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REPORT
OF THE
COMPTROLLER
AND
AUDITOR GENERAL
OF INDIA

FOR THE YEAR 1985-86
(CIVIL)

GOVERNMENT OF RAJASTHAN



सत्यमेव जयते

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AUDITOR GENERAL
OF INDIA

FOR THE YEAR 1952-53

(PART I)

GOVERNMENT OF INDIA

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MEMORANDUM FOR THE RECORD

PREFATORY REMARKS

This Report has been prepared for submission to the Governor under Article 151 of the Constitution. It relates mainly to matters arising from the Appropriation Accounts for the year 1985-86 together with other points arising from audit of the financial transactions of the Government of Rajasthan. It also includes certain points of interest arising from the Finance Accounts for the year 1985-86.

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

3. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 1985-86 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 1985-86 have also been included, wherever considered necessary.

This report was prepared for the
Government of the State of New York
by the State Office of Mental Health
in the year 1955. The information
contained herein is confidential and
is not to be distributed outside
the State Office of Mental Health.

2. The purpose of this report is to
provide information on the
State Office of Mental Health
and its various divisions.

3. The case is presented in the
form of a narrative of events
which came to the attention of
the State Office of Mental Health
during the year 1955. It is
intended to provide information
on the case and to assist in
the development of a plan of
treatment for the patient.

CHAPTER I GENERAL

1.1 The summarised position of the accounts of the Government of Rajasthan emerging from the Appropriation Accounts and Finance Accounts for the year 1985-86 is indicated in the statements following.

I--Statement of Financial position of the Government of Rajasthan

(Rupees in crores)

LIABILITIES		
Amount as on 31st March 1985		Amount as on 31st March 1986
4,78.76	<i>Internal Debt including Ways and Means Advances (Market Loans, Loans from LIC and Others)</i>	5,45.25
19,32.99	<i>Loans and Advances from Central Government</i>	21,53.00
	Pre-1984-85 Loans	15,44.75
	Non-Plan Loans	2,94.35
	Loans for State Plan Schemes	2,97.51
	Loans for Central Plan Schemes	6.03
	Loans for Centrally Sponsored Plan Schemes	10.36
3,43.51	<i>Small Savings</i>	4,19.57
2,38.53	<i>Deposits</i>	3,02.90
..	<i>Overdrafts from Reserve Bank of India</i>	..
61.64	<i>Reserve Funds</i>	71.27
25.00	<i>Contingency Fund</i>	25.00
96.21	<i>Surplus on Government Account</i>	91.03
	Current year's deficit	(—)5.18
	Previous years' accumulation	96.21
31,76.64		36,08.02

as on 31st March 1986

(Rupees in crores)

ASSETS	
Amount as on 31st March 1985	Amount as on 31st March 1986
22,89.12	25,58.18
<i>Gross Capital Outlay on Fixed Assets</i>	
	Investment in shares of companies, corporations, etc. 2,08.00
	Other Capital Outlay 23,50.18
8,42.88	9,15.83
<i>Loans and Advances</i>	
	Loans for Power Projects 6,98.38
	Other Development Loans 1,83.69
	Loans to Government Servants and Miscellaneous Loans 33.76
1.46	1.51
<i>Other Advances</i>	
8.56	51.77
<i>Remittance Balances</i>	
24.67	8.74
<i>Suspense and Miscellaneous Balances</i>	
9.95	71.99
<i>Cash</i>	
	Cash in Treasuries and Local Remittances 0.77
	Deposits with Reserve Bank 44.14
	Departmental Cash Balances including Permanent Advance 3.93
	Cash Balance Investment 23.15
<u>31,76.64</u>	<u>36,08.02</u>

II—Abstract of Receipts and Disbursements

Section —A—

I. Revenue Receipts 15,05.96

(i) Tax Revenue	5,65.95
(ii) Non-Tax Revenue	3,00.27
(iii) State's share of Union Taxes	3,25.30
(iv) Non-Plan Grants	63.29
(v) Grants for State Plan Schemes	1,08.56
(vi) Grants for Central and Centrally Sponsored Plan Schemes	1,42.59

15,05.96

II. Revenue Deficit carried over 5.18

15,11.14

Section —B—

III. Opening Cash Balance including Permanent Advance and Cash Balance Investment 9.95

IV. Miscellaneous Capital Receipts ..

for the year 1985-86

(Rupees in crores)

Revenue**I. Revenue Expenditure**

15,11.14

Sector	Non-Plan	Plan	Total
(i) General Services	4,61.14	1.88	4,63.02
(ii) Social and Community Services	4,84.94	1,11.36	5,96.30
(iii) General Economic Services	6.83	4.42	11.25
(iv) Agriculture and Allied Services	74.28	1,31.18	2,05.46
(v) Industry and Minerals	21.61	10.56	32.17
(vi) Water and Power Development	1,31.32	9.78	1,41.10
(vii) Transport and Communications	49.96	4.78	54.74
(viii) Grants-in-aid and Contributions	7.10	..	7.10
	12,37.18	2,73.96	15,11.14

II. Revenue surplus carried over to Section B

..

15,11.14

Others**III. Opening overdraft from Reserve Bank of India**

..

IV. Capital Outlay

2,69.06

Sector

(i) General Services	4.86
(ii) Social and Community Services	97.34
(iii) General Economic Services	7.82
(iv) Agriculture and Allied Services	5.78
(v) Industry and Minerals	6.69
(vi) Water and Power Development	1,15.07
(vii) Transport and Communications	31.50

V. Recoveries of Loans and Advances		75.07
(i) From Power Projects	34.77	|
(ii) From Government Servants	18.17	
(iii) From Others	22.13	
VI. Revenue Surplus brought down		..
VII. Public Debt Receipts		5,77.89
(i) Internal Debt other than Ways and Means Advances and Overdrafts	1,46.39	|
(ii) Ways and Means Advances	65.51	
(iii) Loans and Advances from the Central Government	3,65.99	
VIII. Public Account Receipts		24,15.18
(i) Small Savings and Provident Funds	1,12.93	|
(ii) Reserve Funds	22.89	
(iii) Suspense and Miscellaneous	92.27	
(iv) Remittances	6,01.79	
(v) Deposits and Advances	15,85.30	
IX. Closing Overdraft from Reserve Bank of India*		..

30,78.09

*Total Gross Overdraft of Rs. 26.57 crores from Reserve Bank of India during the year was repaid in full.

(Rupees in crores)

V. Loans and Advances disbursed		1,48.02
(i) For Power Projects	84.58	|
(ii) To Government Servants	21.17	
(iii) To Others	42.27	
VI. Revenue Deficit brought down		5.18
VII. Repayment of Public Debts		2,91.39
(i) Internal Debt other than Ways and Means Advances and Overdrafts	67.65	|
(ii) Ways and Means Advances	77.76	
(iii) Repayment of Loans and Advances to Central Government	1,45.98	
VIII. Public Account Disbursements		22,92.45
(i) Small Savings and Provident Funds	36.87	|
(ii) Reserve Funds	13.26	
(iii) Suspense and Miscellaneous	76.34	
(iv) Remittances	6,45.00	
(v) Deposits and Advances	15,20.98	
IX. Cash Balance at end		71.99
(i) Cash in Treasuries and Local Remittances	0.77	|
(ii) Deposits with Reserve Bank	44.14	
(iii) Departmental Cash Balances including Permanent Advance	3.93	
(iv) Cash Balance Investment	23.15	
		<u>30,78.09</u>

III. Sources and Application of Funds for 1985-86

(Rupees in crores)

I. Sources :

1. Revenue Receipts	15,05.96
2. Capital Receipts on Government Account	..
3. Increase in Public Debt, Small Savings, Reserve Funds, Deposits and Ways and Means Advances	4,36.51
	19,42.47

Adjustments

Deduct—Effect on Remittance Balance	(—)43.21	(—)27.28
Add—Decrease in Suspense Balance	(+)15.93	
		19,15.19

II. Application :

Revenue Expenditure	15,11.14
Capital Outlay	2,69.06
Lending for development and other programmes	72.95
Increase in closing cash balance	62.04
	19,15.19

1.2 Audit comments on the Accounts

1.2.1. Government accounts being on cash basis, the surplus on Government account as shown in the Statement of Financial Position indicates the position on cash basis, as opposed to accrual basis of commercial accounting.

1.2.2 The abridged accounts in the foregoing statements have to be read with the comments and explanations in the Finance Accounts.

1.2.3 There is an unreconciled difference of Rs. 0.90 crore (debit) between the figure as shown in the accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank".

1.2.4 During the year, the balance of the State Government with the Reserve Bank of India fell short of the agreed minimum (Rs. 60 lakhs) on 42 days. The deficiency was made good by taking ways and means advances (Rs. 65.51 crores) on 36 occasions and overdrafts (Rs. 26.57 crores) on 6 occasions. The overdraft as well as the ways and means advances including balance (Rs. 12.25 crores) of the last year were cleared during the year. Interest paid during the year on ways and means advances and overdrafts was Rs. 0.42 crore.

1.2.5 The net accretion from debt transactions (as adjusted by the effect of remittance and suspense balances) during 1985-86 aggregated Rs. 409.23 crores. Out of this, Rs. 269.06 crores were utilised for capital expenditure, and Rs. 72.95 crores for net disbursement under loans and advances for development and other programmes. The balance of Rs. 67.22 crores after meeting the revenue deficit of Rs. 5.18 crores resulted in an increase of Rs. 62.04 crores in cash balance.

1.2.6 (i) Against the additional resource mobilisation of Rs. 14.23 crores from the tax revenue anticipated at the budget stage, the actual increase in tax revenue as an effect of fresh budget proposals was Rs. 12.90 crores.

1.2.6 (ii) The increase in tax revenue raised by the State Government by Rs. 78.56 crores over previous year's receipts was on account of increase in collection mainly under 'Sales Tax' (Rs. 54.89 crores) due to introduction of surcharge over sales tax, rise in prices of taxable goods and better collection, 'State Excise' (Rs. 8.32 crores) due chiefly to increase in reserve price of liquor and more sale of country spirit, 'Stamps and Registration Fees' (Rs. 4.84 crores) due to more sale of stamps (Non-judicial) and 'Taxes on vehicles' (Rs. 3.55 crores) due to larger receipts under the State Motor Vehicles Taxation Acts.

1.2.7 The increase in non-tax revenue by Rs. 20.29 crores over the previous year's receipts was mainly under (i) 'Miscellaneous General Services' (Rs. 10.28 crores) due chiefly to adjustment of write off of Central loans in terms of the recommendations of the Eighth Finance Commission, and (ii) 'Public Health, Sanitation and Water Supply' (Rs. 8.28 crores) due to enhancement in water tariff from 1st July 1985.

1.2.8 The arrears of revenue at the end of the year 1985-86 as intimated by the departments were Rs. 124.99 crores (against Rs. 125.99 crores in the previous year). As per the information supplied by six departments (Commercial Taxes, Revenue, Transport, State Excise, Urban Land and Buildings Tax and Mines and Geology), collection of Rs. 30.46 crores (out of arrears of Rs. 91.17 crores) was stayed by Courts/Appellate Authorities (Rs. 26.37 crores) and State Government (Rs. 4.09 crores).

1.2.9 The interest paid on debt and other obligations was Rs. 201.34 crores. The interest received was Rs. 78.04 crores, including that from departmental commercial undertakings and others. The net interest burden was thus Rs. 123.30 crores working out to 8.19 per cent of the revenue.

The interest charges paid on Small Savings, Provident Funds, etc., was Rs. 40.18 crores, while the net accretion to the balance during the year was Rs. 76.06 crores.

1.2.10 Total amount overdue for recovery against loans advanced as on 31st March 1986, the detailed accounts of which are kept in the office of the Accountant General (Accounts and Entitlement) was Rs. 253.02 crores (principal : Rs. 2.79* crores and interest : Rs. 250.23 crores); the main defaulter being the Rajasthan State Electricity Board (Rs. 243.67 crores representing interest only).

In respect of loans, the detailed accounts of which are maintained by the departmental officers, the controlling officers are required to furnish to the Accountant General (Accounts and Entitlement) statements showing details of arrears in recovery of loan instalments and interest by June every year. Against the 160 statements due for 1985-86, only 41 were received by January 1987. According to these statements, total amount overdue for recovery against loans advanced as on 31st March 1986 was Rs. 9.05 crores including Rs. 3.25 crores on account of interest, the major amount of arrears being under 'Loans for Co-operation' (Rs. 4.99 crores)

*The amount does not include the recovery of loans overdue from Rajasthan State Electricity Board which could not be worked out in the absence of detailed terms and conditions for repayment of loan, in Government sanctions relating to grant of loans.

and 'Loans for Social and Community Services' (Rs. 2.90 crores).

The main defaulters for non-furnishing of statements of overdue arrears were the Agriculture (31), Rural Development and Panchayati Raj (12), Industries Directorate (12), and the Tribal Areas Sub-Plan (12) Departments.

1.2.11 The assistance received from the Central Government for Central and Centrally Sponsored Plan Schemes was Rs. 149.77 crores against which expenditure incurred was Rs. 165.41 crores.

1.2.12 Against the Plan provisions of Rs. 698.11 crores, the actual expenditure on Plan schemes on all accounts was Rs. 640.60 crores during the year, resulting in a shortfall of Rs. 57.51 crores. The non-Plan revenue expenditure (Rs. 1237.18 crores) also fell short of the budget provision (Rs. 1315.32 crores) by Rs. 78.14 crores (5.9 per cent). Income from tax and non-tax revenue raised by the State Government (Rs. 866.22 crores) was not adequate even to finance the total non-Plan revenue expenditure (Rs. 1237.18 crores).

1.2.13 The annual debt service obligation, according to the schedule of repayment of principal and payment of interest was Rs. 763.92 crores. The actual discharge was Rs. 445.83 crores.

1.3 Investments in Shares/debentures by Government

1.3.1 With the fresh investment of Rs. 21.02 crores during the current year in the various corporations/companies/co-operative institutions, the total investment of Government in shares and debentures as on 31st March 1986 was Rs. 208 crores. Interest and dividends received on such investment during the year was Rs. 2.54 crores, representing 1.22 per cent of the investment.

1.3.2 The accumulated loss of 23 companies/corporations etc., in which Government investment was Rs. 98.77 crores as on 31st March 1986, as disclosed in the accounts rendered by them for various years from 1979-80 to 1985-86 was Rs. 141.62 crores. Nine companies with Government investment of Rs. 0.48 crore were under liquidation.

1.4 Guarantees given by the Government

1.4.1 The contingent liability for guarantees given by the State Government for repayment of loans etc. by statutory corporations, companies and co-operatives etc., as on 31st March 1986 was Rs. 621.37 crores including interest of Rs. 2.23 crores (against the maximum amount guaranteed Rs. 1297.90 crores). No guarantee was invoked during the year.

1.4.2 A sum of Rs. 99.15 lakhs was received as guarantee commission during 1985-86.

1.4.3 No law under Article 293 of the Constitution has been passed by the State Legislature laying down the limits within which the Government may give guarantees on the security of the Consolidated Fund of the State.

CHAPTER II

APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE

2.1 General

The summarised position of actual expenditure during 1985-86 against grants/ appropriations is as follows :

	Original grant/ appropriation	Supplement- ary grant/ appropriation	Total	Actual expenditure	Variations Saving (-)/ Excess(+)
	1	2	3	4	5
<i>(In crores of rupees)</i>					
I. Revenue					
Voted	14,21.33	97.12	15,18.45	14,03.50	(-)1,14.95
Charged	2,09.54	0.40	2,09.94	2,03.80	(-)6.14
II. Capital					
Voted	3,75.40	58.85	4,34.25	3,67.66	(-)66.59
Charged	0.01	0.01	0.02	..	(-)0.02
III. Public Debt					
Charged	6,04.39	*	6,04.39	2,91.39	(-)3,13.00
IV. Loans and Advances					
Voted	1,12.08	50.58	1,62.66	1,48.02	(-)14.64
Grand Total	27,22.75	2,06.96	29,29.71	24,14.37	(-)5,15.34

* Rs. 15,000 only.

2.2 Results of Appropriation Audit

The broad results emerging from Appropriation Audit are set out in the following paragraphs :

2.2.1 Supplementary provision

Supplementary provision obtained during the year constituted 8 per cent of the original budget provision as against 7 per cent in the year preceding.

2.2.2 Unnecessary/excessive/inadequate supplementary Provision

Supplementary provision of Rs. 19.43 crores obtained (for Rs. 1 lakh and more in each case) in 18 cases (15 of revenue section and 3 of capital section) during March 1986 proved unnecessary. In 14 more cases (8 of revenue section and 6 of capital section), additional funds required were only Rs. 85.75 crores against the supplementary grant of Rs. 111.96 crores, saving in each case exceeding Rs. 10 lakhs.

In 5 cases (3 of revenue section and 2 of capital section), supplementary provision of Rs. 37.77 crores proved insufficient by more than Rs. 10 lakhs each, leaving an aggregate uncovered excess expenditure of Rs. 2.84 crores.

2.2.3 Saving/excess over provision

The overall saving was Rs. 518.50 crores in 96 grants/appropriations. The overall excess (Appendix 2.1) on the other hand was Rs. 3.16 crores in 20 grants/appropriations requiring regularisation under Article 205 of the Constitution.

2.2.4 Unutilised provision

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

Description of the grant/ appropriation	Amount of saving (Rupees in crores) (per- centage of provision)	Reasons for saving
1	2	3
Public Debt (Capital—Charged)	313.00 (51.8)	Saving was attributed mainly to less overdraft required, resulting in less repayments to Reserve Bank of India.

Description of the grant/ appropriation	Amount of saving (Rupees in crores) (percentage of provision)	Reasons for saving
1	2	3
7. Elections (Revenue- Voted)	3.64 (70.8)	Saving was attributed mainly to the postponement of the Panchayat elections.
13. Excise (Revenue- Voted)	1.51 (11.4)	Saving was attributed mainly to less supply of material by the suppliers against the orders placed during the year.
15. Pensions and other Retirement Benefits (Revenue- Voted)	7.49 (13.1)	Saving occurred mainly because of finalisation of less number of pension cases.
19. Public Works (Revenue- Voted)	10.98 (16)	The saving was attributed mainly to less adjustment of Suspense Accounts and some posts remaining vacant.
19. Public Works (Capital- Voted)	3.52 (17.8)	Saving was mainly due to less execution of works.
33. Social Security and Welfare (Revenue- Voted)	5.59 (13.3)	Saving was attributed to receipt of less claims for post-Matric scholarship from the students of Scheduled Castes and less demand of scholarship by the students of Scheduled Tribes.
34. Relief from Natural Calamities (Revenue- Voted)	3.67 (10.9)	Saving was due mainly to (i) less expenditure on flood/drought relief works than estimated, and (ii) some posts remaining vacant.
34. Relief from Natural Calamities (Capital- Voted)	3.12 (81.5)	Saving was attributed mainly to non-fulfilment of terms and conditions and other formalities for loans and interest.
35. Miscellaneous Commu- nity and Economic Services (Revenue- Voted)	15.97 (49.7)	Saving was attributed mainly to non-opening of bumper draw of State Lotteries.

Description of the grant/ appropriation	Amount of saving (Rupees in crores) (per- centage of provision)	Reasons for saving
1	2	3
36. Co-operation (Revenue-Voted)	1.53 (17.8)	Saving was mainly due to (i) receipt of less sanctions for payment of subsidy from the Government of India and some posts remaining vacant.
36. Co-operation (Capital- Voted)	8.96 (39.3)	Saving (partly off set by ex- cess under other heads) was mainly due to post budget decision to sanction loans to Rajasthan State Seeds Corpora- tion Ltd., in place of Rajasthan Rajya Sahakari Kraya Vikraya Sangh Ltd.
37. Agriculture (Capital- Voted)	3.58 (16.5)	Saving was attributed mainly to less sanction of loan to Raj- asthan State Seeds Corporation Ltd., (Rs. 2.60 crores) and less receipt of assistance from the Government of India (Rs. 0.65 crore) for short-term loan.
39. Animal Husbandry and Medical (Revenue-Voted)	1.99 (10.2)	Major saving was attributed mainly to (i) some posts re- maining vacant and (ii) delay in opening of Veterinary dispensaries.
43. Minerals (Revenue- Voted)	9.31 (34.6)	Saving was mainly due to less grinding and less pur- chase of rock phosphate than anticipated.
46. Irrigation (Capital-Voted)	55.88 (28.7)	Part of the savings was attributed to less adjustment of stock accounts and delay in sanction of works. Reasons for bulk saving have not been communicated (March 1987).

2.2.5 Persistent savings

Persistent savings of 10 per cent or more were noticed

in the following grants:—

Sl.No.	Number and name of grant	Percentage of savings		
		1983-84	1984-85	1985-86
1.	34—Relief from Natural Calamities (Revenue)	17	25	11
2.	36—Co-operation			
	(i) Revenue	22	14	18
	(ii) Capital	45	65	39

2.2.6 Significant excess

In the following grant, the expenditure exceeded the provision by more than Rs. 25 lakhs and by more than 5 per cent of the total provision :

Description of the grant	Amount of excess (Rupees in crores) (percentage of excess)	Reasons for excess
29—Urban Planning and Area Development (Capital)	0.26 (8.9)	Reasons for excess have not been communicated (March 1987).

2.2.7 Injudicious re-appropriation

The Budget Manual enjoins that re-appropriation is permissible only when it is known or anticipated that the appropriation for the unit from which funds are to be diverted will not be utilised in full, or that savings can be affected in it. Scrutiny of re-appropriation orders issued during the year revealed non-observance of this requirement in a number of cases. The details of 5 such instances where re-appropriation for sums exceeding Rs. 20 lakhs each turned out to be injudicious on account of expected savings not materialising under the head of account from which funds were transferred or the actual expenditure falling short of even the original provision under the head to which additional funds were transferred, are given in Appendix 2.2.

2.2.8 Surrender of savings

(a) As per provision in the Budget Manual, all anticipated savings should be surrendered as soon as the possibility of savings is envisaged. Surrender of funds was however made on the last day (31st March 1986) of the financial year in all cases.

(b) In the following grants, savings exceeding Rs. 1 crore each remained unsurrendered :

Sl. No.	Number and name of grant	Total grant	Total saving	Unsurrendered saving and its percentage to total saving (in brackets)
(Rupees in crores)				
<i>REVENUE SECTION</i>				
1.	15-Pensions and other Retirement Benefits	57.05	7.49	1.86 (24.83)
2.	24-Education, Art and Culture	339.97	23.64	8.92 (37.73)
3.	26-Medical, Public Health and Sanitation	130.07	10.45	4.27 (40.86)
4.	30-Tribal Area Development	31.70	2.88	1.88 (65.28)
5.	34-Relief from Natural Calamities	33.50	3.67	1.24 (33.79)
<i>CAPITAL SECTION</i>				
6.	46-Irrigation	194.96	55.88	48.38 (86.58)

(c) In the following grants, surrenders exceeding Rs. 50 lakhs in each case were made far in excess of savings actually available for surrender :

Sl. No.	Number and name of grant	Total grant	Total savings	Actual surrender	Amount surrendered in excess
(Rupees in crores)					
<i>REVENUE SECTION</i>					
1.	19-Public Works	68.38	10.98	13.11	2.13
<i>CAPITAL SECTION</i>					
2.	19-Public Works	19.82	3.52	4.34	0.82
3.	27-Drinking Water Supply Scheme	154.71	1.06	12.71	11.65

(d) In the following grants in the revenue section, surrenders (exceeding Rs. 25 lakhs each) were made on the last day though the expenditure had already exceeded the authorised provision :

Sl. No.	Number and name of grant	Total grant	Actual expenditure	Excess	Surrenders made on 31st March 1986
<i>(Rupees in crores)</i>					
REVENUE SECTION					
1.	21-Roads and Bridges	54.07	54.15	0.08	0.34
2.	27-Drinking Water Supply Scheme	79.20	80.11	0.91	0.57

2.3 Shortfall/excess in recoveries

Under the system of gross budgeting followed by Government, the demands for grants presented to the Legislature are for gross expenditure and exclude all receipts and recoveries which are adjusted in the accounts in reduction of expenditure; the anticipated recoveries and receipts are shown separately in the budget estimates. During 1985-86 such receipts and recoveries were estimated at Rs. 2,45.07 crores (Revenue : Rs. 120.16 crores, Capital : Rs. 1,24.91 crores). Actual receipts and recoveries during the year, however, were Rs. 194.77 crores (Revenue : Rs. 96.16 crores, Capital : Rs. 98.61 crores). Some of the important cases of shortfall/excess in recoveries/receipts are detailed below :

Sl. No.	Number and name of grant	Amount of excess (+)/shortfall (-) <i>(in crores of rupees)</i>	Reasons
1	2	3	4
1.	19-Public Works (Revenue)	(-)-13.79	Shortfall was mainly due to recovery on account of issue of stock materials for works being less than anticipated.
2.	26-Medical, Public Health and Sanitation (Revenue)	(-)-8.77	Shortfall was mainly due to less receipt of aid materials than anticipated under National Malaria Eradication Programme.

Sl. No.	Number and name of grant	Amount of excess (+)/shortfall (—) (in crores of rupees)	Reasons
1	2	3	4
3.	27-Drinking Water Supply Scheme		
	(i) Revenue	(+)4.42	Excess was mainly due to more recoveries owing to more transfer of <i>pro-rata</i> charges in proportion to works outlay.
	(ii) Capital	(+)21.27	
4.	34-Relief from Natural Calamities (Revenue)	(—)3.67	Shortfall was due to less recoveries from the Famine Relief Fund on account of less expenditure under flood/drought relief works than anticipated.
5.	46-Irrigation		
	(i) Revenue	(—)2.23	Shortfall was mainly due to less stock adjustments.
	(ii) Capital	(—)51.65	
6.	47-Tourism (Capital)	(+)4.43	Excess was due to adjustment of the Personal Deposit Account of the Rajasthan Tourism Development Corporation.

2.4 Non-receipt of explanations for Savings/excesses

After the close of the accounts of each financial year, the detailed appropriation accounts (showing the final grants/appropriations, the actual expenditure and the resultant variations) are sent to the controlling officers by the Accountant General (Accounts and Entitlement), requiring them to explain the variations in general and those in important heads in particular. Out of the 195 heads, the variations under which were required to be explained for inclusion in the Appropriation Accounts for the year 1985-86, explanations for variations were not received in respect of 97 heads constituting 50 per cent of the total heads.

2.5 Reconciliation of departmental figures

Rules require that the departmental figures of expenditure should be reconciled with those of the Accountant General (Accounts and Entitlement) every month. The reconciliation has remained in arrears in several departments. **One hundred and twenty controlling officers (out of a total of 392) had not reconciled their figures with the figures of expenditure recorded in the books of the Accountant General (Accounts and Entitlement) for any of the months in 1985-86.**

CHAPTER III

CIVIL DEPARTMENTS

LABOUR AND EMPLOYMENT DEPARTMENT

3.1 *Minimum Wages for Agricultural Labour*

3.1.1 *Introductory*

3.1.1.1 With a view to safeguarding the interests of weaker sections of workers, the Minimum Wages Act, 1948, came into force with effect from 15th March 1948. The Act applies *inter alia* to agricultural labour.

3.1.1.2 The Act aims at preventing exploitation of workers by fixing the minimum rates of wages. To carry out the purposes and objects of the Act, the State Government framed the Rajasthan Minimum Wages Rules, 1951, which were subsequently replaced by the Rules framed in 1959. Under the Act, the Labour Department is responsible to secure minimum wages to the agricultural labourers. The scheme 'Minimum Wages for Agricultural Labour' was started in Rajasthan in July 1982. The Government of India also introduced a Centrally Sponsored Scheme from February 1985 on a pilot basis to be implemented in the first instance in four States, Rajasthan being one of them, for strengthening the enforcement machinery in the State. This scheme also forms part of the New 20-Point Programme.

3.1.1.3 With effect from 1st April 1982 the minimum wages for agricultural labourers were fixed at Rs. 9 per day and were raised to Rs. 11 per day with effect from 16th January 1985.

3.1.2 *Finances*

The State Government did not provide separate funds for implementation of the scheme up to the year 1985-86, the last year up to which the scheme was reviewed in audit. No

funds were received from the Government of India either up to the end of March 1986, under the Centrally Sponsored Scheme.

3.1.3 *Organisation and implementation of the scheme*

3.1.3.1 The Minimum Wages Act lays down the procedure for securing enforcement of minimum wages through Inspectors and claims authorities appointed for the purposes. In the Labour Ministers' conference held in July 1980, it was decided that there should be a separate machinery for implementation of labour laws in general and implementation of the minimum wages in agriculture sector in particular, at the district and taluka (tehsil) levels. Also, under the Centrally Sponsored Scheme, Rural Labour Inspectors were to be appointed, for enforcement of minimum wages in agriculture in those blocks where the agricultural workers belonging to the Scheduled Castes and the Scheduled Tribes happened to be more than 70 per cent. No staff was appointed exclusively for the enforcement of minimum wages to agricultural labourers up to 31st March 1986; the Inspectors appointed for the enforcement of other labour laws, were entrusted also with the work relating to the implementation of this scheme. No in-service training was planned or imparted to these Labour Inspectors.

The overall monitoring of the programme at the State level is being done by the Labour Commissioner.

3.1.3.2 Proposals to strengthen the implementation machinery, were sent by the Labour Commissioner on 22nd August 1983 to the Government of India. It was proposed to appoint 155 Labour Inspectors (LIs) with supporting staff, for being posted in 155 blocks in the State, where no LIs were posted. Thirty seven posts of Rural Labour Inspectors were sanctioned during 1985-86 exclusively for this programme. However, these had remained vacant so far (March 1986) for want of funds to be received from the Government of India.

3.1.4 The scheme covering the period from July 1982 to March 1986 was reviewed in audit in the office of the Labour Commissioner and five regional offices, i. e., Banswara, Bhilwara, Jaipur, Sikar and Udaipur, from February 1986 to

May 1986. The results are described in the succeeding paragraphs.

3.1.4.1 *Fixation/Revision of Minimum Wages*

Under Section 3 of the Act, the minimum wages of the agricultural workers were to be fixed by the State Government. The wages so fixed were to be reviewed and revised at such intervals, as the State Government may think necessary but not exceeding five years. Due to the continued rise in the Consumer Price Index Number (CPIN), the State Labour Ministers' conference held in July 1980 recommended that the minimum wages should be reviewed/revised, if necessary, at least once in two years or on a rise of 50 points in the 'CPIN', whichever was earlier. This recommendation was duly accepted by the State Government. Review of records however revealed that :

- (i) The CPIN increased from 459 points in April 1982 to 651 points in December 1985 but the wages were revised only once in January 1985 though three revisions had become due up to December 1985. (The revision of wages done in April 1982 was based on an increase in the CPIN up to September 1981).
- (ii) The minimum wages payable under the Act were to be paid in cash unless the Government authorised payment thereof either wholly or partly in kind. In the case of payment of wages either wholly or partly in kind, the computation of cash value of wages paid in kind was to be done in accordance with such directions as may be issued by the Government from time to time. Government did not, however, issue any instructions to that effect. During check of records of the Labour Office by Audit in Banswara and Dungarpur regions, it was noticed that as a custom, wages in the tribal areas were generally being paid in kind like meals, tea and gur in addition to some cash payment. In the absence of instructions for computation of cash

value of wages paid in kind, the regional authorities of Udaipur and Banswara were not in a position to ensure that the wages paid in the above manner, were not less than the minimum rates of wages. The State Government did not take any remedial steps. In the adjoining States of Haryana and Punjab, separate rates of wages per day, with or without meals, were however prescribed.

3.1.4.2 *Survey of areas*

According to 1981 Census, the agriculture labour in the State was 7.65 lakhs and nearly 60 per cent of it belonged to the Scheduled Castes and the Scheduled Tribes. The State Government in the Revenue Department issued instructions (February 1984) to all District Collectors to get a detailed survey conducted in their districts through Patwaris/Revenue Inspectors of the area to identify the areas having problem of payment of minimum wages. On the basis of survey reports, planning was to be made to conduct inspections for ensuring payment of minimum wages. It was noticed in audit that no such survey was conducted.

In the Inter-Ministerial Group meeting held at New Delhi (August 1984) also, it was decided that more attention should be devoted to such areas where there was more than 50 per cent concentration of agricultural workers belonging to the SCs/STs and accordingly such areas were required to be identified. This was however not done (May 1986).

3.1.4.3 *Inspections*

For effective implementation of the programme, continuous inspection of the areas having problem of payment of minimum wages was necessary. According to the instructions issued by the Labour Commissioner in June 1982, a Labour Inspector (LI) was to conduct five inspections, and a Labour Welfare Officer (LWO) two inspections during a month. Further instructions were issued by the department (October 1983 and September 1985) to organise intensive campaign for one month during a year under which each LI and LWO was required to conduct 100 inspections besides the prescribed 5 or 2 inspections during each of the remaining 11

months of the year. On the directions of State Government (April 1984), the Labour Commissioner issued instructions (May 1984) to all the Regional Officers to physically verify 5 per cent inspections conducted by the LIs and LWOs and furnish him with the report by 11th June 1984 for onward submission to the State Government. None of the five regional offices (covered in audit) had sent the physical verification reports of the inspections conducted (June 1986).

There was no distribution/allocation of the area or the number of villages/number of agricultural establishments under the control of each Labour Inspector. The inspections were required to be conducted on selective basis in the identified areas or farms where the concentration of agricultural labourers, particularly those belonging to the SCs/STs was more than 50 per cent; (para 3.1.4.2 refers) but the inspections were not conducted in the above manner. The department had no details of the areas in each district which remained uncovered during inspections. The periodicity of inspection for the agricultural establishments had also not been prescribed.

The department stated (May 1987) that the existing staff was required to perform manifold duties under different Acts and that it was difficult for the department to furnish information regarding details of areas to be covered by each Inspector and fixing of periodicity of inspections for the agricultural establishments.

3.1.4.4 Assistance from other departments

To ensure effective enforcement of the provisions of the Act in rural areas, the State Government empowered (February 1976) Vikas Adhikaris of Panchayat Samitis to decide the claims of minimum wages under the Act. By issue of a notification in March 1984, the State Government empowered the Tehsildars and Naib Tehsildars to decide the claims and the Revenue Inspectors to enforce minimum wages in the agricultural establishments. But the Labour Department did not issue any instructions about the mode of inspections by the Revenue Inspector and the procedure for deciding the claims by the Tehsildar and Naib Tehsildar. As a result no claim was at all decided by the Revenue Department. According to the

Labour Department (July 1986) no co-operation was received from the Panchayats and Revenue Department.

3.1.4.5 *Publicity*

As per instructions of the Government of India (April 1982), for success of the scheme wide publicity was essential, through mass media such as the T.V., the Radio and the Press etc. The Labour Commissioner sent proposals (September 1983) to the Government of India for providing funds for publicity. The funds were not provided by the Government of India and the State Government also did not make any provision from its own resources for this work. The result was that no publicity work was taken up.

3.1.4.6 *Workers Education Programme*

The workers education programme was required to be intensified in rural areas to bring about awareness among the agricultural workers about their rights with regard to minimum wages payable by the employer under the 'Minimum Wages Act'. Similarly, steps were needed to be taken to promote the organisation of labour in rural areas which would facilitate the implementation of minimum wages in agriculture. The workers education programme had not been taken up in the State. The department stated (May 1987) that in some of the Panchayat Samitis (without giving their names) the village organisers developed awareness amongst the agricultural labourers about the benefits of the programme.

3.1.4.7 *Maintenance of Registers/Records*

Every employer having more than 25 acres of cultivated land was required to maintain a register of wages in the prescribed form. The department had made no efforts to identify such establishments either through survey or by obtaining such information from the Revenue Department.

3.1.4.8 *Formation of Advisory Board and Tripartite/Implementation Committees*

Under Section 7 of the Act, the State Government had constituted the Advisory Board for the purpose of advising the Government in the matter of fixation/revision of minimum

rates of wages and deciding other matters under the Act. The rules did not specify any periodicity for holding the meetings of the Board. During the year 1985, three meetings of the Board (two in January and one in April) were held to consider the proposed rates of minimum wages. Similarly, the Tripartite Committees/Implementation Committees were required to be formed at different levels within the State to oversee the enforcement of minimum wages in agricultural establishments. No such committees were formed at State/district level.

3.1.5 Settlement of claims

3.1.5.1 Under Section 20 (2) of the Act, where an employee has a claim arising out of payment of less than the minimum rate of wages, he himself or through a legal representative, may move an application to the authority appointed under Section 20 (1) of the Act, to hear and decide such claims. The authority may direct (i) payment to the employee of the amount by which the minimum wages payable to him exceed the amount actually paid together with compensation not exceeding ten times the amount of such excess and (ii) in any other case, the payment of the amount due to the employee together with compensation not exceeding ten rupees.

3.1.5.2 From July 1982 to December 1985, 29,036 inspections were conducted by the Labour Inspectors in agricultural establishments in the State to ensure the payment of minimum wages to agricultural labourers. As a result thereof, claims in respect of 369 cases only of less payment of wages, were filed with the prescribed authority, of which 302 claims were settled leaving 67 claims pending in the State as at the end of December 1985. In none of the cases, prosecution was launched and conviction obtained from a court of law since the commencement of the scheme to December 1985.

According to the data compiled by the Commissioner's Office, Rs. 3.72 lakhs were realised from the agricultural establishments during 1982 to 1985 in the State on account of wages and compensation as decided by the competent authority.

3.1.5.3 Review of claim cases decided in five regions (Banswara, Bhilwara, Jaipur, Sikar and Udaipur) during the

period from 1982 to 1985 revealed that a sum of Rs. 2.57 lakhs (wages : Rs. 1.74 lakhs and compensation : Rs. 0.83 lakh) was awarded for payment to the labourers in 145 claims and the award money was stated to have been paid to them in all these cases. Of these, 50 cases were test checked. Acquittance rolls for an amount of Rs. 0.29 lakh (wages : Rs. 0.15 lakh and compensation : Rs. 0.14 lakh) were not shown to Audit. It was also noticed that:

- (a) In 14 cases (Banswara), compensation of Rs. 1018 was awarded by the 'authority' for payment to labourers as wages were not paid to them in time. The compensation amount was to be paid within 30 days of the date of judgement. This was not done (May 1986). The department had not ensured the payment of award money to the labourers.
- (b) In another case (Bhilwara), an amount of Rs. 5204 (Rs. 2602 wages and Rs. 2602 compensation) was awarded in December 1982 for payment to the labourers. As the award money was not paid by the employer, an application under Section 20(5) of the Act, was moved in the Court of Judicial Magistrate, Chittorgarh (January 1983), for recovery of the amount and remitting it to the Regional Authority, Bhilwara. The case was not pursued by the department thereafter.
- (c) An amount of Rs. 0.64 lakh (wages Rs. 0.23 lakh and compensation Rs. 0.41 lakh) in 10 cases (3 cases of Bhilwara and 7 cases of Udaipur) was pending for recovery from the employers.
- (d) Four cases involving payment of award money amounting to Rs. 5684 (wages Rs. 3308 and compensation Rs. 2376) pertaining to Sikar (three cases of Rs. 4804) and Udaipur (one case of Rs. 880) districts, were decided ex-parte in favour of employees. The case files revealed that notices were, however, not served to the concerned employers for payment of award money.

- (e) In one case (Jhunjhunu) the Labour Inspector filed a claim of Rs. 594 (wages Rs. 54 and compensation Rs. 540) in 1983 but notice was not served on the employer for want of his correct address (February 1986). The case had been pending for decision since October 1983.

3.1.6 *Progress Reports, Monitoring and Evaluation*

3.1.6.1 The Government of India issued instructions (May 1982) to all the State Governments for submission of quarterly progress reports in the prescribed proformas by 10th January, April, July and October, covering progress in the previous quarter. It was noticed in audit that the progress reports for the period from January 1983 to December 1985 were not sent on due dates. The delay ranged between 12 and 73 days. Reports for the quarters ending September 1982 and December 1982, were not made available.

3.1.6.2 In the quarterly progress report for the period ending December 1985, sent on 24th March 1986, to the Government of India, 489 irregularities were shown as rectified during the quarter whereas review of the monthly progress reports in audit, of all the 14 regional offices of the department in the State for the period from October 1985 to December 1985, revealed that only 23 irregularities were rectified during the quarter. The department stated (May 1987) that the information sent earlier to Government of India, on the basis of data received from regional offices, was not correct and had since been reconciled. The results of reconciliation had not been intimated to Audit so far (May 1987).

3.1.6.3 No evaluation of the programme had been done so far by the State Government (October 1986).

FISHERIES DEPARTMENT

3.2 *Receipts from Fisheries*

3.2.1 *Introductory*

Protection, conservation and development of Fisheries is governed by the Rajasthan Fisheries Act, 1953, and the rules framed thereunder in 1958. The Director, Animal Husbandry,

was responsible for the implementation of the Act and the Rules up to January 1982; thereafter an independent department came into existence.

Fishing is permissible except during the breeding period from 16th June to 31st August. The waters are given on lease through tender/auction for a year or more. A review of the records of receipts for the period 1981-82 to 1984-85 was conducted by Audit from March to August 1986 in the Office of Director of Fisheries. The results thereof are described in the succeeding paragraphs.

Out of the total potential for inland fishery development estimated at three lakhs hectare of water bodies by the end of the Sixth Plan, 1.50 lakhs hectare of waters was utilised for fish production, the classification as on 31st March 1986 being; 69 Nos. 'A' class i.e. those fetching annual revenue exceeding Rs. 0.20 lakh; 91 Nos. 'B' class, i.e. those fetching revenue exceeding Rs. 0.05 lakh but not exceeding Rs. 0.20 lakh and 577 Nos. 'C' class i.e. those fetching revenue up to Rs. 0.05 lakh.

3.2.2 *Trend of revenue*

As against the target of annual production of 17,000 tonnes envisaged by the end of the Sixth Five Year Plan, a production of 16,000 tonnes was reported to have been achieved in 1984-85. Revenue realised by the department during the years 1981-82 to 1984-85 amounted to Rs. 484.10 lakhs against the estimated receipts of Rs. 496.59 lakhs.

3.2.3 *Loss of revenue in tenders/auction etc.*

Contracts for fishing rights are awarded by the department either after invitation of tenders or through open auction. In respect of waters fetching an annual income exceeding Rs. 50,000, tenders accompanied by earnest money are invited by the department by means of a Tender-cum-auction notice and are opened at a specified time and day by a duly constituted Tender-cum-auction Committee in the presence of tenderers. The notice also specifies the dates, fixed district-wise on which all waters, including those remaining unallotted would be auctioned. The contracts are sanctioned by the Director of Fisheries on the recommendation of the Committee.

The Rajasthan Fisheries Rules and the conditions of tender/auction notice, *inter alia*, stipulate that the person whose tender/bid has been accepted shall pay the amount offered in full at the time of auction/acceptance of tender/bid or in two equal instalments, first at the time of acceptance/auction and the second within 30 days of sanction to the contract and before the issue of the licence provided that where the bid/tender amount is Rs. 5,000 or more, the amount of first instalment shall be 25 per cent of the total amount of bid/tender and the remaining shall be the second instalment. The rules do not authorise the Director to extend the period. In case of defaults, the department can either consider the next lower offer or re-auction the waters.

Some of the cases involving loss of revenue are given below:

(i) *Loss of revenue amounting to Rs. 1.70 lakhs due to late cancellation of contracts*

In the case of 19 waters auctioned by the department during 1982-83 to 1984-85, the contractors failed to deposit the second instalment of the contract money within the stipulated period of 30 days from the date of sanction to contract. The Director, instead of cancelling the contracts, allowed extensions of two to five months beyond the stipulated period of 30 days. While in the case of two contracts formal orders cancelling the contracts had not been issued, the remaining 17 contracts were cancelled by the Director between January to June following the award of contract. The effective fishing season being from September to 15th June, the waters could not be re-auctioned in these cases during the respective seasons, resulting in a loss of revenue of Rs. 1.70 lakhs, computed on the basis of bids received earlier for these waters.

(ii) *Loss of Rs. 2.08 lakhs due to re-auction of contracts*

In four cases, the Department, instead of considering/accepting the second highest tenders/bids upon failure of the highest tenderer/ bidder to deposit 1/4th contract money, auctioned/re-auctioned the waters subsequently. The offers received on the second occasion were lower than those received

on the first, as given below:

S. No.	Name of Water	Date of auction/opening of tender with fishing season
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1	2	3
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1.	River Parwan	24th September 1982
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1982-83

2.	River Kalisindh	24th September 1982
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1982-83

3.	Angai Dam	25th August 1984
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1984-85

4.	Jaisamand (Alwar)	25th August 1984
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1984-85

Details of tender/bid received in the first instance	Amount of highest tender/bid received on auction/re-auction on the second occasion and date of sanction	Loss of revenue to Government (Difference between second highest and re-auction price)
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4	5	6
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(Rupees in lakhs)

I offer of 'A' 0.52		
II offer of 'B' 0.52		

Offer of 'C' 0.30		
on 2nd December 1982		

0.22

I offer of 'B' 0.44		
II offer of 'C' 0.41		

Offer of 'C' 0.23		
on 5th January 1983		

0.18

I offer of 'D' 10.00		
II offer of 'E' 8.21		

Offer of 'E' 7.20		
on 31st August 1984		

1.01

I offer of 'F' 1.72		
II offer of 'G' 1.37		

Offer of 'H' 0.70		
on 5th December 1984		

0.67

TOTAL

2.08

Thus due to non-consideration of the second highest tender/bid, the department suffered a loss of revenue of Rs. 2.08 lakhs.

(iii) *Avoidable loss of Rs. 1.56 lakhs in respect of Meja Dam*

Meja dam waters were auctioned on 29th August 1984 and the highest bid received in the auction was for Rs. 1.41 lakhs. The bid was rejected by the Tender-cum-auction Committee on 29th August 1984 being much below the reserve price and the previous years' contract amount of Rs. 2.50 lakhs and Rs. 2.31 lakhs respectively.

The department again invited the tenders on 29th October 1984 to be received on 14th December 1984 but the highest tender of Rs. 1.82 lakhs received this time was also considered low and rejected.

During May and June 1985, owing to low water level in the Dam, the department resorted to fishing through Fish Farmers Development Agency, Bhilwara, to avoid mass mortality of fish and consequent pollution of the dam's water used for domestic purposes. The operations could fetch a net revenue of Rs. 0.26 lakh only (value of fish sold Rs. 0.39 lakh less fishing operation expenses Rs. 0.13 lakh) against the amount of Rs. 1.82 lakhs offered in December 1984. The Government thus suffered a net loss of revenue of Rs. 1.56 lakhs.

(iv) *Loss of revenue amounting to Rs. 0.64 lakh due to rejection of highest bids*

In the open auction held on 15th and 16th December 1984, 46 tanks were auctioned for grant of fishing licence. Of these, 21 small waters fetched a total amount of Rs. 0.64 lakh representing the aggregate of the highest bids. The bidders had also deposited first instalments totalling Rs. 0.31 lakh in respect of these waters as required under the rules. Instead of sanctioning the contracts in respect of these 21 tanks, the department ordered (December 1984) transfer of these tanks to the Fish Farmers Development Agencies (FFDAs) of the Districts in which the tanks were situated.

While none of the 21 tanks was actually transferred to the FFDAs for fish culture during the year 1984-85, 18 of them

had not been transferred even during the following season (September 1985 to June 1986). In the case of 4 tanks relating to Bundi and Jaipur Districts, even the FFDA's themselves were not formed by March 1985.

During 1985-86 season, 14 out of the above 18 tanks were auctioned (contracts in respect of 10 were awarded whereas no bids were received in respect of the remaining four). The remaining four tanks were neither transferred to FFDA's nor auctioned.

Thus the bids received during December 1984 were rejected without ensuring in advance (i) that the waters would be taken over by the concerned FFDA's immediately after rejection of the bids and (ii) that the FFDA's at Bundi and Jaipur to which 4 waters were to be transferred were actually in existence. This resulted in loss of revenue of Rs. 0.64 lakh in respect of one fishing season 1984-85 alone.

(v) *Loss of revenue amounting to Rs. 0.60 lakh due to non-auction of 'A' class waters*

Bund Chopada Nayagaon (District Pali) was first included in the department's list of 'A' class waters to be auctioned for the season 1982-83 but was not auctioned in that season. During the following seasons also it was not put to auction in view of the report of the Deputy Director that the villagers were not permitting fishing in the Bund.

Neither the reasons for which the villagers did not permit fishing were ascertained by the Director nor was the matter reported to Government. Due to non-auction during the period from 1982-83 to 1984-85, Government suffered a loss of revenue of Rs. 0.60 lakh (the water being 'A' class, the minimum revenue expected was Rs. 0.20 lakh per year).

(vi) *Loss of Rs. 0.44 lakh due to non-working of waters allotted to the Rajasthan Tribal Area Development Co-operative Federation*

On 19th December 1981, Bunds Lodesar and Bodigama (Dungarpur District) were put to open auction for the fishing season 1981-82. The contract moneys received in respect of the two Bunds in the preceding year were Rs. 0.32 lakh and

Rs. 0.12 lakh respectively. While in respect of the former Bund, the highest bid received was recorded as Rs. 0.32 lakh, in the case of the latter the amount of bid received was not found indicated on the bid-sheets. However, auction proceedings in respect of both the Bunds were kept pending. The Bunds were allotted by Government (January 1982) to the Rajasthan Tribal Area Development Co-operative Federation for five years from 23rd December 1981 to 22nd December 1986 for an annual lease amount of Rs. 0.32 lakh and Rs. 0.12 lakh respectively payable for the first year, with 10 per cent increase each year for the subsequent four years.

The Federation complained on 26th/28th January 1982 that the lease amounts fixed by Government in respect of the Bunds were on the higher side and suggested Rs. 0.21 lakh and Rs. 0.07 lakh (the average price of the preceding three years auction moneys in respect of Lodesar and Bodigama respectively) and urged that as it was undertaking exploitation of waters not as a commercial activity but for the welfare of tribals under directions from the Tribal Area Development Department of the State Government, the Federation could not afford to suffer any loss. As late as 15th April 1982, the Federation not only reiterated its earlier views but even suggested to Government to get the waters exploited either through the FFDA or departmentally, as it would not be able to exploit the waters on the existing conditions. As a result the waters remained unexploited during that season and the Government sustained a loss of revenue of Rs. 0.44 lakh.

3.2.4 *Loss of revenue amounting to Rs. 0.22 lakh due to non-levy of registration fee in respect of licences/leases of fishery*

Contracts for fishing rights in water bodies belonging to the State being in the nature of licences/leases relating to immovable properties, fall under the category of documents required to be registered compulsorily under section 17 of the Indian Registration Act, 1908, as adopted by Rajasthan. While Government have remitted stamp duty payable in respect of such instruments vide notification dated 15th February 1955, no remission from registration fee leviable under the Act has been authorised. Consequently, the instruments were liable

to levy of registration fee at the rates prescribed by the Government in March 1976 and April 1979.

A review of the fishery contracts granted to private contractors by the department revealed that the contract deeds were not being registered with the Stamps and Registration Department. Non-registration of these documents resulted in loss of revenue aggregating Rs. 0.22 lakh in respect of 93 cases of contracts for one year granted by the department during the period from 1982-83 to 1984-85.

3.2.5 *Outstanding revenue of Rs. 3.25 lakhs against the Rajasthan Tribal Area Development Co-operative Federation*

A sum of Rs. 3.25 lakhs was outstanding against the Rajasthan Tribal Area Development Co-operative Federation, Udaipur, on account of balance of contract moneys payable in respect of the contract for fishing seasons 1981-82 (Rs. 0.50 lakh) and 1982-83 (Rs. 2.75 lakhs) relating to the Mahi Kadana Waters, District Banswara. The Federation had been pleading that since the time available for fishing in the dam waters during 1981-82 season had been curtailed by half due to belated decision of the Government to allot waters, they had deposited proportionately reduced amount of lease money. The State Government, however, decided (January 1986) that full lease money in respect of the period from 1981-82 to 1983-84 be charged at the rate of Rs. 5.50 lakhs per annum. The department stated that action for recovery of the outstanding amount was under way (August 1986).

3.2.6 *Discrepancy in figures of production of fish and fish seed*

The department had not prepared any consolidated Annual Administrative Report after 1981-82, i.e., after its separation from the Animal Husbandry Department in February 1982. However, these reports were being compiled by the three Regional Deputy Directors (Jaipur, Kota and Udaipur) in respect of the region in their charge and submitted to the Directorate regularly.

A comparison of the total figures of production of fish and fish seed as consolidated from these reports for the years

1982-83, 1983-84 and 1984-85 with the corresponding figures in the Progress Report of Sixth Five Year Plan, 1980-85, published by the Planning Department of Government of Rajasthan showed the following discrepancies :

Year	As per Progress Report-Five Year Plan (1980-85)	Total as per regional Reports	Difference (excess shown in Progress Report-Sixth Five year Plan)
<i>(i) Fish Production Inland-in tonnes</i>			
1982-83	14,000	2,211.403	11,788.597
1983-84	14,500	2,543.875	11,956.125
1984-85	16,000	8,958.074	7,041.926
<i>(ii) Fish Seed Production-in million number</i>			
1982-83	57.50	14.97	42.53
1983-84	60.00	12.24	47.76
1984-85	58.00	7.72	50.28

No reasons for the discrepancies were furnished by the department.

3.2.7 Non-inclusion of waters in the list of waters to be leased out on contracts

The Area Development Commissioner, Command Area Development, Kota, informed the Directorate (October 1984) that there existed as many as six depressions measuring about 200'×100' to 400'×100' near Kota (four identified as Kotri, Soorsagar, Raipura, Umedganj along the Right Main Canal and two others along the Left Main Canal, viz., Dhantri and Jhawalpura Tanks) besides Chhatrabilas Tank in Kota, which formed part of the Right Canal system of the project and had great financial potential if fishing rights in respect of the tanks were auctioned. While suggesting that a fisheries development project, commercial in shape, within the Command Area Development Organisation, could be started to earn revenue for the State Government after analysing the results for the initial 2-3 years, he proposed that the waters be auctioned

within the fishing season 1984-85 itself and requested the Directorate to convey their approval telegraphically.

It was noticed in audit that out of the above seven areas, the names of five, viz., Soorsagar, Raipura, Dhantri, Jhawalpura and Chhatrabilas did not even find place in the department's list of tanks to be auctioned during the years 1932-33 to 1983-84 and these areas had not been auctioned even during 1984-85 as proposed by the Area Development Commissioner.

The matter was reported to Government in December 1986; reply has not been received (May 1987).

3.3 *Development of Reservoirs and Fish Seed Farms*

3.3.1 *Development of Reservoirs*

(i) *Introductory*

Reservoirs constitute half of the area of water bodies available for fishery in Rajasthan, i. e., one and a half lakh hectares out of the total area of three lakh hectares of water bodies. These reservoirs fall in three categories based on their water spread area and depth viz., (a) large sized reservoirs, i.e., those having a maximum water spread area exceeding 5,000 hectares and depth exceeding 20 metres (4 Nos); (b) medium sized reservoirs, i. e., those having maximum water spread area ranging between 1001 and 5000 hectares and depth of 10 to 20 metres (16 Nos); and (c) marginal reservoirs, i. e., those having maximum water spread area from 200 to 1000 hectares and depth less than 10 metres (41 Nos).

(ii) *Parameters of development recommended by the National Commission on Agriculture (NCA)*

One of the main objectives of the inland fishery development programme as envisaged in the Fifth and Sixth Plan documents was to step up fish production which in turn depended on development of reservoirs along scientific lines. *Development of reservoirs fisheries, inter alia, involves a number of activities like (i) survey of fish fauna before impoundment; (ii) clearance of sub-merged obstructions from the waters; (iii) eradication of predators from the reservoirs;*

(iv) creation of facilities for production of adequate fish seed of suitable fast growing species including spawning grounds and nurseries at all the major reservoirs; and (v) stocking of reservoirs with locally suitable fast growing species.

With a view to ensure optimum productivity, the reservoirs need to be stocked continually with the adequate type of fish seed till such time as the major carps eventually become a part of their natural fishery; the intensity of stocking required as per norms laid down by the NCA being 500 fingerlings per hectare of the water spreads. According to the assessment made by the Commission, the anticipated yield of fish was 1 kg. per fry stocked subject to proper use of manures, fertilisers, and supplementary feeds for the growing fish. Without their use, the level of yield of fish per hectare was stated by the Commission to be up to 200 kg. per hectare in respect of water spreads having an area of 10 to 200 hectares and up to 100 kg. per hectare in the case of water spreads exceeding 200 hectares in area.

While activities in the field of fisheries were initiated by the State Government in the early fifties with the enactment of the Rajasthan Fisheries Act, 1953, development in reservoirs engaged the attention of the State Government in the decade 1965-75 during which twelve projects were set up for the purpose. Funds to the extent of Rs. 39.62 lakhs and Rs. 49.08 lakhs were spent on the programme during the Fifth Plan (1974-75 to 1979-80) and the Sixth Plan (1980-81 to 1984-85) periods respectively.

For the purpose of study in audit conducted during June 1986 to October 1986, data relating to stocking and fish production of six reservoirs, one major, viz., Jaisamand (Udaipur), three medium sized reservoirs, viz., Meja (Bhilwara), Morel (Sawaimadhopur) and Baretha (Bharatpur) and two marginal reservoirs, viz., Kalakho (Jaipur) and Siliserh (Alwar), for the years 1980-81 to 1984-85 were analysed. Out of the six reservoirs analysed, three viz., Jaisamand, Meja and Morel, were selected for detailed study.

(iii) *Low production and average yield*

The comparative position of the production and average yield of the three reservoirs selected for detailed study as it stood in 1978-79 at the end of the Fifth Five Year Plan (taken

as base year for the purpose) *vis-a-vis* corresponding data year-wise for the Sixth Plan period in respect of the reservoirs is given below :

Sl. No.	Name of reservoir and water spread in hectares	Year of commencement of reservoir development work	Production (1978-79)	
			Kilograms	Yield per hectares
1	2(a)	2(b)	3 (a)	3 (b)
1.	Jaisamand (6216.5)	1975	554970	89
2.	Morel (866.5)	1966	104443	121
3.	Meja (1688)	1970	49784	29.49

Year-wise production during VI Plan period			Percentage of 4 (c) i. e. shortfall (-)/ increase (+) <i>vis-a-vis</i> col. 3 (b)
Year	Kilograms	Average yield in kilograms per hectare	
4 (a)	4 (b)	4 (c)	5
1980-81	460770	74.12	(-) 16.71
1981-82	227000	36.52	(-) 58.96
1982-83	234431	37.71	(-) 57.62
1983-84	321979	51.79	(-) 41.80
1984-85	254539	40.95	(-) 53.98
1980-81	115430	133.21	(+) 10.09
1981-82	13000	15.00	(-) 87.60
1982-83	Reserved	—	—
1983-84	57041	65.83	(-) 45.59
1984-85	Reserved	—	—
1980-81	140000	82.94	(+) 181.24
1981-82	153000	90.64	(+) 207.35
1982-83	Reserved	—	—
1983-84	71171	42.16	(+) 42.96
1984-85	5245	3.11	(-) 89.45

In all the three reservoirs test-checked, the yield was much lower than 100 kg. per hectare (yield expected of a reservoir exceeding 200 hectare area without use of fertilisers and supplementary feeds for growing fish) except in the case of Morel where the yield was 133.21 kg. per hectare in the year 1980-81.

(iv) *Under-stocking of fish-seed*

Against the stocking requirement of 31.08 lakh fingerlings in Jaisamand, fish seed actually stocked number 12.78 lakhs, 5.55 lakhs, 8.73 lakhs, 5.78 lakhs and 1.80 lakhs during the years 1980-81, 1981-82, 1982-83, 1983-84 and 1984-85 respectively. The shortfall ranged between 59 and 94.4 per cent.

Similarly in the case of Meja, Morel, Baretha and Kalakho reservoirs, the under-stocking of fish seed ranged between 14.2 and 97.4, 79.8 and 90.8, 47.6 and 95.0 and 66.8 and 78 per cent respectively during the years 1980-81 to 1984-85.

(v) *Disproportionately low expenditure on inputs*

(a) Out of the total expenditure of Rs. 49.08 lakhs incurred by the department on the development of reservoirs during the Sixth Five Year Plan period, expenditure on pay and allowances amounted to Rs. 40.54 lakhs i.e. 82.6 per cent; other charges (including inputs) accounted for Rs. 8.54 lakhs i.e. 17.4 per cent.

(b) Besides seed fish, the other important inputs used in fishery development were supplemental feeds for fish, i.e., oilcake, manures and chemical fertilisers. In the case of the three reservoirs selected for detailed study, the actual expenditure incurred on these inputs (during the period 1980-81 to 1984-85) was found to a mere Rs. 1,270 (Morel), Rs. 3,165 (Meja) and Rs. 2,920 (Jaisamand) out of the total expenditure of Rs. 7.85 lakhs, Rs. 2.76 lakhs and Rs. 5.37 lakhs respectively incurred on the development of the reservoirs.

(vi) *Other important points—posts not filled up*

Out of a total period of five years i.e. 1980-81 to 1984-85, the post of the Fishery Project Officer remained vacant

for a period of three years seven months and twenty two days (i.e. 1st April 1981 to 27th November 1984) and three years and four months (i.e. from 1st April 1980 to 31st July 1983) at Morel and Jaisamand respectively. Similarly, in the case of Meja project, the post remained vacant for eleven months during 1982-83. Further, the post of the Laboratory Assistant in the case of all the three projects remained vacant for the entire duration of 5 years. In the absence of the Project Officer and the Laboratory Assistant, the work of development of these reservoirs and allied laboratory work remained insufficiently supervised/unattended to during the above periods.

3.3.2 Working of Fish Seed Farms

Six fish seed farms were operating at the commencement of the Sixth Five Year Plan, at Kalakho, Siliserh, Baretha, Rawatbhata, Soorsagar and Ramgarh (later shifted to Jawai Dam). An amount of Rs. 45.29 lakhs was spent on these farms against the budget allotment of Rs. 43.76 lakhs during the years 1980-81 to 1984-85.

Of the six fish seed farms, records of 3 farms, viz., fish seed farms Kalakho, Baretha and Siliserh, were test-checked in audit. It was observed that:

- (i) No targets were fixed for any individual farm.
- (ii) With the exception of 0.98 lakh fingerlings obtained during 1981-82 from induced breeding at Fish Seed Farm Siliserh, no production of fish seed was done at any of the three fish seed farms. The staff had been diverted to activities other than those relating to the fish seed farms like dry bund breeding and inspection of water bodies etc. Non-production of fish seed at these farms was attributed by department (June-August 1986) to the non-availability of vehicles, less budget allotment and irregular monsoon, besides the non-availability of rearing units and temperature failure after breeding operations as stated by the Project Officer, Fish Seed Farm, Siliserh.
- (iii) At none of the three fish farms, nurseries and rearing tanks constructed departmentally about a decade

back were in working condition for the whole duration of 1980-81 to 1984-85.

The matter was reported to Government in November 1986; final reply has not been received (May 1987).

AGRICULTURE DEPARTMENT

3.4 *Oilseeds Development Programme*

3.4.1 *Introduction*

3.4.1.1 *Objectives and strategy*

The programme of development of oilseeds production was launched by the Government of India in 1966. The following components of the schemes were implemented in the State through Agriculture Department since 1974-75:

- (i) Intensive Oilseeds Development Programme of Rapeseed-Mustard;
- (ii) Development of Soyabean; and
- (iii) Extension of Groundnut and Rapeseed—Mustard to Irrigated Areas.

During 1984-85, a National Oilseeds Development Project was started in which all the existing schemes were merged.

The objective of the programme was to increase production of oilseeds by (i) increasing the area under various oilseed crops and (ii) increasing productivity by using improved seeds and technology in cultivation. The strategy recommended during the Sixth Five Year Plan was (i) increasing area by adopting double/multiple cropping and inter-cropping practices, (ii) increase in irrigated area, (iii) increased use of quality seeds, phosphatic fertilisers and other nutrients, (iv) intensive plant protection measures including weed control and (v) organisation of demonstrations.

3.4.1.2 *Implementation of the programme*

The Programme was implemented by the Agriculture Department during the Sixth Five Year Plan in nine districts, viz., Alwar, Bharatpur, Bhilwara, Jodhpur, Nagaur, Jalore, Pali, Ajmer and Sriganganagar (substituted for Sawai-madhopur district in 1982-83) being primarily oilseeds producing districts as approved by the Government of India. From

1982-83, it was extended to all the potential areas. The scheme of 'Extension oilseeds to new irrigated areas' was implemented in the command of Indira Gandhi and Bhakra Canals in Sriganganagar district and that of Soyabean development in Kota, Burdi, Jhalawar, Chittorgarh and Banswara districts. The National Oilseeds Development Project was implemented in all the districts in the State from 1984-85.

The review conducted by Audit in six districts viz., Jaipur, Kota, Alwar, Bhilwara, Sriganganagar and Jodhpur, during the period January to May 1986 covers the period from 1980-81 to 1985-86.

3.4.1.3 *Pattern of assistance*

The programme contemplated subsidy to farmers for various components like demonstrations, minikits, distribution of seeds, plant protection measures, etc., the rates of which are detailed in Appendices 3.1 and 3.2.

The expenditure on subsidy for demonstrations was shared equally by Central and State Governments up to 1983-84 and that for distribution of improved seeds and plant protection measures was wholly borne by the Centre. From 1984-85, expenditure on all the items was wholly financed by the Central Government.

3.4.2 *Financial outlay*

Financial outlay of Rs. 347.45 lakhs was approved by the Government of India for this Programme for the five year period 1980-85 and Rs. 162.21 lakhs for 1985-86. The Government of India laid down the ceilings of Rs. 127.33 lakhs and Rs. 127.85 lakhs on expenditure for the years 1984-85 and 1985-86 respectively. The yearwise budget provision, expenditure incurred and Central assistance received were as under :

Year	Budget provision	Expenditure	Central assistance received
<i>(Rupees in lakhs)</i>			
1980-81	34.04	40.22	14.75
1981-82	22.48	12.73	16.92

Year	Budget provision	Expenditure	Central assistance received
		(<i>Rupees in lakhs</i>)	
1982-83	50.39	47.67	51.48
1983-84	46.33	38.90	36.57
1984-85	107.62	105.04	123.32
Total 1980-85	260.86	244.56	243.04
1985-86	129.13	116.98	80.65
Grand Total	389.99	361.54	323.69

Out of the total Central assistance of Rs. 351.71 lakhs, taking into account the unspent balance of Rs. 28.02 lakhs as at the end of 1979-80, Rs. 13.55 lakhs remained unutilised till the end of 1985-86.

The excess/savings during 1980-81 and 1981-82 to 1985-86 was attributed by the Director, Agriculture (January 1986) to heavy/less attack of pests and diseases and drought.

3.4.3 Area coverage and production

The total area under main oilseeds crops (Rapeseed-mustard, groundnut, soyabean and sesamum) increased from 9.75 lakh hectares during 1979-80 to 17.92 lakh hectares during 1984-85 and the irrigated area increased from 2.74 lakh hectares (1980-81) to 7.33 lakh hectares (1984-85). But during 1985-86, the total irrigated area decreased to 16.16 and 5.62 lakh hectares which was stated by the department (April 1986) to be due to drought in that year. The yearwise and cropwise targets and achievements of areas covered and production during the period under study were as follows:

	Rapeseed-Mustard				Groundnut			
	Area		Production		Area		Production	
	Targets	Achievements	Targets	Achievements	Targets	Achievements	Targets	Achievements
	<i>(In lakh hectares)</i>		<i>(In lakh tonnes)</i>		<i>(In lakh hectares)</i>		<i>(In lakh tonnes)</i>	
1980-81	2.75	2.44	Not fixed	1.66	1.85	1.00	Not fixed	0.23
1981-82	2.75	4.46	1.66	3.05	1.95	0.60	1.33	0.31
1982-83	4.30	6.06	3.00	4.43	4.00	1.82	2.50	1.03
1983-84	6.55	8.21	5.22	6.49	2.18	1.83	1.67	1.74
1984-85	8.55	10.99	6.50	8.25	2.70	2.52	2.05	1.72
Total	24.90	32.16	16.38	23.88	12.68	7.77	7.55	5.03
1985-86	11.00	8.08	9.00	5.95	2.30	2.45	1.85	1.50

While cultivated area under rapeseed-mustard increased from 3.66 lakh hectares during 1979-80 to 8.08 lakh hectares during 1980-81 to 1985-86, it decreased from 2.92 lakh hectares to 2.45 lakh hectares during this period in respect of groundnut. The targets of coverage fixed for Sixth Plan period for groundnut were not achieved fully, the shortfall being 4.91 lakh hectares (39 per cent), the yearwise shortfall ranging between 7 and 69 per cent. The production targets for groundnut for Sixth Plan period were also not achieved, the shortfall being 2.52 lakh tonnes (33 per cent), the yearwise shortfall ranging between 16 and 77 per cent. The shortfall was attributed (February 1987) by Government to the menace of white grub. During 1985-86, there was a shortfall of 34 per cent in the production targets of rapeseed-mustard also due to drought.

	Soyabean				Sesamum			
	Area		Production		Area		Production	
	Targets	Achievements	Targets	Achievements	Tar-gets	Achievements	Targets	Achievements
	<i>(In lakh hectares)</i>		<i>(In lakh tonnes)</i>		<i>(In lakh hectares)</i>		<i>(In lakh tonnes)</i>	
1980-81	Programme started from 1981-82				1.09	3.10	Not fixed	0.21
1981-82	0.10	0.13	0.10	0.12	2.55	2.74	0.50	0.22
1982-83	0.50	0.15	0.50	0.15	4.25	4.61	0.75	0.41
1983-84	0.50	0.23	0.50	0.15	4.26	3.77	0.83	0.65
1984-85	0.50	0.30	0.50	0.26	4.50	4.11	0.80	0.72
Total	1.60	0.81	1.60	0.68	16.65	18.33	2.88	2.21
1985-86	0.60	0.43	0.60	0.32	4.35	5.20	0.75	0.27

While areas under these crops increased during 1980-81 to 1985-86, the targets of coverage were not achieved for soyabean from 1982-83 to 1985-86 and for sesamum for 1983-84 and 1984-85, the shortfall ranging between 28 and 70 per cent and 9 and 12 per cent respectively. The shortfall in production for Sixth Plan period was 57 and 23 per cent, for soyabean and sesamum respectively, the yearwise shortfall ranged between

48 and 70 per cent and 10 and 56 per cent respectively. While the shortfall in soyabean was attributed to difficulty in marketing the new crop, no reasons for the same in the case of sesamum were stated by the department (January 1987).

The yield (production in kilogrammes per hectare) in respect of rapeseed-mustard increased from 540 in Fifth Five Year Plan period to 741 in Sixth Five Year Plan period. But in other three crops, it either showed a decrease or a nominal increase as indicated in the following table:

	Yield Fifth Plan	Yield Sixth Plan	Remarks
<i>(In kilogram per hectare)</i>			
Groundnut	639	648	
Soyabean	Programme started from 1981-82 only	841	The productivity achieved in 1981-82 to 1982-83 (915 and 1071) was not maintained in 1983-84 and 1984-85 when it decreased to 674 and 867 respectively.
Sesamum	140	124	

3.4.4 Working of the programme

3.4.4.1 Demonstrations

With a view to educating the farmers about production technology for realising higher yields, demonstrations were to be laid on the plots measuring 0.5 to 1 hectare of a cultivator. In one half of such plot, doses of seeds, fertilisers and pesticides were to be given as per recommendations and supervision of the Agriculture Department. In the remaining half of the plot, the cultivator was left free to cultivate according to his choice, to show thereby that the production in demonstration plot was higher than in the plot under control of the farmer.

(a) Conducting demonstrations

Four thousand two hundred and ninety three demonstrations were conducted in the districts selected for test check

during the period from 1980-81 to 1984-85 against 5194 allotted, leading to shortfall of 17 per cent. Out of these, 3389 (79 per cent) were considered by the department as successful even though no express norms were laid down for the purpose. Non-availability of certified seed was given as the main reason for shortfall in demonstrations by the District level officers (January 1986 to May 1986) and deficient and/or untimely rains, excess rains or attack of white grub, for failure of demonstrations.

In Jodhpur district, information regarding results of 59 demonstrations conducted out of 162 allotted for 1981-82 and 1984-85 was awaited (May 1986).

Against 945 demonstrations of mustard approved by the Director of Agriculture for Hanumangarh agricultural district for 1983-84, under the scheme of 'Extension of oilseeds to New Irrigated Areas', only 52 were conducted because of non-availability of seed. The State Seeds Corporation located in that district, which had with it 47.82 quintals of seed of the desired variety on 1st October 1983, was not contacted in time for which no reasons were given (March 1986).

In Sriganganagar district to which 400 composite demonstrations of mustard T-59 variety were allotted in October 1983 for rabi 1983-84, used the variety RL-18 instead on the ground of non-availability of the former variety. The RL-18 variety being an old and out-dated one, had already been rejected for demonstration purposes by the State level committee. The payment of subsidy (Rs. 0.60 lakh) to the farmers in March 1984 for popularising T-59 variety did not achieve the desired purpose.

(b) *Inspections of demonstrations and maintenance of records*

The field records required to be maintained for each demonstration were to indicate, *inter alia*, (i) the aims and objectives of the demonstration and (ii) datewise schedule of field operations. The records maintained by the districts did not indicate these details.

The district and field officers at various levels were to inspect the demonstrations in their respective areas as per the

norms fixed by the Central Committee for Demonstrations of the Agriculture Department in April 1981. No records of demonstrations inspected up to the level of Subject Matter Specialists were maintained in the districts. The Assistant Agriculture Officers of the Extension districts inspected the demonstrations in their areas to the extent of 35 per cent only against the requirement of 100 per cent twice in each season. In non-extension district of Jodhpur, records of inspection by the Assistant Agriculture Officers also were not maintained. Government stated in February 1987 that the norms fixed by the Central Committee for Demonstrations were not applicable to this programme. However, the other norms fixed, if any, were not intimated by Government.

3.4.4.2 *Minikits distribution*

The Programme envisaged distribution of minikits of oil seed crops to farmers for propagation of new improved varieties and improved farm practices. It contemplated free supply of minikits containing seeds (sufficient for 0.1 to 0.5 hectares), seed treating chemicals and package of practices to be adopted by the farmers in obtaining crop from those seeds. Free distribution of fertiliser minikits to small and marginal farmers was also started from 1983-84. The minikits of soya-bean and groundnut were to be laid by the end of August and that of rapeseed-mustard by the end of October. Its preparation was entrusted to the Rajasthan State Seeds Corporation (all varieties of oil seeds) and to the Rajasthan State Agro-Industries Corporation (for groundnut only) during 1984-85.

Against the targets of distribution of 1,10,695 minikits under Intensive/National Oilseeds Development Programme during 1980-81 to 1985-86, 95,672 minikits were distributed (shortfall 14 per cent). In Jodhpur district, information regarding laying of minikits was awaited (May 1986) for 1504 minikits out of 4068 allotted to it during the period 1983-84 to 1985-86.

Under the schemes of 'Extension of Oilseeds to New Irrigated Areas' and 'Soyabean development', 4929 and 2413 minikits respectively were distributed during the period 1980-81 to 1983-84 against targets of 11,000 and 3,850 resulting in shortfall of 58 and 37 per cent. The main reason for

shortfall was stated by the Joint Director, Agriculture (Oil-seeds), Jaipur (July 1986), to be the non-availability of certified seed of the required variety.

The following points were noticed:

(a) In Sriganganagar district, 5,040 minikits of Sarson (T-59 variety), (1,040 for Sriganganagar and 4,000 for Hanumangarh Extension districts) allotted for rabi 1983-84 and in Kota district 225 minikits of Til (Pratap variety) allotted for kharif 1984-85 season were not distributed (except 1839 minikits in Hanumangarh Extension district) due to non-availability of seed. A check of records of the regional branches of the State Seeds Corporation however indicated availability of seeds with them.

In Dausa agricultural district, where 200 minikits of groundnut were allotted for Zaid 1985 season, 44 minikits, for which seed was to be arranged from local farmers, were not distributed because payment could not be arranged within the financial year.

(b) In Jodhpur district, only 17 fertiliser minikits were distributed against the 110 allotted for sarson crop during rabi 1984-85 season. Action for procuring fertiliser from the supplier was not taken; no reasons therefor were recorded.

(c) Norms for field inspection by the staff below the level of District Officer were not fixed. However, the field checking by Assistant Agriculture Officers was done to the extent of 32 per cent in the districts test-checked during 1982-83 to 1985-86.

The Officers-in-charge at the district level were required to visit demonstration plots and inspect at least 5 minikits, of every crop in each season and send a

report to the Director but no such report was sent by any district test-checked and reasons therefor were not on record.

- (d) The Scheduled Caste and the Scheduled Tribe farmers were to be covered to the extent of 25 and 10 per cent respectively under this programme. They were, however, covered to the extent of 10, 5, 21 and 15 per cent during 1982-83, 1983-84, 1984-85 and 1985-86 respectively in the case of Scheduled Castes and 0.5, 2.5, 3.5 and 4 per cent in the case of Scheduled Tribes.

3.4.4.3 *Plant Protection Measures*

(a) Against the provision of Rs. 179.72 lakhs during the period from 1980-81 to 1984-85 and Rs. 57.51 lakhs for the year 1985-86 for this purpose, expenditure of Rs. 135.60 lakhs and Rs. 53.73 lakhs respectively was incurred. Funds for subsidy on cost of chemicals and for operation charges were provided separately to district officers. Though in October 1984, the district officers had been authorised to divert funds provided for one purpose to the other, operation charges amounting to Rs. 0.50 lakh were not paid for 3324 hectares during 1984-85 and 1985-86 in two districts (Kota for command area development and Hanumangarh) test-checked. The Deputy Director, Agriculture (Extension) of Hanumangarh district stated (March 1986) that, due to spread of field staff over a wide area, it was not possible to divert savings from one area to another.

(b) The Rajasthan State Agro-Industries Corporation was paid advances of Rs. 6 lakhs during 1983-84 and Rs. 12.50 lakhs during 1984-85 for providing subsidy to the farmers on cost of chemicals purchased by them from the Corporation depots. The unutilised amount was to be refunded by the Corporation by 31st March 1984 and 20th March 1985 respectively failing which interest at the rate, to be decided by Government, was to be charged from the date of payment of advance to the date of refund. Unutilised amount of Rs. 3.66 lakhs for the year 1983-84 was refunded by the Corporation on 15th December 1984. Rs. 1.73 lakhs pertaining to the year 1984-85 had not been refunded so far (August 1986). No action

had been taken to fix the rate of interest to be charged or for the delay in refund of unutilised amount (January 1987).

(c) Insecticide "Methyl-peratheion—2 per cent" supplied by a Kraya Vikraya Sahakari Samiti in Jaipur district during Rabi season, 1984-85, was found to be sub-standard during testing in departmental laboratory (April 1985) and payment of subsidy on its cost and operation charges allowed by the Samiti to the farmers (Rs. 0.18 lakh) initially withheld was allowed in June 1985 on an undertaking given by the Samiti for its refund on recovery from the manufacturers. The amount though recovered by the Samiti from the manufacturers in November 1985, had not been refunded to the department (February 1987).

(d) The farmers were also paid subsidy at the rate of 50 per cent of cost of plant protection equipment subject to a maximum of Rs. 250 per equipment. The equipment were to be supplied by the Rajasthan State Agro Industries Corporation (RSAIC) to whom the subsidy portion was paid by the Government in advance. The farmers were made to pay Rs. 0.24 lakh in excess for 323 pieces of equipment supplied to them in Hanumangarh district during 1984-85 as the RSAIC rates for the same equipment (ISI marked) were higher than those at which they were available in the market.

3.4.4.4 Seed production and distribution

Seed is the basic input influencing production and productivity. It consists of three categories, viz., breeder, foundation and certified. The production of the first two was entrusted to the Indian Council of Agriculture Research (ICAR) since 1980-81. The ICAR was to organise this work through the Agricultural Universities. A sum of Rs. 0.24 lakh provided to State Government for breeder and foundation seed to be produced by the Udairpur Agriculture University during the year 1980-81 remained unutilised, as no seed was produced. Thereafter, no funds were provided to the State Government for this purpose.

The financial and physical targets, and achievements of certified seeds to be produced by the Rajasthan State Seeds

Corporation were as under:

Year	Financial		Production		Distribution	
	Funds Provided	Expenditure	Targets	Achievements	Targets	Achievements
	(Rupees in lakhs)		(Quintals)		(Quintals)	
1980-81	Nil	Nil	2,610	708	1,160	961
1981-82	2.35	2.35	6,254	4,312	1,535	228
1982-83	5.50	5.50	5,205	3,304	4,775	4,656
1983-84	4.32	4.32	6,480	2,631	5,750	3,094
1984-85	17.13	9.00	12,900	7,804	11,000	4,087
TOTAL 1980-85	29.30	21.17	33,449	18,759	24,220	13,026
1985-86	11.30	10.92	8,400	3,576	5,650	4,688

Funds totalling Rs. 29.30 lakhs for the period 1980-85 and Rs. 11.30 lakhs for 1985-86 provided for the purpose were utilised to the extent of Rs. 21.17 lakhs and Rs. 10.92 lakhs respectively. Production was achieved to the extent of 56 and 43 per cent only during these periods. The main reasons for shortfall given by the Rajasthan State Seeds Corporation (August 1986) were non-availability of foundation seed and continuous drought. With regard to distribution of seeds, the targets were achieved to the extent of 54 per cent during the Sixth Plan period (1980-85) and 83 per cent during 1985-86. No reasons for the shortfall were given. Although the targets for distribution fixed by the Government were not achieved, the State Seeds Corporation did have stock of seeds. It sold 2709 quintals of mustard seed (T-59 variety) during 1981-82, 897 quintals of T-59 variety and 1008 quintals of soyabean during 1984-85 to other States. On the other hand, 772 number of demonstrations and 5701 minikits of these varieties of oil-seeds crops were not laid during those years due to non-availability of seeds.

The amount to be allowed as subsidy to the farmers for distribution of certified seeds (Rs. 150 per quintal during the

period 1980-84 and Rs. 200 per quintal thereafter) was being advanced to the Rajasthan State Seeds Corporation. The Corporation had a balance of Rs. 7.25 lakhs as at the end of 1983-84; Rs. 19.92 lakhs were further advanced during 1984-85 and 1985-86 out of which Rs. 12 lakhs were lying unutilised with the Corporation (March 1986).

3.4.4.5 Production and distribution of Rhizobium Culture

For increasing the production of oilseeds, inoculation of scientifically developed rhizobium culture, (a component of symbiotic nitrogen fixing bacteria which forms nodules on roots of crops) was to be provided to the seeds. The programme aimed at mass production and distribution of rhizobium culture packets amongst the cultivators. The targets and achievements for distribution of groundnut and soyabean culture packets were as under :

Year	Groundnut		Soyabean	
	Targets	Achievements	Targets	Achievement
1980-81	5,000	4,169	Programme started from 1981-82	
1981-82	5,000	4,688	5,000	2,113
1982-83	10,000	6,189	5,000	5,081
1983-84	10,000	11,030	5,000	8,779
1984-85	10,000	21,235	12,500	13,819
1985-86	20,000	27,289	15,000	14,493

The shortfall in the case of groundnut ranged between 6 to 38 per cent (1980-81 to 1982-83) due to slow pick-up in its popularity while that in the case of soyabean was 58 per cent (1981-82) this being a new crop.

As per the scheme, groundnut seed to be sown in new irrigated areas was necessarily to be treated with rhizobium culture. Although groundnut was sown in 20,214 hectares in new irrigated area in Hanumangarh district during the period from 1982-83 to 1985-86, the seed was not treated with rhizobium culture due to non-availability of proper storage

facility for the culture packets which required specific cool temperature to maintain their quality.

3.4.4.6 *Other points of interest*

(a) Rupees 5.04 lakhs were advanced to the Rajasthan State Agro Industries Corporation in November 1984 and March 1986 for providing subsidy on farm implements to the farmers purchasing the implements. The Corporation utilised Rs. 1.89 lakhs up to March 1986. The unutilised amount of Rs. 3.15 lakhs had not been refunded (August 1986).

(b) The full quantities of seeds received by the district/sub-district authorities for demonstration/minikits purposes were not accounted for in the stock registers. In two district offices (Sriganganagar and Hanumangarh), 102.95 quintals of seed valuing Rs. 0.88 lakh were not fully accounted for while in another district (Jaipur) the issues were shown in the stock registers in lump without giving details of quantities issued rendering impossible any further verification.

3.4.4.7 *Evaluation of the programme*

The programme was not evaluated by the State Government through any agency since its implementation from 1974-75.

The Government to whom matter was reported in September 1986 have accepted (May 1987) the facts except with regard to the norms of inspections of demonstration plots without indicating the prescribed norm.

3.4.5 *Summing up*

—Against the financial outlay of Rs. 509.66 lakhs approved by the Government of India from 1980-81 to 1985-86, the provision made and expenditure incurred were Rs. 389.99 and Rs. 361.54 lakhs respectively.

—The targets fixed for cultivated area and production were not fully achieved for groundnut, soyabean and sesamum. For instance, 10.22 lakh and 1.24 lakh hectares were covered for groundnut and soyabean crops against targets of 14.98 lakhs and 2.20 lakhs respectively for the period 1980-86; production was 6.53 lakh and 1.00 lakh tonnes against targets of 9.40 lakh and 2.20 lakh tonnes.

—In the districts test-checked, 4293 demonstrations were conducted of which 3389 were taken as successful by the department.

—Inspection of demonstration plots was neither conducted to the prescribed extent nor supporting records maintained.

—1.03 lakh oilseed minikits were distributed against the target of 1.26 lakhs.

—Expenditure on plant protection measures was Rs. 189.33 lakhs against the provision of funds of Rs. 237.23 lakhs.

—Seed production and distribution fell short of targets.

—Funds provided in 1980-81 for breeder and foundation seeds remained unutilised due to non-production. Only 22,335 quintals of certified seeds were produced against the targets of 41,349 quintals. Its distribution was 0.18 lakh quintals against the target of 0.30 lakh quintals.

—Rhizobium culture packets were not distributed.

—Evaluation of the programme was not done since inception.

3.5 *Pulses Development Programme*

3.5.1 *Introduction*

3.5.1.1 The Centrally sponsored programme of Pulses Development was launched in 1972-73 with the object to increase productivity of pulses. The strategy during Sixth Five Year Plan was (i) its extension in irrigated areas, (ii) cultivation of short duration varieties of Moong in summer under irrigated conditions, (iii) multiplication and use of improved seeds, (iv) use of phosphatic fertilisers and rhizobium culture, (v) adoption of plant protection measures and (vi) price support and propagation of latest technology.

The components of the scheme were (i) Demonstrations, (ii) Seed multiplication and distribution of better quality seeds, (iii) Seed treatment with rhizobium culture and strengthening of laboratories for culture and (iv) Plant protection measures.

A Central scheme of distribution of free pulses minikits was started during 1981-82. The minikits were initially made

available by the Government of India through the State Farms Corporation/National Seeds Corporation but from 1984-85 the States were to make their own arrangements for getting them prepared from the State Seeds Corporations.

3.5.1.2 Pattern of assistance

The subsidy for various components of the scheme was admissible to the cultivators at the following rates :

Components	Assistance admissible	
	1980-81 and 1981-82	1982-83 to 1985-86
(i) Demonstrations	50 per cent cost of inputs or Rs. 275 per hectare which ever was less	50 per cent cost of inputs or Rs. 375 per hectare which ever was less
(ii) Seed subsidy		
(a) Breeder seed	50 per cent or Rs. 200 to 500 per quintal depending on varieties of pulses	
(b) Certified and Truthfully labelled seed (TFL)	100 per cent or Rs. 150 per quintal	Rs. 200 per quintal for certified seed and Rs. 100 per quintal for TFL
(iii) Plant Protection measures		
(a) Plant protection chemicals	25 per cent cost of chemicals subject to a maximum of Rs. 30 per hectare	50 per cent cost subject to maximum of Rs. 30 per hectare
(b) Ground Operation charges	Rs. 15 per hectare	Rs. 15 per hectare
(iv) Plant Protection equipment	50 per cent cost or Rs. 250 per equipment whichever was less	

The Central and State Government were to share the expenditure equally except for seed subsidy and ground operation charges for plant protection which were to be borne 100 per cent by the Government of India.

3.5.1.3 The programme in the State was implemented in all the 27 districts through the Agriculture Department.

3.5.1.4 A test check of its implementation was conducted in six districts (nine agricultural districts) of Jaipur, Kota, Alwar, Sriganganagar, Bhilwara and Jodhpur from January to May 1986.

3.5.2 Financial outlay

Against the financial outlay of Rs. 290.75 lakhs for the period 1980-85 (Sixth Five Year Plan) for the scheme and Rs. 63.37 lakhs for 1985-86, the Central share was estimated to be Rs. 203.07 lakhs and Rs. 39.67 lakhs respectively. The yearwise budget provision made, expenditure incurred and Central assistance received are given below:

Year	Budget provision	Expenditure incurred	Central assistance received
(Rupees in lakhs)			
1980-81	46.49	31.96	33.98
1981-82	37.65	29.41	13.33
1982-83	46.14	44.09	11.77
1983-84	29.70	27.19	16.86
1984-85	39.63	38.08	16.60
Total	199.61	170.73	92.54
1985-86	55.65	47.42	31.79

The Central share of expenditure indicated by the department was Rs. 144.09 lakhs against Rs. 124.33 lakhs received from the Central Government during the period 1980-86.

3.5.3 Area coverage and production

The yearwise targets fixed for area coverage, production and productivity *vis-a-vis* the achievements were as under:

Year	Area cultivated (Lakh hectares)		Percentage of shortfall	Production (Lakh tonnes)		Percentage of shortfall	Productivity (Kgs. per hectare)		Percentage of shortfall
	Targets	Achievements		Targets	Achievements		Targets	achievements	
1980-81	39.80	31.47	21	23.75	11.69	51	596	371	38
1981-82	41.53	37.56	10	24.78	15.18	39	597	404	32
1982-83	39.98	35.80	10	22.20	15.74	29	555	440	21
1983-84	39.38	36.46	7	22.98	16.59	28	584	455	22
1984-85	42.50	32.72	23	23.35	13.61	42	600	416	31
Total	203.19	174.01	14	117.06	72.81	38	586	417	29
1985-86	36.60	38.45	..	17.85	15.11	15	488	393	19

(i) The total area under pulses increased from 31.47 lakh hectares during 1980-81 to 32.72 lakh hectares during 1984-85 and to 38.45 lakh hectares during 1985-86; production increased from 11.69 lakh tonnes to 13.61 and 15.11 lakh tonnes respectively and the corresponding average yield increased from 371 kg. per hectare to 416 and 393 kg. per hectare. The targets fixed for coverage, production and productivity for the years 1980-81 to 1985-86 were not achieved fully (except for coverage during 1985-86). The percentages of shortfall in achievement of targets ranged between 7 to 23 in respect of coverage, 15 to 51 in respect of production and 19 to 38 in respect of productivity.

(ii) Compared to the achievements during the Fifth Five Year Plan period, the total covered area decreased from 197.39 lakh hectares to 174.01 lakh hectares, production decreased from 88.98 lakh tonnes to 72.81 lakh tonnes and productivity fell from 451 kg. to 418 kg. per hectare during the Sixth Five Year Plan period. The percentages of decrease were 12, 18 and 7 respectively. Government attributed (March 1987)

shortfall in area and production to drought and less rains and in productivity to unrealistic targets. The reasons for fixing unrealistic targets were, however, not stated.

(iii) The Irrigated area under pulses was 4.14 lakh hectares in 1980-81 which decreased to 2.58 lakh hectares during 1984-85.

3.5.4 Demonstrations

The scheme provided for laying out demonstrations on different pulses crops on the plots of selected farmers. On one half of the selected plots, doses of seeds, fertilisers and pesticides were to be given as per recommendations and supervision of the Agriculture Department and on the other half, the cultivator was free to cultivate according to his choice, with a view to educate and convince the cultivator that the yield per hectare was higher in demonstration plot compared to the plot under his control.

Against Rs. 37.49 lakhs provided for laying out demonstrations during the Sixth Five Year Plan period, the expenditure was Rs. 25.68 lakhs. Demonstrations were conducted in 8,325 hectares against the target of 11,492 hectares (72 per cent only). No norms were fixed for treating a demonstration as successful nor the Joint Director of Pulses had any information about the successful demonstrations. The district authorities treated a demonstration as successful if some yield was obtained from it, irrespective of its quantity. In eight out of nine agricultural districts test checked, 7,641 demonstrations (68 per cent) were conducted against 11,185 allotted out of which 1,138 demonstrations (15 per cent) failed. The non-achievement of the targets was attributed by District Level Officers to non-availability of certified seeds, deficient or excessive rains, strong heat, high velocity winds etc.

In Jodhpur district, no efforts were made for obtaining seeds for 30 demonstrations of gram and 250 of moong, moth and cowpea allotted during rabi 1983-84 and kharif 1984-85 respectively.

The following points were noticed during test check :

- (a) The instructions regarding keeping a control plot of an area equal to or half of the demonstration

plot were not followed in Alwar, Sriganganagar and Jodhpur districts, in respect of 261 demonstrations conducted during 1981-82, 1983-84 and 1984-85.

- (b) In respect of summer moong demonstrations, the departmental instructions were to sow them from 25th February to 20th March and gram by first week of October. But in 24 demonstrations of gram in Bhilwara district, sowing took place in November and December 1980 due to tank bed cultivation and in 32 demonstrations of summer moong in Sriganganagar district, in April 1985. The average yield was lower than the yield obtained in timely sowings in the same area by 27 and 30 per cent respectively. For late sowing in Sriganganagar district, it was explained by Government (February 1987) that it was due to non-availability of water in the canal.
- (c) In Jaipur district, subsidy at 100 per cent of the cost of inputs against 50 per cent admissible as per pattern of assistance was allowed, the excess payment being Rs. 0.06 lakh during 1984-85 and 1985-86.

The Director of Agriculture allowed subsidy (December 1985) at Rs. 750 per hectare instead of Rs. 375 in respect of demonstrations of gram conducted in rabi 1985-86 in anticipation of Government of India's approval. The latter did not allow the increased rate of subsidy that year. In five agricultural districts-Jaipur, Dausa, Alwar, Sriganganagar and Hanumangarh-where 1,445 demonstrations were conducted, subsidy was paid at a higher rate and the ceiling of 50 per cent of the cost of inputs was also not kept in view resulting in an excess payment of Rs. 0.95 lakh in those districts.

- (d) Twenty and 25 per cent demonstrations were to be conducted during 1982-83 and subsequent years respectively in the fields owned by the Scheduled Caste farmers and 12 per cent in the fields of the Schedule Tribe farmers. These were conducted in 12 and 5 per cent fields owned by the Scheduled

Castes and the Scheduled Tribes during 1982-83 to 1984-85 in Jaipur, Dausa, Sriganganagar, Hanu-mangarh and Jodhpur districts, out of the 9 districts test-checked. Bhilwara district was un-aware of these orders while the remaining three districts did not make any information available.

- (e) As per departmental instructions issued in April 1981, the field staff responsible for conducting demonstrations, was to maintain records indicating, *inter alia*, datewise schedule of field operations and the effect of weather on crop. The records and the demonstration plots were to be checked by the supervisory officers as per norms fixed. A test check of these records did not indicate the afore-mentioned details. No record of demonstrations inspected by the Deputy Director (Extension)/ District Agriculture Officer, Assistant Agronomist and Subject Matter Specialist was maintained. The Assistant Agriculture Officers inspected 33 per cent demonstrations only once during the season against 100 per cent norm at least twice in each season. The department stated (January—May 1986) that there was a fixed programme of the Assistant Agriculture Officer and he had to be present in a particular village on a particular date and as such he could not inspect the demonstrations twice in each season.

3.5.5 *Minikit distribution*

For propagation of new improved varieties of pulses and bringing additional area under cultivation, a scheme of distribution of minikits was launched in 1981-82 which contemplated free supply of small packets of seeds sufficient for 0.1 or 0.2 hectare, seed treatment material and pamphlet describing the package of practices to be adopted by the farmers. As per directions issued (May 1983) by the Agriculture Department, the minikits were to be distributed one each to the farmers in irrigated area as far as possible. The Scheduled Caste/Scheduled Tribe farmers were to be covered to the

extent of 25 and 12 per cent respectively except that during the year 1982-83 it was to be 20 per cent for the Scheduled Castes.

Against the targets of distributing 1,01,512 minikits during 1982-83 to 1984-85 and 31,700 during 1985-86, 80,897 and 21,759 minikits respectively were distributed. The short-fall was attributed by the Joint Director of Agriculture (June 1986) to less receipt of minikits from the State Farms Corporation of India and the National Seeds Corporation during 1982-83 and 1983-84, and less availability of seeds with the State Seeds Corporation during the later years.

A test check revealed that :

(a) Information on laying minikits in irrigated and unirrigated areas was not available in all the districts. In Alwar district, 16 per cent minikits during 1983-84 and in Bhilwara and Hanumangarh districts 100 per cent minikits during 1984-85 were laid in unirrigated fields.

(b) The soils containing PH percentage (percentage of hydrogen ions indicating salinity in the soil) lower than 8.5 were to be selected for sowing of pulses as per recommendations of the regional level committee of district officers in March 1981. The minikits were laid without getting the soil tested with the result that 73 out of 80 minikits of moong and cowpea laid in Zaid 1985 crop in one cluster of Jaipur district, failed.

(c) The pulses seed was to be treated with rhizobium culture so as to obtain maximum yield from it. No culture packets were obtained from the prescribed sources for 240 minikits of gram distributed in rabi 1984-85 in Bhilwara district and for 80 minikits of moong distributed in Zaid 1983 crop in Dausa district; and apparently the sowing was done without treating the seed with rhizobium culture.

(d) The coverage of the Scheduled Caste/Scheduled Tribe farmers in 5 districts of Jaipur, Dausa, Sriganganagar, Hanumangarh and Jodhpur was only 19 and 5 per cent during the years 1982-83 to 1984-85.

(e) Norms for inspection of minikits by the supervisory officers were neither fixed nor reasons stated by the department. The minikits were test checked by the Assistant Agriculture Officers to the extent of 25 per cent (134 out of 527 laid) in 4 districts during 1982-83 to 1985-86. The district level officers were to inspect at least 5 minikits of each crop in each season and furnish a monthly report to the Director of Agriculture. No record of these inspections was kept nor any report sent by any district nor any reasons for non-compliance of the instructions were on record.

(f) In one non-extension district, the results of minikits laid through the Panchayat Samitis/Assistant Agriculture Officers, were awaited for 498 minikits out of 1,142 laid during 1983-84 and 225 minikits out of 617 laid during 1984-85.

3.5.6 *Plant protection measures*

Out of Rs. 75.78 lakhs provided for payment of subsidy on cost of chemicals and operation charges during the Sixth Five Year Plan period (1980-85) and Rs. 27.03 lakhs during 1985-86, the amounts spent were Rs. 44.44 lakhs and Rs. 21.36 lakhs. Against target of 1.94 lakh and 0.87 lakh hectares, 1.32 lakh and 0.53 lakh hectare area was covered during the Sixth Five Year Plan period and the year 1985-86 respectively, the percentage shortfall being 51, 16, 15, 28, 23 and 39 respectively during the years 1980-81 to 1985-86. It was attributed by the Director of Agriculture (January 1986) to less attack of pests and diseases in plants during 1980-81 to 1983-84. No reasons were given for shortfall during 1984-85 and 1985-86. Rupees 7.75 lakhs and Rs. 2.31 lakhs were spent against provisions of Rs. 10.44 lakhs and Rs. 2.50 lakhs towards payment of subsidy for plant protection equipment during the Sixth Plan period (1980-85) and 1985-86 respectively.

A sum of Rs. 2.90 lakhs was advanced to the Rajasthan State Agro Industries Corporation during 1984-85 to provide subsidy on cost of chemicals and operation charges to the farmers with a stipulation that unutilised amount would be refunded by the Corporation by 20th March 1985, failing which interest at the rate to be decided by the Government would be payable by it on unutilised amount from the date of payment of advance to the date of refund. The Corporation utilised

Rs. 1.09 lakhs up to March 1985; the balance of Rs. 1.81 lakhs had not been refunded and the rate of interest to be charged had not been decided (August 1986).

3.5.7 Production and distribution of rhizobium culture

For increasing the production of pulses, inoculation of a scientifically developed rhizobium culture, (a component of symbiotic nitrogen fixing bacteria which forms nodules on roots of crops) was to be provided to the seeds. The programme aimed at mass scale production and distribution of rhizobium culture packets amongst the cultivators.

Rupees 9.93 lakhs and Rs. 3.87 lakhs respectively were provided for strengthening of the State microbiological laboratory during 1980-85 and 1985-86 against which expenditure incurred was Rs. 4.21 lakhs and Rs. 1.60 lakhs respectively. The savings were attributed by the Senior Plant Pathologist (February 1986) to (i) delay in sanctioning purchases by the Director of Agriculture and (ii) non-supply of equipment by the firms after placing supply orders with them.

The yearwise position of distribution of the culture packets was as under:

Year	Packets produced	Targets of distribution	Achievements number distributed	Shortfall
		(Packets in lakhs)		(Percentage)
1980-81	0.93	1.75	0.87	50
1981-82	0.83	3.00	0.72	76
1982-83	0.94	1.53	0.92	40
1983-84	1.68	1.00	1.65	Exceeded
1984-85	2.07	0.50	2.32	
1985-86	2.17	0.65	2.16	

The targets for the years 1980-81 to 1982-83 were not achieved. The targets fixed for the years 1983-84 to 1985-86 were far lower than those of earlier years and were not proportionate to the production targets which were 1.33, 1.73 and

2.09 lakh packets respectively. During the year 1984-85, the actual distribution exceeded even the production of the packets in the State, though no culture packets were procured from other sources either.

3.5.8 *Seed multiplication and distribution*

Timely production, multiplication and availability of seeds of various varieties, viz., breeder, foundation and certified seeds, in adequate quantity and at reasonable price was to be ensured. This task was undertaken through the Sukhadia (Agriculture) University, Udaipur (for breeder seeds), and the Rajasthan State Seeds Corporation (for foundation and certified seeds).

(a) *Breeder seeds and foundation seeds*

Rupees 2.87 lakhs were provided for production of breeder seeds and Rs. 1.05 lakhs for foundation seeds during the Sixth Plan period and Rs. 0.26 lakh for either kind of seed in 1985-86. The Sukhadia (Agriculture) University, Udaipur, did not demand any funds from the department for this purpose. The department had no information regarding production of these seeds.

(b) *Certified seed*

Against targets of production of 66,055 and 10,650 quintal seeds for the periods 1980-85 and 1985-86, actual production was 17,232 and 4,073 quintals respectively, the shortfall being 74 and 62 per cent. This was attributed by the Rajasthan Seeds Corporation (August 1986) to the non-availability of foundation seeds and continuous drought in the State.

Against targets of 0.54 lakh and 0.04 lakh quintals respectively, 0.17 lakh and 0.01 lakh quintals were distributed during these periods. Out of a sum of Rs. 23.85 lakhs advanced to the Corporation during the period 1980-85 for subsidising the cost of seeds for distribution to farmers, a sum of Rs. 4.53 lakhs was lying unutilised (March 1987).

3.5.9 Evaluation

No evaluation of the implementation of the programme had been done by any agency of the Government since its introduction in 1972-73.

The Government, to whom matter was reported (September 1986), accepted the facts (May 1987).

3.5.10 Summing up

—Against the financial outlay of Rs. 354.12 lakhs for the period from 1980-81 to 1985-86, budget provision made and expenditure incurred amounted to Rs. 255.26 and Rs. 218.15 lakhs respectively.

—The targets fixed for area of cultivation, production and per hectare yield were not achieved. For instance, 212.46 lakh hectares were covered during 1980-86 against target of 239.79 lakh hectares and 87.92 lakh tonne pulses produced against target of 134.91 lakh tonnes.

—The programme contemplated extension of pulses in irrigated areas but the irrigated area under pulses decreased to 2.58 lakh hectares in 1984-85 from 4.14 lakhs in 1980-81.

—The targets of demonstrations were not achieved and norms for identifying successful demonstrations were not fixed.

—Demonstrations in the fields of SC/ST farmers were not conducted to the required extent.

—Against 1.33 lakh minikits of seeds to be distributed during 1982-83 to 1985-86, only 1.03 lakhs were distributed and were found laid in unirrigated areas to the extent of 16 to 100 per cent in 3 districts.

—Plant protection measures were deficient by 15 to 51 per cent during 1980-81 to 1985-86.

—Distribution of rhizobium culture packets for increasing production of pulses was deficient to the extent of 40 to 76 per cent during 1980-81 to 1982-83 and during 1983-84 to 1985-86, the targets fixed were unrealistic compared to the actual production.

—The basic input-seed was neither produced nor distributed as targeted during 1980-81 to 1985-86 while the Agriculture University, Udaipur did not utilise the funds provided for this purpose. The State Seeds Corporation produced 21,305 quintals of seed against the target of 76,705 quintals. The distribution of seed was 0.18 lakh quintals against the target of 0.58 lakh quintals.

—No evaluation of the programme had been done since its inception.

3.6 *Unfruitful expenditure on pay and allowances of staff*

For the development and testing of tubewells constructed under the Survey and Research Scheme, a pump unit comprising the posts of an Assistant Engineer, a mechanic and a helper was created in the office of the Senior Hydrogeologist, Ground Water Department, Ajmer, in 1977. The posts were filled in July 1977, February 1980 and November 1977 respectively. No work of development and testing of tubewells was however done by the unit since its creation due to paucity of funds and the staff continued to draw pay and allowances against the posts without doing any work.

The Senior Hydrogeologist, Ajmer, stated (April 1982) that full utilisation of the services of the staff was not possible because the work of testing the pumps and drilling could not be started for want of funds and that he had already requested the Director, Survey and Research, Ground Water Department, for transferring the staff elsewhere. The helper, the mechanic and the Assistant Engineer were transferred to other units in January 1985, October 1986 and January 1987 respectively. The expenditure of Rs. 3.02 lakhs (up to December 1986) incurred on pay and allowances of these officials was thus unfruitful.

The matter was reported to Government in February 1982, February 1985 and May 1986. Government have accepted the facts in December 1986.

INDUSTRIES DEPARTMENT

3.7 Development of Small Scale Industries**3.7.1 Introduction**

Small Scale Industries sector has an important role in the development strategy of the country. The development of small scale industries has been given high priority in the successive Five Year Plans in view of its advantages in terms of low investment, high potential for employment generation and dispersal of industries specially in the rural and semi-urban areas. The importance of this sector has been further highlighted by its inclusion in the New 20-Point Programme.

Small Scale Industries include those manufacturing and repairing units as have investment in plant and machinery up to Rs. 20 lakhs and in the case of ancillary units up to Rs. 25 lakhs (raised to Rs. 35 and Rs. 45 lakhs respectively from 1st April 1985).

The programme of development of Small Scale Industries (SSI) was implemented from 1978-79 by the Department mainly through the District Industries Centres (DICs). The main functions of the DICs were investigation of industrial potential, arrangement of credit facilities, marketing and quality control, supply of machinery, equipment and raw material, and research, modernisation and entrepreneurial training. The intention was to provide all the services and support to small scale entrepreneurs under a single roof. To achieve these objectives, the DICs were to keep close liaison with the various financial institutions providing assistance to industries like the Rajasthan State Industrial Development and Investment Corporation (RIICO), the Rajasthan Financial Corporation (RFC), the Rajasthan Small Industries Corporation (RSIC), banks etc.

A State Level Co-ordination Committee was constituted in June 1978 to monitor the working of the DICs. A District Level Advisory Committee was to co-ordinate the working between the DICs and other Government Departments etc. in each district.

Important points noticed in a review of the schemes for development of Small Scale Industries conducted in audit during April - June 1986 in the Directorate of Industries and four DICs, namely Kota, Bikaner, Jhunjhunu and Jaisalmer, are mentioned in the succeeding paragraphs.

3.7.2 *Financial Outlay*

The figures of budget provision and expenditure in respect of the various Central and State promotional schemes for small scale sector for the years 1980-81 to 1985-86 were not furnished by the department (March 1987). However, the position of Central releases was as under :

Year	Amount (Rupees in lakhs)
1980-81	39.00
1981-82	87.50
1982-83	94.55
1983-84	71.88
1984-85	96.27
1985-86	103.00

As at the end of 1985-86, assistance of Rs. 21.89 lakhs was due from the Central Government.

3.7.3 *Setting up of small scale industries, employment generation and investment*

The position of registration of small scale units by the Directorate, employment generation and investment in small scale sector during the years 1980-81 to 1985-86 and the progressive figures as on 31st March 1986 (except for provisional registration the figures for which were not available) were as

under :

Particulars	Units registered			Employment generated		Investment	
	Provi- sional	Permanent	Progre- ssive as on 31st	During 1980-81 to 1985-86	Progre- ssive as on 31st March 1986	During 1980-81 to 1985-86	Progres- sive as on 31st March 1986
1	2	3	4	5	6	7	8
	<i>(In numbers)</i>			<i>(In numbers)</i>		<i>(Rupees in lakhs)</i>	
Entire State	1,51,977	86,394	1,24,539	2,34,802	4,67,933	3,42,21.52	4,87,81.91
Kota	9,249	4,062	5,518	10,927	18,762	10,22.99	16,55.27
Bikaner	4,767	2,844	3,864	9,210	18,902	10,96.66	17,88.06
Jhunjhunu	4,045	2,212	2,575	5,780	7,396	6,25.56	7,38.96
Jaisalmer	1,434	787	898	2,002	2,555	89.03	1,26.89

Delay in granting registration between 1 and 6 months was noticed in Bikaner (15 cases), Kota (60 cases) and Jhunjhunu (11 cases) and of more than 6 months in Kota (13 cases), Action for de-registration of 2175 closed units in four districts (1198 in Kota, 564 in Bikaner, 317 in Jhunjhunu and 96 in Jaisalmer) was in process (June 1986).

The level of employment at the time of registration of units could not be maintained by the department as per the survey conducted in 1985-86 as under :

District Industries Centres	Progressive employment as per Directorate's record as on 31st March 1985	Employment reported as per survey conducted during 1985-86	Decrease in employment
	<i>(In numbers)</i>		
Kota	17,515	12,159	5,356
Bikaner	17,478	16,005	1,473
Jhunjhunu	6,751	5,919	832
Jaisalmer	2,385	2,187	198

3.7.4 Financial Assistance/Incentives

The position of financial assistance provided to small scale industries was as under :

Year	District Industries Centres	Rajasthan Financial Corporation	Banks
		(Rupees in lakhs)	
1980-81	29,37.64	21,56.01	20,35.14
1981-82	26,94.43	28,07.13	17,68.20
1982-83	27,50.83	34,23.35	13,96.49
1983-84	29,32.27	36,04.36	16,48.42
1984-85	23,45.06	35,65.98	6,97.09
1985-86	21,47.91	31,88.72	11,28.95
Total	1,58,08.14	1,87,45.55	86,74.29

No targets were fixed for the period from 1983-84 to 1985-86 by the Directorate for grant of Interest subsidy, Generating set subsidy, Differential Rate of Interest loans, Interest free loans, Margin Money loans, Octroi Exemption and Price Preference Certificates.

Under the various incentive schemes, the percentage of beneficiary units with reference to total number of units registered permanently during 1980-81 to 1985-86 was below 1 in respect of the Testing Equipment subsidy, Interest subsidy, ISI Mark subsidy and the Interest Free loans and between 3 and 44 in respect of the Departmental/DIC loans, DRI loans, Central/State Investment subsidy, Price Preference Certificates, Octroi Exemption Certificates and the Power Subsidy. Data regarding the Generating sets subsidy was not available with the Directorate.

3.7.5 Supply of raw materials and critical inputs

During the period from 1983-84 to 1985-86, allocation of 1,21,929 tonnes of iron and steel was made by the Iron and

Steel Controller for Rajasthan against which the RSIC indent-ed and procured 60,002 and 29,791 tonnes respectively. Thus only 24.43 per cent of the allocation was utilised.

Against the ceiling of 35556, 35556, 35556, 45888 and 32016 wagons fixed for coal by the Government of India for 1981, 1982, 1983, 1984 and 1985, the number of wagons sponsored by the directorate and the RSIC in favour of industrial units was 25610, 29311, 20543, 25484 and 24748 respectively. Thus coal wagons were not utilised to the extent of 28, 18, 42, 44 and 23 per cent of the allotments during these years.

The demand of 4,80,000 tonnes of cement during 1983-84 to 1985-86 was met to the extent of 96,945 tonnes, i.e., 20 per cent only, by the Food and Civil Supplies Department. Moreover, a negligible number of 215 units was provided cement for construction purpose. Likewise, the annual demand of 9,600 kl. of kerosene oil was met to the extent of 50 and 46 per cent only during 1984-85 and 1985-86 respectively.

In the DICs reviewed, the percentage of shortfall in the supply of essential and crucial raw materials with reference to assessed requirements during 1982-83 to 1985-86 was as under :

S. No.	Raw Material	Districts		
		Kota	Bikaner	Jhunjhunu
		Percentage of shortfall		
1.	Iron and Steel	98	98	2
2.	Pam Fatty Acid	76	11	26
3.	Paraffin wax	28	96	Nil
4.	Cement	73	44	5
5.	Kerosene oil	50	Nil	Nil
6.	Coal	98	42	Nil

In Jaisalmer, no material excepting cement was supplied. No buffer stock was maintained in any of the 29 depots of the RSIC in the State.

3.7 6 *Marketing and Export Promotion*

(i) *Marketing Assistance*

For providing marketing assistance to SSI, the RSIC devised a programme in 1984-85 under which it participated in tenders for Government purchases on behalf of the enlisted units. The entrepreneurs were thus saved from paying earnest money and security deposit. However, against 1,13,241 and 1,24,539 SSI units registered with the directorate as on 31st March 1985 and 31st March 1986, the number enlisted by the RSIC under the programme was 300 and 392 only. Of these 9 and 54 units were benefited by arranging sale of their products worth Rs. 3 lakhs and Rs. 63.16 lakhs during 1984-85 and 1985-86 respectively. The percentage of beneficiaries with reference to units enlisted was 3 and 14.

In Kota, as against the 13 and 14 units enlisted during 1984-85 and 1985-86 respectively, the number of beneficiaries was 1 and 2 for whom sales worth Rs. 0.50 lakh and Rs. 2 lakhs were arranged, the percentage being 8 and 14. In the remaining districts reviewed, there was no beneficiary.

Data regarding the quantum and value of production in the small scale sector was not available with the directorate.

(ii) *Price Preference to SSI Units*

Price Preference Certificates were irregularly issued to two units which were in the business of tyre retreading and of rewinding and repairing of motors/ceiling fans respectively. None of the units was a manufacturing or a processing unit.

(iii) *Export Promotion*

To make export a profitable proposition, the Government of India had introduced several export promotion schemes including cash compensatory support, import replenishments, drawback on duties and grant-in-aid through Marketing Development Fund for overseas market promotion efforts.

During 1980-81 to 1985-86, 113 SSI units were sponsored for registration with the Export Promotion Councils/Commodity Board to make them eligible for incentives. No record was maintained in the directorate regarding the assistance

provided and value of products exported. Targets for export promotion were not fixed by the Government for which no reasons were given.

3.7.7 Development of industrial areas

The position of industrial areas developed by the RIICO; as on 31st March 1986, was as under :

S.No.	Particulars	State as a whole	Kota	Bikaner	Jhunjhunu	Jaisalmer
1.	Total number of industrial areas taken up for development	173	12	6	4	2
2.	Total number of plots earmarked for SSI units	20,937	1,477	785	374	107
3.	Number of plots allotted to SSI units	12,400	805	593	127	80
4.	Number of plots where SSI units had gone into production	6,708	613	195	58	Nil
5.	Number of plots where SSI units had started construction work	1,768	69	51	15	4
6.	Number of plots where SSI units had not undertaken construction work	3,924	123	347	54	76

The percentage of plots allotted to SSI units against the number earmarked was 59 in the State, 55 in Kota, 76 in Bikaner, 34 in Jhunjhunu and 75 in Jaisalmer. Of the plots allotted, the percentage of units which had not commenced production was 46 in the State, 24 in Kota, 67 in Bikaner, 54 in Jhunjhunu and 100 in Jaisalmer; and that of units which had not even undertaken construction work was 32 in the State 15 in Kota, 59 in Bikaner, 43 in Jhunjhunu and 95 in Jaisalmer.

Essential facilities like the all weather approach roads, water and power lines were not provided altogether in 19 industrial areas. Water line was not provided in 19; power

line in 5; and all weather approach road in 2 areas as on 31st March 1986.

A test check revealed that the following industrial areas were developed without proper survey and planning like the availability of power and water resources, expenditure involved in making infrastructural facilities available, the economic viability of the areas, industrial potential etc.

S.No.	Name of the Area	Total number of plots	Number of plots allotted	Period of allotment	Expenditure incurred up to 31st March 1986
					<i>(Rupees in lakhs)</i>
1.	Napasar (Bikaner)	117	74	1982 to March 1986	4.37
2.	Beriyawali (Bikaner)	75	67	1982 to March 1986	0.05
3.	Chhabra (Kota)	40	2	1977-78	Nil
4.	Bari (Bharatpur)	126	Nil	..	3.16

Power lines, water lines and roads (except roads in Napasar) were not provided. No unit could be established in any of these Industrial Areas (September 1986).

3.7.8 Action Plan

Action Plan for 1983-84 to 1987-88 was submitted late to the Development Commissioner (SSI) Government of India, Ministry of Industry, New Delhi, by the DIC, Sriganaganagar (32 months), Jhalawar (28 months) and Jaisalmer (19 months). The DIC Jaisalmer prepared it for 1984-85 to 1988-89 instead of 1983-84 to 1987-88. Delay in preparation of action plans rendered them useless for the periods of delay.

Percentages of shortfall in achievement of targets as provided in the Action Plans of Kota and Jhunjhunu districts

were:

S.No.	Particulars	Percentage of shortfall in					
		1983-84		1984-85		1985-86	
		Kota	Jhun- jhunu	Kota	Jhun- jhunu	Kota	Jhun- jhunu
1.	Establishment of 'candidate' industries						
(i)	Total units	12	28	24	52	33	62
(ii)	For SC/ST entrepreneurs	73	32	70	56	82	71
(iii)	For women entrepreneurs	80	92	75	75	88	85
2.	Organising Camps for rural industri- alisation	50	*	73	*	61	*
3.	Revival of sick units	60	*	100	*	100	*
4.	Modernisation	100	*	100	*	100	*
5.	Standardisation of product	50	*	60	*	57	*
6.	Employment generation	*	7	*	36	*	59

3.7.9 Industrial Sickness-Assistance under Margin Money Loan to Sick units

Out of the 569 sick units (May 1986) in the State, 18 only were identified by the department for assistance during July 1982 and March 1986 under the scheme of Margin Money loan to sick SSI units. Nursing programme for 16 units was approved by the State Level Inter-institutional Committee for assistance which, however, could not be provided due to non-finalisation of the draft agreement form by the department. Documents in 2 cases were incomplete.

3.7.10 Utilisation of Installed capacity

The directorate was not keeping any information regarding utilisation of installed capacity by the SSI units.

* No targets were fixed in the Action Plans.

In the DIC Kota, Jhunjhunu and Jaisalmer, out of the total 5251, 1165 and 875 units 1129, 213 and 96 units were not turning out any production. In Kota, the remaining 4122 units were running up to 50 per cent of the installed capacity whereas in Jhunjhunu 854 units were utilising the installed capacity upto 50 per cent and 98 units up to 75 per cent only. In the DIC Bikaner and Jaisalmer, 20 and 8 units respectively were sick and the extent to which the remaining units were utilising their installed capacity, was not known to the department.

3.7.11 *Non-recovery of loans and interest*

Government loans for Rs. 67.03 lakhs and interest thereon of Rs. 58.86 lakhs were outstanding against SSI units as on 31st March 1985. Of these, loans of Rs. 60.29 lakhs (i.e. 90 per cent) related to the period prior to 1st April 1980. Figures for 1985-86 were stated to be under compilation in the directorate (June 1986). Of the loans advanced by the RFC, Rs. 9788.16 lakhs and interest of Rs. 4817.02 lakhs were also outstanding against the SSI units as on 31st March 1986. The outstandings showed a rising trend. No data was maintained in the directorate regarding receipt of utilisation certificates and site inspections carried out by the DICs.

3.7.12 *Charging of Interest by the RFC on subsidies*

Interest was being charged from the industrial units by the RFC in terms of a provision made by it in its rules, six months after the disbursement of Central/State Investment subsidy till its reimbursement by Government. During 1980-81 to 1985-86, the units had to bear a burden of Rs. 151.48 lakhs on account of interest due to belated reimbursements. There were considerable delays both on the part of the RFC and the directorate in processing these cases for reimbursement as stated below:

- (i) 626 claims of subsidy for Rs. 67.48 lakhs preferred by the RFC during 1983-84 were forwarded by the directorate to the Government for reimbursements in 1985-86.
- (ii) During 1983-84 and 1984-85, delays ranging between 6 months and 48 months in preferring the

under-mentioned claims by the RFC were noticed :

Claims for the year	Number of claims	Amount (Rupees in lakhs)
1980-81	13	2.08
1981-82	6	0.27
1982-83	31	4.03
1983-84	135	5.27

3.7.13 Monitoring

(a) To supervise, monitor and review the functioning of the DICs, a State Level Co-ordination Committee was constituted in June 1978. It was required to meet quarterly during the first two years and half-yearly thereafter. No meeting of the Committee was held till June 1986 for which no reasons were given. District Level Committees were set up in the districts to review the development activities. In the State the districts are categorised as 'A', 'B' and 'C' according to their industrial potential. The percentage of shortfall in holding of meetings in 'A' category districts ranged between 42 and 69; in 'B' category districts between 7 and 53 and 'C' category districts between 19 and 31. In Kota it ranged between 75 and 83 and in Jaisalmer between 25 and 75.

(b) No monitoring was conducted at the directorate level to ascertain the extent to which 'candidate' industries were established by the DICs as per targets fixed in their Action Plan for 1983-84 to 1987-88.

(c) Monthly statement on revenue receipts, loan demand, recovery and dues (MR-5) was not sent for 9 months by the DIC Kota and for 11 months by the DIC Jaisalmer. Annual return of SSI units (AR-1) and quarterly returns of revenue receipts, loan demand, recovery and dues were not sent by the DIC Jaisalmer to the Directorate for 1985-86.

(d) Annual returns-Financial Progress reports of annual plan schemes, expenditure pattern of annual plan schemes and statement of schemewise/districtwise expenditure on annual plan schemes and allied returns to be sent by the directorate to the Government, were not sent (June 1986).

3.7.14 *Other topics of interest*

(i) *Manpower deficiency*

Out of 140 key posts in the directorate/DICs, the number lying vacant was 36 (6 of Deputy Directors-General Manager from 2nd August 1984, 4 of Deputy Directors-Others from 12th February 1985, 3 of District Industries Officers from 2nd August 1984, 2 of Assistant Directors-Others from 15th January 1986, 13 of Assistant Directors-Technical and 8 of Project Managers from 2nd August 1984) due to non-holding of the meetings of the Departmental Promotion Committees/direct recruitment.

(ii) *Training of officers*

Training programmes for General Managers and Functional Managers were to be organised on various subjects. No training was arranged on topics "Raw Material Assistance" and "Procurement of Machinery and equipment". Similarly, training to the extent of 50 and 54 per cent only was provided to the officers in the DICs on the subjects of "Economic Investigation and Potential Survey" and "Marketing Assistance and Export Promotion" respectively.

(iii) *Non-providing of all facilities under one roof*

The object of providing all facilities to SSI units under one roof in the DICs could not be fully achieved because the units had to apply to the Rajasthan State Electricity Board for power connection after obtaining no objection certificate from the RIICO. Abnormal delays were noticed in providing power connections; in Kota alone 202 applications for the years 1980 to 1984 were pending as on 31st March 1986; position for the State as a whole was not available in the directorate. Land up to 2 acres was allotted to the units by the Regional Manager concerned (posted either in their own or another district headquarters) and more than 2 acres by the Head Office RIICO, Jaipur.

(iv) *Power Looms*

Against the target of 2000 power looms to be established during the Sixth Five Year Plan, 1039 were allotted by the directorate to 59 co-operative societies in the Sixth Plan and 961 to 43 societies in the first year of the Seventh Plan (i.e. 1985-86).

Against the above allotment, permits were issued by the Regional Textile Commissioner, Ahmedabad, for 125 power looms to 13 societies in 1983-84, for 786 to 35 societies in 1984-85 and for 941 to 47 societies in 1985-86, but no power loom was set up during the VI-Plan period and in 1985-86 due to non-providing of loans.

(v) *Modernisation*

Modernisation programme for SSI was introduced by the Government of India with a view to motivating the small scale industries to adopt modern techniques of production and management and improving the productivity and competitive strength in the domestic and export markets.

The information regarding the units registered with the Small Industries Service Institute (SISI) under the Programme, the number assisted and the extent to which they were modernised was not available with the department.

(vi) *Ancillarisation*

Information regarding incentives provided to the 110 ancillary units in the State was not available with the directorate.

(vii) *Transfer of technology*

Information in regard to measures adopted for making available the latest technology developed by the National laboratories, IITs, SISI etc., to SSI units was not furnished by the directorate.

(viii) *Analysis of earning*

No analysis of average earning of Small Scale entrepreneurs was made by the department during the period of review to ascertain that the level of their earning was adequate and on the increase.

(ix) *Evaluation*

No evaluation of the implementation of the schemes was made at the State level.

3.7.15 *Summing up*

— Survey conducted during 1985-86 revealed decrease in employment in SSI units to the extent of 5356, 1473, 832 and 198 in Kota; Bikaner; Jhunjhunu and Jaisalmer respectively.

— The percentage of beneficiary units with reference to total number of units registered permanently was below 1 in respect of 4 incentive schemes and between 3 and 44 for the other 4 schemes.

— Out of 12,400 plots allotted to SSI units in RIICO industrial areas, 5,692 had not commenced production. Facilities of roads, water and powerlines were not provided in 19 industrial areas; waterline in 19; powerline in 5 and roads in 2.

— Against the outstanding loans for Rs. 67.03 lakhs as on 31st March 1985, Rs. 60.29 lakhs related to the period prior to April 1980. Of the loan, advanced by the RFC, Rs. 9788.16 lakhs and interest thereon of Rs. 4817.02 lakhs were outstanding as on 31st March 1986.

— 36 key posts of officers were lying vacant in the directorate of industry/DICs.

— No buffer stock of essential raw-material was maintained in any of the 29 RSIC depots.

— No information was available in the directorate regarding utilisation of installed capacity, ancillarisation and modernisation of SSI units.

SOCIAL WELFARE DEPARTMENT

3.8 *State Rescue Homes and After Care Services in Rajasthan*

3.8.1 *Introductory*

Rescue Homes at Jaipur and Ajmer and Shelters at Jodhpur, Kota and Bharatpur were established in 1958 to rehabilitate women who were victims of social vice and destitution. The admission and rehabilitation of such women is governed by the "Rules for Administration, Admission and Rehabilitation of persons in Homes and Shelters 1970". According to these rules children above the age of 7 years

accompanying their parents were not to be allowed admission and women between the age group of 14 to 45 years were to be admitted, as far as possible. Mental cases and persons suffering from infectious disease were not to be admitted. Each Home can ordinarily accommodate 100 inmates and each Shelter 25 inmates.

(i) Yearwise position of admission, release/resettlement is as under :

Year	Admissions during the year	Release or resettlement during the year
1981-82	189	172
1982-83	220	218
1983-84	220	195
1984-85	197	210 (The excess in release is due to number of inmates prior to 1981-82)
1985-86	256	306

During the period under review in audit (1981-82 to 1985-86), a minimum of 11 and a maximum of 76 inmates in Homes and a minimum of one and a maximum of 15 inmates remained in Shelters.

(ii) As against the allotment of Rs. 22.99 lakhs, a sum of Rs. 23.60 lakhs was spent during the period 1981-82 to 1985-86 on pay and allowances of the staff and against the allotment of Rs. 9.45 lakhs, a sum of Rs. 11.22 lakhs on food and clothing etc., of the inmates.

3.8.2 As a result of review of the scheme conducted in four districts (Jaipur, Ajmer, Kota and Jodhpur) during the period from October 1985 to September 1986, the points noticed are described in the succeeding paragraphs :

(i) *Irregular admission*

Fifty mental patients and 24 girls between the age group of 7 and 14 years were given admission and kept together with other inmates.

(ii) *Overstayal*

The inmates were found kept in Homes/Shelters for periods up to 10 years/19 months as against the provision of the maximum permissible stay of 18 months/3 months respectively. The possibility of adverse psychological impact as a result of such an abnormally long stay on the inmates cannot be ruled out.

Two inmates were kept in Home/Shelter (Jaipur and Jodhpur) for about three months even after their release orders by the court due to not obtaining in time a copy of orders of the court. Seven cases were noticed where after admission of inmates under court/police orders, no further action was initiated by the department to release/rehabilitate the inmates through the courts for periods ranging between 12 and 42 months (Jaipur).

3.8.3 *Miscellaneous facilities*

(i) *Accommodation*

The accommodation provided for keeping inmates in one Shelter in Kota district was the old tehsil building needing extensive repairs but no repairs were carried out by the PWD even though the department had been pursuing the case with the PWD since October 1981.

In a Shelter at Jodhpur, iron rods could not be fitted in windows inspite of the department's writing to the PWD since December 1972.

(ii) *Balanced diet*

Refreshment and meals were given as per the scales approved in the year 1979-80 which were revised with effect from 15th February 1986 (Appendix 3.3). The cost ceiling fixed for some of the items could not cope with rise in prices resulting in supply of only a cup of tea or "Bikaneri Sev" within the 50 paise fixed for breakfast. In the revised scales, cost ceiling was also fixed alongwith quantity which resulted in supply of less quantity of sugar.

Due to less provision of green vegetables and milk etc., in the scale, the diet could not be termed as a balanced one.

At one Shelter (Jodhpur) where adequate provision of funds existed, flour at the rate of 333 grams to 400 grams instead of 500 grams, pulses at the rate of 33 to 37 grams instead of 50 grams, groundnut oil at the rate of 15 grams instead of 20 grams per inmate per day were given. Rice at the rate of 200 grams per inmate per week was given occasionally or was not given at all and in one Shelter (Kota), sugar admissible at the rate of 200 grams per inmate per month was never given. Special diet at the rate of rupee one per inmate per month was never given at Jodhpur whereas at Ajmer even though it was provided, basic ingredients were missing on several occasions.

(iii) Coconut hair oil admissible at the rate of 50 grams per inmate per week was not given for four continuous months in Jodhpur. In other months, it was given at the rate of 50 grams to 100 grams per month. Groundnut oil was also given to be used as hair oil in one Home (Ajmer) for several months.

(iv) *Soap*

Bathing as well as washing soap was admissible for Rs. 4.85 per inmate per month. The quantity was reduced whenever there was escalation in price. In one Shelter (Jodhpur), bathing soap for 12 and washing soap for 6 continuous months was not provided to the inmates.

(v) The scales for ration were revised with effect from 15th February 1986 but this was not given effect to in one Home (Ajmer) up to May 1986 and in one Shelter (Jodhpur) up to September 1986 though the quantity of firewood was immediately reduced as per the revised scale. Vegetable oil at the rate of 30 grams and groundnut oil at the rate of 20 grams per inmate per day was admissible but instead only 30 grams groundnut oil was supplied (Jaipur).

(vi) There was no provision for salt either in the old or in the new scale.

(vii) There was no separate scale provided for the pregnant or nursing mothers and they were given the same diet as others.

(viii) *Broken utensils*

The utensils for cooking food as well as for eating food were old and broken and were less in number than needed for the inmates.

(ix) *Drinking water*

Unfiltered drinking water was supplied in one Home (Jaipur) and even earthen pots were not purchased to provide cold drinking water during summer in Shelters.

(x) *Clothing*

The clothing items such as saris, petticoats were not provided to most of the inmates as per the prescribed scale and those purchased prior to the year 1980 were issued again and again in one Shelter (Jodhpur). The cloth for petticoats and blouses was shown issued to the inmates (Jaipur) but there was no record of its stitching and use. Blouse and undergarments, kanghi, ribbon, dupatta, chappal etc., though admissible, were not purchased in one Shelter (Jodhpur) during 1980 to 1985 and thus were not provided to the inmates. Towels provided were less in number than the number of inmates.

Frocks and salwars were not provided to young girls in one Shelter (Jodhpur).

(xi) *Beddings*

Cots and items of bedding purchased in Homes/Shelters prior to 1980 were being provided to the inmates. Most of these had got damaged or torn due to prolonged use resulting in forcing some of the inmates to sleep on the ground.

(xii) *Cleanliness*

Khes, chadders, blankets etc., were not got washed since their purchase and before issue to other inmates.

(xiii) *Improper medical care*

Proper care of the health of inmates was not taken and services of a part-time doctor were not provided in these Homes/Shelters as stipulated in the Rules. In one Home

(Jaipur), the doctor holding the part-time job had not visited the Home in 43 months out of 60 and in the Home and Shelter at Ajmer and Kota, the appointment of the part-time doctor was only for 7 and 13 months respectively. In one Shelter (Jodhpur), the appointment of part-time doctor was not made at all. It was stated to be due to less remuneration provided for the doctor. In Shelters, there was no arrangement for nurses to attend to the inmates.

The medicines prescribed by the doctor were either procured late or were not at all procured and provided to the inmates on several occasions (4 occasions in respect of 34 inmates of Jaipur Home and one inmate at Jodhpur Shelter).

Three children and 2 inmates died at Jaipur Home between the period 16th September 1983 and 28th October 1985; thirteen mental patients died in two Homes (Jaipur 12, Kota 1) during November 1982 to September 1985. In 17 out of the 18 cases, proper medical care was not provided. The reason for delay in taking the patient to hospital at Kota for treatment was attributed to shortage of staff attendants and no reasons were given in respect of 12 patients at Jaipur Home.

3.8.4 *Guidance and Counselling*

In addition to the responsibility regarding admission, care, custody, protection, treatment, training, general welfare and rehabilitation of inmates of the institution, it was the function of the Superintendent while residing in the premises, to study the personal problems of the inmates and give them proper guidance/counselling. This aspect got over-looked as the Superintendent was either not residing in the premises (Jaipur) or the charge of the post of Assistant Superintendent was held by a male Assistant Superintendent as additional charge (Jodhpur). Thus the inmates, for the most part of the day in these Homes/Shelters, remained under the supervision and guidance of class IV Government servants.

3.8.5. *Recreational facilities*

The radio sets were out of order and carrom and chess boards, ring, dholak, harmonium etc., though available, were lying unused in stores.

3.8.6 *Training*

Daily programme of the inmates with a view to keep them busy and for their recreation and mental development etc. was not planned in the Shelters. There was no craft teacher posted in one Home (Jaipur) since March 1985 to date of audit in August 1986, while in another Home (Ajmer), one of the two craft teachers was doing receipt and despatch work in office and the other, the job of escorting inmates to Court etc.

Embroidery frames, thread etc., were not supplied anywhere except in one Home (Jaipur). Most of the sewing machines purchased prior to the year 1980 or transferred from other units were lying out of order for want of repairs.

Nine knitting machines had been lying idle in stores of Jaipur (7) and Ajmer (2) since their purchase prior to 1980 for the reason that training to operate them was not imparted to any of the craft teachers or to the inmates.

The attendance of the inmates in craft training classes was nil to two in some months, while in other months, it ranged between 15 and 25 in both craft and sewing training classes. This was less than one-half of the attendance of the inmates in the Home (Jaipur).

Teaching equipment such as slate, pencil, note book etc. were purchased in negligible quantities and inmates were imparted education even on broken slates (Ajmer).

Children of school going age kept in a Home (Jaipur) for more than a year were not sent to school nor was any arrangement made for their education.

3.8.7 *Irregular release/disappearance of inmates*

Contrary to the provision in rules regarding discharge of inmates under orders of the courts, 19 inmates (Jaipur 14 and Ajmer 5) were released on the orders of the police and 6 (Ajmer) on the orders of the Superintendent of the Home.

The inmates were to be produced before the Court alongwith the female attendant but on 7 occasions (Kota 4 and Jodhpur 3) inmates were sent with male attendant or handed over to male members of the police. Seven of the such inmates

had neither returned nor were their whereabouts known to the department.

In one case (Jodhpur), though protection of police force was demanded, due to non-availability, the inmate was sent to the Court with a female attendant. Neither the release orders of the Court were available nor was the inmate brought back to the Shelter.

One inmate was ordered by the Court to be admitted in a Shelter on 26th March 1983, but there was no such admission on that date or on any subsequent date.

3.8.8 *Non-formation of Committees*

District Level Committees to look after the affairs of the Homes or Shelters, as provided in the rules, were not formed after August 1981.

3.8.9 *Rehabilitation*

Unmarried, widowed or divorced inmates could be rehabilitated by arranging their marriages with suitable persons. Marriages could, however, not be arranged and were delayed though the female inmates as well as scrutinised proposals of the intending suitors were available. On 31st March 1986, there were 15 inmates living in a Home (Jaipur) for 7 to 25 months whose interviews with the intending suitors could not be arranged, for want of approval of the committee, which was not formed.

Five proposals of suitors were not sent to the respective District Probation Officers even 5 to 6 months after their receipt; 89 proposals sent for investigation were not received back duly scrutinised from the District Probation Officers even after a lapse of 4 to 27 months and 32 proposals were received back after a period of 4 to 24 months.

During the period from April 1981 to March 1986, 96 marriages were arranged but follow-up action was not taken in any of the cases; the security deposit of Rs. 200 each was refunded in 30 cases without any prior enquiry.

3.8.10 *Escape from custody*

Forty-six inmates escaped from the Homes/Shelters during the period under review. No independent enquiry was

conducted to find out the causes nor was any action taken by the department to check further escapes. It was stated during discussion that delay in rehabilitation was one of the causes of running away of the inmates from custody. A woman got admission in a Home (Jaipur) four times between 18th July 1985 and 26th August 1985. She managed to escape four times between 23rd July 1985 and 30th October 1985 and was successful in taking with her another inmate three times during this period.

Escape of one inmate from a Home (Jaipur) was shown as a discharge on 19th November 1981 and intimation of another inmate running away from the Home (Ajmer) on 2nd September 1983 was not given to police or any other superior authority.

3.8.11 *Evaluation*

The evaluation of the working of the Homes/Shelters was not made by the State Government.

The matter was reported to Government in September 1986; an interim reply, promising detailed comments, was received in February 1987.

REVENUE AND SPECIAL SCHEMES ORGANISATION DEPARTMENTS

3.9 *Land Reforms*

3.9.1 *Introductory*

(i) Land is the primary resource on which agriculture is based. The objectives of Land Reforms Programme are to secure social justice to remove impediments to agricultural development arising from the agrarian structure inherited from the past and to eliminate exploitation of agricultural labourers so as to ensure equality of tenurial status and opportunity to all.

(ii) Under the Rajasthan Imposition of Ceiling on Agricultural Holdings Act, 1973, the acquisition and distribution of surplus land was largely done during 1975-76. The land available for distribution from 1981-82 onwards was the one becoming available as a result of decision of the Courts in pending cases or the one that was acquired earlier but could not by then be allotted.

(iii) The Land Reforms Programme (a part of the 20-Point Programme) comprised (i) abolition of intermediary tenures (ii) tenancy reforms relating to regulation of rent, security of tenures and conferment of ownership rights of tenants (iii) ceiling of land holdings and distribution of surplus land (iv) consolidation of holdings and (v) compilation and up-dating of land records.

(iv) The surplus land is allotted amongst the landless agricultural workers after examination of individual cases by a minimum of three members of a committee of the sub-divisional officer, tehsildar, member legislative assembly, pradhan and sarpanch of the area.

3.9.2 Scope of the review

This review relating to the period from 1981-82 to 1985-86 is based on a test check of 7 offices of the Collectors (Land Ceiling) and the District Rural Development Agencies (DRDAs) at Bharatpur, Bhilwara, Jaisalmer, Kota, Sawaimadhopur, Sirohi, Udaipur, 10 Sub-Divisional Offices and 16 tehsils conducted between February 1986 and July 1986.

3.9.3 Physical targets and achievements

(i) The position of acquisition of surplus land and distribution thereof to the landless is given below :

Year	Area declared surplus	Area taken possession of	Area of culturable land distributed						Total	
			S.C.		S.T.		Others		Number	Area
			Num-ber	Area	Num-ber	Area	Num-ber	Area		
(Area in hectares converted from acres)										
Up to										
1979-80	240367	207521	22540	45176	8428	12894	27689	76030	58657	134100
1980-81	(-)487	1059	268	368	(-)144	30	316	523	440	921
1981-82	8930	7089	1237	1741	570	1222	2236	3965	4043	6928
1982-83	259	7206	1546	1673	1011	1379	2835	3214	5392	6266
1983-84	11343	(-)1610	378	1059	168	145	772	901	1318	2105
1984-85	1032	1001	265	794	113	243	829	2961	1207	3998
1985-86	7569	(+)3017	207	742	55	73	298	2036	560	2851
			26441	51553	10201	15986	34975	89630	71617	157169

Note: (—)Signifies that the land earlier declared surplus was restored to the original owner on orders of the Court.

(ii) *Incorrect reporting*

A test check in audit disclosed reporting of inflated number of beneficiaries/acreage etc. as follows :

- (a) In the progress report for October 1983, the Collector (Land Ceiling), Bhilwara, reported the figures of acquisition, possession and allotment as 49245, 38629 and 26190 acres respectively, whereas these were actually 28063, 20293 and 14950 acres.
- (b) The State Government conveyed sanction to district authorities (October 1983 to February 1986) for conversion and use of 12734 acres surplus land as pastures and forest. It was shown by the district authorities as allotted to Panchayats/Forest Department in the progress reports on the basis of sanction without transferring it to them (August 1986).
- (c) In Bharatpur District, 315 acres of land was shown as having been taken in possession on 7th March 1975 but actual possession was of 180 acres of it taken on 24th April 1977.
- (d) The beneficiaries in Kota district during January and February 1983 were shown as 50 as per approval of the allotment committee but actual possession of land was given to only 2 persons.
- (e) Land measuring 13.50 acres allotted in 1972 and 1977 was still being shown as being available for distribution (Bharatpur).
- (f) Land measuring 82 acres was shown as acquired by both the Sub-Divisional Officers Bharatpur and Deeg.
- (g) Acquisition of 33.65 and 9 acres land was cancelled by the Court during (1983 and 1986) but those were continued to be included in the progress report of Bharatpur district.
- (h) While beneficiaries belonging to the Scheduled Castes and the Scheduled Tribes were to be accorded priority and the percentages of their coverage were reported as 36.8 and 14.2 respectively, these

were found on test check by audit in 30 selected villages as 19 and 25 per cent only.

(iii) *Acquisition*

(a) *Delay in taking possession of surplus land*

The land declared surplus was to be taken possession of within 30 days of the issue of the notification but there were delays in taking possession for periods ranging between 2 and 11 years due to procedural reasons or trespassing on that land or appeal filed by the State Government against the judicial order of revenue officials (Bhilwara—205.55 acres, Sirohi-60 acres, Jaisalmer-298 acres, Udaipur-207.87 acres and 377.13 bighas and Bharatpur-42.16 bighas).

(b) *Non-determination/non-payment of compensation*

The amount of compensation payable to the landlords had not been worked out by the Sub-Divisional Officers in any of the 7 districts (except in tehsil Pokaran of district Jaisalmer) since the beginning of the programme with the result that the Government's liability on this account and interest thereon had not been assessed. Any further delay would result in additional payment of interest. In Pokaran tehsil, the compensation calculated in March 1986 in respect of 133 landlords worked out to Rs. 13.88 lakhs and in this tehsil interest amounting to Rs. 2.88 lakhs from the date of taking possession of land to March 1986 was paid alongwith the first instalment of compensation of Rs. 1.51 lakhs. This point was also made mention of in paragraph 4.2.10.2.3 of the Report of the Comptroller and Auditor General of India (Revenue Receipts), 1979-80—Government of Rajasthan.

(iv) *Allotment*

(a) *Functioning of Allotment Committees*

In the 7 districts test checked, the allotment committees allotted surplus land to landless agricultural workers on 14 occasions only during August 1982 to June 1985 (Bhilwara-8 and Jaisalmer-6) in the absence of quorum of minimum of 3 members. The programmes of meetings of the allotment committees of Kota and Udaipur were announced 55 times

between December 1983 and February 1986 but these met on 14 occasions only. The meetings could not be held on other occasions for want of quorum.

(b) *Irregular allotment*

(i) *Allotment without notification/competence*

On 2nd September 1983, 38.5 bighas land was allotted without any notification in village Amdala district Bhilwara and in April 1984, 11 acres of land was allotted for public purposes by the Tehsildar, Ladpura beyond his competence.

(ii) *Allotment to those having agricultural land*

During the period from 8th July 1982 to 22nd July 1985, 42 persons were wrongly allotted surplus land although they already had in their own or in the names of their father agricultural land ranging between 4 and 29 bighas in Bhilwara and between 12 and 402 bighas in Jaisalmer district.

(iii) *Allotment to trespassers*

In 20 cases, 135 bighas of surplus land were allotted (April 1983 to February 1985) to the trespassers on priority, ignoring the claims of deserving ones (Bhilwara-13, Kota-6 and Jaisalmer-1).

(iv) *Allotment of ceiling surplus land for industrial purposes*

Ninety-eight acres were wrongly allotted for industrial purposes (during February 1981 to November 1984) in village Bhimpura (Kota).

(c) *Delay in allotment of available land*

Surplus land of 1766.50 acres acquired in 1975-76 was lying unallotted in five districts (Bhilwara, Kota, Bharatpur, Sirohi and Udaipur) because of procedural delays or unauthorised occupation by trespassers.

(d) *Possession of land not given to allottees*

The cost of allotted land was recoverable from the beneficiaries in four to ten equal instalments commencing three years after the date of allotment in the case of beneficiaries of the Integrated Rural Development Programme. In Udaipur and Bhilwara Districts, a condition that first instalment of the

cost of land or its total cost would be recovered before giving possession of allotted land was, however, inserted in the notifications issued from time to time for allotment of land. There were 5,886 persons who were allotted 6,510 hectares of land during the period April 1981 to January 1985 but possession was given to none of them up to January 1985 because they were unable to pay even the first instalment of the cost of land. Insistence on payment of cost in advance, discouraged the poor landless agricultural workers to apply for surplus land as they had no money to pay resulting in their exclusion from the benefit of the scheme.

(e) *Delay in giving possession of allotted land*

Surplus land measuring 371 bighas was allotted to 25 landless agricultural workers during July 1983 and December 1984 but its actual possession was not given to them even 2 to 3 years thereafter.

(f) *Overcharging, price of land*

The demand/recovery was raised/made at the rate of Rs. 375 per bigha (Rs. 837.50 per acre) in Tehsil Ladpura whereas no such rate was prescribed in the Act. Claim for Rs. 0.8 lakh was also wrongly raised in Tehsil Rajsamand on the ground that the land was situated in the command of a canal.

(g) *Recovery of cost of land*

In Tehsil Ladpura, demands for the years 1973-79 were raised and determination of instalments made in 1981-82. The entries of allotment and recoveries were, however, found to have not been posted in the demand register. In other districts, demands had not been raised so far (September 1986). A mention of this was also made in paragraph 4.2.10.2.4 (2) (3) of the Report of the Comptroller and Auditor General of India (Revenue Receipts), 1979-80—Government of Rajasthan.

(h) *Benefit of allotment to the landless*

The surplus land was allotted to the landless agricultural workers for their upliftment but test check of records of 9 villages (of Bharatpur, Bhilwara districts) revealed that only 184 out of 406 allottees were in actual possession of land. The rest had either sold or left the village or were not in occupation of the allotted land.

(i) *Utilisation of land by allottees*

A study of land utilisation by allottees in 30 villages revealed that :

(i) Out of the total land of 1774 acres allotted between 1978 and 1985, main crops were sown on 253 acres, subsidiary crops on 447 acres and 1074 acres remained unutilised.

(ii) Out of 4105 occasions (1981-82 to 1985-86) available to cultivate the allotted land, only on 820 occasions, two crops in a year were sown on 54 acres and one crop on 639.4 acres in a year. Thus with the allotment of surplus land, 3 per cent beneficiaries could get real benefit by sowing two crops in a year and 36 per cent partial benefit by sowing one crop in a year.

Supporting measures such as distribution of subsidy to enable the beneficiaries to develop the land and cultivate it were not followed up with the distribution of surplus land.

Fifteen allottees of 27.71 acres of land prior to 1975 got their allotment cancelled on 9th December 1985 because of its salinity though they had deposited Rs. 0.10 lakh towards cost of this land.

3.9.4 *Financial targets and achievements*(i) *Provision of funds*

The yearwise budget provision and actual expenditure on payment of compensation for land are given below :

Year	Budget provision (Rupees in lakhs)	Actual expenditure
1981-82	1.00	0.32
1982-83	1.00	4.00
1983-84	1.00	7.00
1984-85	10.00	10.00
1985-86	35.00	33.00

(ii) *Pattern of Assistance*

In order to enable the beneficiaries to take to efficient cultivation of land, the scheme provided for grant of financial

assistance towards supply of inputs and investment support for lands distributed after 1st January 1975. From 1st April 1979, expenditure was shared on 50 : 50 basis between the Central and the State Governments.

The District Rural Development Agencies (DRDAs) were associated with the scheme because of their experience and expertise in handling beneficiary-oriented programmes. The pattern of assistance was as follows :

Periods	Assistance admissible
Up to March 1979	(1) Short term assistance (as grant) of Rs. 250 per hectare for two seasons (Rs. 500 in all) (2) Rs. 500 per hectare (half as grant and half as loan)
From 1st April 1979 to 31st March 1984	Grant of Rs. 1000 per hectare
From 1st April 1984	Grant of Rs. 2500 per hectare subject to a maximum of Rs. 8000 per allottee

(iii) The yearwise financial allocation towards the subsidies and actual disbursement are given below :

year	Budget provision	Unspent balance of previous year with DRDAs	Grant released			Actual expenditure	Unspent balance at the end of year	Percentage of expenditure to amount available
			State	Central assistance	Total			
1	2	3	4	5	6	7	8	9
(Rupees in lakhs)								
1981-82	30.00	Not available	15.00	15.00	30.00	5.09	24.91	17
1982-83	30.00	24.91	15.00	15.00	30.00	21.08	33.83	38
1983-84	30.00	33.83	15.00	15.00	30.00	12.47	51.36	20
1984-85	30.00	51.36	15.00	15.00	30.00	20.40	60.96	25
1985-86	30.00	60.96	15.00	15.00	30.00	39.23	51.73	43

(a) The allocation of funds each year was ad hoc and unrealistic without reference to the requirements and unspent balances available with the DRDAs. The Government stated (May 1987) that the main reason of unspent balance was that separate staff for implementation of the scheme was not provided and therefore the desired importance was perhaps not given to the programme.

(b) Unspent amount of Rs. 1.16 lakhs out of the grant and Rs. 2.28 lakhs out of the funds for grant of loan placed at the disposal of Collector, Sawaimadhapur, in March 1979 were deposited into the Treasury in October-November 1984. Till then, the amount remained with the Tehsildars for disbursement to the beneficiaries.

A mention was also made in paragraph 3.3 of the Report of the Comptroller and Auditor General of India, 1979-80 (Civil)—Government of Rajasthan—that funds were not utilised and unspent balances were not refunded.

(c) In Bharatpur a sum of Rs. 0.79 lakh was diverted for other purposes, i. e., to the Integrated Rural Development Programme Schemes, in 1982-83.

(d) The amount of subsidy payable to the beneficiaries was released to Panchayat Samitis, Tehsildars etc., by issue of cheques and treated as final expenditure by the DRDAs, Udaipur, Sawaimadhapur and Sirohi. Whereas, 17 cheques worth Rs. 0.53 lakh despatched to various Panchayat Samitis in Udaipur district in March 1983 had not reached the payees so far, three cheques for Rs. 0.14 lakh had been lying uncashed with the Panchayat Samitis Rajsamand, Khamnor, Gogunda since 14th March 1983 and Rs. 0.63 lakh remained unutilised with the Agriculture Department (Udaipur and Kankroli) since May and December 1984.

(iv) *Utilisation of funds*

(a) *Under-financing*

As the assistance for inputs/consumption and land development admissible prior to April 1979 was considered inadequate, it was raised to Rs. 1000 per hectare with effect from 1st April 1979 and again to Rs. 2500 per hectare from 1st April 1984. It was observed during test check in all the selected districts that only 50 per cent of the admissible

assistance was released to the beneficiaries although the rates had been raised upwards by the Government of India. In Tehsil Gangapur, Bamanvas and Nadoti of Sawaimadhopur district, during 1983-84, it was released at the uniform rate of Rs. 250 only without considering the area of land in possession. In Tehsil Sawaimadhopur, Bonli and Khandar of the same district, Rs. 0.85 lakh were released at the rate of Rs. 500 per hectare only. As a result of under-financing, the beneficiaries could not reap the intended benefit and the pace of development of the released land was retarded.

(b) *Subsidy released for other purposes*

Subsidy of Rs. 4.25 lakhs was given in Jaisalmer district during 1983-84 to 1985-86 for purchase of camel carts, camels and bullocks although not covered under the scheme. The Government stated (May 1987) that the assistance was provided to those families who were not eligible for Integrated Rural Development Programme assistance after allotment of land to them.

(c) *Subsidy disbursed to ineligible persons*

A test check of subsidy payments in audit revealed that Rs. 0.97 lakh were disbursed to ineligible persons in three districts as under :

Serial number	Nature of irregular payment	Number of persons	Payment made (Rupees in lakhs)	Name of the district
(i)	To those who had purchased land from the landlords on payment and subsequently got it allotted under the Act	15	0.13	Bhilwara
(ii)	On the basis of wrong certificates of allotment of surplus land from Patwari/Tehsildar	8	0.10	Bhilwara
(iii)	By wrongly categorising those having property, as landless	13	0.23	Sawaimadhopur
(iv)	Making payments twice during 1982-83 to 1984-85	121	0.51	Sawaimadhopur and Sirohi
(v)	Fertiliser and implements issued to those who did not cultivate the allotted land due to famine during 1983-84 and 1985-86	26	Amount not known	Bhilwara
		Total	0.97	

(d) *Release of subsidy in kind*(i) *Undistributed implements*

While Panchayat Samitis Jhadol and Deogarh had not distributed the implements supplied to them, those at Rajsamand, Dhariawad, Bhinder had distributed only half of the implements to the beneficiaries during 1982-83, 1983-84 and 1984-85. Implements costing Rs. 0.34 lakh were lying in stores even though the amount spent had been certified as utilised. With the passage of time these would be of little use to the new allottees of land.

(ii) *Implements partly issued*

Three hundred standard 'Deshi hal' (value Rs. 0.41 lakh) were purchased by the DRDA Udaipur for distribution among beneficiaries in March 1982. The Deputy Director, Agriculture, Udaipur, entrusted with its distribution was, however, handed over 84 'Koss' only (an important part made of iron) along with the 300 hals in September 1982 by the DRDA. The remaining 216 'hals' (value Rs. 0.27 lakh) were distributed to the beneficiaries without 'koss' and were therefore of little use to them. On the other hand, 216 'koss' were lying unutilised with the DRDA.

(iii) *Delay in distribution of implements and fertilisers*

There were delays of 9 to 16 months in distribution of implements sent to Panchayat Samitis Rajsamand, Kumbhalgarh and Dhariawad during 1983-84 and 1984-85.

(e) Utilisation certificates were not obtained from any of the beneficiaries in the districts.

3.9.5 *Updating of land records*

Settlement work is to be taken up after every 20 years but this work was in arrears in the State as given below as per

the information supplied by the Commissioner, Settlement :

S.No.	Period in years	Number of tehsils in which settlement work had not been taken up	Number of tehsils in which settlement work was incomplete
1.	1 to 5	19	30
2.	6 to 10	24	
3.	11 to 15	51	
4.	16 to 20	9	
5.	21 to 25	11	
6.	26 to 30	1	
7.	More than 30	1	
Total		116	30

Thus out of 203 tehsils, settlement work was in arrears in 116 tehsils and was partly completed in 30 tehsils.

The targets and achievements of Settlement Department in regard to updating of land records from 1980-81 to 1985-86 were as under :

S.No.	Items	Units	Targets	Achievements	Percentage of shortfall
1.	Survey	Lakh Sq. Km.	0.37	0.34	9
2.	Record writing	Khasara (in number)	86,76,411	72,37,351	17
3.	Land classification	„	55,50,056	35,71,261	36
4.	Purcha distribution	„	1,03,20,066	57,50,614	44
5.	Preparation of rent rates	„	92,98,803	34,80,274	63
6.	Purcha Lagan	„	70,86,699	37,71,168	47
7.	Jama-bandi	„	1,31,90,998	54,38,333	59

The shortfall was attributed to shortage of staff.

3.9.6 *Monitoring and Evaluation*

(a) *Reporting*

No report had been prescribed by the department for obtaining information regarding the use of land and subsidy by the allottees.

(b) *Evaluation studies*

An evaluation study carried out in Kota district during 1974-75 to 1976-77 by the Evaluation Organisation of the Government was published in May 1985. Due to change in circumstances, the delayed report did not serve any purpose.

The matter was reported to Government in Special Schemes Organisation and Revenue Departments in November 1986; reply from Government in Revenue Department has not been received (May 1987).

GENERAL ADMINISTRATION DEPARTMENT

3.10 *Loss of Rs. 1.24 lakhs due to allotment of canteen on a token rent of Re. one per annum*

The canteen in the premises of the Collectorate, Jodhpur, was being run on contract basis till March 1976. In the meeting held by the Collector, Jodhpur, on 26th April 1976, in which the Deputy Secretary to the Government, General Administration Department (GAD) was also present, it was decided to allot the canteen to the Jodhpur Legal Practitioner's Association Co-operative Society Limited on a token rent of rupee one per annum. The society started running the canteen from 13th May 1976.

On this being objected to in audit (January 1979) the Collector, Jodhpur, invited open tenders for the year 1979-80 (highest bid received was for Rs. 27,300) but the Government intimated to the Collector in June 1979 that the matter regarding recovery of rent from the co-operative societies was under consideration and till a decision was reached, the Jodhpur Legal Practitioner's Association Co-operative Society Ltd. be allowed to continue to run the canteen. The Government finally decided (16th May 1981) that employees co-operative societies alone may be allowed

to run the canteen on token rent of rupee one per month. The contract of running the canteen by the Legal Practitioner's Association Co-operative Society Ltd. was not terminated even after the above decision and the *status quo* was continued to be maintained. The Government decision of May 1981 was not implemented even in January 1982 when the GAD informed the Collector that concession of running the canteen on token rent of rupee one per month was only admissible to employees co-operative societies and to none else.

After repeated objections by Audit regarding the irregular allotment of the running of the canteen to the Jodhpur Legal Practitioner's Association Co-operative Society Ltd. (October 1982/November 1983), Government reiterated in July 1985 that the concession envisaged in Government order dated 16th May 1981 was not applicable to societies which were not formed by the Government employees and asked the Collector, Jodhpur, to cancel the contract with the Society immediately. The contract with the Society was cancelled by the Collector, Jodhpur, on 31st July 1985 and awarded to firm 'A' for an amount of Rs. 33, 299 with effect from 28th November 1985, for one year after inviting open tenders.

Continuance of the contract of the canteen on token rent of rupee one per year with the Jodhpur Legal Practitioner's Association Co-operative Society Ltd., even after receipt of specific Government orders dated 16th May 1981, resulted in avoidable loss of revenue of Rs. 1.24 lakhs for the period from 17th May 1981 to 27th November 1985 (computed at the rate of Rs. 27,300 per annum).

Government to whom matter was reported have accepted the facts (March 1987).

MEDICAL AND HEALTH DEPARTMENT

3.11 *Blocking of Government money : Rs. 6.91 lakhs*

Sterilisation equipment purchased by the Medical and Health Department, Jaipur, for the hospitals at Jaipur and Alwar during the period October 1980 to February 1981 at a cost of Rs. 6.91 Lakhs remained uncommissioned for periods ranging between 20 and 40 months, from the date of receipt of consignments on account of delay in asking the Public

Works Department to provide infrastructure facilities. Government funds of Rs. 6.91 lakhs thus remained blocked for a pretty long period. During the intervening period, the public remained deprived of the facility that could have been available had the equipment been commissioned in time. Also in October 1981, some spare parts of the equipment meant for the Hospital at Jaipur were stolen. These were replaced in March 1984 at a cost of Rs. 0.65 lakh.

The matter was reported to Government in August 1986; reply has not been received (March 1987).

3.12 *Delay in the settlement of audit inspection reports*

For early settlement and disposal of audit inspection reports and audit paragraphs, Government had issued instructions to all departmental officers in August 1969 for (i) sending first replies to audit inspection reports within a month and replies to further observations from Audit within a fortnight and (ii) maintenance of a register of audit inspection reports and its critical and careful review once in a month/fortnight by the departmental officers.

As at the end of April 1986, 470 inspection reports involving 3,331 paragraphs issued during the period from 1969-70 to 1985-86 remained outstanding in the Medical and Health, Family Welfare and Ayurved Departments. Yearwise details of these outstanding inspection reports and paragraphs are given below :

Year	Medical and Health		Family Welfare		Ayurved		Total	
	No. of I. Rs.	No. of paras	No. of I. Rs.	No. of paras	No. of I. Rs.	No. of paras	No. of I. Rs.	No. of paras
1969-70								
to								
1980-81	88	357	28	234	18	61	134	652
1981-82	47	225	7	66	11	61	65	352
1982-83	66	461	12	112	7	18	85	591
1983-84	61	538	7	87	7	40	75	665
1984-85	68	732	15	174	22	131	105	1037
1985-86	4	26	..	..	2	8	6	34
Total	334	2339	69	673	67	319	470	3331

A review by Audit of the above outstanding inspection reports disclosed the following points :

- (i) First reply to 215 inspection reports involving 2,194 paragraphs (Medical and Health : 140 inspection reports and 1,422 paragraphs; Family Welfare : 53 inspection reports and 599 paragraphs; Ayurved : 22 inspection reports and 173 paragraphs) had not been sent by the departments till April 1986. 251 out of the remaining 255 inspection reports were replied to but not within the prescribed period; delay in this regard ranged between one month and eighty nine months.
- (ii) Out of 32 offices visited in June-July 1986 in five districts (Ajmer, Bikaner, Bharatpur, Jaipur and Jodhpur), the register prescribed for keeping a watch over timely disposal of the inspection reports was found to have not been maintained in 31 offices (Medical and Health : 22, Family Welfare : 5, Ayurved : 4).
- (iii) Details of some of the more important irregularities commented upon in the outstanding inspection reports and their present stage of action are indicated in Appendix 3.4.

The matter was reported to Government in November 1986; reply has not been received (April 1987).

RELIEF DEPARTMENT

3.13 Drought Relief

3.13.1.1 Introductory

Rajasthan covers an area of 3.42 lakh square kilometres having a population of 3.43 crores. Fifty five per cent of the area inhabited by about one third of the State's population lies in the heart of the great Indian desert, the 'Thar', forming a geographical region of chronic under-development which is an easy prey to drought and scarcity. Its annual rainfall varies from 12 to 100 cms.

3.13.1.2 Assessment of scarcity

In this State, reports/memoranda on drought relief operations are prepared with reference to respective Samvats. In local parlance droughts are referred to in Samvat years. The correspondence of the two calendars is given in the following table :

Samvat year	Corresponds to A. D. Year
2038	October 1981 to September 1982
2039	October 1982 to September 1983
2041	October 1984 to September 1985
2042	October 1985 to September 1986

According to the State Famine Code and the instructions issued by the State Government from time to time the officials of the Revenue Department are required to keep a watch on the general condition of crops and fodder, the availability of drinking water, etc.; to detect early signs of distress and to report to the Collectors who are required to apprise the Government of the situation through weekly reports on the basis of special Girdawari reports. In the meantime, if the situation demands provision of immediate relief to the affected people, the Collector is empowered to start test relief works for one month on a selective basis in anticipation of Government sanction.

Since Samvat 2039, drought conditions were declared in the areas which sustained loss of kharif crop of 50 per cent or more as under :

	Total No.	Scarcity declared in Samvats		
		2039	2041	2042
Districts	27	26	21	26
Tehsils	203	169	100	170
Villages	38129	22606	10276	26859
<i>Population affected by scarcity (In crores)</i>				
Human	3.43	1.71	0.92	2.19
Cattle	4.95	2.69	1.33	3.05

Instead of taking into consideration important factors like sudden rise in prices, shrinkage of water level, sudden fall in wages, deterioration in human health and of cattle sudden migration of persons and cattle as mentioned in the Famine Code, the old practice of declaring scarcity only on the basis of loss of 50 per cent or more of crops was adopted.

3.13.1.3 *Organisational set up*

Relief operations are conducted under the control of Relief Commissioner with Collectors in overall charge of the operations in their respective districts. In the light of priorities fixed by the Relief Department, a District Relief Plan is required to be prepared in consultation with the District Relief Advisory Committee formed in every district under the Chairmanship of the Collector, the heads of the departments, local representatives. After screening of the works by the Committee, the proposals are finally submitted for Relief Commissioner's approval.

3.13.1.4 *Earlier recommendations of Public Accounts Committee*

On the comments made in the Supplementary Audit Report for 1973-74 on drought relief operations, the State Public Accounts Committee (PAC) had made certain recommendations in its Eighth Report (Sixth Vidhan Sabha, 1978-79). Those recommendations do not appear to have the desired effect as brought out in detail at the appropriate places.

3.13.1.5 *Shelf of Projects*

The Government of India has repeatedly emphasised the need to have a 'shelf of projects' ready on hand in every district so that these could be launched without any delay as soon as the scarcity conditions occur. The PAC had also recommended the preparation of District-wise plans, in advance. Government had reiterated these instructions in June 1985. However, the Relief Department could neither make available copies of any of the District Plans nor state reasons for their non-maintenance, to Audit. The field study in the districts test checked also revealed that these instructions and recommendations of the PAC had not been implemented.

3.13.1.6 *Test check in selected districts and period covered*

A review of the implementation of different relief measures during the period of scarcity in Samvat 2039 (April 1983 to July 1983), 2041 (April 1985 to July 1985) and 2042 (October 1985 to July 1986), conducted by Audit during August-October 1986, for the State as a whole in general and in seven districts, viz., Ajmer, Bhilwara, Jalore, Jodhpur, Pali, Tonk and Udaipur, revealed the points mentioned in the succeeding paragraphs.

3.13.2 *Funding and expenditure*

The financing of relief expenditure is primarily the responsibility of the State Government. During 1979-85, the State was required to provide a margin money of Rs. 774 lakhs in the budget every year and the unspent balance was to be invested in easily encashable securities. The expenditure in excess of the margin money was required to be contributed by the State Government to the extent approved by the Central Government subject to a maximum of 5 per cent of the Annual Plan outlay of the State. This contribution of the State was covered by Advance Plan Assistance (APA) from Central Government adjustable within 5 years following the end of the drought. If the expenditure was still not covered, the extra expenditure was to be financed by the Central Government in the form of 50 per cent grant and 50 per cent loan. From 1985-86, the margin money was raised from Rs. 774 lakhs to Rs. 1675 lakhs and the Government was to provide 50 per cent of the margin money (Rs. 837.5 lakhs) in their budget and the balance 50 per cent was to be contributed by the Centre as grant-in-aid. However, the State was to draw on the Centre's share only after it had exhausted its own share. During the drought periods under review, on receipt of the State Government's Memorandum of proposals, the Central Study Team visited the State for an on-the-spot study of the situation. Based on the recommendations of the study team, the Central Government sanctioned the ceilings of expenditure

as under :

Financial years and Samvats	Assistance sought	Ceilings approved	Central assistance released		
			Loan	Grant	Total
(Rupees in crores)					
1983-84 (Samvat 2039)	129.05	39.85	10.95	5.94	16.89
1985-86 (Samvat 2041)	176.38	89.65	41.00	40.77	81.77
1985-86 (Samvat 2042)	354.72				
1986-87 (Samvat 2042)	369.11	98.70	58.17	8.17	66.34

Against the aforesaid ceilings, the expenditure incurred on various relief measures was Rs. 73.83 crores, Rs. 90.25 crores and Rs. 129.36 crores during the financial years 1983-84, 1985-86 and 1986-87 as detailed in Appendix 3.5.

A test check revealed that expenditure of Rs. 520.89 lakhs was incurred on non-drought relief works/items and Rs. 97.83 lakhs were incurred in areas not declared as drought affected ones during Samvats 2039, 2041 and 2042 but these were irregularly charged against drought relief funds as shown in Appendices 3.6 and 3.7 respectively.

As per Government instructions (22nd December 1985), works falling under category II of the National Rural Employment Programme (NREP) only were to be taken up under drought relief programme. In Jodhpur district, however, 244 works taken up during Samvat 2042 at a cost of Rs. 47.80 lakhs included 114 works of Rs. 22.88 lakhs pertaining to category I of the NREP which was irregular. Similarly, as per State Government's instructions dated 7th May 1986, the Panchayat Department works (NREP III) were to be converted as drought works (NREP II) with effect from that date. The expenditure incurred up to that date was debitable to normal State funds and not to relief works. In Ajmer and Jalore districts, however, 58 works were sanctioned, started and in some cases even completed before that date but the entire expenditure of Rs. 15.42 lakhs incurred thereon was treated as expenditure on relief works.

3.13.3 *Supply of drinking water*

3.13.3.1 *P. H. E. D. Schemes*

(a) The Government sanctioned different schemes for providing drinking water through Public Health Engineering Department (PHED) and Non-PHED schemes. As per Government's instructions issued by the Relief Department (December 1982), the relief works were to keep the ratio of expenditure on labour and material components as 60 : 40 for the district as a whole as a unit on a monthly basis including for water supply schemes. The drinking water works undertaken by the PHED in urban and rural areas were not labour oriented and did not provide employment to drought stricken labourers. These were executed either through contractors or departmentally. Two such works in each of the famine years—Samvat 2039, 2041 and 2042 are given in Appendix 3.8.

(b) *Assistance diverted on works not covered under drought operations*

The Advance Plan Assistance received from the Government of India for drinking water was meant for development of sources of water only, but 18 PHED divisions incurred an expenditure of Rs. 356.39 lakhs on works like laying, jointing and maintenance of pipe lines, construction and repairs of service reservoirs and ground level reservoirs (SRs/GLRs), improvement/raising of mains, civil works, etc., which were part of the distribution system and did not fall within the scope of development of sources of drinking water. The expenditure was thus not a valid charge on the Advance Plan Assistance—Scarcity Relief Resources.

(c) *Expenditure on regular scheme/maintenance charged to Advance Plan Assistance*

(i) The second reorganisation of Urban Water Supply Scheme, Beawar, was administratively sanctioned by the Rajasthan Water Supply and Sewerage Management Board for Rs. 342 lakhs on 18th May 1985. In June 1986, an expenditure of Rs. 142.27 lakhs incurred on purchase of 400 mm dia pipes for this scheme, was irregularly booked under Advance Plan Assistance in anticipation of allotment of funds as per orders of the Chief Engineer, PHED; the scheme was a regular one and its benefit did not accrue during the famine period.

(ii) Payments of electricity consumption bills of Rs. 0.28 lakh made by the PHED Division, Tonk (January 1986) were charged to Advance Plan Assistance instead of the maintenance grant.

(d) *Supply of drinking water to problem villages*

Water Supply Schemes undertaken in 10 problem villages in Jodhpur district since 1982-83 and on which expenditure of Rs. 23.10 lakhs had been incurred, had not so far been completed (October 1986) because various components of the schemes were not executed in a coordinated manner. In places where pipelines were laid, the source of water had not been developed and in others the reservoirs and other works had not been completed.

(e) *Past liabilities met out of relief funds*

Liabilities of previous years (Rs. 4.89 lakhs) were met out of Advance Plan Assistance in Ajmer, Udaipur and Bhilwara during 1983-84 and 1985-86.

(f) *Potability of water not ensured before installation of hand pumps*

The Chief Engineer, PHED, Rajasthan, Jaipur, issued instructions (April 1981) that the quality of water in bore holes should be examined before installation of hand pumps and if the quality of water was not potable, the bore hole should be declared as a failure. It was noticed that in 941 cases in 3 PHED Divisions (City Division, Udaipur: 81 cases, District Division I, Jodhpur: 95 cases and Rajsamand Division Kankroli: 765 cases), potability was not chemically tested before installation of the hand pumps.

3.13.3.2 *Non-PHED Water Supply Schemes*

(a) *Transportation of Water*

In the drought affected villages where no source of water existed within a radius of 5 kms., the District Collectors were required to make arrangements for the supply of drinking water through tankers or other means of transportation i.e. bullock-cart, camel-cart, etc.. Two hundred and fifteen tankers were placed at the disposal of the Collectors in April 1985 and Rs. 36.13 lakhs were also sanctioned by the Relief Department

for their repair where necessary. Government also sanctioned Rs. 5,000 per month per tanker for petrol, oil and lubricant (POL) for 3 months. Water supply arrangements through tankers were made in four districts namely Jodhpur, Jalore, Pali and Ajmer out of seven test checked. The number of tankers deployed on water supply arrangements was 5 to 11 in Jalore, 12 to 18 in Pali, 5 in Ajmer and 32 in Jodhpur district covering 122, 71, 5 and 114 villages respectively. The following irregularities were noticed :

(i) *Inflated Trips*

In *Pali* district, water was obtained from private wells at the rate of Rs. 7 per tanker as per Collector's sanction. Verification of trips made by tankers with the bills of well owners revealed that four tankers were filled in 29 times during November, December 1985 and March 1986 whereas the number of trips was shown as 68 in the log books; entries of 39 trips involving journey of 2034 kms. were thus incorrect.

(ii) *Non-utilisation and non-disposal of tankers*

Seven tankers (auction value Rs. 5.45 lakhs) were declared unserviceable in July 1982 (six) and July 1983 (one) in Jodhpur. Three tankers were declared unserviceable in Jalore district in 1985. Action for their disposal was, however, not taken (September 1986).

Nine drought stricken districts were in possession of 213 and 252 tankers during droughts of Samvats 2041 and 2042 respectively, out of which maximum number of tankers deployed on water supply arrangements in a month was 122 and 132 during these droughts, leaving 91 and 120 tankers unutilised.

(b) *Piwai*

Under this scheme, the villagers who made collective efforts to draw drinking water from the wells where the water level had gone down more than 150 feet deep, were given financial assistance of Rs. 50 per well per day for the wells more than 150 feet deep and Rs. 75 per well per day for wells more than 200 feet deep. The amount was payable to labourers employed to draw water. Out of the seven districts test checked, expenditure of Rs. 5.88 lakhs on Piwai was incurred in Jodhpur

district during Samvats 2039, 2041 and 2042. Of this, an amount of Rs. 5.77 lakhs was paid to the Sarpanchs as an advance but acknowledgements of the labourers employed to draw water were not obtained (September 1986) and Rs. 0.11 lakh drawn in March 1985 were lying unutilised (September 1986).

(c) Deepening and Desilting of Wells

In the drought affected villages where the public wells had dried up, the work of deepening and desilting was done by Panchayat Samitis and funds were made available by the Relief Department through the Rural Development and Panchayat Faj Department. Out of Rs. 109.04 lakhs allotted (1983-84 : Rs. 30 lakhs, 1985-86 : Rs. 59.04 lakhs and 1986-87 : Rs. 20 lakhs) for this purpose, the expenditure as reported by the Relief Commissioner was Rs. 84.04 lakhs during 1985-86 and 1986-87. In seven districts test-checked, the allotment was Rs. 63.65 lakhs during Samvats 2039, 2041 and 2042 but full details of expenditure were not available due to non-**rendition of accounts** by Panchayats. It was observed that:

(i) Thirty-two Panchayat Samitis had not refunded the unspent balance of Rs. 12.90 lakhs (Rs. 1.77, Rs. 2.95 and Rs. 8.18 lakhs in respect of Samvats 2039, 2041 and 2042 respectively) to the Government so far (October 1986).

(ii) The physical progress in deepening/desilting of wells in four districts (Ajmer, Jalore, Jodhpur and Pali) revealed that out of 490 wells, works were completed in 329 wells and 124 wells were not taken up; in 37 cases (expenditure incurred : Rs. 0.95 lakh) works were left incomplete.

3.13.4 Labour and employment generation

The categories of labour belonging to the families of bonded labour, families selected under the Integrated Rural Development Programme, the landless labour, marginal farmers, small farmers and members of the Scheduled Castes and Scheduled Tribes, were to be given priority in employment on drought works. One person for a family with 5 members or less, two persons for a family with 6 members or more up to 10 members and 3 persons for a family of more than 10 members were to be given employment. In case the task

executed was less, proportionate deduction in wages was to be made. The ceiling fixed for providing employment during these drought years and actual employment generated is tabulated below:

Drought Samvat	Range of monthly ceiling fixed for employment	Range of actual monthly employment generated	Range of	
			Shortfall	Percentage of shortfall
		(In lakhs)		(%)
2039	1 to 6.92	0.35 to 6.28	0.12 to 1.09	2.5 to 65
2041	0.60 to 2.94	Nil to 1.93	0.57 to 1.69	22.8 to 100
2042	0.46 to 11.00	0.17 to 10.44	0.22 to 2.80	8.5 to 72.5

The percentage of shortfall in employment in respective months, ranged up to 65, 100 and 72.5 during these years.

In the districts test-checked, the targets of employment generation were not achieved. During the drought Samvats 2039, 2041 and 2042, labour employed was 13.43, 2.35 and 18.30 lakhs respectively, against 15.03, 3.58 and 21.80 lakhs anticipated and planned, leaving a shortfall of 1.60, 1.23 and 3.50 lakhs in employment.

3.13.5 Relief Works

3.13.5.1 Selection of Relief Works

The consolidated position showing the number of works sanctioned and taken up during Samvats 2039, 2041 and 2042 is given below :

Particulars	Number of Works				
	Sanctioned		Taken up		
	Samvats	Number	Estimated amount	Number	Sanctioned amount
			(Rupees in lakhs)		(Rupees in lakhs)
1. Road works	2039	1942	10837.03	1290	4024.49
	2041	552	3859.88	408	1049.26
	2042	1419	7679.24	1322	7649.59

Particulars	Number of Works				
	Sanctioned			Taken up	
	Samvats	Number	Estimated amount (Rupees in lakhs)	Number	Sanctioned amount (Rupees in lakhs)
2. Irrigation works					
(a) Other than Nadi works	2039	2186	4906.10	1495	2268.06
	2041	620	2216.94	481	863.93
	2042	3196	8715.95	3038	6705.59
(b) Nadi works	2039	2037	676.74	573	507.96
	2041	811	270.41	521	242.01
	2042	2498	794.35	1637	794.35
3. Soil Conservation works					
	2039	879	805.99	252	567.69
	2041	339	312.12	250	244.81
	2042	1336	1949.85	1248	1937.36
4. Forest works					
	2039	606	399.63	197	256.17
	2041	167	160.17	124	156.09
	2042	638	614.76	596	613.12
5. Works done by Panchayat Samitis					
	2039	997	353.98	Not available	353.84
	2042	13120	3049.20	9004	3048.17

The information regarding completed, abandoned and incomplete works was not made available by the Government (April 1987).

3.13.5.2 Incomplete works

According to prescribed instructions and also recommendations of the PAC, completion of incomplete works of earlier drought years was to be accorded priority in award of works. Contrary to these instructions, in the seven districts tested, 1227 incomplete works (road works 932 and irrigation works 295) of previous drought years were not taken up; instead 704 new works (road works 529 and irrigation works 175) were taken up.

In January 1983 and subsequent years, the Chief Engineer, Public Works Department, issued instructions that the works should be planned in such a way that a particular length of a road could be completed in all respects by middle of June. The PAC had also recommended that only those works

were to be taken up as relief works which could be completed within the scheduled period of drought and in the case of default, action against defaulting officers was to be taken. Contrary to these instructions and recommendations, works were left incomplete in the seven districts at the discontinuance of relief operations of Samvats 2039, 2041 and 2042 as shown below :

Particulars	Number of works taken up	Number of works left incomplete at the discontinuance of relief operations	Expenditure incurred on incomplete works
			(Rupees in lakhs)
Road works	1584	1157	2236.72
Irrigation works	4241	2324	3060.46
Soil conservation works	864	104	88.77
Forest works	473	99	54.48
Panchayat Samiti works	2870	481	96.87

3.13.5.3 Road works

(i) Earthwork left uncovered

The Chief Engineer, Public Works Department instructed (February 1983) the divisions that earthwork should be taken up only in the lengths which could be covered before discontinuance of drought relief works and that it should not be carried in advance simply with a view to employing labour. The PAC in its recommendations had also desired that enquiry into the infructuous expenditure incurred on earthwork left uncovered might be conducted for fixing responsibility and making recovery of the wasteful expenditure to the extent possible. Despite these recommendations and the instructions referred to above, earthwork in a length of 1727.76 kilometres on 446 road works was left uncovered by 11 Public Works divisions during relief operations prior to Samvat 2039 and those for Samvats 2039, 2041 and 2042.

(ii) Non-achievement of socio-economic objective due to wide gaps left on the roads

The PAC had recommended that an enquiry might be conducted against the supervisory officers for execution of

works in an unplanned and haphazard manner by leaving wide gaps in road links and had asked the Government to issue orders imposing a ban on such unplanned execution of road works so that misuse of public money could be prevented. Wide gaps were still left unlinked and cross drainage works were incomplete on 89 road works executed by 8 Public Works divisions at a cost of Rs. 160.48 lakhs during Samvats 2039, 2041 and 2042. Accordingly, the desired objective of providing road facility to the local population could not be achieved. The Divisional officer, Tonk, explained (September 1986) that the works had to be taken up in different reaches because of non-acquisition of land, non-completion of cross drainage works and to provide employment to the affected population near their villages.

(iii) *Redoing of earthwork and gravelling*

On 46 road works executed in 8 Public Works divisions, earthwork in a length of 202.55 kilometres and gravelling on 60 road works executed in 5 Public Works divisions in 427.8 kilometres had to be redone during Samvats 2039, 2041 and 2042 for various reasons like (i) drought roads not being on the maintenance list of the department, (ii) the work previously executed having been washed/blown away with the passage of time and by exposure to vagaries of nature, (iii) the earthwork left uncovered not lasting for long and (iv) the layer previously laid being thinner than the prescribed specifications. The estimated cost of earthwork redone and regravelling worked out to Rs. 52.65 lakhs and Rs. 71.03 lakhs respectively without in any way adding to the road length.

(iv) *Irregular execution of bitumen treatment works*

Black topping of roads which entails more expenditure on material than on the labour component was discouraged during drought relief operations. However, in 11 Public Works divisions bitumen treatment work on 107 road works in a length of 400.54 kilometres (estimated cost : Rs. 163.92 lakhs) was taken up by the Divisional officers.

(v) *Irregular transfer of drought relief expenditure*

(a) The Government of India conveyed administrative approval on 22nd July 1986 for implementation of the project for construction of rural link roads in Rajasthan under the

Rural Landless Employment Guarantee Programme (RLEGP) at an estimated cost of Rs. 1083 lakhs. The allotment of funds by Central Government was to depend upon the physical and financial progress achieved by the State Government. The Chief Engineer (Roads) asked the Superintending Engineers and the Executive Engineers in September 1986 to transfer the expenditure incurred on roads sanctioned under the National Rural Employment Programme-II (Drought) to the RLEGP with a view to showing progress under that programme. From the statements received in the Chief Engineer's office, it was seen that nine divisions alone had transferred an expenditure of Rs. 24.92 lakhs to the RLEGP.

(b) The Project Director, District Rural Development Agency, Pali, deposited Rs. 2.50 lakhs with the Public Works Division, Sojat City, through cheque dated 6th April 1985 for meeting the expenditure on 8 drought works for Samvat 2041. The division could not utilise the amount till the discontinuance of relief works. On being asked by the Project Director, on 30th September and on 31st October 1985 to send the utilisation certificate of the above amount, the Executive Engineer, instead of refunding the amount lying unutilised, prepared a transfer entry in the accounts for October 1985 debiting the head 'Deposits' and crediting 'Advance Plan Assistance—Drought Relief Works' for Samvat 2041 and reduced the expenditure by Rs. 2.50 lakhs.

3.13.5.4 Irrigation Works

(i) Abandoned works

Eighteen irrigation works (nine each in Samvats 2039 and 2042) in five Irrigation divisions had to be abandoned (six due to dispute with/among cultivators, five due to technical reasons, five stopped by Collector of a district and two stayed by courts) after incurring expenditure of Rs. 6.35 lakhs because preliminaries regarding site, technical feasibility, etc. had not been sorted out before taking up those works.

(ii) Liabilities awaiting liquidation

Liabilities of Rs. 342.82 lakhs relating to Samvats 2039 and 2042 on account of contractors payments (Rs. 118.50 lakhs), wages (Rs. 202.50 lakhs) and other departmental payments (Rs. 21.82 lakhs) were awaiting liquidation in 4 Irrigation divisions.

(iii) *Non- rendition of accounts of Rs. 368.36 lakhs advanced for execution of 'Nadi works' (Pond Works)*

To provide employment to drought affected areas, the Relief Department conveyed (February 1983) decision for execution of 'Nadi works' through the media of Panchayats. Accordingly funds (out of advance plan assistance) were placed at the disposal of Vikas Adhikaris of Barmer, Jalore, Jodhpur, Nagaur and Jaisalmer districts for payment to labour through revenue agencies. After payment by revenue authorities, detailed accounts were to be furnished to the Irrigation divisions for adjustment of the advances. Out of Rs. 241.67 lakhs advanced in 1981-82, 1983-84 and 1985-86 to Vikas Adhikari, Barmer, Rs. 10.15 lakhs were refunded on 8th February 1984 and 25th August 1986 leaving a balance of Rs. 231.52 lakhs unadjusted. The Irrigation Division, Jalore noticed irregularities in the detailed accounts regarding (i) non-preparation of estimates (ii) non-recording of pass orders in measurement books and non-exercise of check measurements, (iii) work done and reference to measurements books not recorded on muster rolls, and (iv) vouchers pertaining to petrol, oil and lubricants not attached with the detailed accounts.

Against outstandings of Rs. 308.90 lakhs, in Jodhpur, Nagaur and Jaisalmer Districts, the Irrigation Division, Jodhpur, transferred Rs. 181.96 lakhs to the final head during March 1984. Detailed accounts for balance amount (Rs. 126.94 lakhs) were awaiting adjustment (September 1986).

3.13.5.5 *Soil conservation works*

The expenditure on soil conservation works like pasture development, construction of anicuts and construction of Khadins and nalas in the seven districts test checked was as under :

Samvats	Sanctioned amount	Expenditure incurred	Shortfall of expenditure	Percentage of shortfall
		<i>(Rupees in lakhs)</i>		
2039	96.81	60.23	36.58	38
2041	86.56	46.80	39.76	46
2042	972.56	549.60	422.96	44
Total	1155.93	656.63	499.30	

Thus against the sanctioned amount of Rs. 1156 lakhs, total utilisation amounted to Rs. 657 lakhs only, percentage of shortfall in expenditure being up to 43. The following points were noticed :

(i) *Excess over sanctioned allotment resulting in liability of Rs. 14.20 lakhs*

During Samvat 2042, the District Soil Conservation Officer, Bhilwara executed works costing Rs. 38.75 lakhs against the allotment of Rs. 23.57 lakhs. While payments up to Rs. 24.55 lakhs were made, liabilities of Rs. 14.20 lakhs, (Rs. 12.17 lakhs on account of wages and Rs. 2.03 lakhs for material respectively) were not liquidated (September 1986).

(ii) *Damages to works (Rs. 5.78 lakhs)*

Fifteen soil conservation works executed during Samvat 2042 at a cost of Rs. 29.12 lakhs in Pali district, suffered damage due to rain (July-August 1986) and Rs. 5.78 lakhs were demanded by Soil Conservation Officer for their repairs. The circumstances leading to the damage of works were not investigated and responsibility, if any, for their defective execution had not been fixed (September 1986).

(iii) *Infructuous expenditure of Rs. 3.91 lakhs on pasture development*

In Samvat 2041, the Assistant Director, Soil Conservation, Tonk, incurred an expenditure of Rs. 3.91 lakhs on development of 5 pasture lands and showed them as completed on 31st July 1985 after execution of requisite works including plantation of 500 saplings in each pasture but without sowing of grass. Funds for the maintenance of plants and sowing of grass seeds at the rate of Rs. 5,000 for each pasture demanded in September 1985 were not provided by the Director of Agriculture with the result that sowing of grass and maintenance of the saplings was not done and the plants died. The expenditure of Rs. 3.91 lakhs incurred was thus infructuous.

(iv) *Short acknowledgements of cash and materials*

During Samvat 2042, the Assistant Director, Soil Conservation, Udaipur, transferred cash, wheat, cement and gunny bags to the District Soil Conservation Officers, Salumber, Gogunda and Kankroli. Cash was acknowledged short to the extent of Rs. 4.33 lakhs (Salumber Rs. 1.52 lakhs

and Gogunda Rs. 2.81 lakhs) and there was a shortage of 1697 bags of cement (Gogunda 1447 bags, Kankroli 250 bags) and 30 tonnes wheat at Kankroli.

The reasons for these shortages had neither been investigated nor responsibility fixed (September 1986).

(v) *Abandoned works*

Twenty one soil conservation works (2 in Ajmer, 4 in Bhilwara, 8 in Jalore, 5 in Pali and 2 in Udaipur districts) were abandoned during Samvat 2039, 2041 and 2042 after incurring an expenditure of Rs. 3.30 lakhs, due to disputes by villagers, stay orders by courts, non-receipt of technical sanction or objection by the Irrigation Department etc.

3.13.5.6. *Works executed through Panchayat Samitis*

In order to provide employment to the drought stricken people, works of deepening of kutchha tanks, nadi works, construction of bundhas, construction of buildings for primary schools, primary health centres, panchayat bhawans etc., were got executed through the Panchayat Samitis.

On test check of works in selected districts, it was found that,

(i) In Bhilwara and Jodhpur districts 614 Nadi works, involving an expenditure of Rs. 239.72 lakhs were taken up during the Samvat 2042, without getting their estimates prepared and sanctioned.

(ii) In Udaipur district during Samvat 2042, the Collector sanctioned construction of 410 shops at an estimated cost of Rs. 41 lakhs. The expenditure incurred on construction of 43 shops in Panchayat Samitis, Bhim and Badgaon was Rs. 1.87 lakhs. Construction of shops under relief works (NREP-II) was irregular.

(iii) In Ajmer, Udaipur and Tonk districts, 151 works were taken up by various Panchayat Samitis without allotment of funds by Relief Department, and liability of Rs. 4.97 lakhs on account of wages due to labour was created which remained

unpaid till September 1986. The purpose of providing immediate relief to the drought stricken labour was thus defeated.

(iv) The State Government authorised (March 1986) the District Collectors to increase the wages of famine labour by 25 per cent for hard soil excavation. In Tonk district, however, increased rates were allowed for ordinary soil excavation in 37 works executed between February and June 1986. This resulted in an overpayment of Rs. 1.43 lakhs.

3.13.5.7 *Non-execution of works according to specifications*

Materials worth Rs. 1.18 lakhs consumed in Samvat 2042 on 6 road works in 4 Public Works divisions were in excess of those required as per prescribed standards.

On the works of Lorda Tank (Irrigation Division, Udaipur) and Chandlai Tank (Irrigation Division, Tonk), cement consumed was less than the standard norms by 7.30 and 21.70 per cent and sand was consumed in excess by 18.93 and 15.28 per cent. In the case of Lorda Tank, lime was also consumed less by 22.96 per cent and 'surkhi' to be provided in lime mortar was not used at all. Thus, cement mortar was not according to the prescribed proportions leading to execution of sub-standard work.

On the work of construction of road from Sevanda to Bornadi executed by the Executive Engineer, Public Works Division, Sojat City, only 100 drums of bitumen were consumed against 122 required as per the standard. For less consumption of bitumen, which indicated execution of work not as per prescribed standards, the Divisional Officer explained (October 1986) that this was due to the famine labour not being experienced in bitumen treatment work.

In 3 Public Works divisions (27 road works), the carriage-way of village roads was executed in the widths ranging between 3.3 and 4 metres, which was in excess of the prescribed width of 3 metres approved by the Indian Road Congress. This deviation resulted in extra expenditure of Rs. 4.22 lakhs.

In kilometres 90/0 to 93/0 of Sayala Bagoda Road of Public Works Division, Jalore, 3078 cubic metres gravel was spread as against 2295 cubic metres required for the prescribed

maximum thickness of 20 centimetres. This led to an extra avoidable expenditure of Rs. 0.50 lakh.

3.13.5.8 *Lack of maintenance of works*

The PAC had recommended that budget provision for maintenance and supervision should be sanctioned first in respect of completed forest works and for other forest works thereafter. Despite this, seven works executed in Jalore district (cost: Rs. 10.94 lakhs) during Samvats 2041 and 2042 were left unattended without doing any maintenance for want of maintenance grant.

Of the 1584 road works taken up for execution during Samvats 2039, 2041 and 2042 (expenditure incurred: Rs. 3365.32 lakhs), only 371 works were on the maintenance list of the department and no authority was responsible for the maintenance of the remaining works.

3.13.5.9 *Non-adjustment of temporary advances given to Revenue and Forest officials*

The rules provide that the accounts of temporary advances paid against passed muster rolls should be adjusted/closed as soon as possible, but advances of Rs. 229.08 lakhs made since 1968-69 were outstanding in 11 divisions of the Public Works Department (Rs. 117.07 lakhs) and 8 divisions of the Irrigation Department (Rs. 112.01 lakhs) against various Tehsildars as on 31st October 1986. Of the advances of Rs. 13.41 lakhs granted to Forest Rangers of Divisional Forest Officer, Tonk, during April 1986 to June 1986, accounts for Rs. 0.75 lakh only were received (September 1986).

3.13.5.10 *Execution of works without technical sanction to estimates*

In disregard of the provisions contained in the rules 2884 works (Road works 1584, irrigation works 1223 and drinking water works 77) were taken up by 30 divisions (Public Works Department 12, Irrigation Department 9 and Public Health Engineering Department 9) in Samvats 2039, 2041 and 2042 without obtaining prior technical sanction of the competent authority. In Public Works Department, estimates in 642 cases were sanctioned during the currency of drought relief operations and in 401 cases estimates were sanctioned after the closure of the operations while in 541 cases, the estimates were not sanctioned till October 1986.

The expenditure incurred on the works not technically sanctioned was Rs. 3183.56 lakhs (Public Works Department: Rs. 1430.36 lakhs, Irrigation Department: Rs. 1407.15 lakhs, and Public Health Engineering Department: Rs. 346.05 lakhs). In Bhilwara and Jodhpur districts, during Samvats 2041 and 2042, 79 forest works involving an expenditure of Rs. 33.80 lakhs, and in 4 districts (Ajmer 54, Bhilwara 47, Pali 139 and Tonk 3) 243 soil conservation works costing more than Rs. 1 lakh each were started without getting their estimates sanctioned by the competent authority.

3.13.5.11 *Materials*

(i) *Non/incomplete preparation of consumption/material-at-site accounts*

In 5 Public Works divisions, material like bitumen, cement, steel, hume pipes, etc., valuing Rs. 102.89 lakhs were issued to relief works during Samvats 2039 and 2042 but no consumption accounts thereof were found maintained. In City Division, Udaipur, bitumen valuing Rs. 0.27 lakh issued (Samvat 2042) to the work 'Kirki Chowki to Salumber Road' was not found accounted for in the material-at-site account of the work.

(ii) *Huge quantities of materials remaining unutilised on relief operations*

Huge quantities of materials valuing Rs. 449.55 lakhs purchased/quarried/booked during Samvats 2039, 2041 and 2042 for drought relief operations remained unutilised on the operations as indicated in Appendix 3.9.

(iii) *Loss due to shortage of gravel/quarry rubbish*

The work of special repairs of road from Sayala to Bagoda was executed by the Public Works Division, Jalore, in Samvat 2042. In kilometres 47/0 to 61/0, 21990.76 cubic metres of quarry rubbish was got collected at quarry site through the labour deployed for relief works out of which 13509.66 cubic metres was got transported in different kilometres of this and other roads, leaving a balance of 8481.10 cubic metres. Similarly in kilometres 61/0 to 93/0, 17220.12 cubic metres gravel was got quarried, of which 15014 cubic metres was transported and spread. Against the balance quantities of 8481.10 cubic metres quarry rubbish and 2206.12

cubic metres gravel, the quantity at quarry was nil as per road metal return shown to Audit which resulted in a loss of Rs. 0.98 lakh to the Government.

(iv) *Irregular purchase of cement for drought relief works and loss in its disposal*

During the drought of Samvat 2039, the Deputy Director, Agriculture (Soil Conservation), Drought Prone Area Programme, Jodhpur sought permission of Collectors, Barmer and Jodhpur for procurement of 2,000 and 700 tonnes of cement for relief works in the respective districts from the market or from a factory. Without obtaining detailed estimates from the concerned technical officers, assessment of requirement, proper sanction, and inviting tenders, a sum of Rs. 31.88 lakhs was advanced by him to firm 'X' in June 1983 on the basis of proforma invoice through bank drafts made in the name of firm 'Y'. The terms and conditions for the supply were not settled.

Against advance payment for 2700 tonnes (54000 bags), 43199 bags valued at Rs. 25.46 lakhs were received between 7th July and 9th August 1983. The remaining 10801 bags were neither received nor was the balance amount (Rs. 6.42 lakhs) returned by the firm (October 1986).

Further, the transportation of the cement to the subdivisions/work sites was also got done without inviting tenders. The Deputy Director informed the district Collectors (July 1983) that the transportation rates invited and received by him were higher than those fixed by the Commissioner, Food Department, and sought their approval to get the transportation done at the rates fixed by the Commissioner, Food. While Collector, Barmer accorded approval on 18th July 1983, the same was not accorded by Collector, Jodhpur. Even before receipt of approval from Collector, Barmer, and even before receipt of cement, the Deputy Director contacted another firm 'Z' and made advance payment of Rs. 2.39 lakhs for its transportation on the basis of their proforma invoices. In this process an excess payment of Rs. 0.11 lakh was made to firm 'Z'. The advance payments were drawn on fully vouched contingent bills on the basis of proforma invoices of the firms by incorporating wrong certificates to the effect that the material had been received.

Contrary to financial rules, bank drafts of Rs. 31.88 lakhs drawn in favour of firm 'Y' were handed over to a representative of firm 'X' with the result that neither of the two firms owned responsibility for refund of Rs. 6.42 lakhs.

Of the 43199 cement bags received, 39395 bags (27433 in Barmer and 11962 in Jodhpur districts) remained unutilised and were surplus. The two Collectors accorded permission to dispose of the same at the controlled rate of Rs. 48.50 per bag, against the cost price of Rs. 74.70 and Rs. 74.30 in Jodhpur and Barmer district respectively resulting in a loss of Rs. 10.21 lakhs. Interest of Rs. 4.21 lakhs was earned by firm 'X' on the balance amount held by it (October 1986). The concerned officer was placed under suspension on 1st April 1985 and disciplinary proceedings were stated to be in progress (May 1987).

(v) *Irregular purchase of materials worth Rs. 4.56 lakhs without calling tenders*

Invitation of open tenders was necessary for purchases exceeding Rs. 5,000. The District Soil Conservation Officer, Kankroli, purchased lime and surkhi valued at Rs. 4.56 lakhs beyond his competence from nine suppliers without inviting tenders. It was stated by him (September 1986) that the tenders could not be invited due to urgency of work.

3.13.5.12 *Tools and Plant*

Items of tools and plant valued at Rs. 9.19 lakhs purchased by 5 Public Works Divisions of Ajmer, Jaisalmer, Jalore, Jodhpur and Sawaimadhopur during February 1986 to August 1986 were not utilised at all during the relief operations for Samvat 2042 because most of the items were received at the end of the operations and some even after discontinuance of the relief works. In 12 Irrigation divisions also, various items of tools and plant (18745 pickaxes, 18744 phawaras and 4080 hammers out of 4110 procured) purchased during June to August 1986 for Rs. 11.32 lakhs, remained unutilised due to delayed procurement.

3.13.5.13 *Wheat account*

(i) *Non-accountal of the value of wheat*

The State Government decided in December 1985 that works sanctioned for drought relief operations would in future

be executed under the National Rural Employment Programme (NREP) to be categorised as NREP II works. The Government of India allocated 3.5 lakh tonnes of wheat valuing Rs. 52.50 crores under the National Rural Employment Programme II to the State Government to provide an additional resource for distribution to labourers in lieu of wages (at the rate of Rs. 1.50 per kilogram) from October 1985 to 15th May 1986. The cost of wheat was to be borne by the Government of India and the payment thereof was also to be made directly by them to the Food Corporation of India (FCI). The concerned District Rural Development Agency (DRDA) was to further allocate the wheat to various executing agencies who were to arrange for distribution to labourers engaged on ongoing and new works.

The State Government issued instructions for the accountal of the value of the wheat as late as in February 1987, i.e., after the drought relief operations were over. Action for adjustment of the value of wheat had not been taken by the divisions except the Public Works District Division I, Udaipur. The works accounts thus did not take cognizance of the expenditure on wages in the form of wheat with the result that the expenditure on wages was not correctly reflected in the accounts.

In 12 Irrigation divisions, wheat accounts of three rural programmes viz. the Rural Landless Employment Guarantee Programme, and the National Rural Employment Programme I and II were also not found maintained separately.

(ii) *Shortages of wheat*

There were shortages of 2.609 and 2.623 tonnes of wheat in the Public Works District Division I, Jodhpur and District Division I, Ajmer respectively but no action had been taken for recovery of the cost thereof or for its write-off. There were shortages of 85.967 tonnes wheat (cost : Rs. 1.46 lakhs) in 3 Irrigation divisions also (Modernisation Division, Pali : 13.090 tonnes, Irrigation Division, Jalore : 16.149 tonnes and Irrigation Division, Jodhpur : 56.728 tonnes). Recovery of Rs. 0.46 lakh only could be effected leaving a balance of Rs. 1 lakh. The recovery rates proposed

by the divisions were also not equitable since the FCI's issue rate during December 1985 alone was Rs. 172 per quintal. In Irrigation Division II, Bhilwara, responsibility for transit losses of 455.10 quintals (value Rs. 0.68 lakh) had not been fixed (October 1986). In the remaining Irrigation Divisions, wheat accounts had not been finalised so far (October 1986) and position of shortage/damage etc. could not be known.

(iii) *Empty bags of wheat*

The empty bags of wheat or their cost at the rate of Rs. 4.50 per bag were to be returned to/deposited with the concerned DRDA. The sale proceeds of these bags were to be utilised for completing works of previous years or for meeting the extra cost of material component of the works under the National Rural Employment Programme.

Out of the 8,59,588 bags of wheat lifted from the FCI godowns by 11 Irrigation Divisions, 2,31,333 had been returned by 6 divisions either to the DRDAs or the collecting agents. The remaining 6,28,255 bags were still to be returned by the divisions. Out of 2,31,333 empty bags returned, 1,51,461 were auctioned at the rates (Rs. 3.39, Rs. 3.51 and Rs.4.32) lower than Rs. 4.50 fixed by the Government. This resulted in a loss of Rs. 0.72 lakh.

In 10 Public Works Divisions, 1,01,596 empty bags were lying unreturned to DRDAs. Out of these, 46,346 were lying at different work sites with Junior Engineers and 21,711 were lying with co-operative societies (Jalore District). The remaining bags were lying with the sub-divisions/divisional stores.

3.13.5.14 *Muster rolls*

Following irregularities were noticed in muster rolls in the districts test checked :

(i) An excess payment of Rs. 1.20 lakhs and less payment of Rs. 0.39 lakh was made to labourers by 5 Public Works Divisions and one Irrigation Division due to (a) wrong computation of task value and (b) allowing the prescribed minimum wage rate instead of the average rate calculated on task basis during Samvats 2039, 2041 and 2042.

(ii) In 10 divisions of Public Works and 6 divisions of Irrigation Department, irregular payments of Rs. 8.83 lakhs and Rs. 2.01 lakhs were made in Samvats 2039, 2041 and 2042 to labourers for fortnightly paid holidays in contravention of provisions of the Government (Labour Department's) notifications dated 27th March 1982 and 30th January 1985 issued under the Minimum Wages Act.

(iii) In 271 cases of Public Works Division, Pali and District Division II, Jodhpur, payments amounting to Rs. 9.41 lakhs were made during Samvats 2039 and 2041 without recording detailed measurements of work done and without linking the same with the value of task performed by the labourers. In the absence of detailed measurements, the extent of overpayment, if any, could not be ascertained.

(iv) Work-mistris, munshis, supervisors and other clerical staff who did not perform any task but were deployed in the offices of the Assistant Engineer, Junior Engineer, Tehsildar etc., for checking of drought muster rolls, labour reports, and preparation of wheat coupons etc., were paid during Samvats 2039, 2041 and 2042 out of famine funds in cash/wheat in three Public Works divisions entailing an expenditure of Rs. 2.71 lakhs. In 7 Irrigation divisions, payment of Rs. 0.76 lakh was made during these years out of relief funds to persons engaged as dailymen/dak runners, not covered under the guidelines issued by the Relief Department from time to time.

(v) In 3 divisions of Irrigation Department, payment to minors was made during Samvat 2042 at full rates instead of at 70 per cent of the rate resulting in overpayment of Rs. 0.11 lakh.

(vi) The departmental authorities during on-the-spot surprise check found that the labourers present were generally less than that shown in the muster rolls, minors were engaged and were shown as majors, labour was diverted on departmental works, measurement books were not available at site, attendance was forged and blank space was left in the muster rolls for adding more names later on, attendance was not marked till the close of the work on a day, workers marked present were not found physically present, etc.

(vii) Labour was to be employed on drought relief works if they were having family identity card. In many cases family identity card number was not indicated on muster rolls. In Udaipur district, identity cards were not issued at all.

3.13.6 *Gratuitous relief*

According to the instructions of Relief Department, persons not in receipt of any disability or old age pension, and others whose presence was absolutely indispensable at their houses, pregnant women and those who could not go out of their houses etc., were eligible for gratuitous relief at the rate of Re. 1 in 1982 and Rs. 1.50 in 1984 and 1985 per head per day. The payment was to be made in the same month for which it was intended and in no case later than 15th of the next month. At the time of making payment, the identity of the recipient was to be verified by a responsible officer and proper acknowledgement was to be obtained. During 1985-86, wheat was also allotted to Collectors Jodhpur, Nagaur, Bikaner, Barmer and Jaisalmer for free distribution at the rate of one kilogram per head per day in lieu of cash doles. A sum of Rs. 22.79 lakhs was drawn during Samvats 2039, 2041 and 2042. The test-check revealed that :

- (i) There was no indication that eligibility of persons had been verified before the relief was sanctioned or paid.
- (ii) In Jodhpur district, persons who were not covered under the norms fixed by Government were selected for such payments although a large number of disabled persons/widows were on the waiting list.
- (iii) In Bhilwara district, funds of Rs. 0.82 lakh were allotted for gratuitous relief during Samvats 2039, 2041 and 2042, but no expenditure was incurred and 500 eligible persons were deprived of this benefit.
- (iv) Payment of gratuitous relief was intended to relieve distress during the period of crisis; hence timely payments were to be ensured. However, it was noticed that in Tonk, Udaipur, Pali and

Ajmer Districts, payments of Rs. 1.43 lakhs were made one to six months after the relief was due, for want of sanctions which were accorded with retrospective effect subsequently.

3.13.7 Nutrition programme

For taking care of the weaker and vulnerable sections of the society children below 6 years of age, lactating and expectant mothers and destitutes in the drought affected areas-nutritious food was to be supplied at the nutrition centres according to the scale of Re. 0.70 per day per child and Re. 1 per day per adult. During Samvat 2042, 415 tonnes wheat was allotted to various Panchayat Samitis of Tonk district for distribution; but due to non-submission of accounts by the Panchayat Samitis, it was not known as to how much quantity of wheat had been lifted and utilised. However, out of Rs. 8.33 lakhs sanctioned for the programme during 1985-86 and 1986-87 (up to July 1986) in the district, Rs. 2.84 lakhs remained unutilised. In Jalore district, the savings of Rs. 3.23 lakhs out of the funds sanctioned for 1983-84 and 1985-86 were utilised in subsequent years instead of refunding it to Government and Rs. 6.36 lakhs were still lying with the Zila Parishad, Jalore (September 1986). Further, in the 150 centres opened in the district during Samvat 2039, where 15,000 affected persons were to be benefited, the actual coverage ranged between 3,926 and 14,948 during different months. Similarly, during Samvat 2042, 16,000 to 30,000 affected persons were to be benefited against which the actual number of beneficiaries ranged between 300 and 26,326 in various months. The non-achievement of targets was attributed by the Secretary Zila Parishad, Jalore (September 1986) to inadequate supply of material to the distribution centres.

3.13.8 Medical Relief

In the districts test checked, it was observed that:

(i) During the Samvat 2039, no expenditure on medical relief was incurred and during Samvat 2041 in only one district (Jodhpur) Rs. 0.10 lakh were spent against the allotment of Rs. 0.58 lakh. During Samvat 2042, expenditure of Rs. 1.04

lakhs was incurred out of Rs. 2.70 lakhs allotted for six districts. The reason given by the Chief Medical and Health Officer, Jalore (September 1986) for non-utilisation of funds in that district was late receipt of funds, while no reasons were given for other districts. In Ajmer and Jalore Districts, even the medicines for drought relief were not received during Samvats 2039 and 2041. The medicines required/procured for relief operations of Samvat 2042 were either not supplied or were received late just at the fag end of the relief operation period in Jodhpur, Jalore and Ajmer districts.

(ii) A sum of Rs. 0.16 lakh was utilised during 1985-86 in Jalore district, on POL for visits to famine camps but journeys were not substantiated by entries in the log books. The Collector, Jalore had also pointed out (February 1986) to the Chief Medical and Health Officer, Jalore that no medical team had visited any site of the relief works in the district.

(iii) All the teams of State level officers, deputed by the State Government (June 1986) for conducting surprise checks in ten districts reported to the Relief Department that no medical facility was made available in the relief camps.

3.13.9 Cattle Conservation and Fodder Arrangements

The live-stock population in Rajasthan during the drought years Samvat 2039, 2041 and 2042 was 413.59, 419.68 and 494.86 lakhs respectively. In order to cope up with the scarcity of fodder, the State Government took various measures like procurement of grass from the Forest Department and the market and its sale, organisation of cattle camps and cattle feeding centres, giving subsidy and interest-free loans to goshalas and voluntary agencies for collection of fodder for feeding the cattle. The irregularities noted as a result of test check, are given below :

- (a) *Interest-free loans to Panchayat Samitis/Voluntary Organisations for sale of fodder on 'no-profit no-loss' basis*

During the droughts of Samvats 2039, 2041 and 2042 funds of Rs. 14.50 lakhs, Rs. 17 lakhs and Rs. 38.50 lakhs respectively were placed at the disposal of Collectors for

disbursing interest-free loans to Panchayat Samitis/ Panchayats/Voluntary Organisations at the rate of Rs. 0.25 lakh per agency (except for Panchayats to whom Rs. 0.10 lakh only were admissible during Samvats 2039 and 2041) for purchase and sale of fodder on 'no-profit no-loss' basis.

In the districts test checked, the position in respect of grant of loans, utilisation, etc., for Samvats 2039 and 2041 was not available. A test check of the accounts for Samvat 2042 revealed that :

- (i) Mortgage deeds were not executed with any of the bodies/institutions before releasing loans.
- (ii) The accounts of procurement and distribution of fodder were not furnished by them.
- (iii) Out of the short term loans of Rs. 17.4 lakhs granted, Rs. 16.3 lakhs remained outstanding as at the end of September 1986 although the entire amount should have been paid by then. In Jodhpur district, repayments of loan of Rs. 3.20 lakhs due since 30th September 1983 had not been made.
- (iv) In Ajmer district a sum of Rs. 3 lakhs was paid to eight Panchayat Samitis during 1985-86 for further distribution to Panchayats. Four Panchayat Samitis, out of Rs. 1.64 lakhs allotted to them, distributed Rs. 0.99 lakh to Panchayats, of which Rs. 0.65 lakh was lying unutilised. The position in respect of the remaining Panchayat Samitis to whom Rs. 1.36 lakhs had been advanced, was not available with the Collector, Ajmer.

(b) *Requirement, procurement and distribution of fodder*

Total allotment of fodder made to the various districts during Samvat 2042 was 3.03 lakh quintals (1.19 lakh quintals from the Forest Department, 0.64 lakh quintals through contractors and 1.20 lakh quintals through Go-Sewa Sangh). The

position in respect of the districts test checked, is given below:

Districts	Quantity required	Quantity procured	Distributed	Balance
		<i>(Quantity in quintals)</i>		
Ajmer	5,750	2,165	2,165	..
Bhilwara	2,397	6,159	6,159	..
Jalore	15,000	5,654	4,854	800
Jodhpur	50,000	54,772	54,772	..
Pali	13,883	11,133	10,633	500
Udaipur	19,792	7,130	7,130	..
Tonk	Nil	93	93	..
TOTAL	1,06,822	87,106	85,806	1300

Excepting Bhilwara, Jodhpur and Tonk districts, the procurement/supply of fodder was short of requirement in rest of the districts test checked. The shortfall ranged between 20 and 64 per cent for which no reasons were made available.

(i) *Loss due to shortage*

While shortage of 2020.47 quintals of fodder (value : Rs. 1.57 lakhs) was noticed in the six districts test checked excepting Tonk district during the Samvat 2042, 33.3 quintals of fodder was lost in transit from Pali to Sirohi in December 1985. Action for recovery of shortages from the defaulters or their write-off was not taken in any case.

(ii) *Non-disposal of fodder lying in stock*

Out of 29,281 quintals of fodder procured during Samvat 2042 in Jalore, Jodhpur and Udaipur districts, a balance of 1395 quintals was lying in these districts as on September 1986.

(iii) *Avoidable extra expenditure on procurement of fodder*

During Samvat 2042, Forest Department was to supply 43,822 quintals of fodder to the 7 districts test checked against which they received only 5471 quintals. The balance quantity had to be procured through contractors at higher rates leading to an extra expenditure of Rs. 29 lakhs (approximately).

In Pali district, extra expenditure of Rs. 1.59 lakhs was incurred due to non-purchase of fodder from agriculturists during Samvat 2042. The purchases were ultimately made at higher rates from Punjab and Haryana.

(iv) *Reimbursement of transportation charges on fodder*

The rates of subsidy towards reimbursement of transportation charges on fodder to voluntary agencies, Panchayat Samitis and Panchayats were Rs. 20 per quintal during 1982 and 1984, and Rs. 10, Rs. 15 and Rs. 25 per quintal in 1985 depending upon the place of purchase/and its transportation. The State Government sanctioned Rs. 5 lakhs, Rs. 52.40 lakhs and Rs. 86 lakhs during 1982-83, 1985-86 and 1986-87 respectively, the funds sanctioned for the districts test-checked, being Rs. 1 lakh, Rs. 12.50 lakhs and Rs. 16.52 lakhs respectively.

(a) During Samvat 2039, a sum of Rs. 0.50 lakh was drawn by the Collector, Jalore, in March 1983 and disbursed to five Panchayat Samitis as advance transportation subsidy. Payment of subsidy in advance was irregular as no fodder was purchased by any of the Panchayat Samitis and the amount remained unutilised. Rupees 0.26 lakh were refunded between December 1983 and September 1985 and the remaining amount of Rs. 0.24 lakh was still lying with them (September 1986).

(b) In Udaipur district, transportation subsidy of Rs. 2.97 lakhs was paid to Panchayat Samiti, Rajsamand (Rs. 1.53 lakhs) and Temple Board, Nathdwara (Rs. 1.44 lakhs) in July 1986 for transportation of fodder from Kota district against an admissible amount of Rs. 1.07 lakhs (Rs. 0.81 lakh and Rs. 0.26 lakh). The amount paid in excess was not recovered (September 1986).

3.13.10 *Subsidy for purchase of Agricultural inputs to small and marginal farmers*

In order to provide relief to small and marginal farmers by way of subsidy for purchase of agricultural inputs for relief against distress caused by drought between 1983-84 and 1986-87, the Government of India approved the ceilings of expenditure of Rs. 1257.25 lakhs and sanctions were accordingly issued by the State Government. The amount was shown as utilised as soon as it was transferred in the accounts of the concerned agencies. The actual amount utilised thereagainst

was not known to the Agriculture Department, as the agencies did not render any account (September 1986).

(a) *Premature drawal of grant*

A grant of Rs. 193 lakhs was drawn by the Director of Agriculture and placed at the disposal of the Rajasthan State Seed Corporation on 31st July 1983. The procedure for its utilisation was, however, decided by the Director on 25th January 1984, whereafter Rs. 5 lakhs and Rs. 188 lakhs were placed at the disposal of the Rajasthan Agro Industries Corporation and the Central Co-operative Banks respectively (January 1984) for distribution of subsidy to the small/marginal farmers. Thus the amount remained unutilised with the Corporation for more than five months.

(b) *Agricultural input subsidy through Central Co-operative Banks*

A sum of Rs. 585.25 lakhs was sanctioned (Rs. 188 lakhs during 1983-84 and Rs. 397.25 lakhs during 1985-86) for distribution of subsidy to small/marginal farmers and to those belonging to the Scheduled Castes and the Scheduled Tribes at the rate of 25, 33 $\frac{1}{3}$ and 50 per cent of the cost of inputs purchased respectively subject to a maximum of Rs. 250 per hectare. The subsidy was to be adjusted against co-operative loans granted to the farmers by the Co-operative banks during the specified period. Intimations of adjustments and utilisation certificates were required to be sent to the respective Deputy Directors and District Agriculture officers by the Central Co-operative banks concerned. Final report with regard to adjustment and the balance remaining unutilised was awaited in the Directorate (September 1986). In Tonk and Pali districts, expenditure of Rs. 6.78 lakhs and Rs. 0.40 lakh against the allotment of Rs. 10 lakhs and Rs. 11 lakhs respectively during 1985-86 was certified by the respective Deputy Directors, Agriculture but information regarding adjustment of the amount against loans granted to eligible farmers was not sent by the respective Co-operative banks up to 30th September 1986. The balance amounts of Rs. 3.22 lakhs and Rs. 10.60 lakhs in Tonk and Pali were not utilised. The small and marginal farmers were thus deprived of the intended benefit.

(c) *Free distribution of minikits*

An amount of Rs. 268 lakhs (Rs. 265 lakhs during 1985-86 and Rs. 3 lakhs during 1986-87) was sanctioned for free distribution of seed and fertiliser minikits to small/marginal farmers and those belonging to the Scheduled Castes and the Scheduled Tribes for Kharif 1985 and Rabi 1986 crops, the targets being 0.75 lakh and 1.11 lakhs numbers of minikits. The information of achievements against these targets was not made available by the Director of Agriculture. In the districts of Jalore, Jodhpur and Tonk for which the information of distribution of kits was made available, the shortfall for Kharif 1985 was 81, 80 and 19 per cent respectively. The reasons for shortfall were not stated.

3.13.11 *Other topics of interest*

(i) *Non-revision of Famine Code*

The State Government felt the necessity of revising the Famine Code in May 1978 but it had not been revised so far (April 1987).

(ii) *Irregular execution of works through contractors*

According to departmental instructions (July 1983), drought works were to be executed by famine labour and it was not proper to involve contractors on these works except for transportation of material. In Public Works Divisions of Pali, Sojat City and Jodhpur (District Division I and II), road works of the nature of protection works, cross drainage works, consolidation of waterbound macadam, construction of cause-ways, spreading of gravel, carpet work etc., were got executed during Samvats 2039, 2041 and 2042 through contractors at a cost of Rs. 40.50 lakhs. Similarly, during Samvat 2039, the Assistant Director, Soil Conservation, Udaipur, got 43 works of masonry, kharanja, concreting and plastering at anicuts done through various contractors at a cost of Rs. 1.47 lakhs.

3.13.12 *Monitoring and reporting*

To watch the utilisation of Central assistance against natural calamities, there was a need of monitoring from field to State and State level to Central level. The Central Public Accounts Committees in its recommendations (1977-78) and

(1978-79) on relief of distress caused by natural calamities recommended that the Central Government should devise a suitable monitoring system to know contemporaneously how the accelerated financial assistance given by it to the State was being expended for implementation of the approved schemes and that the Central Government enjoined upon the State Government to furnish periodical returns of scheme-wise expenditure on relief of natural calamities and that information contained in those returns was analysed and examined simultaneously. The recommendations were accepted by the Central Government and the State Government was advised (7th February 1980) to furnish periodical returns in the prescribed proforma to report scheme-wise expenditure and physical and financial progress of the programme. The State Government was also to devise a meaningful reporting system from field level to State level for timely feed back to the Central Government.

(i) The desired information was found called for by the State Government from district level officers as late as on 4th April 1983 (after three years). The prescribed return was not received from any agency except the Chief Engineer, Public Works Department, Rajasthan, Jaipur which was also incomplete. However, no prescribed reports were at all sent to the Central Government by the State Government nor any reporting system was found devised. Another fortnightly return was prescribed by the Government of India (31st December 1982) to be submitted on 3rd and 17th of each month. It was pointed out (September 1983) by the Government of India that the information sought had either been received in an incomplete form or was not received at all. Between the period November 1983 and February 1986, no report was submitted by the State Government to the Central Government and hence the prescribed guidelines were not followed.

(ii) A committee consisting of twelve officers of the rank of Secretary/Special Secretary was formed in October 1985, under the Chairmanship of the Chief Secretary, for reviewing and co-ordinating the implementation of relief operations. In the same context a sub-committee comprising of the Chief Secretary, Secretary to the Chief Minister, Secretaries of Finance, Public Health Engineering and Relief Departments

was also framed to remove the difficulties and bottlenecks in the relief operations. The said committee was to meet at least once a month or more frequently, if necessary, and the sub-committee was to hold fortnightly meetings. It was observed that while the sub-committee met only once (on 4th February 1986) the position of the functioning of the committee was not known as the dates on which the committee met and minutes of its meetings held, if any, were not made available.

3.13.13 *Summing up*

—Out of 38,129 villages, 22,606 villages in Samvat 2039, 10,276 in Samvat 2041 and 26,859 in Samvat 2042 were declared affected by drought conditions spread over in 169, 100 and 170 tehsils respectively out of total 203 tehsils in 27 districts of the State.

—Expenditure of Rs. 520.89 lakhs incurred on non-drought relief works/items and an expenditure of Rs. 97.83 lakhs incurred in areas not declared as drought affected were irregularly charged against drought relief funds.

—An amount of Rs. 356.39 lakhs was irregularly spent on items like laying, jointing and maintenance of pipelines or construction and repairs of reservoirs etc., in 18 Public Health Engineering Divisions, instead of on development of sources of drinking water for which the Advance Plan Assistance was meant.

—Water Supply Schemes undertaken in ten problem villages in Jodhpur district since 1982-83 had not been completed even after incurring of an expenditure of Rs. 23.10 lakhs.

—Out of 490 wells in four districts, 329 wells were completed; 124 wells were not taken up and the remaining 37 wells were incomplete on which an expenditure of Rs. 0.95 lakh was incurred.

—Out of 10,032 works (roads works: 1584, irrigation works: 4241, soil conservation works : 864, forest works : 473 and Panchayat Samiti works : 2870) taken up during Samvats 2039, 2041 and 2042, 4165 works (roads : 1157, irrigation works : 2324, soil conservation works : 104, forest works : 99 and Panchayat Samiti works : 481), were left incomplete after incurring an

expenditure of Rs. 5537.30 lakhs. One thousand two hundred twenty seven incomplete works (road works : 932 and irrigation works : 295) of previous droughts were not taken up; instead 704 new works (road works : 529 and irrigation works : 175) were taken up.

—Earthwork in a length of 1727.76 kilometres on 446 road works was left uncovered; wide gaps were left unlinked and cross drainage works were incomplete on 89 road works. Earthwork in a length of 202.55 kilometres and gravelling in 427.3 kilometres done in previous droughts had to be redone. Bitumen treatment works at an estimated cost of Rs. 163.92 lakhs were executed though these works entail more expenditure on material than on labour component.

—Against the sanctioned amount of Rs. 1156 lakhs on soil conservation works, total utilisation was for Rs. 657 lakhs, percentage of shortfall in expenditure being 43.

—An infructuous expenditure of Rs. 3.91 lakhs on pasture development was incurred in Tonk district.

—Seven forest works executed in Jalore District (cost: Rs. 10.94 lakhs) in Samvats 2041 and 2042 were left unattended for want of maintenance grant. Of the 1584 road works taken up for execution in Samvats 2039, 2041 and 2042, only 371 works were on the maintenance list of the department.

—Temporary advances of Rs. 229.03 lakhs made since 1963-69 to revenue authorities by the Public Works and the Irrigation Departments against passed muster rolls for payment to labourers were awaiting adjustment. Similarly advances of Rs. 12.66 lakhs granted to Forest Rangers were awaiting adjustment.

—Huge quantities of material valuing Rs. 449.55 lakhs purchased/quarried/bocked for drought relief operations remained unutilised.

—The Government suffered a loss of Rs. 16.74 lakhs on irregular purchase of cement in Soil Conservation Office, Jodhpur.

—There were unnecessary purchases of tools and plant items costing to Rs. 20.51 lakhs.

—The value of wheat received free of cost from the Government of India and distributed to labourers in lieu of wages was not adjusted in works accounts.

—There were shortages of 91 tonnes of wheat. Empty bags of wheat were not returned to the DRDAs.

—In Bhilwara district, against the allotment of Rs. 0.62 lakh for gratuitous relief, no expenditure was incurred depriving the benefit to 500 prospective beneficiaries. In Tonk, Udaipur, Pali and Ajmer districts, sanctions for Rs. 1.43 lakhs were accorded retrospectively after delay ranging between one and six months.

—Out of Rs. 8.33 lakhs sanctioned during Samvat 2042 for Nutrition Programme, Rs. 2.84 lakhs remained unutilised.

—Medical facilities made available in the relief camps were inadequate.

—The procurement/supply of fodder was short of requirement/allotment except in Bhilwara, Jodhpur and Tonk districts. Loss of Rs. 1.57 lakhs for shortage of 2020 quintals of fodder was noticed.

In the three districts of Jalore, Jodhpur and Tonk for which the information regarding seed and fertiliser minikits for distribution to small/marginal farmers and those belonging to the Scheduled Castes and the Scheduled Tribes for kharif 1985 was made available, the percentage of shortfall in the distribution of kits was 81, 80 and 19 respectively.

—The Famine Code had not been revised.

—Works costing Rs. 41.97 lakhs were got executed through contractors instead of by drought stricken labour.

—There was little flow of information from the State Government to Central Government for monitoring purposes. There was no regular meetings of the committee/sub-committee formed by the State Government for reviewing and co-ordinating the implementation of relief operations.

The matter was reported to Government in January 1987; reply has not been received (May 1987).

3.14 *Mis-appropriations, defalcations, etc.*

The number of cases of mis-appropriation, defalcation, etc. of Government money reported to Audit up to the end of March

1986 and on which final action was pending as at the end of August 1987, was as follows :

	Number	Amount (In lakhs of rupees)
Cases reported up to March 1983 and outstanding at the end of June 1983	1,113	111.25
Cases reported during 1983-84 to 1985-86	96	35.96
Cases disposed of up to the end of August 1987	498	24.28
Cases outstanding as at the end of August 1987	711	122.93

Extent of delay in finalisation of the cases is given below :

	Number	Amount (In lakhs of rupees)
Cases over 7 years old	527	65.25
Cases over 5 years old but less than 7 years	70	11.74
Cases over 3 years old but less than 5 years	63	17.37
Cases up to 3 years old	51	28.57
Cases at the end of August 1987	711	122.93

Of the 711 cases, 242 involving Rs. 14.80 lakhs were pending with the Revenue Department and 76 involving Rs. 6.09 lakhs with the Primary and Secondary Education Department.

The reasons for which these cases were pending in these departments were as follows :

	Revenue Department		Primary and Secondary Education Department	
	Number of cases	Amount (Rupees in lakhs)	Number of cases	Amount (Rupees in lakhs)
Non-completion of departmental enquiry or police investigation	236	13.76	70	5.50
Cases pending in Law Courts	1	0.01	1	0.21
Cases pending for other reasons	5	1.03	5	0.38
	242	14.80	76	6.09

CHAPTER IV

WORKS EXPENDITURE

IRRIGATION DEPARTMENT

4.1 *Panchana Irrigation Project*

4.1.1 *Introduction*

In January 1977, Government accorded administrative approval for Rs. 103 lakhs for the construction of a storage reservoir on the river Panchana to provide irrigation in 5668 hectares of land in Sawaimadhopur district and to lessen flood devastation in Bharatpur district. The project envisaged the construction of a dam and an unlined canal system. The work was commenced in February 1977 and was originally scheduled to be completed by September 1981. As per latest assessment (December 1984), it is scheduled to be completed by 1989-90.

The accounts of the project were reviewed in audit from July to September 1986 and the results thereof are described in the succeeding paragraphs.

4.1.2 *Revision of estimates*

The original project estimate of Rs. 103 lakhs was revised to Rs. 966 lakhs in March 1981. In December 1983, the project was cleared by the Central Water Commission for Rs. 2105 lakhs for United States Agency for International Development (USAID) assistance. The revised administrative approval as a result thereof was yet to be accorded (March 1987).

The estimated cost of the various components of works from time to time is given in the following table :

S. No.	Particulars	Original estimate of 1977 (Rs. 103 lakhs)	Revised estimate of 1981 (Rs. 966 lakhs)	Estimate cleared for USAID assistance - December 1983 (Rs. 2105 lakhs)
<i>(Rupees in lakhs)</i>				
1.	Head works	43.44	628.54	984.64
2.	Main canal and branches	56.18	248.70	520.16
3.	Distribution and minors	included in Sl. No. 2 above	35.80	280.80
4.	Drainage and protection works	..	..	22.30
5.	Water courses (up to 8 ha.)	..	46.54	included under No. 3 above
6.	Losses in stock	0.20	0.05	..
7.	Establishment	6.24	30.50	207.00
8.	Tools and Plant	1.00	10.00	60.00
9.	Suspense	..	0.10	..
10.	Capitalisation of abatement of land revenue	0.24	1.20	..
11.	Audit and accounts charges	1.00	9.53	..
12.	Training cum demonstration farms	..	..	30.00
13.	Receipt on capital account	(-)5.27	(-)45.16	..
TOTAL		103.03	965.80	2104.90
		(Say, Rs. 103 lakhs)	(Say, Rs. 966 lakhs)	(Say, Rs. 2105 lakhs)

The major changes made over the 1977 estimate were (i) live storage capacity was raised from 625.5 mcft. to 1,860 mcft., (ii) earthen main canal of 25.4 Kms. was changed to a lined feeder (11.57 Km.) with two branches (33.60 Km.), (iii) lined watercourses were included in project cost and (iv) the irrigation area was increased from 5,668 to 8,787 hectares.

The increase in the cost vis-a-vis the 1977 estimate was mainly due to price escalation (Rs. 804.58 lakhs), change in scope of the project (Rs. 837.42 lakhs) and extra provision as per USAID criteria (Rs. 359.90 lakhs for making provision for training-cum-demonstration farm, price escalation etc. etc.). Due to this, the cost of irrigation per hectare had increased from Rs. 1817 in 1977 to Rs. 23,955 in 1983.

The expenditure incurred up to March 1986 was Rs. 1,013.84 lakhs. According to forecast made by the Superintending Engineer in January 1986, the estimated cost was likely to be Rs. 2,424 lakhs.

4.1.3 *Time overrun-Reasons for delay*

The original estimate contemplated completion of the project by September 1981. After inclusion of the project under USAID assistance, full irrigation was expected to be developed by 1986-87. According to the latest financial forecast (December 1984), the project was likely to be completed by 1989-90. The reasons for delay in its completion briefly stated are (i) incomplete and inadequate initial survey of storage capacity, hydrology, flood discharge and alignment of canals, (ii) non-opening of a full-fledged division at the initial stage, (iii) delay in acquisition of land for canal alignments, (iv) delay in acceptance of tenders, execution of works by contractors, (v) delay in conducting of tests and suggesting of remedial measures by the Central Water Commission/Central Soil and Material Research Station (CWC/CSMRS), (vi) non-finalisation of the hydrology of the spillway and (vii) increase in the scope of the project.

The construction of earthen bund was completed in March 1981. Feeder and canals had been partially completed and the work of the spillway, distributaries and watercourses was yet to be taken up (March 1986).

4.1.4 *Execution*

(a) *Faulty construction of earthen bund*

The work of earthen bund allotted (November 1979) to a contractor in chains 0 to 22 was increased after detailed investigation to 34 chains during execution and completed in

March 1981 at a cost of Rs. 69.90 lakhs. The Director CWC who inspected the project in April 1981, observed some seepage in downstream side and asked the Additional Chief Engineer, Irrigation, to control, channelise and measure it and instal piezometers (piezometers had not been installed at that time). The earthen bund was found unsafe by the CWC which observed (June 1981) that (i) the borrow area investigations in regard to the earth were grossly inadequate and separate tests for core and shell materials had not been conducted, (ii) stability analysis of earthen bund had not been done properly, (iii) the section of the bund as adopted was not safe. The CWC also enquired of the Government whether adequate tests had been carried out for the foundation soils to confirm imperviousness of the structure.

On a request by the State Government (June 1983) for a thorough examination of the structure, a team of experts of the CWC and officers of the CSMRS visited the bund and observed (July 1983) that the

- (i) Spillway capacity needed review;
- (ii) Foundation had not been tested for sheer and needed testing at the CSMRS, Delhi/Pune;
- (iii) Rate of seepage needed to be observed; and
- (iv) Piezometers needed to be installed on the downstream section.

Accordingly, a water level indicator and 11 piezometers were installed at a cost of Rs. 1.24 lakhs. The CSMRS, New Delhi/Pune entrusted with the work of testing the soils used in the earthen bund, found the existence of pervious, clayey and sandy soil at chain 8.50 and in core and shell and suggested (August 1985) various remedial measures. An estimate for the same was sanctioned by the Additional Chief Engineer (July 1986) for Rs. 96.32 lakhs.

The Additional Chief Engineer, Irrigation, Jaipur, proposed to the Chief Engineer, Irrigation, (June 1986) to appoint a group to examine the report of the CWC and the CSMRS to sort out the issues and fix responsibility, if any, for faulty construction of dam. This had not been done so far (December 1986).

(b) *Spillway*

The sanctioned estimate for head works included gated spillway to pass a flood discharge of 0.75 lakh cusecs (cost Rs. 36.29 lakhs) and was to be completed by 1981-82. But its design was changed by the Director, Designs and Research, Irrigation, (January 1985) to pass a standard peak flood discharge of 1.54 lakh cusecs. Technical estimates for excavation and rock cutting for foundation of the spillway were sanctioned for Rs. 158.20 lakhs in April 1985. The work allotted to contractor 'A' in May 1985 for Rs. 135.08 lakhs was not started by him and tenders re-invited during September 1986 had not yet been finalised (March 1987).

Though revised study of hydrology was conducted by the Director, Design and Research, with flood discharge of 1.54 lakhs cusecs and submitted to the CWC (February 1985), the design of spillway had not been finalised so far (April 1987).

(c) *Main canal, branches and distribution system*

Panchana Main Canal (a feeder) bifurcates into two branches (Shri Mahaveerji and Piloda) at tail end (chain 384) and irrigation will start from the branches thereafter. For its execution in chains 0 to 345, an estimate was sanctioned for Rs. 45.57 lakhs (February 1980). The length of canal was extended to chain 384 and an additional estimate sanctioned for Rs. 1.52 lakhs in October 1981. The quantum of work envisaged and that done up to March 1986 was as under :

Item of work	Unit	Estimated quantity	Work done up to March 1986	Work still to be done	Percentage of work done up to March 1986
<i>Panchana Main Canal</i>					
Earth work excavation	Cum in lakhs	22.30	14.71	7.59	65.96
Lining	Kms.	11.57	2.80	8.77	24.20
Pucca/cross drainage works	Nos.	20	8	12	40
<i>Shri Mahaveerji and Piloda branches</i>					
Earth work excavation	Cum in lakhs	2.95	1.92	1.03	65.08
Lining	Kms.	33.72	2.10	31.62	6.23
Pucca/cross drainage works	Nos.	86	18	68	20.93

The expenditure incurred on main canal was Rs. 99.36 lakhs (March 1986) against the estimated cost of Rs. 47.09 lakhs. Expenditure incurred on earth work excavation of Shri Mahaveerji and Piloda branches was Rs. 11.24 lakhs and Rs. 21.94 lakhs (March 1986) against the estimated costs of Rs. 6.52 lakhs and Rs. 9.37 lakhs respectively. Though the quantum of work done on main canal and branches was 66 per cent, the expenditure incurred was 210 per cent of the estimated cost. The department did not revise the estimates with increase in quantity of earth work, labour rates and tender premium. There were wide variations in quantities of earth work to be done as per sanctioned estimate (12.18 lakh cum.), old cross section (14.50 lakh cum.) and new cross section (22.28 lakh cum.). The cross section of the canal was modified on the advice of CWC during January 1985 by increasing the berms from 5 to 10 feet

The work started during 1978-79, scheduled for completion by 1982-83 was expected to be completed by March 1988.

It was noticed in audit that :

(i) The cultivators did not allow the contractors to excavate the canal due to delayed acquisition of land and non-payment/delayed payment of compensation.

(ii) Aqueduct on Nami river (chains 118-20) started in 1980-81 was still incomplete. The work of wing walls of the aqueduct allotted to a contractor (March 1986) for Rs. 8.29 lakhs was at a standstill after execution of work worth Rs. 0.46 lakh because the contractor did not sign the agreement (September 1986). Railway crossings of Piloda and Shri Mahaveerji branches had also not been constructed.

(iii) In head reaches, where the canal passed through ravines, it was decided (February 1986) to provide cut and cover in order to avoid silting of canal section during rainy season. The work was taken up in March 1987.

(iv) As per USAID appraisal, distribution system was to be completed by 1986-87. Earth work excavation and lining was to be done in 108 Kms., no work had been done up to March 1986 and pucca works had not even been identified. The work of construction of Kishorepura minor on Piloda branch allotted in February 1986 for Rs. 6.93 lakhs could not progress due to

obstructions by the cultivators owing to the awards for compensation for land having not been made till August 1986.

(v) Survey of command area had been completed only in 8,243 hectares out of the total area of 11,172 hectares (March 1986).

4.1.5 *Creation and utilisation of irrigation potential*

The earthen bund was completed by March 1981 and water was being stored in the bund since 1981-82. Nearly 400 mcft. water to irrigate 1600 hectares was available in live storage but it could not be utilised due to non-completion of the main canal, the branches and the distribution system.

4.1.6 *Other topics of interest*

4.1.6.1 *Extra expenditure of Rs. 10.50 lakhs*

The construction of earthen bund was allotted to a contractor in November 1979 and the other works of excavation on spill channel and approach channel etc. were executed almost simultaneously using departmental equipment thus making available sufficient quantities of excavated earth for use by the contractor. The contractor's rates, *inter alia*, were for excavation of earth from the borrow areas in the spill and approach channel and its carriage to the site. The earth excavated by the departmental machines could have been gainfully utilised by the department, after proper planning, on the bund portion by payment of its carriage only to the contractor. This, however, was not done and the department incurred an extra expenditure of Rs. 10.50 lakhs by way of payment of excavation charges to the contractor at his tendered rates. The department stated (April 1987) that the 2 lakh cum. of earth excavated by the department in approach and spill channels and spillway got removed in flowing rainy water.

4.1.6.2 *Extra expenditure of Rs. 34.36 lakhs on excavation of main canal and non-recovery of Rs. 13.45 lakhs.*

(A) The work of excavation of main canal was allotted to contractors in 16 different reaches between chains 0 to 384 during June 1980 to February 1984. These were to be completed by May 1984 but were still incomplete in almost all the

reaches leading to an extra expenditure of Rs. 34.36 lakhs and a sum of Rs. 13.45 lakhs recoverable from the contractors as under :

- (i) Contracts for the works valued Rs. 13.04 lakhs allotted to three contractors in six reaches during 1980-81 were rescinded because they had left the works incomplete after execution of work worth Rs. 0.40 lakh only and the remaining works were re-allotted at higher rates to other contractors at the risk and cost of earlier contractors leading to an extra expenditure of Rs. 13.45 lakhs recoverable from them. The recovery was yet to be effected (September 1986).
- (ii) Extra expenditure of Rs. 34.36 lakhs will have to be incurred on excavation of canal as works in 9 reaches could not be completed due to :
 - (a) under-estimation of the work on initial allotment to the extent of 30 per cent to 177 per cent. The contractors stopped the work after executing the quantities agreed upon in four cases, and 58 per cent in another one and did not execute any work in the sixth case. The remaining works were re-allotted at higher rates;
 - (b) delay in acquisition of land for canal and payment of compensation to the cultivators in two reaches. The contractor stopped the works which were thereafter re-allotted at higher rates; and
 - (c) non-acceptance of tenders received for 4 reaches between April 1980 and November 1981 on grounds of higher rates. These works were later re-allotted between June 1982 and February 1984 at still higher rates.

Had the estimates been prepared after adequate survey, the land acquired and compensation paid in time and the works allotted at the lowest rates received earlier, the extra expenditure could have been avoided.

(B) Against the compensation of Rs. 0.89 lakh levied on three contractors, recovery of Rs. 0.04 lakh had been effected and the balance Rs. 0.85 lakh was yet to be recovered (September 1986).

4.1.6.3 *Extra expenditure of Rs. 11.24 lakhs on excavation of branch canals*

The contractors executing work of excavation of Shri Mahaveerji (4 reaches) and Piloda (2 reaches) branches stopped work after completing only a part work due to non-availability of site, layout plans and non-construction of sluice by the department in time (Kandeep tank). In two other reaches in Piloda branch, the lowest tender could not be accepted by the department in time. The works in all the eight reaches necessitated retendering and award of works at higher rates entailing extra expenditure of Rs. 8.88 lakhs.

The department rescinded the contract, under clauses 2 and 3 (c) of the agreement and ordered recovery of Rs. 2.72 lakhs. This amount has not been recovered so far (August 1986).

4.1.6.4 *Avoidable expenditure of Rs. 1.61 lakhs on construction of escape at main dam and Tikatpura Bridge*

Due to departmental delay in providing layout plan and delayed approval of drawings in respect of the work "construction of escape at chain 0 of main dam" and non-acceptance of the tender for the work, "construction of Tikatpura Bridge" received in February 1982, the department will have to incur an extra expenditure of Rs. 1.61 lakhs on these works awarded to other contractors on higher rates.

4.1.6.5 *Infructuous expenditure of Rs. 0.49 lakh*

For constructing a rest house at the dam site, the work of 'construction of a platform and dry stone masonry wall' at chains 25 to 26 of the dam was allotted to a contractor (October 1981) for Rs. 0.41 lakh with date of completion as 2nd December 1981. The contractor was paid Rs. 0.40 lakh (March 1982) and further work was stopped as the drawings and design of the rest house had not been approved by the Superintending Engineer. The proposal for construction of the rest house was,

however, dropped altogether in October 1982 rendering the total expenditure of Rs. 0.49 lakh incurred on construction of platform, dry stone masonry wall including preliminary expenses (Rs. 0.09 lakh) as infructuous. Responsibility had not been fixed (September 1986).

4.1.6.6 *Construction of Nami aqueduct at chains 118-120 of main canal*

(a) *Irregular payment of centering and shuttering Rs. 0.75 lakh*

Tender for a part of the work was sanctioned by the Superintending Engineer, Irrigation (May 1982), in favour of contractor 'T' with the condition that centering and shuttering would be done by him with his own arrangements free of cost. Payment of Rs. 0.75 lakh was, however, made to the contractor for this work on the ground that this item was always separately payable, but this was irregular as per the agreement. Responsibility for the payment made had not been fixed (October 1986).

(b) The contract was rescinded by the Superintending Engineer (September 1982) under clauses 2 and 3 of the agreement. The likely extra cost to be recovered from the contractor due to work to be awarded to another contractor on higher rates worked out to Rs. 0.21 lakh besides compensation of Rs. 0.16 lakh levied under clause 2 of the agreement. The recovery had not been made so far (December 1986).

4.1.6.7 *Avoidable expenditure of Rs. 0.53 lakh*

The lining work on Panchana Main Canal in chains 0 to 58 and 79 to 87 was not taken up immediately after completion of earth work in August-September 1983 with the result that the canal got silted with fallen soil which had to be removed at a cost of Rs. 0.53 lakh before preparing the surface for lining.

4.1.6.8 *Suspected misappropriation of Rs. 0.37 lakh*

Contrary to rules, Rs. 0.37 lakh were outstanding against a Subordinate Officer of the department on account of temporary advance (Rs. 0.03 lakh) and imprests (Rs. 0.34 lakh) granted during October 1981 to June 1984. The accounts were not rendered for adjustment inspite of repeated reminders and

report to the Chief Engineer, Irrigation, by the Executive Engineer (December 1984). Government money was thus held unauthorisedly for several years which was tantamount to suspected misappropriation.

4.1.6.9 Special Tools and Plant

The original project estimates provided a gross expenditure of Rs. 5.89 lakhs for special tools and plant. The expenditure incurred up to March 1986 was Rs. 67.10 lakhs. A test check revealed that some of the machines were purchased in excess of those provided in the original estimate as given below :

Sl. No.	Name of machine	Number provided in original project estimate	Number actually purchased	Estimated cost	Actual cost
<i>(Rupees in lakhs)</i>					
1.	Trucks and Dumpers	8	9	3.20	12.00
2.	Tractors	2	12	0.80	8.78
3.	Bulldozers	..	2	..	40.04

These machines were not put to optimum use and their utilisation was as follows :

Sl. No.	Name of machine	Prescribed run in km./ hrs.	Actual run in km./hrs.	Idle period in number of days	
				Want of work	Under repair
1.	Trucks and Dumpers	6,98,000 Kms.	4,72,267 Kms.	2,673	1,551
2.	Tractors	51,050 Hrs.	32,594 Hrs.	2,540	795
3.	Bulldozers	10,650 Hrs.	3,441 Hrs.	604	498

Other interesting points noticed were :

(i) Tractors

Private vehicles were taken on hire during January 1979 to October 1980 and payment of Rs. 0.54 lakh was made during

which period the departmental tractors remained idle.

(ii) *Trucks*

While only 6 vehicles were sufficient, 9 were purchased besides hire of private vehicles for transportation of cement etc. for which payment of Rs. 1.26 lakhs was made.

(iii) *Bulldozers*

Both the dozers were sent to Indira Gandhi Nahar Pariyojana (IGNP) Bhikampur in July 1983. While one was returned (August 1984), the other was sent to another division at Jaipur. Bill for hire charges was not raised against the IGNP. On the other hand, payment of Rs. 1.61 lakhs was made (January 1985) to that division for their repairs.

The other dozer had been lying idle at Jaipur since March 1985 because its pump was removed by the staff. Payment of pay and allowances (Rs. 0.23 lakh) was made to the driver and helper during March 1985 to July 1986 without utilising their services.

The names of the works on which dozers were used alongwith the quantum of work done through them were not found noted for most of the period in the absence of which it could not be verified whether these were utilised on departmental work or for contractor's work and whether recoveries therefor had been made wherever due.

(iv) *Manufacture Account of Special Tools and Plant*

Even in December 1986, a sum of Rs. 32.44 lakhs was outstanding under manufacture account of these machines due to non-adjustment. Of these outstandings, Rs. 19.25 lakhs related to the period prior to 1983-84.

4.1.6.10 *Idle investment of Rs. 3.13 lakhs on tippers*

Under orders of the Superintending Engineer, Irrigation, an advance of Rs. 2.74 lakhs was made (March 1980) to a private firm for ex-stock delivery of two tipper chassis. These were delivered during July 1980. Order for fabrication of bodies thereon was placed on a firm at Jaipur (December 1980) to be completed after two months of the approval of prototype body (to be fabricated within 8 to 10 weeks). Steel

costing Rs. 0.39 lakh was also arranged by the department. These were, however, fabricated and delivered as late as July-August 1984 against payment of Rs. 1.17 lakhs for the fabrication work.

The delay in delivery resulted in a loss to the department due to non-utilisation and idle investment of Rs. 2.74 lakhs from April 1981 (the scheduled date of delivery of builtup vehicles) to July 1984 and of Rs. 0.39 lakh for a further period of 2 years and 9 months; the delay in fabrication also resulted in drying up of the tyres which had to be changed after a run of 10 to 18 thousand Kms. during January-April 1986 (cost; Rs. 0.40 lakh) against the normal life of 40,000 to 50,000Kms.

4.1.6.11 *Material-at-site Accounts*

Material-at-site accounts for the stores worth Rs. 23.16 lakhs purchased from the market and those worth Rs. 14.11 lakhs issued from divisional stores during 1980-81 to 1985-86 for works under the charge of 23 Junior/Sub-Engineers were not prepared and rendered to the divisional office for adjustment (September 1986).

4.1.7 *Summing up*

(i) The project sanctioned for Rs. 103 lakhs in 1977 to irrigate 5668 hectares was revised during 1983 to Rs. 2105 lakhs to irrigate 8787 hectares. The cost of irrigation per hectare has increased from Rs. 1817 in 1977 to Rs. 23955 in 1983.

(ii) The work started during 1976-77 and scheduled to be completed by September 1981 was expected to be completed by 1989-90. Although an expenditure of Rs. 1013.84 lakhs had been incurred by the end of 1985-86 and 400 mcft. water was available, it was not being utilised for irrigation as the spillway, main canal, branches, distribution net-work, aqueducts and railway crossings had not been completed.

(iii) The earthen bund completed during 1980-81 at a cost of Rs. 69.90 lakhs was found unsafe by the CWC and the CSMRS. Certain remedial measures were suggested at a cost of Rs. 96.32 lakhs.

(iv) Cases of extra, avoidable and infructuous expenditure, recoveries, suspected misappropriation etc. were noticed as below:

- (a) Extra expenditure of Rs. 10.50 lakhs due to non-utilisation of excavated earth obtained from approach channel and spillway channel.
- (b) Extra expenditure of Rs. 34.36 lakhs on main canal, Rs. 8.88 lakhs on branches and Rs. 1.61 lakhs on escape and Tikatpura bridge due to withdrawal of works from original contractors and their retendering.
- (c) Recoverable amount of Rs. 16.17 lakhs on main canal and branches and Rs. 0.37 lakh on Nami aqueduct under clauses 2 and 3 (c) of the agreement from contractors.
- (d) Infructuous expenditure of Rs. 0.49 lakh due to abandoning of the work of rest house.
- (e) Irregular payment of Rs. 0.75 lakh on centering and shuttering.
- (f) Avoidable expenditure of Rs. 0.53 lakh on desilting.
- (g) Suspected misappropriation of Rs. 0.37 lakh.
- (v) Special tools and plant were underutilised and a balance of Rs. 32.44 lakhs was outstanding under 'Manufacturing Account'.
- (vi) There was idle investment of Rs. 3.13 lakhs for over 3 years due to delayed delivery of truck-tipper bodies.
- (vii) Material-at-site accounts for Rs. 37.27 lakhs were not submitted by Junior Engineers.

The matter was reported to Government in November 1986; reply has not been received (April 1987).

4.2 Somkagdar Irrigation Project

4.2.1 Introduction -

The Somkagdar irrigation project was administratively approved for Rs. 348.36 lakhs in January 1977 to provide irrigation facilities in culturable command area of 5576 hectares (irrigable area 3773 hectares) in the tribal areas of

Udaipur district. The project envisaged construction of a dam and a lined canal system. The work was started in February 1977 under the Drought Prone Area Programme (DPAP) and was originally scheduled to be completed by September 1982. As per latest assessment (February 1986), it was scheduled to be completed by 1991.

The accounts of project were reviewed in audit, from March to July 1986 and the results thereof are described in the succeeding paragraphs.

4.2.2 Revision of estimates

The original project estimate of Rs. 348.36 lakhs was revised and cleared by the Central Water Commission (CWC) in June 1985 for Rs. 1968.80 lakhs for United States Agency for International Development (USAID), assistance to provide irrigation facilities in culturable command area of 5739 hectares (irrigable area 4945 hectares). Concurrence of the Technical Advisory Committee of the CWC was, however, awaited (December 1986). The revised administrative sanction as a result thereof was also yet to be accorded (March 1987).

The estimated cost of the various components of works from time to time and the expenditure incurred thereagainst are given in the following table:

S.No.	Sub-Heads	Original estimate of 1977	CWC Appraisal (June 1985)	Expenditure incurred up to March 1986
<i>(Rupees in lakhs)</i>				
1.	Head works	143.82	508.10	510.69
2.	Main Canal and Branches	161.68	742.70	433.17
3.	Distributaries and Minors	2.21	313.40	152.18
4.	Water courses	0.57	145.60	NIL
5.	Special and ordinary Tools and Plant	15.05	34.70	74.81
6.	Establishment	32.07	193.10	138.01
7.	Miscellaneous	3.90	31.20	NIL
8.	Receipts on Capital Account	(—)10.94	NIL	(—)5.26
TOTAL		348.36	1968.80	1303.60

The increase was attributed by the Divisional Officer in January 1979 to change in the scope and design of the head works provision of additional works and originally inadequate provision for other works. The increase, as seen in audit, was also due to inadequate geological and hydrological survey and investigation, change in alignment, delays in completion of works by contractors, escalation in cost of labour and materials and increase in establishment expenditure. The department could not work out the increase in terms of value due to these reasons. As a consequence of the revision, the irrigation cost per hectare had increased from Rs. 9,233 in 1977 to Rs. 39,814 in June 1985.

4.2.3 *Financing of the project*

A sum of Rs. 244 lakhs was allotted under the DPAP from 1976-77 to 1978-79 against which expenditure of Rs. 243.98 lakhs was incurred. During 1978-79, besides allotment of Rs. 144 lakhs under the DPAP, Rs. 123 lakhs were allotted from the State Plan. The additional allotment was, however, surrendered during May 1978 as it was not possible to utilise the same. Thereafter, it was financed from the State Plan. In all, an expenditure of Rs. 1303.60 lakhs had been incurred up to March 1986 against the allotment of Rs. 1298.90 lakhs.

4.2.4 *Viability of the project*

According to the norms prescribed by Government, the benefit cost ratio should not be less than 1.0 for irrigation projects in tribal areas.

The project was approved at a cost of Rs. 348.36 lakhs with the benefit cost ratio of 1.90 in January 1977. The benefit cost ratio approved by the Agronomist of the State in subsequent forecasts of the project prepared by the department showed a declining trend viz., 0.71 in December 1978 and 0.65 in May 1981. The CWC thereupon asked the Government to modify the project with a view to improving the benefit cost ratio by economising the cost and increasing the benefits under the project.

When it was proposed to take up the project under the USAID assistance during July 1982, soil survey of the project

command was conducted by the Agriculture Department. The soil was classified as below :

Class and classification of soil	Area in hectares
1. Very good irrigable	NIL
2. Good irrigable	2,505
3. Moderately good irrigable	690
4. Marginal irrigable	1,361
5. Tentatively economically non-irrigable	1,483
6. Non-irrigable	4,787

The survey thus classified the irrigable area as 4556 hectares (including 1361 hectares classified as marginal irrigable land) as against 5576 hectares culturable command area adopted in the original project report framed in 1977. The CWC pointed out to the Government in May 1983 that the command of the project was very much scattered, had steep slopes and very shallow cover of soils and therefore the technical viability of the project was doubtful. The financial wing of the CWC also opined (August 1983) that if irrigation was restricted to the above class 2 and 3 lands only, the project might not be economically viable. The project was, therefore, dropped from the USAID assistance during 1984-85, being not technically and economically feasible as per their criteria.

However, in June 1985, the project was got cleared from the 'Appraisal Committee' of the CWC for USAID for Rs. 1968.80 lakhs by making it viable by including even class 5 land (1183 hectares) for irrigation and increasing the intensity from 70 to 86 per cent and excluding the element of price escalation of Rs. 99.7 lakhs from the cost of the project for economic analysis.

4.2.5 Time overrun-Reasons for delay

The original estimate contemplated completion of the project by September 1982. After inclusion of the project under

USAID, full irrigation was expected to be developed by 1988-89. According to the latest assessment (February 1986), the project was likely to be completed by 1991. The reasons for delay in its completion briefly stated are (i) incomplete and inadequate initial survey of flood discharge, storage capacity and canal alignment, (ii) incomplete geological and hydrological investigations, (iii) delay in acquisition of land for canal alignment and borrow area, (iv) delay in approval of drawings for pucca works and (v) delay in execution of works by contractors.

Though the construction of the dam was completed in 1982-83 yet the canals, distributaries and minors had been completed only partially (March 1987).

4.2.6 Development of irrigation

Creation and utilisation of irrigation potential

As per the estimate of 1977, the project was to be completed by 1982-83 and irrigation started from 1983-84 in stages to cover the entire culturable command area by 1987-88. Against this, the irrigation potential created and utilised was as below:

Year	Irrigation potential (In hectares)		
	To be created	Actual creation	Actual utilisation
1982-83	Nil	38	38
1983-84	1301	600	215
1984-85	2277	750	232
1985-86	3904	820	442

Thus though water was being stored in the dam since 1982-83, due to non-completion of the left main canal (having 84 per cent command) and the distribution system, irrigation targets could not be achieved.

4.2.7 Execution

4.2.7.1 Dam

The technically sanctioned estimated cost of Rs. 173.50 lakhs of head works (started in February 1977) was revised

to Rs. 357.80 lakhs in May 1981 due to increase in the quantities of excavation in foundation, masonry and cement concrete by 28.99, 73.20 and 55.11 *per cent* respectively. The revision was necessitated due to increase in flood discharge, height of non-over flow portion and earthen bund during execution reportedly due to inadequate initial survey. Due to increase in flood lift, the length of spillway was also changed and the wing wall shifted. Drawings of other head works were also approved late during February 1979 to April 1981. The dam was completed in 1982-83.

4.2.7.2 *Main canals*

(i) *Right main canal*

In the original estimate, two separate canals were proposed on both the flanks but in December 1978 only one canal was finally approved from the right flank and the left canal was to take off at 7.23 Km. of this canal. As a result, the left head outlet sluice constructed in 1978-79 had to be abandoned, rendering the expenditure of Rs. 9.06 lakhs infructuous as mentioned in paragraph 4.2.5 (ii) of the Report of the Comptroller and Auditor General of India for the year 1984-85 (Civil)—Government of Rajasthan.

The works on the right main canal scheduled to be completed by November 1980 were completed by October 1983. An aqueduct was to be constructed at RD 6470 where the canal crosses National Highway Number 8 on the Udaipur-Ahmedabad route after its clearance from the Ministry of Transport (November 1980) and finalisation of design by the Director, Designs, Rajasthan (August 1981). The work (estimated cost : Rs. 2.01 lakhs), allotted to a contractor in October 1978 had to be withdrawn subsequently (December 1982) due to non-receipt of clearance from the Ministry by then. The work was ultimately allotted (30th March 1982) to the Rajasthan State Bridge and Construction Corporation (RSBCC) on actual cost basis plus 15 *per cent* overhead charges with the date of completion as 6th November 1982. It was completed on 14th August 1984 at a cost of Rs. 23.86 lakhs. It was noticed that the Corporation also claimed 15 *per cent* overhead charges (Rs. 1.03 lakhs) on cement, puzzolana, steel, explosives etc. (valued Rs. 6.84 lakhs) made available to it by the

department at the work site and did not afford credit for the resale/salvage value of enabling works like store, labour and worksheds, pipe and electric lines and small consumable tools provided for by the Corporation and charged to the project. The department stated (October 1986) that these aspects will be looked into while finalising the last claim.

(ii) *Left main canal*

The left main canal having 84 per cent of the culturable command area was technically sanctioned for Rs. 188.47 lakhs during December 1978. The quantum of work as envisaged, revised and remaining to be done was as follows:

Types of work	As per estimate		Work done up to March 1986	Work to be done as per latest assessment
	Original	Revised during April 1985		
Earth work/Excavation (in cums.)	4,09,458	5,37,310	4,38,262	1,58,320
Concrete lining and concrete in bed and side walls (in cums.)	18,904.52	20,927	18,713 (Sq.Mtr.)	11,666
Masonry lining (in cums)	15,527.52	22,278	10,076*	4,826
Pucca works (in number)	107	177	104	73

Against the revised cost of Rs. 409.80 lakhs, expenditure of Rs. 299.82 lakhs had been incurred up to March 1986.

The canal had almost been completed up to RD 2430 and could carry water but the major culturable command area lay beyond RD 12800. Work in the reach between RD 2430-3400 and on aqueduct at RD 6140 was still in progress (June 1986). The work on aqueduct at RD 10710 (estimated cost : Rs. 1.51 lakhs) allotted to a contractor during June 1979 and withdrawn during April 1985 due to non-finalisation of drawings, was allotted to the Rajasthan State Bridge and Construction Corporation (February 1986) at an estimated cost of Rs. 40 lakhs and was in progress.

* In addition, lining has been done in 6.5 Kms. for which quantities are not available.

The reasons for delay in construction were as below:

- (a) The alignment of the canal passes through private land which was to be acquired before allotment of works in January 1979. Awards for compensation were, however, issued between October 1979 and September 1985. As the land was not acquired in time and payment of compensation was delayed, the owners did not permit the contractors to work and this affected the pace of construction.
- (b) The department did not give timely layout for the works to the contractors in RD 20580-21480 and RD 4700-6840 delaying it by 5 months. The alignment for the works in RD 8460-8520 initially allotted in June 1979 was approved in March 1985. Drawings for fall at RD 20610, pipe syphons at RD 20650, 20880, 21350, 10650, village road bridges at RD 14190 and 14835 were finalised during the period from December 1979 to May 1981. The changed alignment in RD 4200-4700, proposed in March 1979 was approved only in September 1983. The contractors left the work incomplete in almost all the reaches.
- (c) Almost all the works were withdrawn from the contractors during February 1982 and October 1985 and re-allotted during July 1982 and May 1986. In some reaches, although works were later withdrawn from the subsequent contractors also or stopped by them long back, the contracts had not been rescinded or works were not re-allotted as their cases had been pending with Government (RD 11220 to 12300, 15300 to 16530 and 19710 to 20580) since January, September and October 1986 respectively.
- (d) For crossing (RD 17575) to be constructed by Railways, a sum of Rs. 1.36 lakhs was advanced (November 1982) and expenditure of Rs. 1.39 lakhs incurred on the purchase and transportation of

pipes to the work-site by the department during December 1985 but the work had not been started by Railways (December 1986).

4.2.7.3 *Distributaries and minors*

The position of construction of minors and sub-minors was as below :

Name of canal	Number of minors/sub-minors	Position of work		
		Completed	In progress	L-Section under preparation
Right Main Canal	3	1	2	..
Left Main Canal	10	..	5 2(since January 1987)	3

The physical targets and achievements of the distributaries and minors were as under :

S. No.	Name of work	UNIT	Estimated quantity	Quantity executed up to March 1985	Further Targets			
					1985-86	1986-87	1987-88	1988-89
1.	Excavation/ Earth work	Km.	77.35	29.91	7.78	17.00	21.24	1.42
2.	Lining work	Km.	77.35	11.87	0.75	23.45	29.31	11.97
3.	Structure	Nos.	535	118	68	150	187	12

Work on Rathora Minor which takes off from tail end of left main canal was started in 1981-82 and expenditure of Rs. 95.93 lakhs was incurred up to March 1986. The completed minor being in the cutting reaches entailed maintenance as after the rainy season silt in the minor had to be cleared out every year. Expenditure of Rs. 0.46 lakh was incurred up to March 1986 on silt clearance. Taking up of this work much ahead of the completion of the LMC resulted in avoidable maintenance charges.

4.2.7.4 *Survey and development of distribution system*

The entire culturable command area was to be surveyed and developed. The tragets fixed for 1986-87, 1987-88 and 1988-89 were 1180, 2360 and 2199 hectares but no area was surveyed so far (December 1986) because three sub-divisions for 1985-86 and two for 1986-87 to 1987-88 to be created for the purpose had not been formed. As per latest forecast (October 1986), the survey was now proposed to be completed by 1989-90.

4.2.8 *Other topics of interest*

4.2.8.1 *Avoidable loss of Rs. 1.28 lakhs on completion of remaining work of earthen dam at RD 48 to 337*

The work of construction of earthen dam from RD 48 to 337 was allotted in March 1977 to a contractor 'A' at 9 per cent above 'G' schedule (estimated rates) for Rs. 16.08 lakhs with stipulated date of completion as 17th May 1978. The contractor executed work worth Rs. 12.39 lakhs by April 1978. The remaining work could not be completed as the drawing, design foundation levels and length of the left wing wall at RD 337.5 M allotted to a contractor 'B' had not been finalised till then as these had remained under examination with the Director Designs, Rajasthan and the CWPRS, Pune. The Executive Engineer while recommending to the Superintending Engineer the finalisation of the work at that stage, stated (August 1978) that contractor 'B' had given consent to complete the remaining work at the rates of contractor 'A' and that there would be no loss to Government. The Chief Engineer while withdrawing the work emphasized (February 1979) the need to ensure this. After finalisation of the drawing and design of the left wing wall (March 1980), the Executive Engineer recommended (December 1980) acceptance of the rate of 45 per cent above 'G' schedule in favour of contractor 'B' on the ground of increase in the price of diesel and minimum wages but did not mention about the consent given by contractor 'B' in August 1978. The work left over by 'A' was awarded to 'B' in March 1981 leading to an extra expenditure of Rs. 1.28 lakhs which could have been avoided had timely steps been taken for finalisation of the design and allotment of the work to contractor 'B'.

4.2.8.2 *Unauthorised financial aid to contractors*

(i) The work of construction of overflow and non-overflow portion of the dam was allotted to contractor 'C' during 1977-78 and he was paid an advance of Rs. 5 lakhs carrying interest at the bank rate on 5th February 1978 against hypothecation of his machinery to the department. The machinery was released in November 1981 although a sum of Rs. 0.92 lakh was outstanding towards principal. Recovery of interest of Rs. 1.51 lakhs up to March 1986 had also not been effected (December 1986).

(ii) Recoveries of Rs. 9.44 lakhs on account of material issued and hire charges of machinery supplied had not been effected from the running bills of contractors 'B' (Rs. 5.44 lakhs) and 'C' (Rs. 4 lakhs) since March 1979 and June 1981 respectively to whom works of construction of left wing wall and overflow and non-overflow portion of the dam were allotted.

4.2.8.3 *Extra expenditure due to re-allotment of works not recovered from the contractors*

The works of construction of left main canal with pucca works in 29.46 Km. in 29 reaches were allotted by the Executive Engineer from January 1979 onwards. A test check of the works of 26 reaches (records of 3 reaches not made available) revealed that works valuing Rs. 85.99 lakhs allotted on 27 contracts during January 1979 to February 1981 were scheduled to be completed between April 1979 and December 1981. After works worth Rs. 42.07 lakhs had been executed in different reaches between January 1979 and January 1983, these had to be stopped for the reasons discussed below :

(i) The department had to withdraw the leftover work of earth work, lining and pucca works in seven cases under clauses 32 and 3 (a) of the agreement due to non-acquisition of land for excavation and borrow area, non-approval of drawings of pucca works, delayed approval of alternative alignment and under estimation of work at the time of allotment. On completion of the above formalities, the remaining works had to be re-allotted at higher rates after

invitation of tenders, resulting in extra expenditure of Rs. 12.87 lakhs, which could have been avoided had the department taken timely action in these matters prior to or immediately after allotment of works.

- (ii) In twenty one cases (including three works where part of the work was withdrawn under clause 32 of the agreements as at (i) above, and part under clause 3(c)), works were abandoned by the contractors of their own and the department had to withdraw them under clause 3 (c) of the agreements and award the same to different agencies entailing extra cost of Rs. 26.92 lakhs against which Rs. 2.08 lakhs only were available with the department as security deposit. No action had been taken for the recovery of extra cost. Incidentally, it may be mentioned that the works in all these reaches were awarded to three contractors alone (value Rs. 74.22 lakhs) who could not cope with the work load and left them incomplete. While allotting these works, care was not taken to assess their capacity and performance of the works allotted to them earlier. Fifteen works of these reaches alone were awarded to them in a period ranging between 7 and 18 months.

4.2.8.4 *Short levy and non-recovery of compensation under clause 2 of the agreement*

Twenty one contracts were rescinded under clauses 2 and 3 of the agreement for failure of the contractors to complete the works and in those cases 10 per cent compensation on the estimated cost of the work could be levied. A test check revealed that while rescinding the contracts, recovery of compensation ordered was less by Rs. 2.52 lakhs. Even against the proposed recovery of Rs. 4.05 lakhs from contractors, only Rs. 2.32 lakhs were available with the department as deposits up to March 1986. No amount had been recovered/adjusted against those deposits. The department stated (January 1987) that civil suits would be filed in the courts against the defaulters.

4.2.3.5 Avoidable expenditure of Rs. 2.28 lakhs

For the work of aqueduct at RD 2160 of the left main canal allotted to the RSBCC in March 1980, portland indigenous cement was to be supplied by the department and recovery effected at Rs. 28.35 per bag. On a request by the RSBCC (March 1984) that it had spare imported cement and the same might be allowed to be used on the work to avoid likely risks, 3,617 imported bags of cement were allowed to be so used between March 1984 and May 1985 leading to an extra expenditure of Rs. 2.28 lakhs. The department stated (October 1986) that during execution, use of imported cement was required for prestressing work conforming to ISS 8112.

4.2.3.6 Special Tools and Plant

The original project estimate provided Rs. 11.85 lakhs for special tools and plant and the expenditure incurred up to March 1986 was Rs. 65.52 lakhs. A test check revealed that some of the machines were purchased much in excess of those provided in the original estimate as below :

S.No.	Name of machine	Number provided in original project report	Number actually purchased	Estimated cost	Actual cost
(Rupees in lakhs)					
1.	Trucks and Dumpers	3	11	3.00	16.61
2.	Compressors	4	12	1.40	11.28
3.	Bulldozer	NIL	1	NIL	6.43
4.	Generator	1	2	1.00	1.39

These machines were not put to optimum use. Their under utilisation was as follows :

S.No.	Name of machine	Prescribed run in Km./ hours	Actual run in Km./hours	Idle period in number of days	Want of work	Under repair
1.	Trucks and Dumpers	8,90,000 Km.	6,18,826 Km.	3,210	544	
2.	Compressors	63,890 Hrs.	19,775 Hrs.	8,034	1,369	
3.	Bulldozer	7,000 Hrs.	4,574 Hrs.	420	460	

Other interesting points noticed were :

(i) *Generators*

One generator and its spare parts received from another division (valued Rs. 1.06 lakhs) were not utilised since March 1978 at the work site because electric supply was available at the site. It was declared surplus during November 1985 but had not been disposed of (December 1986). The other generator remained under repairs from March 1982 to February 1984 and during this period, one generating set was taken on hire from another division for which hire charges amounting to Rs. 2.96 lakhs were paid during September 1986.

(ii) *Trucks and Dumpers*

Private vehicles were taken on hire for transportation of cement and payment of Rs. 1.96 lakhs was made during the period departmental trucks remained idle. The divisional officers stated (October 1986) that this was done to avoid payment of travelling allowance to the staff.

(iii) *Compressors*

Nine compressors declared surplus during 1982 (four) and 1985 (five) were lying unutilised (January 1987).

4.2.9 *Summing up*

The project was initially sanctioned for Rs. 348.36 lakhs during January 1977. Its cost was revised to Rs. 1968.80 lakhs by the CWC in June 1985 to irrigate 4945 hectares. The irrigation cost per hectare has increased from Rs. 9,233 in 1977 to Rs. 39,814 in 1985.

The scope and design of the project had to be changed during the course of execution due to incomplete and inadequate geological survey and hydrological investigation; provisions made in the original estimate were inadequate.

Works were allotted to the contractors prior to acquisition of land and approval of drawings of pucca structures. The contractors left the works incomplete in most of the reaches resulting in extra expenditure as also in a set back to the construction programme.

The dam and the right main canal were completed during 1982-83 and 1983-84 respectively. Water had been stored in the dam but due to non-completion of the left main canal and the distribution system, irrigation could be done only in 442 hectares by the end of 1985-86 against a target of 3,904 hectares.

Cases of avoidable and extra expenditure noticed were as under :

- (i) Avoidable loss of Rs. 1.28 lakhs (earthen dam) and Rs. 2.28 lakhs (aqueduct on LMC).
- (ii) Extra and avoidable expenditure of Rs. 39.79 lakhs on left main canal works.
- (iii) Unauthorised financial aid of Rs. 11.87 lakhs to two contractors by not effecting timely recoveries.
- (iv) Short-levy of compensation of Rs. 2.52 lakhs from 14 contractors.
- (v) Purchase of tools and plant in excess of requirement and under utilisation of plant and machinery.

The matter was reported to Government in August 1986; reply has not been received (April 1987).

4.3 Restoration and improvement of the Harsora Bund

Mention was made in paragraph 4.8 of the Report of the Comptroller and Auditor General of India for the year 1976-77 (Civil)—Government of Rajasthan about the technical lapses in the selection of site of chute spillway of the Harsora Bund as a result of which the work of restoration and improvement of the bund started in February 1974 had to be stopped midway in December 1974 for re-examination of the design of the spillway.

In paragraph 3 of its 9th Report of VII Legislative Assembly, the Public Accounts Committee (PAC) observed (March 1983) that the matter regarding defects in design and construction be got investigated by a high level committee and the officers found responsible penalised by the Government.

During test check conducted by Audit in September/October 1985, it was seen that the work of chute spillway from

chain 84.20 to chain 85.55 and repair of the bund was awarded to another contractor in March 1980 and was completed by him in November 1981 at a total cost of Rs. 28.96 lakhs. While the work was under execution, the Chief Engineer, Irrigation approved the design of the spillway and invited (June 1981) a team of high level officers headed by the then Chief Engineer, Indira Gandhi Nahar Pariyojana, Command Area Development, to inspect the bund in order to make sure that the dam under construction was safe and did not pose any danger to life and property in the area downstream of it. The team inspected the dam on 18th June 1981 when the work of spillway was nearing completion.

The team, in its report submitted on 22nd June 1981, approved the design of the spillway (as finalised by the Chief Engineer in February 1981) from the safety point of view, but pointed out that the load bearing capacity of the sub-grade needed to be tested because the sub-grade at the location of piers comprised silty soil, having quite a low load bearing capacity. It recommended that in case the bearing capacity was not adequate it might be desirable to provide a raft foundation with RCC piers. It also suggested some other improvements.

In compliance with the report of the Committee, a Sub-Engineer was sent to the Central Soil and Research Centre (CS & RC), New Delhi in November 1982 to get the bearing capacity of the sub-grade at the location of piers ascertained. The CS & RC authorities declined to do this as the transportation of machines and instruments for such a work was not advisable, being too costly and risky. Later the department, in consultation with the Director, Design and Research, approached (March 1984) the material Testing Division, Irrigation, Jaipur, to get the bearing capacity of the soil tested. This was yet to be conducted even after a delay of 6 years. Other improvements suggested by the team were also yet to be carried out (March 1987). As a result, water was not being stored to the full level.

The department submitted the re-revised estimate of the bund for Rs. 98.61 lakhs to the Government in July 1986 for sanction. The sanction was awaited (March 1987).

Besides, seven steel gates purchased from four firms at a cost of Rs. 2.68 lakhs during 1971 could not be installed due to non-construction of piers on the crest pending testing of the sub-grade of the soil. Apart from blocking of Government funds to this extent, a further loss of Rs. 1.17 lakhs to these gates was also reported (June 1983) by the Executive Engineer to the Superintending Engineer. Responsibility for the loss had not so far been fixed (March 1987).

The work which commenced in October 1970 still remained incomplete (March 1987) due to defective work on the chute spillway portion. An expenditure of Rs. 72.32 lakhs incurred up to December 1986 on this bund was not providing full utility as water was being stored below or up to the crest level i.e. only up to 40 mcft against 276 mcft live storage, resulting in very nominal irrigation of 222 to 330 acres against the target of 2,176 acres. Apart from the loss of revenue to Government, the farmers were being deprived of irrigation facilities. Action was also yet to be taken by the Government to fix responsibility for defects in design and construction as asked for by the PAC (January 1987).

The matter was reported to Government in September 1986; reply has not been received (March 1987).

4.4 *Unfruitful expenditure*

The Government in the Irrigation Department, sanctioned in January 1978, creation of one circle, 3 divisions and 14 sub-divisions, to look after the works of flood control in Bharatpur district. A unit of the Land Acquisition Office (comprising a Land Acquisition Officer (LAO), one accountant, two patwaris, one upper division clerk, two lower division clerks and two peons) was also sanctioned to deal with the cases of acquisition of land in the flood affected area. The Superintending Engineer, under whom this unit was to work, filled up all the posts except that of the LAO during January 1978 itself. The post of the LAO was not filled in by the Board of Revenue, Ajmer, due to acute shortage of incumbents. Despite pursuance through the Government in the Irrigation Department, the LAO was never posted whereas incumbents of other posts continued to be in service till this unit was

abolished by the Government from February 1985. According to the Superintending Engineer (April 1986), in the absence of the LAO, the services of the other staff of the LAO were utilised for day to day work of the circle. The circle was, however, having its full sanctioned strength during this period.

Even though the LAO was not posted for so long, action was not taken to surrender the staff or to utilise their services elsewhere. The Superintending Engineer, for the first time, requested the Chief Engineer in May 1982 to utilise the above staff somewhere else, as, due to non-posting of the LAO, the powers delegated to him were not being exercised and the staff was not rendering any effective service for want of sufficient work load for that unit in his circle.

Thus an expenditure of Rs. 3.17 lakhs incurred on the pay and allowances of the aforesaid staff during the period from January 1978 to February 1985 proved to be unfruitful.

The Government, to whom the matter was reported in September 1986, while accepting these facts (October 1986), stated that the services of the staff were utilised on Government work. The fact, however, remains that the services of the staff were not gainfully utilised. Neither the purpose for which the posts were created was fulfilled nor the circle office had enough work load to keep them busy, as it was having its full sanctioned strength.

AGRICULTURE (COMMAND AREA DEVELOPMENT AND WATER UTILISATION) DEPARTMENT

4.5 *Unfruitful expenditure of Rs. 12.56 lakhs and Rs. 0.83 lakh*

The works of excavation and lining of Phoganwali distributary from RD 74000 to RD 78150, allotted to a contractor in 1979, were completed in January 1980 and May 1980 respectively at a cost of Rs. 0.19 and Rs. 0.83 lakh and payments were released after obtaining certificate of completion of the works as per design and specifications from the concerned officer. The security deposit for the lining work was also refunded in December 1980.

Even though all the four water courses (having culturable command area of 1576.48 acres) provided in the reach of the distributary were constructed by 1984-85 at a cost of Rs. 12.56 lakhs, irrigation done in 1984-85 was only in 190 acres. The shortfall in irrigation was mainly due to the full supply level (FSL) of the distributary in the reach being lower than the bed level of these water courses and there being no scope of getting water in them till the FSL of the distributary was restored to the designed level. The existing bed levels of lining of the distributary in this reach were lower by 1.72 to 3.39 feet as compared to the designed levels, and variation in the top of the lining work ranged from 1.45 to 3.35 feet. The Superintending Engineer, apprised the Chief Engineer, CAD, IGNP, Bikaner, of these facts in May 1985 and submitted draft charge sheets against the officers responsible in this case. The charge sheets were not served (March 1987). Remedial measures for rectifying the defects were also yet to be taken (March 1987).

The delay was resulting in loss of revenue to Government and in depriving the cultivators of irrigation facilities. The expenditure of Rs. 0.83 lakh incurred on lining and Rs. 12.56 lakhs on water courses will continue to be unfruitful till the defects were removed.

The matter was reported to Government in September 1986; reply has not been received (March 1987).

4.5 *Avoidable expenditure of Rs. 0.69 lakh on rectification of defective water courses*

Work of lining a water course in Chak 7 BLM 'A' was allotted by the Executive Engineer, Suratgarh Branch, East Division, Command Area Development (CAD) Indira Gandhi Nahar Pariyojana (IGNP), Sri Bijeynagar, to contractor 'A' in September 1977 but he left it incomplete on 17th October 1977. The work was subsequently allotted to contractor 'B' (eight squares in May 1978) and 'C' (four squares in November 1978) but they also abandoned it in October 1978 and November 1979 respectively, after doing the work partially. The work remained neglected till 6th September 1982, when the Chief Engineer, during his visit, found the water course in a dilapidated condition and constituted a committee for assessing the repair work and ordered its execution on a priority basis. The work was

also transferred to the Executive Engineer, Prithvisar Division I, CAD, Anoopgarh, in September 1982. The Committee submitted its report on 15th September 1982 indicating the position of work already done and that to be done without making mention of the defects noticed in construction.

The cultivators complained to the department (January, May and June 1983) that water was not reaching their fields due to the faulty construction of the water course. On enquiry, the Additional Commissioner, CAD, observed that bed slope in eight squares had been provided 2.7 feet as against 1.6 feet and bed lining in four squares with one tile instead of one and a half tile while executing the lining work contrary to the provisions in the design manual of the project.

Despite these defects, the work executed by all the three outgoing contractors was found to have been certified as having been done as per design and specifications. To a query by Audit in June 1984, the Executive Engineer, Prithvisar Division, replied that the certificate was being recorded in the running bills in a routine manner. These defects were got removed during 1983-84 at an extra cost of Rs. 0.69 lakh through contractor 'D' who was allotted the leftover work of the water course on 16th December 1982. The delay in rectifying the defects resulted in loss of revenue in the shape of water charges to Government besides depriving the cultivators of the irrigation facilities during this period.

The department initiated proceedings against the erring officials but the charge sheets had not been served (March 1987).

The matter was reported to Government in September 1986; reply has not been received (March 1987).

4.7 *Excess payment of Rs. 0.55 lakh due to wrong computation*

The Chief Engineer, Indira Gandhi Nahar Pariyojana (IGNP), Command Area Development (CAD), Bikaner, allowed 5 per cent premium on Basic Schedule of Rates (BSR) for works located in areas within 8 kilometres (kms) of the Indo-Pak border with effect from 16th July 1977. This premium was enhanced to 10 per cent and the limit of area was also increased to 16 Kms in January 1979. Both the limits of premium and

area were again reduced to 5 per cent and 8 Kms respectively in June 1981.

Material required for construction of such works was arranged from stores, kiln sites, railway sidings etc., located at places beyond the prescribed distance of the border. As clarified by the Chief Engineer in April 1980, the premium for the item of carriage of material in such cases, was admissible only for that part of the lead/distance which fell within a perimeter of 8/16 Kms. of the border and not for the total distance involved from the source of supply to the site of the works.

Test check by Audit in September 1984, of the record of the works executed by seven divisions of the CAD Organisation, having their jurisdiction up to the border, however, revealed that the divisions while computing the rates admissible as per BSR for the items of carriage of material did not restrict addition of the premium as envisaged in the aforesaid orders of the Chief Engineer to that part of the lead/distance as fell beyond the perimeter line which was at a distance of 8/16 inside the border but allowed it on the total distance from the source of supply to the site of the works in 173 cases. Irregular payment for the unauthorised distance was not objected to by the Senior Accounts Officer also at the time of pre-check of running bills of these works. Amount overpaid on this account worked out to Rs. 0.55 lakh. Authorisation by the Pre-check Organisation of the project, of the irregular payment on this account, continued up to December 1984 even after the matter was reported by Audit to the Chief Accounts Officer in September 1984. His comments were awaited (March 1987). The Chief Engineer to whom the matter was reported in April 1986, accepted in principle the fact of overpayment but withheld his comments till receipt of information from his subordinate offices. Meanwhile, a sum of Rs. 0.11 lakh had been recovered (March 1987).

The matter was reported to Government in October 1986; reply has not been received (March 1987).

CHAPTER V

STORES AND STOCK

AGRICULTURE (COMMAND AREA DEVELOPMENT AND WATER UTILISATION-IGNP) DEPARTMENT

- 5.1 *Loss of Rs. 5.43 lakhs due to incorrect grading of coal in the initial accounts of stock and Rs. 1.36 lakhs due to non-lodging of claim for cost and freight of coal short/ not received*

The Central Coal Fields Limited, Gorbi Colliery, Madhya Pradesh, despatched 5036 tonnes of 'D' grade coal in September 1982 to three divisions of the Indira Gandhi Nahar Pariyojana (IGNP), Command Area Development (CAD), (Suratgarh Branch East Division, Sri Bijeynagar-1604 tonnes, Sardarpura Division, Sri Bijeynagar-1719.20 tonnes and B-West Division, Suratgarh-1712.80 tonnes) through independent railway receipts (RRs) made out in the name of each consignee. The RRs in all the three cases were received late and the Executive Engineers took delivery of coal by furnishing indemnity bonds. Coal actually received (2884.80 tonnes) by the divisions fell short of the booked quantities by 2151.20 tonnes (Suratgarh Branch East Division 514.10 tonnes, Sardarpura Division 1092.80 tonnes and B-West Division 544.30 tonnes).

While the claims for the cost of 514.10 tonnes and 1092.80 tonnes of coal short received by the Executive Engineer, Suratgarh Branch East and Sardarpura Divisions respectively were lodged with the Chief Commercial Superintendent, Northern Railway, Bikaner, within the prescribed period (not accepted by the Railways as yet-September 1986), the claim for the cost and proportionate freight of 544.30 tonnes (Rs. 1.36 lakhs) short received by the Executive Engineer, B-West Division, Suratgarh was not lodged with the railways.

Coal received against the above consignment was classified by all the three divisions in the stock accounts as 'F' grade instead of 'D' grade and issues to contractors were also made as for 'F' grade. The divisions had received the RRs mentioning the category of coal as 'D' grade much before it was issued and did have the opportunity to correct the mis-classification made in the initial stock accounts. This was, however, not done.

In the IGNP, CAD Organisation, coal is given to contractors, free of cost for use in making tiles and bricks as per norms applicable to the grade of coal supplied. Norms of consumption of coal prescribed by the department for 'D' grade coal were 35.92 tonnes per lakh of pucca tiles and 26.34 tonnes per lakh of pucca bricks. However, coal was supplied to contractors as per norms applicable to 'F' grade coal, viz., 60 tonnes per lakh of pucca tiles and 44 tonnes per lakh of pucca bricks. As a result of misclassification of coal in the stock accounts, the contractors were issued 1128.46 tonnes of coal (cost including carriage up to sites of kilns: Rs. 5.43 lakhs) in excess of the requirement as per norms applicable to 'D' grade coal.

The Junior/Sub-Engineer Incharge of the stores of Sardarpura Division and Suratgarh Branch East Division were suspended from service in January and April 1986 respectively by the Chief Engineer but no action had been taken against the staff concerned in the third case. Action to fix responsibility in these cases had not been initiated by the department so far (March 1987).

The matter was reported to Government in June 1986; reply has not been received (March 1987).

5.2 *Non-recovery of Rs. 1.78 lakhs on account of freight charges in respect of under-loaded coal wagons*

The Government of Rajasthan in the Indira Gandhi Nahar Department issued instructions in October 1966 that in the orders to be placed for supplies of coal, a clear condition should be inserted that any extra freight which may have to be paid to the railways on account of short loading, would be recoverable from the suppliers. This was, however, not done by the department in any of the orders placed.

Test check of records of seven divisions of the project's Command Area Development for the period July 1975 to December 1982 by Audit in September 1985 revealed that 194 coal consignments in wagon loads were under-loaded by the suppliers on which freight charges had to be paid to the railways on the full carrying capacity of the wagons as per the railway rules. The total excess freight paid due to under-loading worked out to Rs. 1.78 lakhs in seven divisions. Claims for refund of excess freight paid in these cases had, however, not been preferred by the divisions with the suppliers.

The matter was reported to Government in August 1986; reply has not been received (March 1987).

5.3 *Purchase of sub-standard coal-Loss and blocking of Government money*

On being approached by the Railway Administration the Chief Engineer, Command Area Development (CAD), Indira Gandhi Nahar Pariyojana (IGNP), Bikaner, purchased 1804 tonnes of coal from them, in July 1981, loaded in a rake of 30 wagons, lying unclaimed at Suratgarh Railway Station without ascertaining its condition, quality/grade or the name of colliery.

The delivery of coal was taken by the Rajasthan Feeder Division, Hanumangarh (10 wagons containing 602 tonnes) and the Rajasthan Canal Division, CAD, Hanumangarh (20 wagons containing 1202 tonnes) in July 1981 on payment of Rs. 6.69 lakhs including demurrage charges of Rs. 0.80 lakh, treating it as equal to 'D' grade coal. However, the weight of coal at the time of delivery was 1668.4 tonnes only.

The Railway Administration was thus overpaid Rs. 0.44 lakh (cost: Rs. 0.21 lakh and freight: Rs. 0.23 lakh) for 135.6 tonnes of coal less received (Feeder Division: 44.4 tonnes; Canal Division: 91.2 tonnes). Claim was not lodged by either of the divisions for the cost/proportionate freight for the coal less received.

The Superintending Engineer, Hanumangarh, reported to the Chief Engineer in June 1985 that while taking delivery, coal was found mostly in the form of compacted powder/ash having no shine and had to be taken out of the wagons by

digging with the help of pickaxes. The test results of coal subsequently revealed (November 1981) that its useful heat value was 2450-2500 calories per kilogram which was just equal to the calorific value of 2400 applicable to 'G' grade coal. As per standards, 93.40 tonnes of 'G' grade coal were required for burning one lakh pucca tiles as against 35.92 tonnes fixed for 'D' grade coal. To test it further, coal was used by the divisions at four kilns and the consumption was found to be 100 tonnes per lakh pucca tiles. Accordingly, the Superintending Engineer recommended to the Chief Engineer in June 1985 that the coal at best be equated to 'G' grade coal.

The department thus consumed 57.48 tonnes extra coal for manufacturing every one lakh pucca tiles. Out of the 1668.4 tonnes of coal received, only 309.82 tonnes had been consumed so far (March 1987). The same number of tiles as were burnt with 809.82 tonnes of this coal could have been burnt by using 311.43 tonnes of 'D' grade coal resulting in excess consumption of 498.39 tonnes valuing Rs. 2.03 lakhs (cost : Rs. 0.79 lakh, freight : Rs. 0.84 lakh and carriage up to site of kiln : Rs. 0.40 lakh). The balance 858.58 tonnes (value Rs. 2.80 lakhs) were lying unused. The Superintending Engineer also reported (June 1985) that nobody was willing to lift the coal because of its very low heat content and recommended its disposal by auction; orders of the Chief Engineer were awaited (March 1987).

As a result of acceptance of coal of an unclaimed consignment without ascertaining its quality/condition and not obtaining the refund of the cost/freight of the coal less received and demurrage charged, the department sustained a loss of Rs. 3.27 lakhs, besides blocking of funds to the extent of Rs. 2.80 lakhs since July 1981 on the coal lying unused.

The matter was reported to Government in July 1986; reply has not been received (March 1987).

5.4 *Avoidable expenditure of Rs. 2.38 lakhs due to defective planning*

To avoid the lapse of quota allotted by the Chief Engineer, the Superintending Engineer, Jetsar Circle, Command Area Development (CAD), Indira Gandhi Nahar

Pariyojana (IGNP), allotted 16,000 tonnes cement (3,20,000 bags) to the Executive Engineer, Suratgarh Branch East Division, Sri Bijeynagar, through eleven supply orders placed on the supplier during the period March 1982 to June 1983. Against this, the division received 9,492.95 tonnes cement (1,89,859 bags) during the period March 1982 to December 1983 and the orders for the balance quantity of 6,507.05 tonnes (1,30,141 bags) were cancelled in March 1984.

After getting allotment of 10,200 tonnes (2,04,000 bags) up to February 1983, the Executive Engineer requested the Superintending Engineer not to allot any further quantity as he already had sufficient cement with him and was not in a position to receive any more of it due to paucity of storing facility. The Superintending Engineer while allotting further 5,800 tonnes (2,800 tonnes in May 1983 and 3,000 tonnes in June 1983) advised the Executive Engineer to hire private accommodation to store it and to divert it to other divisions at his level.

Out of the total supply of 1,89,859 bags, 74,883 bags were accommodated in departmental stores and 66,190 in 61 private godowns (taken on hire during the period July 1983 to September 1983) and the balance 48,786 bags were rebooked to Suratgarh (Suratgarh Division : 14,644 bags, Badopal Division : 18,841 bags and Birdhwal Division : 15,301 bags)-a place enroute to Sri Bijeynagar-in the same 105 wagons in which these were received on the same or the next very day of their receipt after incurring an expenditure of Rs. 0.25 lakh on their unloading and reloading. The Government could have saved a sum of Rs. 1.69 lakhs spent on freight of these wagons from Suratgarh to Sri Bijeynagar and back if the transfer of cement to these divisions had been properly planned or case taken up timely with the Railway administration for diversion/detention of the required number of wagons at Suratgarh itself particularly when the Suratgarh divisions had conveyed their requirements months back. Further, there was little justification for the unloading of cement from railway wagons and its reloading into the same wagons when it was to be sent to Suratgarh immediately on its arrival at Sri Bijeynagar.

Of the 1,41,073 bags retained at Sri Bijeynagar, 24,278 and 62,047 (total 86,325 bags) were issued to various works from departmental stores and hired godowns during the period July 1983 to September 1985 and April 1984 to September 1985 respectively. Had the 24,278 bags issued from departmental stores been instead issued from hired godowns, it could have been possible to dehire the hired godown earlier thereby saving an amount of Rs. 0.44 lakh out of Rs. 2.55 lakhs paid as rent for the period July 1983 to September 1985. All the hired godowns were vacated by September 1985 by transferring the remaining bags to the departmental stores.

Defective planning resulted in avoidable expenditure of Rs. 2.38 lakhs; responsibility had not been fixed so far (March 1987).

The matter was reported to Government in October 1986; reply has not been received (March 1987).

PUBLIC HEALTH ENGINEERING DEPARTMENT

5.5 *Loss due to non-receipt of galvanised iron pipes*

The Executive Engineer, World Bank Construction Division (Urban), Public Health Engineering Department (PHED), Jodhpur (later merged in Sewerage and Drainage Division, PHED, Jodhpur in April 1985) placed an order in March 1982 on a firm to supply galvanised iron 400 metres pipe of 125mm diameter and 500 metres of 150mm diameter size against the rate contract entered into by the Director General, Supplies and Disposals (DGSD).

The firm despatched 397.12 metres pipe of 125mm diameter and 494.16 metres of 150mm diameter on 31st May 1982 through two railway receipts and informed the consignee to that effect on 7th June 1982.

While the pipes of 150mm diameter size were received by the division, those of 125mm diameter size did not reach the destination. The firm, however, received Rs. 1.34 lakhs being 93 per cent advance payment of the total supply of both the sizes of pipe from the Pay and Accounts Officer, DGSD, Calcutta, on the basis of the proof of despatch, the debit of which was yet to be adjusted in the divisional accounts (February 1987).

The rate contract entered into by the DGSD stipulated that after the firm's booking the consignments at railway risk and obtaining an unqualified railway receipt, the responsibility for loss/damage in transit would rest with the consignee. The Executive Engineer, instead of lodging the claim of Rs. 0.59 lakh for the pipes not received with the Chief Commercial Superintendent (Claims), Northern Railway, Jodhpur, within the prescribed period (six months from the date of delivery of goods to the railways for carriage viz., up to 30th November 1982), took up the matter of non-receipt with the firm for the first time by sending a telegram on 30th December 1982. In reply, the firm advised the Executive Engineer in January 1983 to lodge a claim with the railways but the latter insisted that the claim should have been lodged by the firm. The firm in their reply (April 1983) again stated that, as per terms of rate contract, they were not responsible for any loss/damage in transit and advised the Executive Engineer to lodge the claim with the railways for the material not received.

The Pay and Accounts Officer, DGSD, to whom a report was sent in April 1983 for recovery of the cost of the material from the firm, informed (May 1983) the Executive Engineer that the recovery was not possible as the firm was not responsible.

The Executive Engineer lodged the claim with the Divisional Commercial Superintendent, Northern Railway, Jodhpur, on 18th May 1983 (after more than 11 months of the despatch of the goods). The Chief Claims Officer, Northern Railway, Jodhpur, rejected the claim in January 1987 as time-barred, resulting in loss of Rs. 0.59 lakh to Government.

The matter was reported to Government in September 1986; reply has not been received (March 1987).

PUBLIC WORKS DEPARTMENT

5.6. *Avoidable expenditure on the transportation of packed bitumen*

As per rate contract of the Director General, Supplies and Disposals (DGSD), with the Bharat Petroleum Corporation

Limited (BPC), supply point for packed bitumen for Jaipur was ex-refinery FOR, Mathura. In case bitumen was supplied from any other refinery, the BPC was to allow credit for freight differential to the consignee.

The Chief Engineer (Roads), Jaipur, placed an order with the BPC in February 1985 for supply of 500 tonnes bitumen to the Executive Engineer, Public Works Department (PWD), City Division III, Jaipur, from the Mathura refinery. The Executive Engineer, floated a tender (to be received by 20th March 1985) for transportation of 500 tonnes of bitumen by road to Jaipur but the Superintending Engineer instructed him (14th March 1985) to cancel the same immediately. The BPC vide their letter dated 18th March 1985 intimated the Chief Engineer that they would arrange despatch of consignment from Koyali (Baroda) refinery instead of Mathura and desired amendments in the supply order. The amendment was sent by the Chief Engineer on 16th April 1985 with the condition that bitumen will be despatched by rail and extra cost of transportation borne by the BPC.

In spite of the direction from the Superintending Engineer, the Executive Engineer went ahead with the processing of tender documents for transportation of bitumen by road on the reported ground of completing urgent repair works during March 1985 and added the name of Koyali (Baroda) refinery also in 'G' schedule of the tenders sold to three tenderers. Simultaneous with the reference to the Superintending Engineer (25th March 1985) recommending the lowest rate of firm 'A' for approval, he directed firm 'A' verbally to start the transportation work immediately. This action was also in contravention of the directions issued by the Chief Engineer in May 1983 whereby powers for calling tenders for transportation of bitumen by road were centralised with the Superintending Engineer designated, to have the benefit of competitive rates.

The Executive Engineer asked the firm on 27th April 1985 to stop further transportation of bitumen but, by that time, it had transported 1850 drums (304.14 tonnes). Out of the balance quantity, 132.525 tonnes of bitumen was got transported by rail in July 1985 on which the BPC duly allowed

credit for notional freight differential (Rs. 0.17 lakh). It declined to allow such credit in respect of bitumen transported by road. The Superintending Engineer ultimately accorded *ex post facto* approval to the lowest rate of firm 'A' (December 1985) and transportation charges (Rs. 1.28 lakhs) were paid to firm 'A' in January 1986, as against the expenditure of Rs.0.36 lakh on railway freight from Mathura to Jaipur which the department would have incurred had it got the supply by rail.

A test-check by Audit in November/December 1985 revealed that :

- (i) no specific programme for special repairs of road works was approved for 1984-85. Final budget allotment of Rs. 130 lakhs made for the year had already been exceeded, the expenditure by the end of February 1985 being Rs. 137.41 lakhs which increased to Rs. 182 lakhs by the end of March 1985, leaving no funds for any additional work during the year;
- (ii) as per order placed, the BPC was to complete the supply by the end of June 1985; and
- (iii) the division had 4,068 drums of bitumen on 29th January 1985, out of which 1,030 drums were issued to three local divisions in February 1985 and 2,895 drums were utilised till the end of March 1985. A total of 1,048 drums (made up of balance of 143 drums, alongwith 380 drums received from other divisions and 525 drums received against the above supply order during March 1985) were found unutilised at various work sites as at the end of March 1985.

Thus there was no urgency to get the supply by road on a priority basis. The unauthorised action of the Executive Engineer led to an avoidable expenditure of Rs. 0.92 lakh.

The matter was reported to Government in September 1986; reply has not been received (February 1987).

CHAPTER VI

FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS
FINANCE DEPARTMENT6.1 *Quantum of grants and their purposes*

During 1985-86, Rs. 364.41 crores, constituting about 24.11 per cent of the total revenue expenditure of the State Government during the year, were paid as grants to local bodies, co-operative societies, private institutions and other non-Government bodies, as shown below :

	<i>(In crores of rupees)</i>
Panchayat samitis and Zila Parishads	245.80
Educational institutions (including universities)	37.01
Municipalities	3.83
Co-operative societies and Co-operative institutions	3.76
Other institutions and bodies	74.01
TOTAL	364.41

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

	<i>(In crores of rupees)</i>
Education—	
Primary	68.99
Secondary	6.25
University	17.72
Technical	2.20
Others	2.12
Community Development	169.28

	(In crores of rupees)
Agriculture	28.31
Area Development	10.32
Power Projects	15.00
Industries, including Village and Small Industries	10.31
Urban Development	6.42
Co-operation	3.65
Public Health and Sanitation	2.93
Social Security and Welfare	1.41
Others	19.50
	TOTAL 364.41

According to the provisions of Section 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the receipts and expenditure of bodies and authorities substantially financed by grants or loans from the Consolidated Fund are to be audited by the Comptroller and Auditor General of India. Under Section 15 of the Act, the Comptroller and Auditor General has to scrutinise the procedure by which the sanctioning authorities satisfy themselves as to the fulfilment of the conditions subject to which specific purpose grants and loans were given. The results of audit done under these sections and other important points noticed in connection with the sanction of grants/loans, are given in this Chapter.

INDUSTRIES DEPARTMENT

6.2 *Khadi and Village Industries*

6.2.1 *Introductory*

An organised attempt to improve economic condition of rural areas in the State was made through the Rajasthan Khadi and Village Industries Board (hereafter Board) from the year 1955 on its constitution in pursuance of the Rajasthan

Khadi and Village Industries Board Act, 1955. With the announcement of the New Industrial Policy by the Government of India in 1977 and the State Government in 1978, greater emphasis was laid on the development of Khadi and Village Industries. The planning strategy for the rural industries sector aimed at providing more employment opportunities to the people in the countryside at a low capital cost and raising the income level of individual artisans so as to enable them to cross the poverty line.

The Board is financed by the Khadi and Village Industries Commission (hereafter Commission) and the State Government in the form of loans and grants for schematic purposes and establishment expenses.

The operation of the Khadi and Village Industries Programme for the period 1981-82 to 1985-86, was reviewed in audit in five District Industries Centres, namely, Alwar, Bhilwara, Jaipur, Sawaimadhopur and Udaipur and in the Board's office during May to July 1986 and the main findings are given in the succeeding paragraphs.

6.2.2 *Development of Khadi*

6.2.2.1 *Disbursement*

The development of Khadi is mainly carried out by registered institutions and co-operative societies, which are financed by the Board out of funds received by it from the Commission. During the years 1981-82 to 1985-86, against the allotment of Rs. 521.90 lakhs (loans) and Rs. 25.28 lakhs (grants), the Commission provided funds of Rs. 278.82 lakhs (loans : Rs. 273.43 lakhs and grants : Rs. 5.39 lakhs). Of this, disbursement of Rs. 325.89 lakhs (loans : Rs. 315.60 lakhs and grants : Rs. 10.29 lakhs) was made partly by allowing appropriating of receipts on account of recoveries of loans by the Board.

6.2.2.2 *Working Capital*

The working capital loan to institutions/co-operative societies is provided on estimated value of production and sale of yarn and cloth. Working capital loans were not utilised

as shown in the table below :

Year	Number of institutions	Funds made available by the Board	Funds utilised by the institutions	Under-utilisation of working capital
(Rupees in lakhs)				
1981-82	23	680.35	484.56	195.79
1982-83	33	732.20	549.07	183.13
1983-84	38	688.64	489.34	199.30
1984-85	16	225.90	170.38	55.52
1985-86	18	227.06	174.20	52.86

11 institutions were allowed to retain excess working capital loan continuously for periods ranging between two and five years as on 31st March 1986.

6.2.2.3 Production, employment and earnings

The following table indicates the progress of development of khadi in terms of production, sales and employment :

Production								
Annual level attained at the end of	Woollen			Cotton			Employment	
	Targets in value	Achievement in value	Quantity (Square metres in lakhs)	Targets in value	Achievement in value	Quantity (Square metres in lakhs)	Woollen	Cotton
	(Rupees in lakhs)			(Rupees in lakhs)			(In numbers full time/part time)	
1981-82	690	425.98	10.08	100	86.06	8.35	36501	11628
1982-83	700	519.57	13.05	115	81.61	6.00	42878	11611
1983-84	616	522.78	15.74	100	76.26	4.92	45496	10889
1984-85	597	572.42	12.92	100	88.92	5.19	47165	7962
1985-86	682	688.03	12.60	110	101.82	6.91	47793	10214
Total :	3285	2728.78	64.39	525	434.67	31.37		

Year	SALES							
	Targets				Achievement			
	Woollen		Cotton		Woollen		Cotton	
Retail sale	Whole sale	Retail sale	Whole sale	Retail sale	Whole sale	Retail sale	Whole sale	
<i>(Rupees in lakhs)</i>								
1981-82	142.50	750	217.50	72.50	103.13	541.72	206.51	70.32
1982-83	153.00	700	260.00	83.00	126.85	545.94	182.98	84.07
1983-84	178.00	630	260.00	120.00	146.26	554.88	241.46	83.04
1984-85	185.00	597	267.00	122.00	163.20	579.53	253.80	89.02
1985-86	200.00	654	302.00	87.50	274.83	688.72	253.89	95.10
	858.50	3331	1306.50	485.00	814.27	2910.79	1138.64	421.55

There was a shortfall of 16.97 per cent in production and 11.63 per cent in sales as compared with the targets fixed.

The production of woollen khadi went to a peak level of 15.74 lakhs square metres in 1983-84 but there was a decline during 1984-85 and 1985-86. The Board stated in January 1987 that hosiery products and blankets were not included in the figures of production. As regards the production of cotton khadi, the peak level of 8.35 lakhs square metres was in the year 1981-82 but there was a decline in other years. The Board stated in January 1987 that adequate working capital was not made available by the Commission.

There has been no material increase in the per capita production and the per capita earnings of the artisans as shown below :

Year	Production in value (Rupees in lakhs)	Earnings (Rupees in lakhs)	Employment (number full/part time)	Per capita production Rs.	Per capita earnings Rs.
1981-82	512.04	160.09	48129	1063.89	332.63
1982-83	601.18	173.06	54489	1103.30	317.60
1983-84	599.04	186.75	56385	1062.41	331.20
1984-85	661.34	232.83	55127	1199.66	422.35
1985-86	789.85	274.49	57907	1364.00	474.02

Thus the aim of providing reasonable income to the rural artisans to enable them to cross the poverty line was not achieved in full measure. It was stated by the Board in January 1987 that most of the employment was part time.

There was no co-relation between the quantity of production and employment as there was a decline in production of woollen khadi during the year 1984-85, but there was an increase in employment. In respect of cotton khadi also, during the year 1982-83, there was decline in production but increase in employment and during the year 1984-85, there was increase in production over that of previous year but the employment generation decreased.

6.2.3 *Village Industries*

6.2.3.1 *Financial outlay*

During the period from 1981-82 to 1985-86, there was an allotment of Rs. 2036.36 lakhs (loans : Rs. 1760.97 lakhs and grants : Rs. 275.39 lakhs) by the Commission for assisting the village industries. The Board stated in February 1987 that the Commission provided funds of Rs. 1474.81 lakhs (loans: Rs. 1269.86 lakhs and grants: Rs. 204.95 lakhs) against which the disbursement of Rs. 1478.64 lakhs (loans: Rs. 1253.62 lakhs and grants: Rs. 225.02 lakhs) was made partly by allowing appropriating of receipts on account of recoveries of loans by the Board.

6.2.3.2 About 88.69 per cent of the financial assistance was provided to the traditional artisans for strengthening of the already existing village industries of leather, pottery, carpentry and blacksmithy, oil ghani, fibre, cane and bamboo. There was lack of growth of new village industries. The Evaluation organisation of the State Government had also in its report (1985) pointed out that the programme had not promoted the growth of new village industries significantly.

6.2.4 *Utilisation certificates*

Rupees 2492.19 lakhs and Rs. 313.70 lakhs on account of loans and grants respectively were disbursed to institutions/co-operative societies/individuals up to 1983-84. The utilisation certificates which were due to the Commission by

31st March 1985, were not furnished by the Board for the amounts given below :

	Year	Loans	Grants
		(Rupees in lakhs)	
Up to	1980-81	125.84	26.11
	1981-82	71.65	12.70
	1982-83	111.17	19.76
	1983-84	99.94	19.10
		408.60	77.67

The Board stated in May 1986 that efforts were being made for collection of utilisation certificates. But utilisation certificates for Rs. 357.52 lakhs on account of loan and for Rs. 67.95 lakhs on account of grants were still outstanding till January 1987. Loans of Rs. 297.65 lakhs and grants of Rs. 47.15 lakhs were not utilised by the loanees/grantees up to 1983-84.

The recovery of unutilised loans and grants was not satisfactory despite efforts made by the Board. No record was maintained to show the amount recovered and due on any particular date.

6.2.5 Performance in regard to production, employment and earnings

The following table shows the performance under village industries in regard to production, employment, earnings and per capita earning for whole of the State :

Annual level attained at the end of	Production in value (Rupees in lakhs)	Earnings (Rupees in lakhs)	Employment Number full/part time	Per capita earnings (Rs.)
1981-82	3453.88	848.24	102721	825.77
1982-83	4342.25	1483.66	131128	1131.46
1983-84	5952.65	2689.91	158079	1701.62
1984-85	7415.33	3091.31	177293	1743.62
1985-86	8991.63	3515.18	195911	1794.27

There was an uneven trend of progress in the average annual earning during 1983-84 which rose to Rs. 1701 from Rs. 1131 in the previous year for the State as a whole.

The highest average annual earning per artisan (full time and/or part-time supporting one unit of family) achieved in 1985-86 was Rs. 1794 only, whereas the objective of crossing of the poverty line was based on the assumption that an income of Rs. 300 to Rs. 350 per month (Rs. 3600 to Rs. 4200 per annum) should accrue to a family of 5 to 6 members (a family to be taken as one unit). The Board stated in January 1987 that as per report of Evaluation organisation (1985) the programme had helped about 50 per cent of the families living below the poverty line to cross it, and that it was also mentioned in the report that the income of artisans as generated was a mixture of rent, wages, interest, salary and profit. Thus the aim of the programme to help artisans to cross the poverty line could not be achieved in full measure.

There was wide variation in per capita earnings in the districts as detailed below :

Name of District	1983-84 Rs.	1984-85 Rs.	1985-86 Rs.
Alwar	937	1147	726
Bhilwara	2845	2620	2884
Jaipur	2428	3939	2263
Sawaimadhopur	1267	1675	4240
Udaipur	1433	1327	1150

The reasons for variation were not analysed by the Board.

Industry-wise performance revealed that the performance in respect of the following village industries was not satisfactory :

(i) *Bee-keeping Industry*

A bee-keeping centre at Mount Abu was being run by the Board as a demonstrative unit for the development of the

bee-keeping industry. However, industry showed a declining trend during the period from 1981-82 to 1985-86. The production of Rs. 0.17 lakh and employment of 39 persons in the year 1981-82 were reduced to Rs. 0.08 lakh and 18 persons in 1985-86.

(ii) Cottage Match and Agarbatti industry

The progress regarding production, employment and investment in respect of cottage match and agarbatti industry revealed that the production and employment which were Rs. 1.37 lakhs and 147 persons respectively in the year 1981-82 were decreased to Rs. 1.06 lakhs and 35 persons in 1985-86. Of the 25 units (10 co-operatives, 11 institutions and 4 individuals) financed up to 31st March 1986, 18 units (8 co-operatives, 6 institutions and 4 individuals) involving loan of Rs. 5.33 lakhs were defunct/under liquidation or had not commenced production. Thus the investment of Rs. 7.77 lakhs on this industry was mainly infructuous.

4-2.6 Defunct units

The Board had financed 32 co-operative societies and 82 institutions under khadi industry and 1583 co-operative societies, 427 institutions and 69098 individual artisans under village industries till 31st March 1986 for the purpose of promoting and encouraging khadi and village industries in the State.

The number of defunct units/units under liquidation as at the end of 31st March 1986, was 4449 and these involved investment of Rs. 143.33 lakhs. Thus investment of Rs. 143.33 lakhs in such units did not serve the purpose of additional employment and growth of production. The Board stated in May 1986 that action was being taken for recovery of dues.

There was also high incidence of defunct units/units under liquidation/units not started production under certain

industries as shown below :

Name of Industry	Total number of units financed up to 1985-86	Number of units under liquidation/defunct etc.	Percentage
1. Cottage match	25	18	72
2. Pulses cereals preservation	2122	915	43
3. Soap	185	99	54
4. Aluminium	15	10	67
5. Fruit preservation	30	21	70
6. Bee-keeping	2	1	50

It indicated that selection of units under these village industries was not made properly.

6.2.7 Revitalisation of village industries—co-operatives

To revitalise the co-operative units engaged in development of village industries, which had become dormant or were running in loss due to the problem of management, organisation of production or lack of finance etc., a programme was taken up from 1976-77 to provide financial assistance on tapering scale, i.e., Rs. 5000 in the first year, Rs. 4000 in the second, Rs. 3000 in the third and Rs. 2000 in the fourth year. For this purpose, funds of Rs. 5.30 lakhs were received by the Board from the State Government during the years 1981-82 to 1985-86, against which an expenditure of Rs. 1.16 lakhs was incurred and 26 units were financed against the target of 143 units. During 1982-83 to 1984-85, no amount was spent and during 1981-82, the expenditure was Rs. 0.69 lakh (30 per cent) against the funds of Rs. 2.30 lakhs received from Government. The unspent amount was re-appropriated to cover the excess expenditure incurred under other heads. Thus the efforts made by the Board in revitalising the societies were insignificant. It was stated by the Board in January 1987 that effective action had been started on inclusion of this programme in the 20-Point Programme.

6.2.8.1 *Recovery of overdue amounts of loan*

Loans paid to the institutions/societies/individuals for the development of khadi and village industries are to be recovered in instalments as laid down in the 'pattern of assistance' prescribed by the Commission from time to time. The loans for khadi programme were interest-free while those for village industries carried interest at the rate of 4 per cent per annum.

A sum of Rs. 318.09 lakhs was overdue for recovery as on 31st March 1986. The amount of interest due and accrued was neither worked out nor debited. As such the arrears recoverable on account of interest were not known. As on 31st March 1986, legal or arbitration proceedings were initiated in 118 cases which involved Rs. 21.55 lakhs only. The pace of recovery was very slow. Effective steps were not taken by the Board to recover the amount.

6.2.8.2 *Confirmation of loan balances*

The confirmation of loan balances as on 31st March 1986 was not obtained from 57989 units (558 co-operative societies, 92 institutions and 57339 individuals) which constituted 98.89 per cent of 58639 units, (918 co-operative societies, 240 institutions and 57481 individuals units), financed till March 1986 and against whom the loan was outstanding as on 31st March 1986. Individual artisans comprised majority of units and it was stated during May-July 1986 by the Deputy Director (Khadi) of the DICs test checked that in respect of individual artisans it was not possible to send intimation of the balances outstanding against them and to get these confirmed from them.

6.2.9 *Summing up*

Utilisation certificates for loans of Rs. 357.52 lakhs and grants of Rs. 67.95 lakhs were not furnished by the Board to the Commission till January 1987 in respect of amounts disbursed up to 1983-84 and loans of Rs. 297.65 lakhs and grants of Rs. 47.15 lakhs remained unutilised with loanees/grantees up to 1983-84.

About 88.69 per cent of financial assistance was provided to the traditional artisans for strengthening of the

already existing village industries and as such there was lack of growth of new village industries.

There was under-utilisation of working capital loans provided to khadi institutions/co-operatives.

4449 units which owed Rs. 143.33 lakhs as loans were reported to be defunct or under liquidation.

The overdue recoverable loans amounted to Rs. 318.09 lakhs as on 31st March 1986. Interest recoverable on overdue loans was not worked out. In 98.39 per cent cases, confirmation of balance from loanees was awaited.

At the end of 1985-86, the per capita average annual earnings attained was Rs. 474 under khadi and Rs. 1794 under village industries. Thus the aim of providing reasonable income to rural artisans to enable them to cross the poverty line, was not achieved in full measure.

SPECIAL SCHEMES ORGANISATION

6.3 Misutilisation of income from interest (Rs. 4.84 lakhs) by the District Rural Development Agencies

The Integrated Rural Development Programme (IRDP) aimed at creating additional employment activities in rural sector in the field of agriculture, veterinary, forestry and irrigation etc., was launched by the Government of India in 1978-79. Financing of various schemes under the IRDP is being done by giving subsidy to identified families at the prescribed percentages on the cost of works/assets and in the shape of loan advanced by the financial institutions (banks). The execution part, at district level, was entrusted to the District Rural Development Agency (DRDA), with its duties, powers and the source of finance defined in the Memorandum of Association.

Item V of the Memorandum of Association lays down that the income and property of the Agency was to be applied towards promotion of the objectives set forth in the 'Memorandum of Association', subject to such limitations as both the participating Governments (Government of India/Rajasthan) might, from time to time, impose. These Rural Development Agencies were keeping the money in their savings bank

accounts in banks. Since the income from interest was to accrue from the investment made out of funds received from Government resources, it legitimately belonged to both the Governments and was required to be applied to the objects as specified in the Memorandum of Association.

The DRDAs, Sriganganagar, Nagaur, Jhalawar and Bharatpur instead classified the income of Rs. 4.84 lakhs accrued from interest as their own income and utilised it for purposes other than the objects specified in the Memorandum of Association viz. for purchase of conveyances, furnishing of residential houses of officers, organising functions/mela etc., despite specific instructions issued by the State Government in April 1985 cautioning against the misutilisation of the income from interest and by the Government of India in June 1985 that such accrued interest should be spent for the basic objects for which original corpus of the fund was sanctioned and should not be utilised for other purposes.

The matter pertaining to the DRDA, Bharatpur, was reported to the State Government in July 1985 and regarding the remaining DRDAs in August 1986. In regard to the DRDA, Bharatpur, the State Government stated (September 1985) that action to regularise the expenditure was being taken but final action and their reply in respect of the other DRDAs has not been intimated (January 1987).

6.4 *Working of the scheme of 'Training of Rural Youths for Self Employment' in Bhilwara District*

The scheme of 'Training of Rural Youths for Self Employment' (TRYSEM) sponsored by the Government of India in July 1979 aimed at imparting training in various activities to the identified persons in rural areas to enable them to improve their skill and seek self employment. The scheme was to be implemented through the District Rural Development Agencies (DRDAs) and training was to be imparted through the Industrial Training Institutes and voluntary organisations. The expenditure on the scheme was to be shared equally by the Central and the State Governments.

The guidelines issued by the Government of India in July 1979 did not contemplate inclusion of the training for

wage employment in the scheme of TRYSEM. It was only in August 1983 that the Government of India decided to include the training for wage employment in the scheme and that too with the condition, *inter alia*, that subsidy for tool-kit would not be admissible in respect of the training for wage employment.

The State Government, however, in the instructions issued by them to all the DRDAs in October 1979 and September 1981, included the training for wage employment as well in the scheme. According to the guidelines circulated by the State Government in June 1981, subsidy for tool-kit was also to be allowed to the trainees for the wage employment scheme. Obviously, the wage employment scheme implemented by the State Government as part of the scheme of 'TRYSEM' up to August 1983, was a State scheme and expenditure on the scheme till then was the liability of the State Government.

During test check (September/October 1985) of the records of the scheme 'TRYSEM' for the period from 1981-82 to 1984-85 in Bhilwara District, a sum of Rs. 25.47 lakhs, out of the total expenditure of Rs. 55.71 lakhs, was found incurred on the scheme of training for wage employment. Of this, a sum of Rs. 23 lakhs pertaining to the period ending August 1983 did not qualify for Central assistance. An amount of Rs. 11.50 lakhs was, thus, irregularly claimed from the Central Government.

Other irregularities noticed were as under :

- (i) For imparting training under the wage employment scheme, a course co-ordinator could be kept by the industrial unit imparting training if 3 or more trades were organised and an amount of Rs. 150 per month could be paid to each course co-ordinator. Even though all the industrial units in the district were imparting training in one trade only, an amount of Rs. 0.16 lakh was paid during April 1982 to September 1983 by the DRDAs on this item.
- (ii) Three big textile industries which were fully mechanised (having no scope for manual labour

except for taking the material/goods in process from one machine to the other for final manufacture) were allotted 919 candidates and a sum of Rs. 1.91 lakhs was paid to them as raw material charges apart from the other admissible charges. Since training was provided to the trainees allotted to these industries in the usual manufacturing processes only and there were no extra machines for training purposes, no raw material for which payment at the rate of Rs. 35 per candidate per month was paid could be used by them for training purposes. Payment of Rs. 1.91 lakhs for the raw material component made to these industrial units was thus irregular.

- (iii) The industrial units did not issue any training certificate to the trainees. The trainees, therefore, could not get jobs of similar nature in other establishments.
- (iv) A test-check of the record of one of the industrial units further revealed that:
 - (a) The signatures of the trainees certified by the Block Development Officer did not match with those in the acquittance rolls in 44 per cent cases.
 - (b) According to the applications, the trainees were literate whereas in the acquittance rolls they were shown as illiterates. Some persons were shown as literate in some months but illiterate in subsequent months. Signatures for one month did not match with those for the subsequent months.
 - (c) Attendance record was found tampered with by overwritings and the blank spaces in the muster rolls were found to have not been crossed.
 - (d) Acquittances were found to have been taken on blank sheets without indicating the amounts paid.

(e) Vouchers for raw material and acquittances for payments made to instructors and course co-ordinators were not produced to Audit.

On the matter being reported in April 1986, the Government intimated (July 1987) that the District Rural Development Agency was being directed to recover the amount Rs. 0.18 lakh paid as allowance to course co-ordinator, that instructions were being issued to the industrial units for issue of certificates to the trained youths and that other points were being enquired into.

CHAPTER VII

COMMERCIAL ACTIVITIES

7.1 *General*

As on 31st March 1986, there were 23 departmentally managed Commercial or quasi-commercial undertakings as listed in Appendix 7.1.

Summarised financial results of 15 undertakings and 28 water supply schemes (out of 216 schemes) under the Rajasthan Water Supply and Sewerage Management Board on the basis of latest accounts made available during the year, are given in Appendix 7.2. The *proforma* accounts of all the 3 schemes under the Department of Agriculture, consolidated accounts of water supply schemes under the Public Health Engineering Department (Rajasthan Water Supply and Sewerage Management Board, Jaipur) and one scheme under the State Enterprises Department were in arrears for three years or more as per details given in Appendix 7.3.

STATE ENTERPRISES DEPARTMENT

7.2 *Government Salt Sources, Didwana*

7.2.1 *Introductory*

7.2.1.1 There are 12 main sources of production of salt in Rajasthan, of which one each at Didwana and Pachpadra are run by the State Government. These 2 salt sources were transferred to the State Government by the Government of India in April 1960. At Didwana, earlier, 2 salt manufacturing units were run by the State Government—the Government Salt Sources and the Sodium Sulphate Plant with licensed area of 1807.1 acres and 103.6 acres respectively. Of these two, the Sodium Sulphate Plant was leased to a private entrepreneur in July 1981 and the other unit, viz., the Government Salt Sources, was run by the State Government.

7.2.1.2 The working of the State Government Salt Sources was last reviewed in the Report of the Comptroller and Auditor General of India (Civil) for the year 1974-75—Government of Rajasthan. The results of the present review (conducted from May to July 1986) covering the working of the Government Salt Sources, Didwana, for the 3 years up to 1985-86 are described in the subsequent paragraphs.

7.2.2 Use of area

7.2.2.1 The department utilised only 600 acres out of the 1807.1 acres (i. e. 33.2 per cent of the total area) during the 3 years ending March 1986. Out of the 600 acres, 200 acres were in use by the traditional manufacturers who produce salt under hereditary rights and are locally called Deshwals. They sell salt exclusively to Government. The remaining 400 acres were operated by the department by allotting the area to local labourers on lease basis under an agreement made for a period of 10 years. These local labourers are called lease holders; department purchases salt produced by lease holders on the terms and conditions of lease agreement.

7.2.3 Production of salt

7.2.3.1 According to the conditions of licence issued to the State Government by the Government of India for production of salt, the department should manufacture edible common salt not inferior to the standards laid down by the Government of India from time to time. The department had, however, been producing mostly sub-standard salt (non-edible) as would be seen from the following table :

Year	Production of Salt			Percentage of edible salt to total production
	Edible	Non-edible	Total	
		(In lakh quintals)		
1983-84	1.14	6.75	7.89	14.4
1984-85	2.99	11.89	14.88	20.0
1985-86	1.58	13.05	14.63	10.7

The percentage of production of edible salt which had increased to 20.0 during 1984-85 from 14.4 in 1983-84 sharply fell down to 10.7 during 1985-86.

7.2.3.2 Every year, bulk production of salt was during the period from April to October when percentage of edible salt to total production was very low as would appear from the table given below:

Year	Production of Salt							Percentage of edible salt
	From November to March			Percentage of edible salt	From April to October			
	Edible	Non-edible	Total		Edible	Non-edible	Total	
	<i>(In lakh quintals)</i>				<i>(In lakh quintals)</i>			
1983-84	0.49	1.69	2.18	22.4	0.65	5.06	5.71	11.3
1984-85	2.00	1.73	3.73	53.6	0.99	10.16	11.15	8.8
1985-86	1.00	1.14	2.14	46.7	0.58	11.91	12.49	4.6

Government stated (July 1986) that with the increase in temperature after March, sodium sulphate is formed along with salt which cannot be separated and, therefore, bulk of the production after March was that of non-edible salt.

7.2.3.3 When the Rajasthan Government Salt Works were under the control of the Government of India, it had constituted a Salt Expert Committee (April 1948) to advise on measures necessary to place the salt industry on a sound footing. The Committee in its report (1950) recommended that the method of manufacture of salt should be radically altered by converting some of the pans into condensers, the density of brine in the crystallisers should not be allowed to rise above 28° to 29° Be, study of the strata of the lake up to the basic rock should be carried out and the pans should be re-aligned to a standard size with a width of not less than 40 feet and a length of 100 feet or above. No improvement in the method of manufacture as recommended by the Salt Expert Committee had been made by the department so far (March 1987); salt at Didwana continued to be manufactured by the traditional method by Deshwals/lease holders in the areas/pans allotted to them which they maintained at their own cost. The department stated (July 1986) that recommendations of the Salt Expert Committee 1950 were received by the Central Government when the salt works were under that Government and

as such action taken by the Central Government prior to handing over of salt works (1st April 1960) to the State Government, was not known.

7.2.4 *Purchase, storage and sale*

7.2.4.1 Salt containing less than 96 per cent of sodium chloride is non-edible. However, of the non-edible salt, salt containing not less than 81 per cent of sodium chloride is usable for industrial purposes and also as cattle feed. Inferior salt which contains less than 81 per cent of sodium chloride is not fit for any use and is to be rejected outright. The department had, however, not developed any system to reject the inferior salt and had been purchasing salt containing even less than 81 per cent of sodium chloride. Further, to avoid deterioration in the quality of salt, the salt produced was required to be stored in heaps of not less than 37,300 quintals each, as per the instructions prescribed in the Northern India Salt Manual. During the years 1983-84 to 1985-86, the department stored salt in 80 heaps each containing a less quantity of salt. Purchase of inferior salt coupled with deterioration in the quality of salt due to improper storage, resulted in accumulation of unsold stock of 31.65 lakh quintals as at the end of 1985-86. It was over 250 per cent of the sale during the year.

7.2.4.2 It was noticed in audit that the difference in purchase price of edible and non-edible salt was only 10 per cent from 1980 as against 25 per cent from 1971 to 1979. This led to decrease in production of edible salt as the salt manufacturers had little incentive for production of edible salt after narrowing down of the difference in the price of the two kind of salt. Government stated (July 1986) that the department had been sending proposals for fixing much less rates for non-edible salt and higher rates for edible salt but the rates were fixed by a committee considering all the aspects.

7.2.4.3 The stock accounts maintained at Didwana indicated only two categories, i.e. the edible salt and the non-edible salt. No bifurcation of the edible category into industrial and non-industrial and further divisions of the edible and non-edible into the old and the new stock was kept, although selling price was fixed by Government according to these categories. In its absence, the quantity of salt in stock, produced, sold and held

under different categories at different rates was not susceptible of verification and the possibility of sale of fresh salt at the rate of the old or of the industrial salt at the rate of non-industrial, could not be ruled out.

7.2.5 Working results

The department sold non-edible salt below the cost price and sustained loss of Rs. 10.31 lakhs, Rs. 11.82 lakhs and Rs. 8.13 lakhs during the 3 years ending March 1985. This loss was made good by the profits earned from the sale of edible salt which fetched good price. The working results for the three years up to March 1985 showed a net profit of Rs. 4.38 lakhs, Rs. 19.10 lakhs and Rs. 25.41 lakhs respectively. The accounts for 1985-86 had not been finalised by the department so far (April 1987).

7.2.6 Improvement efforts

7.2.6.1 Salt washery

A scheme for installation of a salt washery plant at Didwana at an estimated cost of Rs. 16 lakhs was included in the Fifth Five Year Plan and the work of preparation of a feasibility report for refining of 250 tonnes of crude salt per day in order to produce salt of 98 per cent purity was assigned to the National Industrial Development Corporation Limited (NIDCL) at a fee of Rs. 20,000 plus actual travel expenses up to Rs. 3,000. The report was submitted by the consultants in March 1975; on its examination (March 1978), it was found to be of little use as it had examined the process of washing the marine salt and not the salt processed in the Didwana Salt Sources.

The study was subsequently assigned to the Central Salt and Marine Chemicals Research Institute, Bhavnagar, in November 1978 at a fee of Rs. 18,000 which was paid in February/March 1979. The work was then expected to be completed within three to four months. The feasibility report was, however, still awaited (November 1986).

7.2.6.2 Iodization plant

The Government decided in January 1984 to set up an iodization plant of 12,500 tonnes capacity per year. Accordingly, an iodization plant (value Rs. 2.38 lakhs) was purchased in March 1985. Payment of Rs. 2.15 lakhs, being 90 per cent of its cost, was made in March 1985. The plant could not be installed as the construction of the building estimated to cost Rs. 1.45 lakhs which was started in October 1985 had not yet (June 1986) been completed. The guarantee given by the firm in February 1985 against manufacturing defects for a period of one year from the date of commissioning of the plant or from the date of delivery of material at site stood also expired and the department would not be able to avail itself of the opportunity of invoking the guarantee in case of manufacturing defect noticed, if any, in the plant.

7.2.7 Participation in Antyodaya Scheme

A scheme named *Antyodaya* under the Integrated Rural Development Programme (IRDP) was launched by the Government of Rajasthan to uplift the economic condition of the weakest individuals in villages. The department constructed 348 pans and 15 wells by February 1983 under the scheme at a cost of Rs. 5.24 lakhs. Of these, 267 pans were allotted to *Antyodaya* families in the year 1983-84 for production of salt. Each *Antyodaya* family was expected to have an income of Rs. 3,000 per year under the scheme. They could, however, utilise only 80 pans as sufficient quantity of brine was not available. Production during the year was only 800 quintals. The sale proceeds received by *Antyodaya* families were Rs. 3,600 which included production cost and transportation etc. Thus income per family for those who had operated 80 pans was only Rs. 200 per annum. The remaining 585 families were not benefited at all, thus defeating the very purpose of the scheme for raising the economic level of *Antyodaya* families. To avoid the problem of brine, the department proposed in December 1983 to construct 5 more wells at a cost of Rs. 3.30 lakhs. However, as the production and sale of salt was considered to be beyond the reach of poor families, the scheme was dropped by Government in January 1985 resulting in loss of Rs. 5.24 lakhs to the department, which included Rs. 0.85

lakh deposited by the department with the Rajasthan State Electricity Board for providing electric connection to the wells constructed under the scheme. The Electricity Board had laid the lines and installed the transformers etc.; it removed them back but had not refunded the deposit lying with it (April 1987).

Jaipur
The

(P. K. BRAHMA)
Accountant General (Audit), Rajasthan

Countersigned

New Delhi
The

(T. N. CHATURVEDI)
Comptroller and Auditor General of India

APPENDICES

APPENDICES

Cases of excesses requiring regularisation

(Reference: Paragraph 2.2.3, page 14)

Sl. No.	Number and name of the grant or appropriation	Excess				Total
		Voted		Charged		
		Revenue	Capital	Revenue	Capital	
		Rs.	Rs.	Rs.	Rs.	
1.	1-State Legislature	79,651	..	4,111	..	83,762
2.	6-Administration of Justice	..	..	1,02,508	..	1,02,508
3.	9-Forest	..	1,50,000	..	..	1,50,000
4.	13-Excise	..	..	85,386	..	85,386
5.	16-Police	96,93,504	..	..	..	96,93,504
6.	20-Housing	10,71,079	..	..	..	10,71,079
7.	21-Roads and Bridges	8,08,502	..	..	..	8,08,502
8.	23-Labour and Employment	21,64,521	..	..	..	21,64,521
9.	27-Drinking Water Supply Scheme	90,96,375	..	1,12,866	..	92,09,241
10.	28-Drought Prone Area Programme	11,488	..	..	..	11,488
11.	29-Urban Planning and Area Development	..	25,63,874	..	..	25,63,874
12.	31-Relief and Rehabilitation	..	500	..	..	500
13.	33-Social Security and Welfare	..	..	61,487	..	61,487
14.	40-Government Enterprises	..	69,792	..	..	69,792
15.	42-Industries	..	49,09,389	..	..	49,09,389
16.	43-Minerals	..	..	1,621	..	1,621
17.	44-Stationery and Printing	..	32,060	..	..	32,060
18.	45-Loans to Government servants	..	6,21,151	..	..	6,21,151
TOTAL		2,29,25,120	83,46,766	3,67,979	..	3,16,39,865

Injudicious re-appropriation of funds

(Reference : Paragraph 2.2.7, page 17)

Sl. Number and No. name of grant and head of account	Provision (original plus supplementary)	Re-appropriation	Total grant / appropriation	Actual expenditure	Excess (+) / Saving (-)
(In lakhs of rupees)					
9-Forest					
1. 313(ग)(ix) Re-forestation of degraded forests	1,94.07	(+) 20.78*	2,14.85	1,78.50	(-) 36.35
16-Police					
2. 255(ग)(i) Constabulary Force	11,67.38	(-) 37.59	11,29.79	11,72.72	(+) 42.93
19-Public Works					
3. 259(क)(iii) Execution	8,41.23	(-) 37.27*	8,03.96	8,17.88	(+) 13.92
46-Irrigation					
4. 333(क)(ग) 1. Vikalan	9,28.10	(-) 1,32.03	7,96.07	8,41.84	(+) 45.77
5. 533-क(क) III Stage II(ii) 1. Vikalan	27,99.39	(+) 12,94.12	40,93.51	4,58.06	(-) 36,35.45

* Includes amount surrendered on 31st March 1986- Rs. 5.92 lakhs (Sl.No.1) and Rs. 3.46 lakhs (Sl.No.3)

Statement showing subsidy and Central assistance admissible for various components of the Oilseeds Development Programme from 1980-81 to 1983-84

(Reference : Paragraph 3.4.1.3, page 45)

Components	Rates of subsidy	Rates of Central assistance
I. Intensive Oilseeds Development Programme		
1. Minikits	Free	50 per cent
2. Demonstrations		
(i) Unirrigated areas	Rs.135 per hectare	50 per cent
(ii) Irrigated areas	Rs.200 per hectare	50 per cent
3. Distribution of Groundnut seed		
(i) Certified seed	Rs.150 per quintal	100 per cent
(ii) Truthfully labelled seed	Rs.100 per quintal	100 per cent
4. Plant Protection Measures		
(i) Cost of Plant protection chemicals	50 per cent of cost	100 per cent
(ii) Ground operation charges	Rs.15 per hectare	100 per cent
5. Transport handling and processing of seed	Rs.30 per quintal	50 per cent
6. Special Staff	Nil	50 per cent
II. Extension of oilseeds to New Irrigated Areas		
Same as against I above (Except the rates of item number 2 (i) applicable to unirrigated areas).		
III. Soyabean Development		
1. Minikits	Free	50 per cent
2. Demonstration subsidy	Rs.500 per hectare	50 per cent
3. Subsidy on seed		
(i) Certified seed	Rs.150 per quintal	100 per cent
(ii) Truthfully labelled	Rs.100 per quintal	100 per cent

Statement showing subsidy and Central assistance available to the States for the development of the following components

Components	Rates of subsidy	Rates of Central assistance
4. Plant Protection Measures		
(i) Subsidy on cost of plant protection chemicals	50 per cent	100 per cent
(ii) Ground operation charges	Rs.15 per hectare	100 per cent
5. Staff and contingencies		
	Nil	50 per cent

**Statement showing rates of subsidy for various components
admissible under the National Oilseeds Development
Project (fully assisted by Central Government) from
1984-85 onwards**

(Reference : Paragraph 3.4.1.3, page 45)

Components	Rates of subsidy
1. Seeds	
(i) Certified seed	Rs. 200 per quintal
(ii) Truthfully labelled seed	Rs. 100 per quintal
2. Demonstrations	
(i) Groundnut	
(a) Kharif groundnut	Rs. 1000 per hectare
(b) Rabi/Summer groundnut	Rs. 1200 per hectare
(ii) Rapeseed-mustard	Rs. 600 per hectare
(iii) Soyabean	Rs. 900 per hectare
3. Plant Protection Measures	
(i) Cost of Plant protection chemicals	50 per cent of cost or Rs. 100 per hectare whichever is less
(ii) Ground operation charges	Rs. 15 per hectare
4. Minikits	
(i) Seed minikits	
(a) Groundnut	Rs. 100 per kit of 0.1 hectare
(b) Rapeseed-mustard	Rs. 20 per kit of 0.1 hectare
(c) Soyabean	Rs. 40 per kit of 0.1 hectare
(ii) Fertiliser minikits	Rs. 200 per kit of 0.5 hectare

Ration scale for institutions of Social Welfare Department

(Reference : Paragraph 3.8.3 (ii), page 85)

S. No.	Name of items	Institutions for girls and women (Rescue Home, After Care Home, District Shelter etc.)
<i>(i) Revised in February 1980</i>		
<i>Per day per inmate</i>		
1.	Flour (Wheat)	500 grams
2.	Break fast	50 paise
3.	Pulses	50 grams
4.	Vegetables	40 paise
5.	Groundnut oil	20 grams
6.	Condiments	15 grams
7.	Firewood	1250 grams
<i>Per week per inmate</i>		
8.	Rice	200 grams
9.	Hair oil (Coconut)	50 grams
<i>Per month per inmate</i>		
10.	Sugar	200 grams
11.	Gur	200 grams
12.	Special diet	Diet for two times and special edible item for rupee one
13.	Soap	Rs. 4.85 (including sanitary soap for grown up girls)
<i>Per year per inmate</i>		
14.	Sari	4
15.	Blouse	5
16.	Chaddi	4
17.	Petticoat/Salwar	3
18.	Brassiere/Baniyan	3
19.	Comb	2
20.	Ribbon	2
21.	Dupatta	2
22.	Chappal (up to Rs. 20 /-)	2
23.	Woollen jersey	1
24.	Towel	2
25.	Sanitary cloth	3 metres
	(For grown up girls)	

NOTE : 1. For electric charges orders were being issued separately, where electricity is not available, two bottles of kerosene oil per inmate per month shall be supplied.

2. For girls who are ill, diet shall be arranged as advised by Medical Officer.
3. To girls (child) frock in place of sari, salwar in place of petticoat, baniyan in place of brassiere and dupatta shall be given.
4. *Bedding.*—dari, gadda, khes, pillow one per inmate and blanket bedsheets, pillow covers 2 per inmate.
5. *Items for break fast.*—Out of following items per inmate per day shall be given (rotation basis):
milk—200 grams; or one cup of tea and paratha; or 50 grams salted groundnut; or 100 grams roasted grams; or one cup of tea and four sliced bread; or bananas 300 grams, according to season or 50 grams daliya and gur or sugar as per requirement.
6. Vegetables will be supplied according to season which will include leaf vegetables such as 'palak', 'methi', 'chulai' etc. Onion is included in vegetables.

(ii) Revised w.e.f. 15th February 1986

Name of items	Present ration scale	Cost ceiling	Revised ration scale	Cost ceiling
	(Grams)	(Rupees)	(Grams)	(Rupees)
<i>Per inmate per day</i>				
Tea	..	..	10	0.40
Milk	..	..	250	1.25
Sugar	7	0.05	45	0.30
Break fast	50	0.50	50	0.60
Vegetables	..	0.40	250	0.75
Pulses	50	0.35	100	0.70
Vegetable Ghee	..	..	30	0.60
Condiments	15	0.30	25	0.50
Firewood	1250	0.85	1000	0.68
Fruits	..	..	..	0.50
Gur	7	0.03	..	..
<i>Per inmate per month</i>				
Special diet	..	1.00	..	2.00
Soap (bathing and washing clothes)	..	4.85	..	6.00
Chappal	..	20.00	..	30.00
		per year		per year

NOTE:—There is no change in other facilities as prevalent prior to 15th February 1986.

Statement showing details of important irregularities commented upon in the audit inspection reports on Medical and Health and Ayurved Departments and the present stage of action

(Reference : Paragraph 3.12, page 106)

Sl. No.	Name of the department	Nature of comment	Present stage of action
1	2	3	4
1.	Medical and Health	Machinery and equipment valuing Rs. 34.91 lakhs were lying idle due to non-synchronisation of infrastructure facilities necessary for commissioning them or for want of repairs.	Efforts were being made to complete the infrastructure facilities but the machinery was still lying uninstalled.
2.	Medical and Health	Rent free accommodation was provided to staff who were not entitled to it as per rules. As a result, rent of Rs. 4.29 lakhs was recoverable from officials/officers as per 17 paras commented upon in the various Inspection Reports.	Some cases have been moved for regularisation but sanction of Government was awaited.
3.	Medical and Health	Recovery on account of stipend was not effected from trainee nurses in 11 cases involving an amount of Rs. 1.18 lakhs.	Trainee nurses have since discontinued training; recovery was to be made under the Public Demands Recovery Act. Departmental action was tardy.
4.	Medical and Health	17 offices of the department had purchased sub-standard medicines worth Rs. 3.71 lakhs.	Efforts were being made for recovery/replacement of medicines but final action was still awaited.
5.	Medical and Health	Recovery of revised rent of wards and service charges of private beds had not been made from the patients by the different hospitals from the date of issue of orders. The delay resulted in less recovery of Rs. 3.08 lakhs and Rs. 0.56 lakh on account of rent of wards and service charges of private beds respectively.	Since the addresses of the patients were not available, it was becoming difficult to recover the amount from them and hence the departmental action was tardy.

1	2	3	4
6. Medical and Health	Liquidated damages worth Rs. 2.82 lakhs were recoverable from the suppliers; 54 paras have been commented upon in the Inspection Reports.	No recovery had been made so far.	
7. Medical and Health	Time-barred medicines worth Rs. 2.49 lakhs were lying with the hospitals/offices of the department.	Action for their disposal/write off was still wanting on the part of the department.	
8. Medical and Health	Loans of Rs. 7.03 lakhs paid to 118 unemployed doctors during 1972-73 and 1973-74 which were recoverable in 20 half yearly instalments had not been recovered so far (June 1986).	The matter was brought to the notice of Director, Medical and Health Services, in February 1986 and July 1986 but no reply had been received (October 1986).	
9. Ayurved	Payment of Rs. 2.05 lakhs had been made to six firms for purchase of stores in anticipation of receipts of material. Six to eleven years had passed but the material had not been received so far (June 1986).	Departmental reply has not been received.	

**Statement showing expenditure incurred on relief works
during 1983-84, 1985-86 and 1986-87 on items eligible for
Central assistance**

(Reference : Paragraph 3.13.2, page 110)

Items eligible for Central assistance 1	Expenditure incurred (Rupees in lakhs)		
	1983-84 2(a)	1985-86 2(b)	1986-87 2(c)
A—PLAN			
(1) Relief Works (Generation of Employment)			
(i) Public Works	2716.00		
(ii) Irrigation	2506.56		
(iii) Soil Conservation	328.01	3138.95	8263.47
(iv) Forest	217.34		
(v) Panchayats	..		
(vi) Nadies	..		
(2) Nutrition programme	..	281.00	75.00
(3) Drinking water supply	1192.00	3911.28	3582.78
(4) Cattle conservation and fodder arrangements	55.54	..	..
(5) Supply of agricultural inputs and minikits to farmers.	193.00	767.25	297.00
(6) Loans to Panchayat Samitis for procurement and supply of fodder	..	..	10.00
(7) Conversion of Small Term Loan into Medium Term loan.	..	247.55	..
B—NON-PLAN			
(1) Gratuitous Relief (Cash doles)	5.80	9.03	9.14
(2) Medical and Health care	13.24	36.38	20.00

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1	2(a)	2(b)	2(c)
(3) Nutrition programme	11.25	7.00	..
(4) Drinking Water Supply	35.85	138.91	81.17
(5) Cattle conservation and fodder arrangements	108.67	487.61	597.80
TOTAL	7383.26	9024.96	12936.36

Statement showing the expenditure incurred on

(Reference :

Sl. No.	Name of the Department	Number of the divisions	Particulars of works/items
1	2	3	4
1.	Public Works	11	94 works pertaining to normal maintenance and repairs of roads
		8	34 works executed under the 'Minimum Needs Programme/National Rural Employment Programme'
		1	Construction of a bridge in Km. 18-19 near Kalyanpur on Intelikhera Tokar Kalyanpur by District Division I, Udaipur
		1	Transportation and consolidation of metal on approach road to Railway station, Bilara not covered under the sanction for drought relief work in District Division I, Jodhpur
		1	Consumption of bitumen on repair works of Nathdwara Railmagra Road in District Division II, Udaipur
		5	Expenditure on items of office contingencies
		1	Expenditure relating to pre and post drought periods in Pali Division
		1	Expenditure relating to pre and post drought periods in Bhilwara I, Division
		1	Expenditure relating to pre and post drought periods in Bhilwara II, Division
		1	Expenditure relating to pre and post drought periods in City Division, Udaipur.
		1	Expenditure relating to pre and post drought periods in District Division II, Jodhpur.
		1	Expenditure relating to pre and post drought periods in Jalore Division

non-relief works items charged to relief funds

Paragraph 3.13.2, page 110

Period/Samvat	Amount (Rupees in lakh.)	Remarks
5	6	7
2039, 2041, 2042	85.91	
2041	22.30	
2042	3.20	The provision for the bridge initially stood included in Kalyanpur to Kherwara road of the master plan a work not sanctioned as relief work.
2039	0.34	
2042	2.14	
2039, 2041, 2042	0.89	
October 1982	0.28	
November 1981 to June 1982	0.16	
December 1984	0.04	
July, August 1983 and January 1985	0.20	
September 1983	0.01	
August to October 1985	0.06	
September 1983	0.01	
August 1985	0.06	

1	2	3	4
		9	Salary and allowances of work charged staff
		10	Prorata charges of establishment and tools and plant levied on drought relief expenditure
		1	Construction of a Shaheed Smarak at Khejarli in District Division I, Jodhpur
		1	Road work 'Kapuria to Isarnada' (Kilometre 0/0 to 2/0) having been executed under 'Special Repairs Programme' in District Division II, Jodhpur.
		1	Construction of a dharamshala building at Bari in City Division, Udaipur.
			Construction of primary health centre building at Modi (Tehsil Vallabhnagar) by City Division, Udaipur
			Development of Nehru Garden by City Division, Udaipur
		1	Watering plants/trees and engagement of a chowkidar at a garden and rest house in Pali Division
2.	Irrigation	8	Salary and allowances of work charged staff
		1	Earth work for development of garden in front of Hemawas rest house in Modernisation Division, Pali
3.	Public Health Engineering	12	Prorata charges of establishment charged to works
		1	Construction of compound wall and repairs of quarter at Jawai Hemawas canal, Gundoj section of Pali Division
		1	Construction of J-2 type quarters and compound wall at water supply scheme, Bali Jasakhera by Rajsamand Division, Kankroli

APPENDIX 3.6 (Contd.)

5	6	7
2039, 2041, 2042	16.75	According to paragraph 11.25 of the Report of the Eighth Finance Commission, expenditure on regular staff and establishment should not normally be charged to relief expenditure, except where additional staff has been specifically recruited for the purpose of relief operations.
2039, 2041, 2042	165.76	
2039	1.35	
2042	0.22	
2039	0.23	
2042	1.10	
2039	0.17	
2041	0.22	
2039, 2041, 2042	23.90	
2039	0.34	
1983-84 to 1986-87	183.36	
2042	0.85	
July 1983	0.42	

1	2	3	4
		1	Construction of compound wall around head works, Gulab Bagh by City Division, Udaipur
			Construction of office building at Fateh Sagar Zone by City Division, Udaipur
		1	Construction of Janta J-2 type quarter in City Division, Ajmer
		1	Expenditure incurred under the Minimum Needs Programme in excess of funds provided transferred in March 1985 by District Division, Ajmer
		1	Adjustment through transfer entry in September 1985 by charge to Advance Plan Assistance in City Division, Udaipur
		1	Transferred from 'Crash Programme' to 'Advance Plan Assistance' in Raj-samand Division, Kankroli

Date	Amount	Particulars
July 1985	0.25	
March 1986	0.21	
June 1986	0.08	
January 1985 to March 1985	4.84	
September 1985	2.84	The details of misclassification viz. month of account, name of scheme etc. were not mentioned in transfer entry.
March 1985	2.40	The details of works on which the expenditure was incurred were not shown in the transfer entry.
TOTAL	520.89	

Statement showing expenditure incurred in areas not declared as drought affected but charged to drought relief funds.

(Reference : Paragraph 3.13.2, page 110)

Name of the department	Executing Agency	Particulars of work	Year of execution	Amount (Rupees in lakhs)	Remarks
1	2	3	4	5	6
(i) Public Health Engineering	PHED City Division I, Ajmer	Augmentation of Water Supply Scheme (up to July 1986) at Ajmer City	1985-86 1986-87 1986)	27.14 62.48	Allotment of funds out of Advance Plan Assistance for execution of works in Ajmer city, an area not declared as a drought affected one.
(ii) Relief	Collector, Ajmer	Transportation and supply of water to water supply system of Beawar Municipality	Samvat 2041	7.24	Water collected by utilising famine funds was sold and its credits (its receipts) went to Municipal funds. Separate funds of Rs. 9 lakhs for this very purpose were received from Prime Minister's Relief Fund.
(iii) Soil Conservation	Assistant Director, Soil Conservation, Tonk	Construction of tank at Raghunathpura in Gowdi Panchayat instead of at Raghunathpura in Hisampur Panchayat	April 1983 to June 1985	0.48	Although Collector, Tonk directed the Assistant Director in April 1983 to stop the work but the work was continued till completion in June 1985.

APPENDIX 3.7 (Concl'd.)

1	2	3	4	5	6
(iv) Forest	Forest, Bhilwara	Development of Asind Nursery in the vicinity of Asind Town	..	0.49	This included an expenditure of Rs. 0.22 lakh on boring of a tube-well in the nursery.
TOTAL				97.83	

Statement showing the instances of works executed through con

(Reference:

Sl. No.	Samvat	Name of Division	Name of work
1	2	3	4
1.	2039	District Division, Udaipur	Providing hand pumps under rural (Hand Pump Project)
		City Division, Udaipur	Pipe line work for Hiranmagri
2.	2041	District Division, Udaipur	Providing hand pumps under rural of rejuvenation of damaged/closed
		City Division, Udaipur	Hand pump work
3.	2042	District Division, Udaipur	Acceleration of plan works (rural Hand Pump Project (30 hand
		City Division, Udaipur	Pipe line work at Nathighat,

tractors or departmentally by the Public Health Engineering Department

Paragraph 3.13.3.1(a), page 111)

	Whether executed through contractor or departmentally 5	Number of labourers employed, if executed departmentally 6	Actual expenditure 7
			(Rupees in lakhs)
schemes	Departmentally	Nil	6.59
scheme	Through contractor	Not applicable	5.62
schemes	Through contractor	Not applicable	54.46
hand pumps	Through contractor	Not applicable	2.43
schemes)- pumps)	Through contractor	Not applicable	5.25
Udaipur	Through contractor	Not applicable	1.73

Statement showing the materials charged on the

(Reference :

Sl. No.	Name of the department	Number of divisions	Nature of material
1	2	3	4
1.	Public Works	12	Road Metal
		6	Store material like bitumen, cement, steel, humepipes etc.
2.	Irrigation	5	Quarry spawl, stone, lime, ballast, sand etc.
3.	Public Health Engineering	4	Pipes, couplings, joints, pumping sets, diesel generating sets, hand pumps, etc.
		4	-do-
		1	539 hand pumps in District Division, Udaipur
		1	A. C. Pressure pipe in Sojat City Division

drought relief operations remaining unutilised

Paragraph 3.13.5.11 (ii), page 125)

Value (Rupees in lakhs)	Remarks
5	6
328.71	On 4 road works of District Division I, Jodhpur, Rs. 1.01 lakhs were spent on screening and restacking of old metal collected during the drought prior to Samvat 2039 having remained unutilised.
9.96	
4.25	
26.09	The material was either not received or not required/ not immediately required or was in excess of requirement for drought relief operations.
71.64	The material was not lifted from the divisional stores. In 4 cases of Tonk Division, material valuing Rs. 3.14 lakhs was taken back on stock in subsequent years.
8.12	
0.78	As per technical estimate, pipes were not required on the scheme 'Augmentation of Rural Water Supply Scheme, Ranawas', a drought work, to which their cost was booked by the division in January 1984. The debit was withdrawn in August 1984.
TOTAL	449.55

**List of Commercial/quasi-Commercial Undertakings as on
31st March 1986**

(Reference: Paragraph 7.1, page 203)

Sl.No.	Names of departmental undertakings	Number of schemes
1	2	3
1.	<i>Home Department</i>	
	Jail Manufactures at Ajmer, Alwar, Bikaner, Jaipur, Jodhpur, Kota and Udaipur	7
2.	<i>Forest Department</i>	
	Departmental Trading of Forest Coupes	1
	Patta Tendu Scheme	1
3.	<i>Printing and Stationery Department</i>	
	Government Publication Branch, Government Central Press, Jaipur	1
4.	<i>Mines Department</i>	
	Rock Phosphate Mining Beneficiation Scheme at Udaipur	1
5.	<i>State Enterprises Department</i>	
	Rajasthan State Chemical Works at Didwana (Sodium Sulphate Works, Sodium Sulphate Plant and Sodium Sulphide Factory)	3
	Government Salt Works at Pachpadra and Didwana	2
6.	<i>Agriculture Department</i>	
	Rajasthan Ground Water Department at Jodhpur	1
	Scheme for purchase and sale of pumping sets at Jodhpur	1
7.	<i>Medical and Health Department</i>	
	Government Ayurvedic Rasayanshalas at Ajmer, Bharatpur, Jodhpur and Udaipur	4

1	2	3
8. Public Health Engineering Department		
Rajasthan Water Supply and Sewerage Management Board, Jaipur		1
		<u>23*</u>

*The scheme for purchase and distribution of seeds and manures of the Agriculture Department was deleted from the list of Commercial departments from September 1985.

Financial results of Government

(Reference :

Sl.No.	Names of the departmental undertakings	Period of accounts	Government capital	Mean capital
1	2	3	4	5
<i>Home Department</i>				
1.	Jail Manufacture, Ajmer	1984-85	3.02	3.02
2.	Jail Manufacture, Alwar	1985-86	0.16	0.16
3.	Jail Manufacture, Bikaner	1984-85	0.29	0.29
4.	Jail Manufacture, Jodhpur	1985-86	1.83	1.83
5.	Jail Manufacture, Kota	1984-85	0.12	0.12
		1985-86	0.12	0.12
6.	Jail Manufacture, Udaipur	1984-85	2.04	2.04
<i>Forest Department</i>				
7.	Departmental Trading of Forest Coupes	1984-85	78.15	77.09
8.	Patta Tendu Scheme	1985-86	12.39	12.39
<i>Printing and Stationery Department</i>				
9.	Government Publication Branch, Government Central Press, Jaipur	1985-86	0.04	0.04
<i>Mines Department</i>				
10.	Rock Phosphate Mining Beneficiation Scheme, Udaipur	1983-84	206.33	204.84
<i>Medical and Health Department</i>				
11.	Government Ayurvedic Rasayanshala (GAR), Ajmer	1983-84	13.15	13.14
12.	GAR, Udaipur	1983-84	6.00	5.86
		1984-85	6.77	6.39
<i>State Enterprises Department</i>				
13.	Rajasthan State Chemical Works, (Sodium Sulphate Works), Didwana	1985-86	1.64	1.64
14.	Rajasthan State Chemical Works, (Sodium Sulphate Plant), Didwana	1985-86	104.12	104.12
15.	Rajasthan State Chemical Works, (Sodium Sulphide Factory), Didwana	1985-86	13.07	13.02

Commercial/quasi-Commercial Undertakings

Paragraph 7.1, page 203)

Block assets (Net)	Depreciation	Net Profit (+) / Net Loss (-)	Interest Charged	Total return	Percentage of return on mean capital
6	7	8	9	10	11
(Rupees in lakhs)					
2.80	0.03	(-) 0.97	0.37	(-) 0.60	..
0.13	..	(-) 0.34	0.03	(-) 0.31	..
0.13	0.01	(-) 0.90	0.30	(-) 0.60	..
1.16	0.13	(-) 0.23	0.23	NIL	..
0.09	0.01	(-) 0.40	0.02	(-) 0.38	..
0.08	0.01	(-) 0.36	..	(-) 0.36	..
1.23	0.12	(-) 0.55	0.32	(-) 0.23	..
39.82	5.16	(+) 196.78	..	(+) 196.78	255.3
7.84	0.43	(+) 95.09	..	(+) 95.09	767.5
0.03	0.002	(-) 1.15	0.37	(-) 0.78	..
34.73	6.80	(+) 811.64	..	(+) 811.64	396.2
5.88	0.69	(-) 6.70	3.47	(-) 3.23	..
2.52	0.44	(-) 6.10	2.02	(-) 4.08	..
2.93	0.36	(-) 5.16	1.51	(-) 3.65	..
0.72	0.15	(+) 4.99	0.24	(+) 5.23	318.9
34.16	2.30	(+) 24.15	10.85	(+) 35.00	33.6
4.88	0.31	(-) 3.49	3.88	(+) 0.39	3

1	2	3	4	5
<i>Public Health Engineering Department</i>				
16.	Urban Water Supply Scheme, (UWSS), Dausa	1981-82	16.40	15.91
17.	UWSS, Manoharpur	1981-82	8.56	6.98
18.	UWSS, Lalsot	1981-82	7.43	7.38
19.	UWSS, Baswa	1981-82	3.20	3.20
20.	UWSS, Bassi	1981-82	3.86	3.86
21.	UWSS, Kotputli	1981-82	4.05	4.05
22.	UWSS, Bandikui	1981-82	9.32	8.83
23.	UWSS, Viratnagar	1981-82	3.27	2.77
24.	UWSS, Shahpura	1981-82	4.75	4.75
25.	UWSS, Bijainagar(Ajmer)	1981-82	15.31	13.17
26.	UWSS, Hindaun	1981-82	27.52	27.24
27.	UWSS, Bidasar	1981-82	18.38	17.88
28.	UWSS, Ratangarh	1981-82	22.76	21.48
29.	UWSS, Dungargarh	1981-82	22.66	21.66
30.	UWSS, Rajaldesar	1981-82	12.58	11.82
31.	UWSS, Chappar	1981-82	32.26	32.26
32.	UWSS, Sujangarh	1981-82	33.96	32.63
33.	UWSS, Sardarshahar	1981-82	24.95	23.99
34.	UWSS, Tonk	1981-82	37.56	36.32
35.	UWSS, Todaraisingh	1981-82	19.85	19.53
36.	UWSS, Malpura	1981-82	11.31	11.15
37.	UWSS, Niwai	1981-82	9.00	9.00
38.	UWSS, Deoli	1981-82	5.99	5.99
39.	UWSS, Uniyara	1981-82	6.99	6.99
40.	UWSS, Ratan nagar	1981-82	4.92	4.92
41.	UWSS, Sadulpur	1981-82	10.35	8.85
42.	UWSS, Churu	1981-82	28.87	27.63
43.	UWSS, Taranagar	1981-82	7.70	6.35

APPENDIX 7.2 (Concl'd.)

6	7	8	9	10	11
17.63	0.80 (—)	0.65	0.77 (+)	0.12	0.7
7.81	0.21 (—)	1.52	0.46 (—)	1.06	..
6.32	0.22 (—)	1.63	0.47 (—)	1.16	..
2.80	0.10 (—)	0.89	0.21 (—)	0.68	..
3.35	0.12 (—)	0.93	0.25 (—)	0.68	..
5.78	0.27 (—)	2.21	0.40 (—)	1.81	..
6.57	0.30 (—)	1.41	0.47 (—)	0.94	..
2.98	0.08 (—)	1.18	0.20 (—)	0.98	..
4.14	0.14 (—)	1.66	0.33 (—)	1.33	..
13.10	0.39 (—)	1.17	0.86 (—)	0.31	..
22.88	0.83 (—)	3.29	0.53 (—)	2.76	..
12.49	0.54 (—)	1.82	0.64 (—)	1.18	..
19.33	0.64 (—)	5.37	1.89 (—)	3.48	..
17.62	0.65 (—)	3.34	0.70 (—)	2.64	..
9.53	0.35 (—)	2.12	0.55 (—)	1.57	..
25.59	0.97 (—)	3.82	0.81 (—)	3.01	..
23.54	1.10 (—)	3.37	1.46 (—)	1.91	..
18.50	0.81 (—)	3.90	1.23 (—)	2.67	..
27.97	1.09 (—)	2.28	1.44 (—)	0.84	..
16.40	0.38 (—)	2.76	0.84 (—)	1.92	..
6.54	0.33 (—)	0.59	0.73 (+)	0.14	1.2
6.02	0.27 (—)	1.06	0.33 (—)	0.73	..
2.98	0.18 (+)	0.19	0.33 (+)	0.52	8.7
5.30	0.21 (—)	1.22	0.29 (—)	0.93	..
3.43	0.16 (—)	0.89	0.33 (—)	0.56	..
8.20	0.33 (+)	0.93	0.68 (+)	1.61	18.2
20.95	1.00 (—)	6.07	1.65 (—)	4.42	..
6.32	0.23 (—)	2.52	0.47 (—)	2.05	..

APPENDIX 7.3

Undertakings whose accounts are in arrears for three years or more

(Reference :- Paragraph 7.1, page 203)

Sl.No.	Names of departmental undertakings	Year for which accounts are in arrears	Remarks
<i>Agriculture Department</i>			
1.	Scheme for purchase and distribution of seeds and manures	1969-70 to 1985-86 (up to September 1985)	The consolidated accounts have not been received.
2.	Rajasthan Ground Water Department, Jodhpur	1974-75 to 1985-86	Accounts have not been prepared due to paucity of commercial qualified staff.
3.	Scheme for purchase and sale of pumping sets	1975-76 to 1985-86	Accounts have not been received.
<i>Public Health Engineering Department</i>			
4.	Rajasthan Water Supply and Sewerage Management Board, Jaipur.	Consolidated account of the Board for each of the years 1982-83 to 1985-86	Accounts have not been received.
<i>State Enterprises Department</i>			
5.	Government Salt Works, Pachpadra	1979-80 to 1985-86	Accounts have not been received.



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