---	---do---	385035	2940439
25.	26/19.2.08	---do---	---do---	878	---do---	---do---	77448	527947
		<b>Total</b>		<b>16039.5</b>			<b>1414838</b>	

S.No.	Voucher no.&date	Specification and size (dia)	Order No. and date	Quantity received (in metres)	Basic rate (per metre) (in ₹)	Excise duty %	Amount of ED (in ₹)	Amount paid by PHED (in ₹)
26.	25/21.7.07	DI K-7 150mm	55/27.9.06	8534	611.01	---do---	834297	6366364
27.	27/27.7.07	---do---	---do---	4998.5	---do---	---do---	488661	3728881
28.	30/21.7.07	---do---	---do---	2424	---do---	---do---	236974	1808304
29.	59/25.7.07	---do---	---do---	22610	---do---	---do---	2210390	16867060
30.	60/25.7.07	---do---	---do---	14414	---do---	---do---	1409136	10752471
31.	16/25.9.07	---do---	---do---	14938.5	---do---	---do---	1460412	11144121
32.	17/25.7.07	---do---	---do---	5583.5	---do---	---do---	545852	4165251
33.	24/25.11.07	---do---	91/1.9.07	3627.5	713.61	---do---	414179	4165291
34.	106/24.12.07	---do---	---do---	3195	---do---	---do---	364797	2788085
35.	69/30.3.08	---do---	---do---	1813.5	---do---	---do---	207061	1582533
36.	24/21.7.07	---do---	55/27.9.06	1896	611.01	---do---	185356	1414416
37.	22/19.2.08	---do---	91/1.9.07	1231	713.61	---do---	140553	1074219
38.	26/19.2.08	---do---	---do---	605	---do---	---do---	69077	591456
39.	25/19.2.08	---do---	---do---	3627	---do---	---do---	414122	3165065
40.	23/25.11.07	---do---	55/27.9.07	6043.5	611.01	---do---	590822	4508451
41.	56/25.6.08	DI K-7 150mm	55/27.9.07	605	611.01	16%	59146	451330
42.	105/24.12.07	---do---	---do---	3627.5	---do---	---do---	354630	2706115
43.	20/25.11.07	---do---	---do---	2419.5	---do---	---do---	236534	1804947
44.	103/24.12.07	---do---	---do---	148.5	---do---	---do---	14518	110781
45.	26/21.7.07	---do---	55/27.9.07	350	---do---	---do---	34217	261100
46.	101/24.12.07	---do---	---do---	20567	---do---	---do---	2010663	15342982
47.	99/24.12.07	---do---	---do---	8469	---do---	---do---	827943	6317874
48.	21/19.2.08	---do---	91/1.9.07	604.5	713.01	---do---	68962	527511
		<b>Total</b>		<b>132332</b>			<b>13178302</b>	
49.	20/19.2.08	DI K-9 150mm	91/1.9.07	1055.5	713.61	---do---	120514	921072
50.	42/25.8.08	---do---	---do---	883	---do---	---do---	100819	594851
		<b>Total</b>		<b>1938.5</b>			<b>221333</b>	

DI K-7 100mm	238622 m	=	₹ 16391992
DI K-9 100mm	16039.5 m	=	₹ 1414838
DI K-7 150mm	132332 m	=	₹ 13178302
DI K-9 150mm	1938.5 m	=	₹ 221333
<b>Total</b>	<b>388932 m</b>	<b>=</b>	<b>₹ 31206465</b>
<b>Dn.</b>	<b>Pipe quantity</b>		<b>Amount</b>
Bhinay	388932 m		₹ 31206465
Kishangarh	283870 m		₹ 25025430
<b>Total</b>	<b>672802 m</b>		<b>₹ 56231895</b>

## Appendix 2.17

(Refer paragraph 2.6.2; page 75)

### Statement showing Budget Estimate, Grant received and expenditure incurred

(₹ in lakhs)

S. No.	Head of Accounts	2005-06			2006-07			2007-08			2008-09			2009-10		
		Budget Estimate	Grant received	Expenditure incurred	Budget Estimate	Grant received	Expenditure incurred	Budget Estimate	Grant received	Expenditure incurred	Budget Estimate	Grant received	Expenditure incurred	Budget Estimate	Grant received	Expenditure incurred
1.	Day Schools	4491.43														
	a. Honorarium of SK	-	4600.00	4323.35	1196.93	5740.00	5703.94	1899.80	6228.75	5816.07	1754.23	5694.00	5510.48	4726.02	4601.32	4230.00
	b. Honorarium of Sr. SK	-	-	-	4590.32	-	-	4455.95+	-	-	4665.19	-	-	-	-	-
	c. TLM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	d. Contingency	-	-	-	36.85	-	-	110.00	-	36.50	110.00	-	36.48	36.50	-	-
	e. Training to SKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	f. Education Tours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	g. Games & Sports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	h. TA Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	i. Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.	Monitoring	21.82	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	a. District Resource Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(i) Office Exp. & SKS meeting	-	-	-	15.00	-	-	-	-	-	-	-	-	-	-	-
	(ii) Vehicle on rent	-	-	-	6.20	-	-	-	-	-	-	-	-	-	-	-
	b. Block & Units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(i) SKS School Samblan	-	-	-	25.44	-	-	-	-	-	-	-	-	-	-	-
	(ii) Office Exp.	-	-	-	7.50	-	-	-	-	-	-	-	-	-	-	-
	(iii) S.K. Meetings	-	-	-	76.50	-	-	-	-	-	-	-	-	-	-	-
3.	S.K. Training (10 days)	-	-	-	59.36	-	-	-	-	-	-	-	-	-	-	-
4.	Sivamba Sivr	-	-	-	190.00	-	-	-	-	-	-	-	-	-	-	-

Report No. 2 (Civil) for the year ended 31 March 2010

S. No.	Head of Accounts	2005-06			2006-07			2007-08			2008-09			2009-10		
5.	Management (HQ)	86.75	-	-		-	-	-	-	-	-	-	-	-	-	-
	a. Salary & Allowances	-	-	26.87	58.47	-	63.87	80.25+ 9.46	-	76.69	123.38	-	83.52	139.98	-	-
	b. Building rent	-	-	-	-	-	-	5.00	-	3.27	5.00	-	3.27	4.00	-	-
	c. Office Expenses	-	-	0.04	37.42	-	4.96	8.30	-	4.92	9.00	-	3.70	10.00	-	-
	d. Medical Expenses	-	-	0.29	-	-	1.75	2.00	-	1.31	2.00	-	1.47	2.50	-	-
	e. Vehicle Expenses	-	-	-	-	-	1.45	4.00	-	2.35	4.00	-	3.43	4.50	-	-
	f. Travelling Exp	-	-	-	-	-	0.05	2.00	-	0.12	2.00	-	0.44	2.00	-	-
	g. Other Expenses	-	-	-	-	-	-	-	-	0.91	2.00	-	0.34	2.00	-	-
	<b>Total</b>	<b>4600.00</b>	<b>4600.00</b>	<b>4350.55</b>	<b>6299.99</b>	<b>5740.00</b>	<b>5776.02</b>	<b>9883.74</b>	<b>6228.75</b>	<b>5942.14</b>	<b>6676.80</b>	<b>5694.00</b>	<b>5643.13</b>	<b>4927.50</b>	<b>4601.32</b>	<b>4230.00</b>

Note: Grant given by GoR for salary/allowances and honorarium only during 2005-09.



## Appendix 2.18

(Refer paragraph 2.6.6; page 77)

## Statement showing position of detailed/surprise visits conducted by Shiksha Karmi Sahayogi (Sahayogi) during 2005-09

S. No	Name of Block	No. of school	Year-wise support visit conducted by Sahayogi								Total	
			2005-06		2006-07		2007-08		2008-09		Detail visit	Surprise visit
			Detail visit	Surprise visit	Detail visit	Surprise visit	Detail visit	Surprise visit	Detail visit	Surprise visit		
1.	Dausa	7	-	-	26	24	14	40	10	31	50	95
2.	Karauli	38	-	-	-	-	-	23	-	-	-	23
3.	Neem ka Thana	33	-	-	-	-	-	17	-	17	-	34
4.	Gangapur City	2	-	-	-	-	-	-	-	-	-	-
5.	Tonk	16	-	-	-	-	-	-	-	-	-	-
6.	Bikaner	131	-	-	-	-	-	-	-	-	-	-
7.	Sambhar Lake	7	-	-	-	-	-	-	-	-	-	-
8.	Nagaur	47	-	-	-	-	-	-	-	-	-	-
9.	Balotra	89	-	-	-	-	-	-	-	-	-	-
10.	Mandor	32	-	-	-	-	-	-	-	24	-	24
11.	Phagi	6	-	-	-	-	-	-	-	-	-	-
12.	Niwai	16	-	-	-	-	-	-	-	-	-	-
13.	Nainwa	7	-	-	-	-	-	-	-	-	-	-
14.	Kotputali	28	-	-	-	-	-	-	-	-	-	-
15.	Bandikui	29	-	-	-	-	-	-	-	-	-	-
16.	Umrain	4	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>492</b>	-	-	<b>26</b>	<b>24</b>	<b>14</b>	<b>80</b>	<b>10</b>	<b>72</b>	<b>50</b>	<b>176</b>

**Appendix 2.19**

(Refer paragraph 2.6.7; page 78)

**Statement showing liability of interest and penalty due to late deposit of employee's Provident Fund**

(in ₹)

Sl. No.	Contribution paid monthly	Due month	Total amount to be deposited	Date of deposit	Interest payable for late payment	Penalty/damages payable for delayed payment
1.	April 05	2/04	50956	5.04.05	6449	19886
2.	April 05	3/05	57546	23.04.05	151	241
3.	April 05	9/04 to 2/05	1175305	23.04.05	44178	101680
4.	May 05	2004-05	2447390	14.05.05	159080	443757
5.	June 05	5/05	65420	22.06.05	151	213
6.	June 05	4/05 to 5/05	2932500	22.06.05	21692	30730
7.	October 05	4/05 to 6/05	4669690	1.10.05	166317	334553
8.	December 05.	4/05 to 6/05	632324	22.12.05	39568	112547
9.	December 05.	7/05 to 11/05	247545	22.12.05	6738	12439
10.	January 06.	7/05 to 12/05	115345	28.01.06	3798	5380
11.	March 06.	4/05 to 6/05	385595	25.03.06	35791	110357
12.	March 06.	7/05 to 2/06	7907602	25.03.06	298972	748378
13.	March 06.	1/06	51540	10.03.06	389	552
	<b>Total</b>				<b>783274</b>	<b>1920713</b>
1.	April 06	7/05 to 2/06	15747230	15.04.06	704742	1856412
2.	April 06	2/06	25210123	15.04.06	256936	363992
3.	May 06	2/06 to 3/06	15226330	29.05.06	147674	209206
4.	July 06	3/06 to 4/06	7598937	13.07.06	184873	261903
5.	August 06	4/06 to 5/06	4365327	22.08.06	119836	219700
6.	August 06	6/06	63120	22.08.06	788	1117
7.	September 06	2/06 to 7/06	19307448	26.09.08	753255	1751686
8.	October 06	8/06	59202	13.10.06	545	772
9.	November 06	6/06 to 7/06	3938319	7.11.06	128831	289871
10.	November 06	9/06	4888924	21.11.06	59470	84250

Sl. No.	Contribution paid monthly	Due month	Total amount to be deposited	Date of deposit	Interest payable for late payment	Penalty/damages payable for delayed payment
11.	December 06	8/06 to 9/06	4169115	26.12.06	118563	217365
12.	December 06	9/06	5958100	1.12.06	92065	130425
13.	January 07	9/06	1461115	5.1.07	39390	72215
14.	January 07	10/06 to 11/06	3778978	29.1.07	74544	125017
15.	January 07	11/06	1604557	29.1.07	23739	33630
16.	February 07	11/06	63136	10.2.07	1183	1676
17.	February 07	11/06	2915481	22.02.07	66137	121252
18.	March 07	11/06 to 12/06	7110309	20.3.07	185842	340710
19.	March 07	9/06 to 1/07	3257240	22.3.07	103446	211960
20.	March 07	12/06 to 1/07	5170147	22.3.07	85838	144976
	<b>Total</b>				<b>3147697</b>	<b>6842799</b>
1.	April 07	01/07 to 02/07	2135383	3.4.07	23167	32820
2	May 07	02/07 to 03/07	2968427	14.5.07	43428	61524
3	June 07	05/07	734689	23.6.07	1932	2737
4	June 07	02/07	29387	23.6.07	966	1771
5	July 07	06/ 07	889362	27.7.07	3508	4970
6	September 07	08/07	427348	24.9.07	1264	1791
7	October 07	02/07	417235	13.10.07	29080	89666
8	November 07	02/07	146937	7.11.07	11449	35301
9	November 07	09/07	99303	7.11.07	751	1063
10	January 08	10/07 to 11/07	189658	9.1.08	2494	3533
11	January 08	09/07 to 12/07	9144	30.1.08	184	319
12	January 08	12/07	84839	30.1.08	418	592
13	March 08	02/07	99918	17.3.08	12088	37274
14	March 08	01/08	99606	4.3.08	1604	2273
15	March 08	02/08	116195	17.3.08	76	108
16	March 08	02/08	10793	28.3.08	46	65
	<b>Total</b>		<b>8458224</b>		<b>132455</b>	<b>275807</b>
	<b>Grand total</b>		<b>161090120</b>		<b>4063426</b>	<b>9039319</b>

**Appendix 2.20**

(Refer paragraph 2.6.9; page 78)

**Statement showing differences in balances in Board books and BEEO books**

(in ₹)

S. No.	Name of unit offices (BEEO)	2005-06		2006-07		2007-08		2008-09	
		Balances as shown in Balance Sheet of the Board	Balances as per BEEO Books	Balances as shown in Balance Sheet of the Board	Balances as per BEEO Books	Balances as shown in Balance Sheet of the Board	Balances as per BEEO Books	Balances as shown in Balance Sheet of the Board	Balances as per BEEO Books
1.	Dausa	255693	260363	507379	91003	151222	151222	200711	183590
2.	Karauli	759421	734568	928887	904034	306801	281948	629151	604298
3.	Neem Ka Thana	235205	235205	383318	383318	292085	292085	250689	250689
4.	Gangapur City	111200	111200	133698	133698	152073	152073	173621	173621
5.	Tonk	43756	331867	32694	383543	(-) 610941	399565	63495	722635
6.	Bikaner	8607654	8607554	8840808	3463777	9080329	9080229	9666432	9666332
7.	Sambhar Lake	63621	120952	136160	193491	187805	245135	224720	282450
8.	Nagaur	(-) 201913	(-) 201913	1056744	1056744	739170	739170	187909	187909
9.	Balotra	1651352	1651352	1370905	57305	1237077	1294382	5000	5000
10.	Mandor	192365	193301	469557	470493	545027	545963	86864	87800
11.	Phagi	136866	172176	154608	154607	62340	62339	23391	41889
12.	Niwai	117403	117431	142730	142758	176198	176226	12242	187076
13.	Nainwa	130489	130490	131300	131463	44683	44846	5564	5727
14.	Kotputali	548641	548641	693693	692991	240549	240549	5000	36503
15.	Bandikui	561691	561691	623814	625358	6525960	271176	11486350	153558
16.	Umrain	75655	75655	91643	91643	409972	410404	429502	429934
	<b>Total</b>	<b>13289099</b>	<b>13650533</b>	<b>15697938</b>	<b>8976226</b>	<b>19540350</b>	<b>14387312</b>	<b>23450641</b>	<b>13019011</b>

Year	Board office figure	BEEO office figure	Difference
2005-06	13289099	13650533	- 361434
2006-07	15697938	8976226	6721712
2007-08	19540350	14387312	5153038
2008-09	23450641	13019011	10431630

## Appendix 2.21

(Refer paragraph 2.7.2; page 81)

## Statement showing amount sanctioned, released, actual utilisation and lying unutilised.

(₹ in lakh)

Year	Administrative sanction No. & date of GoI	Allotted amount (Central+State)	Net amount released by GoI		Amount released by GoR	Total expenditure incurred	Unutilised amount	
			First instalment	Second instalment			Central	State
2005-06	334/2003-FPD/22.12.05	200.00 (150+50)	100.00	-	33.33	105.75 (79.31+26.44)	-	6.89
2006-07	3-34/2003/ FPD/16.10.06	200 (150+50)	100.07	-	40.23	131.74 (98.81+32.93)	-	7.30
2007-08	3-26/2007/ FPD/26.9.07 SO No. 19/2007-08/FPD	202.62 (151.96+ 50.66)	99.69	-	40.53	153.84 (115.38+38.46)	-	2.07
2008-09	3-26/2007/ FPD/16.10.08 SO No. 24/08-09/FPD	261.45 (196.09 + 65.36)	150.41	-	52.33	208.77 (156.58+52.19)	-	0.14
2009-10	(i) 3-26/2007 FPD sanction order No. 10/09-10/FPD dated 4.8.2009	200.53 (150.40 + 50.13)	119.90	-	40.11	159.49 (119.61+39.87)	-	0.24
	(ii) 3-26/2007/ FPD SO No.47/09-10/FPD dated 17.3.10			30.08			-	-
<b>Total</b>		<b>1064.60</b> <b>(798.45 +</b> <b>266.15)</b>	<b>570.07</b>	<b>30.08</b>	<b>206.53</b>	<b>759.58</b> <b>(569.69+189.89)</b>	<b>30.46*</b>	<b>16.64</b>

\* Year wise details not available, as the unspent amount was adjusted by GOI in subsequent years.

## Appendix 2.22

(Refer paragraph 2.7.2; page 81)

### Statement showing the shortfall in achieving the Physical Targets in important activities in all the three components, for the year 2005-10

S.No.	Items	Year										Total targets for 2005-10	Total achievement	Total shortfall	Percentage Shortfall	
		2005-06		2006-07		2007-08		2008-09		2009-10						
		Tar.	Ach.	Tar.	Ach.	Tar.	Ach.	Tar.	Ach.	Tar.	Ach.					
<b>A. Forest Fire Control Management (FFCM)</b>																
1.	Fire Line Creations (km)	240	161	300	300	400	29	200	78	100	102	1240	670	570	45.97	
2.	Fire Line Maintenance (km)	200	195	200	125	400	400	400	218	300	259	1500	1197	303	20.20	
3.	Fire Fighting Cell	-	-	1	-	3	3	2	2	2	2	8	7	1	12.50	
4.	Watch Tower	4	2	4	4	4	4	5	5	4	4	21	19	2	9.52	
5.	Construction of water storage	5	5	5	4	10	10	5	5	5	5	30	29	1	3.33	
6.	JFMCs	10	10	100	100	80	74	80	76	-	-	270	260	10	3.70	
<b>B. Strengthening of Infrastructure for Forest Protection</b>																
1.	Buildings for forest guard hut/barrack (No.)	2	2	10	10	5	5	10	10	10	5	37	32	5	13.51	
2.	Vehicle for Flying Squad (No.)	2	2	2	-	-	-	-	-	-	-	4	2	2	50	
3.	Maintenance of existing road (km)	-	-	-	-	10	8	20	17	10	10	40	35	5	12.50	
4.	Bolero (Vehicle)	-	-	-	-	-	-	5	4	5	-	10	4	6	60	
5.	Range office cum residence	-	-	-	-	2	2	5	5	5	5	12	12	-	-	
6.	Development of MIS	-	-	-	-	2	1	-	-	1	-	3	1	2	66.66	
<b>C. Survey and Demarcation</b>																
1.	Pillars (No.)	2526	1221	5000	3479	3500	3166	4000	2423	4000	3432	19026	13721	5305	27.88	
2.	Survey (km)	55	33	75	16	50	50	-	-	-	-	180	99	81	45	
3.	Vehicle	2	2	2	-	-	-	-	-	-	-	4	2	2	50	
4.	GPS	-	-	-	-	4	4	5	5	4	4	13	13	-	-	
5.	Computer and accessories	4	4	-	-	4	3	5	5	5	5	18	17	1	5.55	
6.	Digitization of block maps	-	-	-	-	410	410	-	-	-	-	410	410	-	-	

## Appendix 2.23

(Refer paragraph 2.7.2; page 82)

## Statement showing targets and achievements (2005-10)

		Targets		Achievement		Percentage shortfall	
		Physical	Financial (₹ in lakh)	Physical	Financial (₹ in lakh)	Physical	Financial (₹ in lakh)
<b>A.</b>	<b><i>Forest Fire Control and Management</i></b>						
1.	Fire Line Creations	1240 km	81.00	670 km	44.11	46.00	46.00
2.	Construction of Watch Towers	21	52.50	19	47.49	9.52	9.54
3.	Training and Awareness	-	20.00	-	13.23	-	33.85
	<b>Total</b>		<b>153.50</b>		<b>104.83</b>	<b>-</b>	<b>31.71</b>
<b>B.</b>	<b><i>Strengthening of infrastructure</i></b>						
1.	Purchase of Vehicles for Flying Squad	4	20.20	2	9.55	50.00	52.72
2.	Publicity and Extension	-	18.40	-	11.31	-	38.53
3.	Development of MIS	3	12.00	1	3.96	66.66	67.00
4.	Purchase of Bolero	10	50.00	4	18.96	60.00	62.08
5.	Technology upgradation	7	50.00	5	24.73	28.57	50.54
	<b>Total</b>		<b>150.60</b>		<b>68.51</b>	<b>-</b>	<b>54.51</b>
<b>C.</b>	<b><i>Survey and Demarcation</i></b>						
1.	Construction of Pillars (Demarcation)	19026	194.50	13721	142.24	27.88	26.87
2.	Purchase of Vehicles	4	17.00	2	7.41	50.00	56.41
	<b>Total</b>		<b>211.50</b>		<b>149.65</b>	<b>-</b>	<b>29.24</b>
	<b>Grand Total</b>		<b>515.60</b>		<b>322.99</b>	<b>-</b>	<b>37.36</b>

**Appendix 2.24**

(Refer paragraph 2.7.4; page 83)

**Statement showing insufficient number of Fire watchers sanctioned and deployed**

S.No.	Name of Division	Forest area (In ha)	Fire cases noticed		Fire watchers sanctioned		Period in which Fire watchers deployed	Expenditure incurred (in ₹)
			Year.	No.	No.	No. of months		
1.	Rajsamand	15436.36	05-06	-	-	-	-	-
			06-07	-	-	-	-	-
			07-08	-	2	3	January to March	10666
			08-09	2	2	3	-	15900
			09-10	2	-	-	-	-
2.	Banswara	100845.23	05-06	-	-	-	-	-
			06-07	-	-	-	-	-
			07-08	-	1	3	February and March	5000
			08-09	-	-	-	-	-
			09-10	-	-	-	-	-
3.	Pratapgarh	157265.91	05-06	-	-	-	-	-
			06-07	1	-	-	-	-
			07-08	1	-	-	-	-
			08-09	-	2	3	January to March	16000
			09-10	1	-	-	-	-
4.	Jaipur (Central)	49320	05-06	-	-	-	-	-
			06-07	-	-	-	-	-
			07-08	-	-	-	-	-
			08-09	-	5	3	January to March	16000
			09-10	-	3	1	February	8000
5.	Jaipur (South)	4234	05-06	-	-	-	-	-
			06-07	-	-	-	-	-
			07-08	-	-	-	-	-
			08-09	-	1	3	January to March	7000
			09-10	-	-	-	-	-



S.No.	Name of Division	Forest area (In ha)	Fire cases noticed		Fire watchers sanctioned		Period in which Fire watchers deployed	Expenditure incurred (in ₹)
			Year.	No.	No.	No. of months		
6.	Udaipur (WL)	28.73 Km <sup>2</sup>	05-06	13	-	-	-	-
			06-07	17	-	-	-	-
			07-08	27	4	3	December to March	23000
			08-09	24	3	3	-do-	24000
			09-10	27	5	1	December and January	13000
7.	Udaipur (South)	111590.95	05-06	4	-	-	-	-
			06-07	5	-	-	-	-
			07-08	17	-	-	-	-
			08-09	19	-	-	-	-
			09-10	39	-	-	-	-
8.	Udaipur (Central)	147419.88	05-06	1	-	-	-	-
			06-07	1	-	-	-	-
			07-08	-	-	-	-	-
			08-09	-	-	-	-	-
			09-10	8	-	-	-	-
9.	Dungarpur	69272.78	05-06	-	-	-	-	-
			06-07	1	-	-	-	-
			07-08	1	-	-	-	-
			08-09	1	-	-	-	-
			09-10	1	-	-	-	-
<b>Total</b>							<b>138566</b>	

**Appendix 2.25**

(Refer paragraph 2.7.5; page 83)

**Statement showing expenditure incurred on items not included in AWP**

S.No.	Name of office	Year	Item approved in AWP	Item on which expenditure incurred	Amount (in ₹)
1.	DFO, Ajmer	2009-10	Fire Fighting Equipment	Expenditure on repairs of office/DFO chamber	45,150
			-do-	Residence/rest house/ quarter repair	6,948
			Fire Fighting Cell	False ceiling in DFO's chamber	45,520
			Bhraman Awam Sammelan	Petrol/Diesel	3,749
2.	DCF, Udaipur	2006-07	Purchase of TPS	Purchase of GPS	3,38,000
		2005-06	Construction of Pillars	Petrol/Diesel and other items	15,234
		2006-07	Construction of Fire Line	-do-	4,439
3.	DFO, Kota	2007-08	Fire Fighting Cell	Repair of Building in Range Premises	1,00,064
		2005-06	Fire Fighting Equipment	Photostat, Petrol/Diesel, Stationery etc.	12,000
4.	DCF, Dungarpur	2007-08	Vigyapan Prachar Prasar	Computer, Stationary, Cello Water Bottles	8,210
5.	DCF, Bharatpur	2006-07	Fire Line Creation	Bamboo, Naseni, Rope etc.	6,321
6.	DCF, Jaipur (Central)	2007-08	Vigyapan Prachar Prasar	Departmental Publication (Virasat)	4,99,999
		2007-08	Construction of Watch Tower	Geysers, Vehicle repairs, White wash of Building, Petrol	44,850
		2008-09	Vigyapan Prachar Prasar	Purchase of Laptop, Toner	47,200
7.	DCF, Jaipur (South)	2008-09	Vigyapan Prachar Prasar	Petrol, Vehicle repairs, Electricity bill	4,639
		2009-10	-do-	Moulded Furniture-Chairs	13,497
				Electricity Bill payment	19,836
				<b>Total</b>	<b>12,15,656</b>

## Appendix 3.1

(Refer paragraph 3.3.1; page 95)

## Statement showing details of staff quarters at KVKs lying vacant during January 2005 to September 2009

S.No.	Name of KVKs	Number of quarters	Month of completion	Total cost of construction (₹ in lakh)	Number of quarters allotted	Number of quarters lying vacant	Proportionate cost of quarters (₹ in lakh)		Whether proposals/demand called for from centres	Whether complete/incomplete
							Allotted	Vacant		
1.	KVK, Ajmer	06	March 2006	24.34	Nil	06	-	24.34	No	Complete
2.	KVK, Alwar	06	April 2007	24.00	02	04	8.00	16.00	No	Complete
3.	KVK, Dausa	06	January 2005	23.03	-	06	-	23.03	No	Complete
4.	KVK, Nagaur	06	May 2007	24.00	02	04	8.00	16.00	No	Complete
5.	KVK, Sawaimadhopur	06	December 2005	24.34	Nil	06	-	24.34	No	Complete
6.	KVK, Bharatpur	06	March 2007	24.34	02	04	8.11	16.23	No	Complete
7.	KVK, Jhunjhunu	09	2006	24.52	07	02	19.07	5.45	Yes	Complete
8.	KVK, Dholpur	06	2006	24.34	04	02	16.23	8.11	Not available	Complete
9.	KVK, Karauli	06	September 2009	27.69	Nil	06	-	27.69	No	Complete
	<b>Total</b>	<b>57</b>		<b>220.60</b>	<b>17</b>	<b>40</b>	<b>59.41</b>	<b>161.19</b>		

**Appendix 3.2**

(Refer paragraph 3.3.2; page 96)

**Statement showing status of division-wise deposits, disbursements and balance of Rolling Fund**

(₹ in lakh)

Sl. No.	Name of Forest Division	Amount deposited in accounts of VFMP by Forest Division							Loan disbursed to SHGs during the years by VFMP						Amount returned by SHGs	No. of SHG formed	Balance amount with SHGs as on 31.03.2009						Balance amount with VFMP as on 31.03.2009
		04-05	05-06	06-07	07-08	08-09	Total	No. of VFMP	04-05	05-06	06-07	07-08	08-09	Total			Total	04-05	05-06	06-07	07-08	08-09	
1.	DCF, Jaipur(Central)	2.00	10.00	7.00	-	1.00	20.00	37	-	0.60	0.27	-	-	0.87	0.57	16	-	0.30	-	-	-	0.30	19.7
2.	DCF, Jaipur(North)	-	0.60	1.00	1.60	1.00	4.20	45	-	0.60	1.00	1.60	1.00	4.20	-	46	-	0.60	1.00	1.60	1.00	4.20	-
3.	DCF, Jaipur(South)	0.75	-	4.00	1.00	0.40	6.15	35	-	0.40	-	0.40	1.00	1.80	0.40	14	-	-	-	0.40	1.00	1.40	4.75
4.	DCF, Jaipur, Social Forestry, Alwar	-	2.00	2.40	2.00	5.00	11.40	32	-	-	0.40	-	-	0.40	-	3	-	-	0.40	-	-	0.40	11.00
5.	DCF, Jaipur, Social Forestry, Dausa	4.60	10.00	10.00	-	0.60	25.20	31	4.60	10.00	10.00	-	0.60	25.20	7.15	127	2.78	6.37	8.30	-	0.60	18.05	7.15
6.	DFO, Ajmer	2.00	5.00	5.00	-	0.40	12.40	44	0.20	0.40	1.80	-	-	2.40	1.05	19	0.20	0.20	0.95	-	-	1.35	11.05
7.	DFO, Tonk	-	0.40	2.00	-	0.20	2.60	25	-	0.40	2.00	-	0.20	2.60	0.48	13	-	0.30	1.62	-	0.20	2.12	0.48
8.	DFO, Chittorgarh 03-04/0.60	0.90	6.30	3.40	0.80	0.40	12.40	39	6.10	1.40	4.10	0.40	0.40	12.40	2.40	62	5.10	1.20	2.90	0.40	0.40	10.00	2.40
9.	DCF, Bhilwara	3.00	3.00	6.00	-	7.00	19.00	51	1.20	1.40	1.40	0.20	-	4.20	-	21	1.20	1.40	1.40	0.20	-	4.20	14.80
10.	DFO, Bundi	-	10.00	-	-	0.60	10.60	34	-	-	-	0.20	-	0.20	-	04	-	-	-	0.20	-	0.20	10.40
11.	DCF, Udaipur (North)	5.00	5.00	8.00	2.00	5.00	25.00	30	-	-	2.78	-	-	2.78	1.73	51	-	-	1.05	-	-	1.05	23.95
12.	DCF, Udaipur (South)	5.00	15.00	15.00	5.00	6.50	46.50	33	-	0.05	0.05	-	-	0.10	0.10	22	-	-	-	-	-	-	46.50
13.	DCF, Udaipur (Central)	5.00	15.00	15.00	5.00	7.10	47.10	34	0.06	0.40	-	-	-	0.46	0.46	23	-	-	-	-	-	-	47.10
14.	DCF, Dungarpur	4.40	5.20	3.20	14.70	15.50	43.00	27	-	-	-	0.10	0.30	0.40	0.10	162	-	-	-	-	0.30	0.30	42.70
15.	DFO, Banswara	8.00	16.15	18.45	30.80	0.60	74.00	66	5.75	15.60	16.37	26.65	0.40	64.77	2.85	393	2.90	15.60	16.37	26.65	0.40	61.92	12.08

Sl. No.	Name of Forest Division	Amount deposited in accounts of VFMP by Forest Division							Loan disbursed to SHGs during the years by VFMP						Amount returned by SHGs	No. of SHG formed	Balance amount with SHGs as on 31.03.2009						Balance amount with VFMP as on 31.03.2009
		5.00	10.00	12.00	4.00	3.00	34.00	38	-	-	0.20	-	-	0.20			-	-	0.20	-	-	0.20	
16.	DFO, Sirohi	5.00	10.00	12.00	4.00	3.00	34.00	38	-	-	0.20	-	-	0.20	-	14	-	-	0.20	-	-	0.20	33.80
17.	DFO, Rajsamand	-	1.10	3.00	0.80	6.60	11.50	44	-	-	0.77	1.55	2.00	4.32	0.74	31	-	-	0.19	1.55	1.84	3.58	7.92
18.	DFO, Pratapgarh	4.00	10.00	10.00	5.00	7.00	36.00	23	-	8.60	6.63	4.20	5.00	24.43	2.95	160	-	6.37	6.17	3.94	5.00	21.48	14.52
19.	Dy.Chief Wild Life Warden, Udaipur	4.00	10.00	6.00	5.00	-	25.00	29	0.40	2.40	0.60	0.50	13.18	17.08	0.59	77	0.24	2.02	0.55	0.50	13.18	16.49	8.51
20.	DCF, Wild Life, Chittorgarh	-	9.00	6.00	-	2.00	17.00	40	-	0.75	5.84	3.20	-	9.79	3.56	61	-	-	4.68	1.55	-	6.23	10.77
21.	DCF, Social Forestry, Sawaimadhopur	5.00	10.00	8.00	-	6.00	29.00	46	-	-	0.20	-	-	0.20	0.04	14	-	-	0.16	-	-	0.16	28.84
22.	DCF & DD, Core, Tiger Project, Sawai Madhopur	0.96	10.00	1.20	-	2.13	14.29	25	-	-	-	-	-	-	-	07	-	-	-	-	-	-	14.29
23.	DCF, Wild Life, Mount Abu	-	0.81	0.86	-	-	1.67	13	-	-	-	-	-	-	-	02	-	-	-	-	-	-	1.67
24.	DCF, DAPD, Pali Marwar	5.00	10.00	10.00	3.00	-	28.00	47	-	-	-	-	-	-	-	15	-	-	-	-	-	-	28.00
25.	DCF, IGNP, stage-I, Dn.I	0.40	0.50	0.20	0.40	1.80	3.30	27	-	0.50	1.00	-	0.40	1.90	0.62	17	-	-	0.88	-	0.40	1.28	2.02
26.	DCF, IGNP State-II, Dn.II, Bikaner	-	-	-	0.20	-	0.20	34	-	-	-	0.20	-	0.20	0.03	10	-	-	-	0.17	-	0.17	0.03
27.	DCF, OECF, Mohangarh, Jaisalmer	-	-	0.60	0.80	0.40	1.80	15	-	-	0.60	0.80	0.40	1.80	0.92	09	-	-	-	0.48	0.40	0.88	0.92
28.	DCF, WFP, Jaisalmer	0.40	0.20	1.20	1.20	-	3.00	33	-	-	-	-	-	-	-	20	-	-	-	-	-	-	3.00
	<b>Total</b>	<b>0.60</b>	<b>65.41</b>	<b>175.26</b>	<b>159.51</b>	<b>83.3</b>	<b>80.23</b>	<b>564.31</b>	<b>18.31</b>	<b>43.50</b>	<b>56.01</b>	<b>40.00</b>	<b>24.88</b>	<b>182.70</b>	<b>26.74</b>		<b>12.42</b>	<b>34.36</b>	<b>46.82</b>	<b>37.64</b>	<b>24.72</b>	<b>155.96</b>	<b>408.35</b>

Appendix- 3.3

(Refer paragraph 3.4.3; page 108)

Statement showing the details of price escalation paid to contractors for lump sum contract

								(₹ in crore)
S. No.	Divisions	Project Name	Name of contractor	No. and date of work order	Stipulated date of completion	Amount of work order	Month of payment and upto date amount paid	Amount of price escalation
1.	EE, PHED, Division Nagaur	Matasukh Farrod-Jayal Jhareli Project	M/s Ramky Infrastructure Ltd. Hyderabad	<u>37258-66</u> 28.03.2008	06.04.2009	138.42	<u>99.03</u> March 2010	5.47
2.	EE, PHED CDB Project Division Bharatpur	Chambal- Dholpur Water Supply Project	M/s IVRCL Infrastructure & Project Ltd.	<u>11341-49</u> 05.10.2007	14.10.2009	199.68	<u>91.26</u> March 2010	11.00
3.	EE, PHED Project Division-II Jhalawar	Jawar- Chandipur Water Supply Project	M/s Electrosteel Casting Ltd. Kolkata	<u>6197-212</u> 17.07.2006	25.01.2008	10.86	<u>128.82</u> January 2009	7.51*
		Ramganj Mandi Pachpahar WS Project	-do-	<u>6181-96</u> 17.07.2006	25.01.2009	82.52		
		Chhapi- Jhalawar-Jhalarapatan WS Project	-do-	<u>6164-79</u> 17.07.2006	25.07.2008	60.11		
4.	EE, PHED Nagaur Lift Canal Project Division-I Nagaur	Nagaur Lift Canal Project Package-I	M/s Pratibha Industries Ltd.	<u>29256-65</u> 15.01.2007	24.01.2009	331.64	<u>262.43</u> March 2010	22.58

S. No.	Divisions	Project Name	Name of contractor	No. and date of work order	Stipulated date of completion	Amount of work order	Month of payment and upto date amount paid	Amount of price escalation
5.	EE, Dudu, Tonk-Uniyara, Division Dudu	RWSS for 105 villages from Dudu Pumping station.	M/s Ramky Infrastructure, Hyderabad	<u>1247-58</u> 07.12.07	16.06.2009	55.43	<u>46.16</u> March 2010	3.39
		RWSS for 160 villages from transmission Main II	-do-	<u>1259-70</u> 7.12.07	-do	60.29	<u>49.79</u> March 2010	4.05
	<b>Total</b>					<b>938.95</b>	<b>677.49</b>	<b>54.00</b>

\* ₹ 7.51 crore includes ₹ 0.96 crore withheld by the department for want of budget in respect of Ramganj Mandi Pachpahar WS project.

**Appendix 3.4**

(Refer paragraph 3.4.4; page 110)

**Statement showing roads lying incomplete due to proposing alignment of roads through private/ forest land**

S. No.	Name of circle/ Office	Name of AR road	Administrative and financial sanction			Month and year of Work order Stipulated date of completion	Disputed length of Road	Expenditure incurred (₹ in lakh)	Reasons for dispute
			Month & Year	Amount (₹ in lakh)	Length (in KM)				
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1.	ACE, PWD Zone Jodhpur	From Dev to Chauhani (PMGSY)	April 2006	202.38	18.000	October 2006 9.07.2007	6 km in Desert National Park	146.65	Alignment passing through forest land
2.	ACE, PWD Zone Jodhpur	From Chandani to Keraliya (PMGSY)	April 2006	151.47	15.700	July 2006 03.05.2007	9 km	66.47	Alignment passing through Private Land
3.	SE PWD Circle (Barmer)	From Nagarda to Naya Nagarda (PMGSY)	April 2006	45.36	3.500	July 2006 05.07.2007	1.135 km	51.52	Alignment passing through Private Land
4.	XEN, PWD Dn. Sikandra (Dausa)	From Thamawali to Jharwalon ki Dhani (RIDF)	September 2008	40.00	2.200	September 2008 15.12.2008	600 mtr.	29.35	Alignment passing through Private Land
<b>Total</b>				<b>439.21</b>	<b>39.400</b>			<b>293.99</b>	



## Appendix 3.5

(Refer paragraph 3.5.2; page 115)

Statement showing year-wise position of award of works, stipulated date of completion, quarters completed and handed over by the executing agencies as of August 2010

Name of Executing agencies	Work order issued	Stipulated date of completion	Number of quarters					Period of non-handing over as of August 2010 (in months)	Incomplete
			Completed	Delay in completion (in months)	Handed over	Not handed over			
<b>PWD</b>									
2007-08	1734	7/08 to 1/09	1397	2-19	337	1060	2-23	337	
2008-09	2549	1/08 to 2/10	2106	8-18	639	1467	1-23	443	
2009-10	604	8/09 to 12/10	120	0-3	29	91	2-8	484	
<b>Total</b>	<b>4887</b>		<b>3623</b>		<b>1005</b>	<b>2618</b>		<b>1264</b>	
<b>RSRDCC</b>									
2007-08	2044	11/08 to 6/09	1820	5-16	300	1520	8-12	224	
2008-09	926	4/08 to 7/09	926	4-27	114	812	1-18	-	
2009-10	3	6/10	-		-	-		3	
<b>Total</b>	<b>2973</b>		<b>2746</b>		<b>414</b>	<b>2332</b>		<b>227</b>	
<b>AVL</b>									
2007-08	1136	12/08 to 3/09	979	2-16	448	531	2-17	157	
2008-09	940	4/09 to 1/10	580	2-12	176	404	1-17	360	
2009-10	16	6/10	-		-	-		16	
<b>Total</b>	<b>2092</b>		<b>1559</b>		<b>624</b>	<b>935</b>		<b>533</b>	
<b>Grand Total</b>	<b>9952</b>		<b>7928</b>		<b>2043</b>	<b>5885</b>		<b>2024</b>	

**Appendix 3.6**

(Refer paragraph 3.5.2; page 116)

**Details of excess payment of interest to HUDCO**

(Amount in ₹)

S.No.	Loan amount	Period	Number of days	Base rate (Percentage per annum)	Amount of interest actually paid	Applicable interest rate (percentage per annum)	Interest payable	Excess amount of interest paid
1.	6,29,41,000	16.11.2007 to 30.11.2007	15	11.00	2,71,595	10.00	2,58,662	12,933
2.	6,29,41,000	01.12.2007 to 29.01.2008	60	11.00	10,86,379	10.00	10,34,647	51,732
3.	6,29,41,000	30.01.2008 to 29.02.2008	31	10.75	5,47,931	9.75	5,21,203	26,728
4.	6,29,23,109	01.03.2008 to 11.03.2008	11	10.75	1,86,55,334	9.75	1,77,45,558	9,09,776
5.	81,16,04,109	12.03.2008 to 31.05.2008	81	10.75				
6.	81,16,04,109	01.06.2008 to 15.07.2008	45	10.75	3,32,72,645	9.75	3,14,06,131	18,66,514
7.	1495944109	16.07.2008 to 24.07.2008	9	10.75		9.75		
8.	1,49,59,44,109	25.07.2008 to 30.07.2008	6	11.75		10.75		
9.	1,49,59,44,109	31.07.2008 to 31.08.2008	32	12.75		11.75		
10.	1,49,59,44,109	01.09.2008 to 30.09.2008	30	12.75	5,13,33,637	11.75	4,81,94,628	31,39,009
11.	1,49,59,44,109	01.10.2008 to 06.11.2008	37	14.00		13.00		
12.	1,49,59,44,109	07.11.2008 to 20.11.2008	14	14.00		13.00		
13.	1,84,59,44,060	21.11.2008 to 30.11.2008	10	14.00		13.00		

S.No.	Loan amount	Period	Number of days	Base rate (Percentage per annum)	Amount of interest actually paid	Applicable interest rate (percentage per annum)	Interest payable	Excess amount of interest paid
14.	2,12,15,69,060	01.12.2008 to 31.12.2008	31	14.00	8,06,29,139	13.00	7,38,77,068	67,52,071
15.	2,12,15,69,060	01.01.2009 to 18.01.2009	18	13.50		12.50		
16.	2,79,39,94,060	19.01.2009 to 09.02.2009	22	13.50		12.50		
17.	2,79,39,94,060	10.02.2009 to 18.02.2009	09	12.75		11.75		
18.	2,79,39,94,060	19.02.2009 to 28.02.2009	10	11.75		10.75		
19.	2,79,39,94,060	01.03.2009 to 24.03.2009	24	11.75	10,22,33,546	10.75	8,40,20,209	1,82,13,337
20(1)	2,79,39,94,060	25.03.2009 to 13.05.2009	50	11.25		10.25		
20(2)	61,16,76,000	27.03.2009 to 13.05.2009	48	11.25		10.25		
21(1)	2,79,39,94,060	14.05.2009 to 31.05.2009	18	11.00		10.00		
21(2)	61,16,76,000	14.05.2009 to 31.05.2009	18	11.00		10.00		
22.	3,40,31,65,452	01.06.2009 to 22.06.2009	22	11.00	9,86,14,460	10.00	8,87,80,883	98,33,577
23.	3,40,56,70,060	23.06.2009 to 20.07.2009	28	9.75		8.75		
24.	4,50,99,77,392	21.07.2009 to 31.08.2009	42	9.75		8.75		
25.	4,42,73,40,000	01.09.2009 to 30.11.2009	91	9.75	10,75,54,965	8.75	9,65,82,725	1,09,72,240
26.	4,34,21,98,000	01.12.2009 to 07.12.2009	7	9.75	9,93,40,873	8.75	8,69,92,665	1,23,48,208
27.	4,34,21,98,000	08.12.2009 to 31.12.2009	24	9.25		8.25		
28.	4,34,21,98,000	01.01.2010 to 28.02.2010	59	9.00		8.00		
	<b>TOTAL</b>				<b>59,35,40,504</b>		<b>52,93,97,567</b>	<b>6,41,26,125</b>

**Appendix 3.7**

(Refer paragraph 3.5.6; page 122)

**Statement showing category-wise details of irregularities commented in Inspection Reports pending as of March 2010**

(₹ in crore)

S.No.	Category of irregularity	Woman and Child Development Department		Family Welfare Department		Forest Department		Total	
		Number of paragraph	Amount	Number of paragraph	Amount	Number of paragraph	Amount	Number of paragraph	Amount
1.	Fraud/ misappropriation/ embezzlement/losses/ theft of stores and cash	17	0.34	2	0.68	21	3.80	40	4.82
2.	Recoveries pointed out by audit and overpayments	95	0.74	30	0.57	79	5.36	204	6.67
3.	Violation of contractual obligation, undue favours to contractors	24	0.63	15	0.51	60	25.11	99	26.25
4.	Avoidable/excess expenditure	21	0.93	2	0.11	60	4.61	83	5.65
5.	Wasteful/ infructuous expenditure	48	15.03	9	1.78	42	3.45	99	20.26
6.	Regulatory issues	94	2.04	85	8.13	296	75.48	475	85.65
7.	Idle investment/ establishment/ stores equipment/ blocking of funds	14	1.26	23	6.95	37	20.96	74	29.17
8.	Delay in commissioning equipment	16	0.25	0	0	3	4.04	19	4.29
9.	Non-achievements of objectives	113	7.29	0	0	22	5.43	135	12.72
10.	Miscellaneous	98	3.19	222	81.41	218	78.70	538	163.30
	<b>Total</b>	<b>540</b>	<b>31.70</b>	<b>388</b>	<b>100.14</b>	<b>838</b>	<b>226.94</b>	<b>1766</b>	<b>358.78</b>