Chapter III
Compliance Audit

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

3.1 Non-compliance with rules and regulations

Public Health Engineering Department

3.1.1 Avoidable expenditure on supply of pipes

Supply of pipes by contractors at unreasonably high rates resulted in avoidable expenditure of ₹ 1.06 crore.

Chief Engineer (CE), Material Management Cell (MMC), Public Health Engineering Department (PHED), Rajasthan, Jaipur, issued instructions (May 2009) to all field offices for using Material Management Module as part of management information system, for submission of their requirement of centralised items and instructed them to submit their demands of such items, for which rate contracts have been finalised in the recent past or are to be finalised soon. CE entered into rate contracts for supply of duct iron (DI) K-7 pipes[1] with various firms, between December 2010 and December 2011.

Test check of the records (September 2012) and further information collected (July 2013) from Executive Engineer (EE), PHED, Sawai Madhopur revealed that eleven works for 'Construction of tube wells, hand pumps, overhead/ground level reservoirs, providing, laying and jointing of pipeline', were awarded on sole responsibility basis, as per guidelines (May 2006) of the Policy Planning Committee (PPC) of the PHED, in order to extend the benefit of the project to the public expeditiously. This implied that the contractors were responsible for execution of the entire project along with supply of all material including pipes.

Based on department's rate analysis, Superintending Engineer (SE), PHED, Sawai Madhopur, approved (June to November 2011) tendered rates of eleven works after negotiation. These works included providing of DI K-7 pipes at various tendered rates[2]. Accordingly, 11 work orders for these works were issued ***(Appendix 3.1)*** between June 2011 and January 2012, by EE, PHED, Sawai Madhopur. According to these work orders, the works were to be completed between October 2011 and September 2012.

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1 80mm: ₹ 638; 100mm: ₹ 649 to ₹ 725; 125mm: ₹ 890 and 150mm: ₹ 905 per metre.

2 ₹ 1105 (80mm), ₹ 1190 to ₹ 1356 (100mm), ₹ 1450 (125mm) and ₹ 1849 to ₹ 1850 (150mm) *per metre.*

Scrutiny of the approved rates of DI K-7 pipes revealed that instead of submitting a demand to CE (MMC), for procurement of pipes through rate contract as envisaged in CE's instructions, SE, PHED, Sawai Madhopur approved rates higher than rates under the rate contract ***(Appendix 3.1).*** The difference in rates ranged between ₹ 465 and ₹ 945 per metre. Examination of the rate analysis done by the department revealed that charges like taxes, transportation, laying and jointing, contractor's profit, specials, etc. had been included, which resulted in approval of higher rates for supply of pipes by the contractors. It was also noticed that out of 11 works, 2 works were completed with a delay of 4 to 8 months and the eight were in progress till March 2014.

The State Government stated (December 2014) that the rate contracts for departmental supply did not include charges of laying, jointing and specials (valves, fire hydrants, etc.). Therefore, rates under rate contract meant for mere supply of pipes were less than the rates of supply of pipes under a project which included providing, laying and jointing of pipes. The rates were approved after considering various items of works like overhead/ground level reservoirs, recharge structures and Operation and Maintenance (O&M). A rate analysis for pipes was made keeping in view the prevailing market rates, basic purchase cost, transportation charges, breakage, taxes, royalties, contractor's profit, O&M for five years, etc.

The reply of the Government is not convincing as the supply of pipes was a distinct item in the tender and a non-Basic Schedule of Rate[3] (BSR) item. Thus, the pipes should have been procured by the Department as per CE's instruction as rate contract existed during this period. The cost of laying, jointing and specials was separately indicated in the tender. Further, O&M charges were already included in the contract as a separate item and were not required to be included in the cost of pipes. In addition, rates under rate contract covered delivery at consignee's divisional store anywhere in the State and included entry tax, packing, forwarding, loading, insurance, unloading and stacking charges as well as sales tax, excise, octroi, etc. Hence rate analysis done by the department by loading these charges was erroneous which resulted in approval of higher rates for supply of pipes.

Thus, supply of pipes by contractors at unreasonably high rates resulted in avoidable expenditure of ₹ 1.06 crore. The purpose of executing the works on single responsibility basis, to allow for expeditious completion, was also defeated since 10 works were not completed on scheduled date.

3.1.2 Irregular and unauthorised expenditure

Irregular and unauthorised expenditure of ₹ 19.38 crore on execution of additional works in contravention of financial powers.

Serial No. 24 of Appendix XIII of Rajasthan Public Works Financial and Accounts Rules (PWF&AR) confers the power to sanction, execution and

[3] Items which are not covered under BSR.

payment of additional quantities of items existing in Schedule G or Bill of Quantities (BOQ) of a particular work on:

(i) Administrative Department- upto 50 *per cent* of the original quantity of each item subject to 50 *per cent* of the tendered amount of work sanctioned.

(ii) Chief Engineer (CE)/Additional Chief Engineer (ACE)/ Superintending Engineer (SE)/Executive Engineer (EE)- upto 5 *per cent* of the original quantity of each item subject to 5 *per cent* of tendered amount of work sanctioned by the authority concerned. In case the above limits are exceeded, the powers shall be exercised by the next higher authority assessing the prevalent tender premium, site and market conditions by more than 5 *per cent* and upto 25 *per cent* of the original quantity and also more than 5 *per cent* and upto 25 *per cent* of the tendered amount of work sanctioned.

During test check (February and May 2014) of records of EE, Public Health Engineering Department (PHED), relating to Jalore, Bhinmal and Rural-II Jaipur Divisions, it was noticed that these authorities entered into contracts for 14 works[4] ranging between ₹ 0.20 crore and ₹ 1 crore during the period 2009-14. The rates approved were valid for one year. Work orders were awarded to six contractors[5] with the conditions that no work should be carried out after utilisation of the financial limits mentioned in the work orders.

Test check by audit revealed that the executing authorities requested for sanction of additional works for undertaking the same 14 works. These works were executed without inviting fresh tenders. The approving authorities thus sanctioned expenditure ranging between 50 and 1250 *per cent* higher than the tendered amount. These were far beyond the maximum financial limits (25 *per cent*) of these authorities prescribed under the Rules, as depicted in the following table:

(₹ in crore)

S. No.	Work sanction-ing authority	Work order No. and date	NIT/ Work Order amount	Authority approving additional work	Maximum limit of additional works (25 *per cent* of work order amount)	Revised amount approved (*percentage* of work order amount)	Expen-diture incurred	Excess expenditure	
								Amount	*Percen-tage*
1	SE, Jalore Circle	6331/ 06.01.14 6334/ 6.1.14	0.20	CE (HQs), Jaipur	0.050	2.70 (1250)	1.91	1.71	855
2	-do-	3224/ 5.8.2011	0.30	ACE, Jodhpur	0.075	2.50 (733)	2.50	2.20	733
3	-do-	3230/ 05.08.11	0.30	-do-	0.075	2.50 (733)	2.50	2.20	733
4	-do-	3237/ 05.08.11	0.30	-do-	0.075	2.50 (733)	2.01	1.71	570
5	-do-	3244/ 05.08.11	0.30	-do-	0.075	2.50 (733)	2.50	2.20	733

[4] Providing, laying, jointing, testing and commissioning of AC/UPVC pipe lines with valves and other fittings special etc. (S. No.1 to 8 of table) and Construction and commissioning of 125/200 MM diameter tubewell with recharge structure (S. No.9 to.14 of table).

[5] (i) M/s MM Construction Co., Jalore (ii) M/s Gani Khan Khuda Bux Khan, Bhinmal (iii) M/s Krishna Construction Co. Tiloda, Jalore (iv) M/s Laxman Singh Soor Singh, Bhinmal (v) M/s Shree Shyam tube well Co., Shahpura and (vi) M/s Shyam Enterprises.

S. No.	Work sanction-ing authority	Work order No. and date	NIT/ Work Order amount	Authority approving additional work	Maximum limit of additional works (25 *per cent* of work order amount)	Revised amount approved (*percentage* of work order amount)	Expen-diture incurred	Excess expenditure	
								Amount	*Percen-tage*
6	ACE, Jodhpur	6112/ 16.09.09	0.30	SE, Jalore Circle	0.075	1.00 (233)	1.00	0.70	233
7	-do-	6109/ 16.09.09	0.30	-do-	0.075	1.50 (400)	1.50	1.20	400
8	-do-	6106/ 16.09.09	0.30	-do-	0.075	1.50 (400)	1.43	1.13	377
9	SE, Jaipur Circle	3953-58/ 27.6.13	1.00	CE (HQ), Jaipur	0.250	1.50 (50)	1.97	0.97	97
10	-do-	3934-40/ 27.6.13	1.00	-do-	0.250	1.50 (50)	1.65	0.65	65
11	-do-	3947-52/ 27.6.13	1.00	-do-	0.250	1.50 (50)	1.88	0.88	88
12	ACE, Jaipur	4194-99 /02.7.13	1.00	-do-	0.250	1.50 (50)	1.92	0.92	92
13	-do-	4243-50/ 2.7.13	1.00	-do-	0.250	1.50 (50)	2.01	1.01	101
14	-do-	4151-59/ 1.7.13	1.00	-do-	0.250	1.50 (50)	2.90	1.90	190
	Total		**8.30**		**2.075**	**25.70 (210)**	**27.68**	**19.38**	

The above table clearly shows that against the total NIT/ work order value of ₹ 8.30 crore, actual works were executed at a cost of ₹ 27.68 crore. The additional value of the items of work ranged from 65 to 855 *per cent* of the original tendered value and was far beyond the financial powers (25 *per cent)* delegated to the approving authorities under PWFA Rules *ibid.* Thus, the executing authorities not only failed to estimate the work requirements of their Divisions but also deprived the Department from receiving competitive rates from high category contractors, by keeping the value of tenders as low as ₹ 0.20 crore to ₹ 1 crore. The approving authorities also exceeded their financial limits. This resulted in incurring of irregular and unauthorised expenditure of ₹ 19.38 crore.

In respect of work orders No. 6331 and 6334 above, SE, Jalore Circle accepted audit contention and clarified (August 2014) that the concerned EE obtained the approval of ₹ 2.70 crore directly from CE (HQs) for additional works even before starting the work. This was 1250 *per cent* higher than his financial limit, without any comments from ACE/SE and without following prescribed departmental procedure. CE (HQs) approved the proposal on the date of his retirement *i.e.* 31.12.2013, by just stating 'allowed as proposed' on the EE's request. The approval was not valid as the same was beyond the financial powers of CE (HQs). Further, this approval also was not examined by lower authorities for comments even at a later stage. The concerned EE also executed a work of ₹ 1.88 crore under the contract, which was sanctioned prior to contract. The SE also accepted that had the tenders been called for the works of ₹ 1.88 crore, the department would have received competitive rates and would have also been entitled for excise exemptions on supply of pipes which was not availed of by the Department.

EE, Divisions Bhinmal and Rural-II, Jaipur stated (April and May 2014) that tenders were approved by CE (HQs) and work orders were issued and executed accordingly. The reply was in contravention of Rules *ibid* as powers had not been delegated to CE (HQs) to sanction additional work costing more than 25 *per cent* of tendered/work order amount in each case.

Thus, the additional sanction of 50 to 1250 *per cent* of the original sanction was issued and resultant expenditure of 65 to 855 *per cent* of the original work order was incurred which was irregular and unauthorised. The possibility that the scope of work was deliberately kept low by tendering authorities to restrict entry of competitive bids and to extend financial benefits to certain contractors, cannot be ruled out.

The matter was referred to the State Government (May and July 2014); Reply was awaited (November 2014).

3.2 Audit against propriety and cases of expenditure without adequate justification

Labour Department

3.2.1 Non-upgradation of ITIs

Non-upgradation of 27 ITIs into centres of excellence and non-utilisation of loan amount of ₹ 32.94 crore due to poor implementation of the scheme.

With the objective of upgrading Industrial Training Institutes (ITIs) into centres of excellence in specific trades and skills, Government of India (GoI), approved (October 2007) the scheme of 'Upgradation of 1396 Government ITIs through Public Private Partnership (PPP)' for the Eleventh Five Year Plan (2007-12) period. The main purpose of the scheme was to provide training to the unemployed youth and to upgrade their skills so that they can get sustainable employment/self employment. For each ITI, one Industry Partner (IP) identified by the State Government, was to be associated to lead the process. Memorandum of Agreement (MoA) was to be signed by the Central Government (Ministry of Labour and Employment), the State Government and the IP. Institute Management Committee (IMC), chaired by the IP with four members from local industry to be nominated by IP, five members nominated by the State Government and Principal of the ITI as ex-officio member secretary, was to be set up for each ITI, to ensure implementation of various activities of the scheme in a time bound manner and also to monitor the progress of the scheme.

Under the scheme, Ministry of Labour and Employment, GoI, was to provide an interest free loan of ₹ 2.50 crore per ITI, directly to the IMCs. This loan amount was to be utilised for additional civil work (not exceeding 25 *per cent*), seed money (not exceeding 50 *per cent*) to be kept in a corpus fund for meeting recurring expenditure during operational period, and procurement of machinery

and equipment and other activities directly related to upgradation of training infrastructure. All infrastructures were to be developed in the first two years of the scheme. Each IMC of the selected ITI, was to prepare an Institute Development Plan (IDP) for a five year period, incorporating long term goals, target for functional improvement, key performance indicators and details of the infrastructural and financial requirement with year-wise break up and to submit it to GoI through State Government.

In Rajasthan, 105 ITIs were selected for upgradation and after signing of MoA, granted loan during the period 2007-12. Of these, 32 ITIs which have completed five year period as of 31 March 2014 were selected for audit scrutiny. Test check of records of Director, Technical Education, Jodhpur and further information collected (June 2011 to August 2014) revealed the following:

(a) The position of the amount sanctioned during 2007-09 and utilised (as of October 2014) is shown in the following table:

(₹ in crore)

Year	Number of ITIs selected for audit analysis	Sanctioned Amount	Expenditure incurred	Seed money	Total utilisation	Unspent balance
2007-08	17[6]	42.50	17.76	6.91	24.67	17.83
2008-09	15[7]	37.50	17.36	5.03	22.39	15.11
Total	**32**	**80.00**	**35.12**	**11.94**	**47.06**	**32.94**

Against the sanctioned loan of ₹ 80 crore to 32 ITIs, expenditure of ₹ 35.12 crore only (44 *per cent*) was incurred on infrastructure development. A sum of ₹11.94 crore (30 *per cent*) was kept as seed money in fixed deposits, which was far less than the admissible amount of upto ₹ 40 crore (50 *per cent)*, as per scheme guidelines. No expenditure from this fund had been incurred by any of the ITIs. The unspent loan amount of ₹ 32.94 crore was lying in bank accounts of the respective IMCs, and has earned an interest of ₹ 17.17 crore as of 30 June 2014.

(b) The State Government sanctioned (October 2009) 36 trades[8] with 138 new trade units[9] in these 32 ITIs. Trade units were subsequently increased to 250 on the suggestion (September 2010) made by Directorate General of Employment and Training, GoI. While releasing funds, GoI stressed that to obtain affiliation with National Council for Vocational Training (NCVT)

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6 Located at Abu Road, Ajmer (Women), Alwar (Women), Balotara, Banswara, Beawar, Bhilwara, Bhiwadi, Bundi, Dungarpur, Jaipur (Women), Jhalawar, Khetri, Lakheri, Nagaur, Pratapgarh and Sikar.

7 Located at Anta, Bhawani Mandi, Dausa, Dholpur, Hanumangarh, Jaitaran, Jalore, Jodhpur (Women), Karauli, Kishangarh, Rawatbhata, Sagwara, Sirohi, Tonk and Udaipur (Women).

8 "Trade" is a course or branch of a sk ill like plumbers, electricians, fitters, welder, turners, carpenter etc.

9 " Trade units" are the groups/classes of students under the sanctioned trade.

development of infrastructures (workshops, classrooms, equipments, furniture etc.) should be done strictly as per NCVT norms.

Scrutiny of records depicted the position of infrastructure development and status of trade units in these ITIs (as of June 2014) as under:

(₹ in crore)

Status of work (Additional Civil work)	No. of test-checked ITIs	Expenditure incurred							Status of Trade units		
		Civil Work		Machinery/ Equipment[10]		Manpower/ training		Total exp.	Sanc-tioned	Affilia-tion	Started
		Project cost	Actual exp.	Project cost	Actual exp.	Project cost	Actual exp.				
Completed	15[11]	9.53	9.41	14.88	12.24	7.57	3.20	24.85	122	74	74
Not completed	8[12]	4.91	2.46	8.85	4.14	4.05	0.73	7.33	56	12	12
Not started	9[13]	5.47	0.17	9.32	2.32	4.51	0.45	2.91	72	10	10
Total	**32**	**19.91**	**12.04**	**33.05**	**18.70**	**16.13**	**4.38**	**35.12**	**250**	**96**	**96**

From the above table, the following is seen:

(i) Fifteen ITIs, sanctioned with 122 trade units, completed additional civil work (₹ 9.41 crore) and procured machinery/ equipment (₹ 12.24 crore). However affiliation with NCVT was obtained for 74 trade units only. Of these 15 ITIs, only 5 (Beawar, Banswara, Hanumangarh, Jaitaran and Udaipur) were running all 42 trade units sanctioned against them, 5 started only 32 trade units (against 52) while 5 did not start any of the sanctioned 28 trade units.

(ii) Eight ITIs had incurred an expenditure of ₹ 2.46 crore only (against ₹ 4.91 crore) on civil work and ₹ 4.14 crore only (against ₹ 8.85 crore) on procurement of machinery/ equipment and thus not completed infrastructure work. 56 trade units were sanctioned to these 8 ITIs, of which NCVT affiliation for 12 trade units only was obtained. These have been started by 2 ITIs (Bhiwadi and Kishangarh) with their existing infrastructure, leaving 4 trade units yet to be started. Remaining 6 ITIs did not start any of the 40 sanctioned trade units.

(iii) Nine ITIs did not start any infrastructure work and a meagre expenditure of ₹ 0.17 crore was incurred on civil work (against ₹ 5.47 crore) and ₹ 2.32 crore on procurement of machinery/equipment (against ₹ 9.32 crore). Seventy-two trade units were sanctioned to these nine ITIs, of which NCVT affiliation was obtained for 10 trade units, which were started by two ITIs (Alwar and Bhawani Mandi) (against 20) from their existing infrastructure. Remaining 62 trade units were not started by these ITIs.

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[10] Scheme did not specify the machineries and equipments required to be procured for each ITIs. These were to be procured as per requirement of trade as per IDPs

[11] Located at Anta, Banswara, Beawar, Dholpur, Dungarpur, Haumangarh, Jaipur (Women), Jaitaran, Jodhpur (Women), Khetri, Sikar, Udaipur (Women), Lakheri, Sirohi and Tonk.

[12] Located at Ajmer (Women), Bhiwadi, Dausa, Jalore, Karauli, Kishangarh, Nagaur and Pratapgarh.

[13] Located at Abu Road, Alwar (Women), Balotara, Bhawani Mandi, Bhilwara, Bundi, Jhalawar, Rawatbhata and Sagwara.

(c) State Government initially created (October 2009) 138 posts of Junior Instructors for running 138 new trade units, against which only 5 instructors were posted on regular basis and 45 on contract basis. These posts were subsequently not increased on increase of number of trade units to 250. Thus, only 50 instructors were running 96 trade units.

(d) As most of the ITIs did not develop their infrastructure, it is clear that the IMCs failed to ensure time bound implementation of the scheme and monitor its progress, resulted in non completion of civil work, purchase of machinery, and posting of Instructors, etc. Only five ITIs were complete in all respects.

(e) The IP, associated in each ITI to lead the process of upgradation, was supposed to contribute financially in the upgradation of ITIs, though it was not a pre condition to participate. They could also contribute machinery and equipments which might be instrumental in furthering the objective of the scheme. However, none of the IPs contributed any financial help, machinery or equipments to the scheme, except four IPs who contributed one bore well (Bhilwara), one motor car (Bhiwadi), one hostel building (Dholpur) and three computers (Hanumangarh). This indicated that the Department could not pursue most of the IPs to fulfil their obligations. Their role in leading the process of skill upgradation was also very poor as they have not shown any interest in running the trade units.

State Government, while accepting (October 2014) the facts, stated that efforts are being made to complete the civil works and to utilise the remaining amount. Resources were being developed for utilising the remaining trades. It was further stated that in case of non utilisation of the grants, the ITIs could utilise the same by submitting proposals in their subsequent IDPs for the next five years.

The fact, thus remained that slow pace of implementation of the scheme resulted in 154 trade units (74 *per cent*) in 27 ITIs not being started even after a lapse of five years and after incurring an expenditure of ₹ 25.61 crore[14]; loan amount of ₹ 32.94 crore also remained unutilised.

Medical Education Department

3.2.2 Blocking of funds for more than three years

Construction of cardio-thoracic vascular surgery unit and procurement of equipments without ensuring deployment of staff, resulted in blocking of funds of ₹ 4 crore for more than three years.

Shahari Jan Sahbhagi Yojana (SJSY) was a scheme initiated by Government of Rajasthan in December 2004 with two major components of general awareness and development works for inviting public donations in urban

[14] ₹ 35.12 crore – ₹ 9.51 crore (five ITIs running all trades).

development. The scheme envisaged contribution of 50 *per cent* cost of development projects by the State Government, 30 *per cent* through public donors and 20 *per cent* contribution by concerned Municipal councils/ Urban Improvement Trusts (UITs).

In compliance to the announcement made by the Chief Minister (April 2007), Medical Education Department (MED), Government of Rajasthan, *inter alia*, approved (June 2007) development of a cardio-thoracic vascular surgery unit (CTVSU) in Jawahar Lal Nehru (JLN) Hospital, Ajmer under SJSY through construction of a building and purchase of equipment. Accordingly, the Superintendent, JLN Hospital was asked (June 2007) to contact personally the private donors for donations and the Collector, Ajmer for issuing sanction to start the work under SJSY.

Test-check (November-December 2013) of records of office of the Superintendent, JLN Hospital revealed that against the available funds of ₹ 4.02 crore[15], expenditure ₹ 0.88 crore was incurred on construction of building and ₹ 2.22 crore on procurement of equipment. Balance amount of ₹ 0.92 crore[16] was lying with various executing agencies.

- The building constructed at a cost of ₹ 0.88 crore and completed in July 2012, was lying unutilised (May 2014).

- Equipment costing ₹ 1 crore, was purchased between January to March 2009 and ₹ 1.22 crore, was incurred between September 2012 to March 2013 for running the CTVSU. These were lying unutilised since their procurement. Long storage of costly equipments without any use, may render them ineffective and unserviceable.

- The Hospital failed to generate any contribution from private donors as envisaged in the scheme.

- It was also noticed that against the required staff of 86 personnel for running the CTVSU only 32 posts were sanctioned (November 2012) by the State Government, and these too were lying vacant (May 2014).

The State Government stated (May and September 2014) that one doctor was posted in June 2008 as cardio-thoracic surgeon who provided medical facilities to the patients[17] upto September 2012 and equipment worth ₹ 2.22 crore had been utilised since their procurement, therefore the expenditure incurred on CTVS cannot be termed as unfruitful.

The reply is not acceptable as the building for CTVSU itself was completed and handed over to the hospital administration in July 2012. Moreover, a joint inspection (December 2013) by Audit team along with Deputy Superintendent,

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[15] From UIT, Ajmer: ₹ 3 crore and State Government ₹ 1.02 crore.

[16] ₹ 0.78 crore with Rajasthan medicare Relief Society on account of equipment; ₹ 0.12 crore with Public Works Department on account of construction of building and ₹ 0.02 crore was surrendered to State Exchequer.

[17] OPD: 2302; IPD: 1012; Close heart surgery: 154; Thoracic surgery: 54; Vascular surgery: 97; Trauma: 90; Major operation: 4 and open heart surgery: 1.

JLN, Hospital, revealed non-utilisation of the building and the equipment as such the contention of the Government that the equipment were being utilised, was not correct.

Thus, the department's failure to utilise the building and the equipment meant for CTVSU, not only resulted in blocking of funds of ₹ 4 crore[18] for more than three years but also deprived the patients from getting immediate relief. Lack of sincere efforts in generating private donation also resulted in bearing the whole cost by the State Government/UIT.

Public Health Engineering Department

3.2.3 Delay in execution of project

Deprivation of population of 138 villages from getting piped drinking water supply and blocking of funds of ₹ 4.12 crore for more than seven years due to non-execution of the work of 33 KV feeder line.

Superintending Engineer, Public Health Engineering Department (PHED), RGLC Circle II, Jodhpur, requested (February and August 2006) Chief Engineer, Project Planning and Management (PPM) Jodhpur Vidyut Vitaran Nigam Limited (JVVNL), for arranging a dedicated feeder line for uninterrupted power supply for drinking water supply project from Narmada Canal. Accordingly, JVVNL submitted (October 2006) a tentative estimate (₹ 22.75 crore)[19] which included ₹ 10.45 crore for 33 KV line for dedicated feeder line of 95 Kilo metres (Km)[20] (subsequently revised to ₹ 11.22 crore in March 2007 for 102 Km). In compliance to this, the Executive Engineer, PHED Narmada Canal Project (NCP) Division, Sanchore, deposited advance of ₹ 10.72 crore (₹ 7.20 crore: November 2006 and ₹ 3.52 crore: March 2007) with JVVNL. This amount involved ₹ 6.60 crore for FR project and ₹ 4.12 crore for DR Project for feeder line works of both these projects. Feeder line work of FR project for 76 km was completed in April 2014.

The work of 33 KV line for dedicated feeder line of 102 km entrusted to JVVNL, included two projects *viz* 'FR-RD-44.22 transmission main–I, Tetrol-Bagada-Jalore-Ahore (FR project)' and 'DR- RD-16.00, transmission main –I, Sanchore-Raniwara-Jaswantpura Transmission Main-I (DR Project)'. Test check (December 2012) of records of Superintending Engineer (SE), PHED, Narmada Canal Project Circle, Sanchore and further information collected (August 2013 and April 2014) revealed that:

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[18] Expenditure incurred: ₹ 3.10 crore; lying unutilised with PWD: ₹ 0.12 crore and with RMRS: ₹ 0.78 crore.

[19] 33KV line for 95 km: ₹ 10.45 crore; 33/3.3KV&33/0.4KV for 3 substations: ₹ 4.80 crore; 33/0.4 KV for 6 substations: ₹ 7.50 crore = Total: ₹ 22.75 crore.

[20] FR Project: 33 KV feeder line from Sanchor to Tetarol =25 km; Daspa to Bagoda HW=24 km, Sayala to Ummedabad= 10 km and Pahadpur to Sillu= 10 km.
DR Project: 33 KV feeder line from Sanchore to Agar: 6 km; Agar to Pahadpur: 3 km; Sanked to Sarnau: 6 km; Sanked to Kuda: 9 km and Raniwara to Deopura: 2 km.

- In DR project, the feeder line work of 26 km with estimated cost of ₹ 4.12 crore was aimed to benefit 138 villages as well as Sanchore Town of Jalore District. Tender for execution of DR project (civil work) was invited in April 2007 and again in October 2007 on Single Point Responsibility[21] (SPR) basis.

- However, Finance Committee decided (October 2007) to close the tendering process and to take up the project on annuity based payment. The State Government included (June 2008) this project in the list of projects to be taken up on Built Operate Transfer (BOT) basis.

- In view of this decision, SE, PHED issued (March 2009) instructions to JVVNL not to take up the work of construction of 33 KV line till further notice.

- No priority was, however, given to the work by the State Government and funds were not allotted for the same for three and half years. Tenders for civil work were invited in November 2012 on single point responsibility basis and the work was awarded (February 2013) with tentative date of completion as February 2015.

The indecisiveness of the Government as to whether to execute the project on BOT basis or to execute it directly resulted in an unusual delay of more than five years (April 2007 to February 2013) and deprived the population of 138 villages from getting piped drinking water supply. Moreover, as the Finance Committee had decided (October 2007) to take up the project on BOT basis, the advance (₹ 4.12 crore) given to JVVNL should have been recovered. Non-recovery of this amount resulted in blocking of Government money. Besides, due to indecisiveness of the Government, the project cost also increased by ₹ 64.99 crore (₹ 194.62 crore - ₹ 129.63 crore).

State Government, accepting the facts, stated (November 2014) that as no new sanction has been issued for the project but only the revised sanction to the original one was issued on 28 August 2012, the amount deposited with JVVNL was not received back. The reply confirms that government money remained blocked for more than 7 years.

3.2.4 Creation of avoidable extra liability

Imprudent decision of rejecting the negotiated rates of L-2 bidder which was less than the estimated cost, and unusual delay in finalising the tendering process, resulted in award of work at an extra avoidable cost/liability of ₹ 8.02 crore.

The Policy Planning Committee of Rajasthan Water Supply and Sewerage Management Board (RWSSMB) of Public Health Engineering Department (PHED) issued (December 2010) administrative and financial sanction of ₹ 71.68 crore for 'Nagda Anta Baldeopura Drinking Water Project' for

[21] Single Point Responsibility is the term used for turn key projects under which all items of work to be executed by the contractor as a single point responsibility.

providing safe drinking water to 42 villages of Anta, Baran and Mangrol tehsils of Baran District. Accordingly, the Additional Chief Engineer, PHED, Kota invited (April 2011) tenders for the work.

During test check (January 2014) of records of Chief Engineer, Special Project (SP), Jaipur, it was noticed that of the five bids received (15 April 2011) for the above work, M/s Shriram EPC Limited, Chennai (Contractor 'A') was found to be the lowest (L-1) bidder with an offer price of ₹ 49.10 crore, which was 5.30 *per cent* less than the estimated cost (₹ 51.85 crore[22]) and therefore his tender was recommended (13 May 2011) for approval by the Secretary, RWSSMB, Jaipur. Based on a complaint received (17 May 2011) against Contractor 'A' regarding forging of experience certificate, for fulfilling pre- qualification criteria, the Finance Committee (FC) of RWSSMB examined the case, and after finding it correct, decided (24 May 2011) to reject the tender of Contractor 'A' by invoking Clause 28 of Notice Inviting Tenders. Contractor 'A' was debarred for one year from participating in tendering process and negotiation was held with L-2 bidder, 'M/s SPML Infra Limited, New Delhi (Contractor 'B')' to reduce his offer.

Contractor 'B', during negotiation lowered his offer by ₹ 34.98 lakh, with revised (May 2011) price of ₹ 49.08 crore which was 5.34 *per cent* less than the estimated cost (₹ 51.85 crore) and also ₹ 0.02 crore less than the L-1 rate. However, while considering the offer of Contractor 'B' for approval, the FC noted (June 2011) that L-2 rates were higher (20.19 *per cent* to 28.58 *per cent*) than the rates approved by it in the recent past and therefore decided to invite fresh tenders.

The decision taken by FC to debar Contractor 'A' was subsequently revoked (July 2011) by the FC on the grounds that his debarment from panel was not covered under the provisions of rule VIII.5 of Appendix 16 of the Public Works Finance and Accounts Rules.

Accordingly, tenders were re-invited on 27 September 2011 at the revised estimated cost (₹ 62.55 crore) based on applicable Basic Schedule of Rates-2011, and of the six valid offers received, the lowest offer of ₹ 57.10 crore was that of Contractor 'A'. In spite of the fact that his offer (₹ 49.10 crore) was earlier rejected on grounds of forged documents and the negotiated offer of L-2 of ₹ 49.08 crore was considered to be high, the new offer of ₹ 57.10 crore of Contractor 'A' was approved on 2 July 2012 even though this rate was 16.34 *per cent* higher than the negotiated offer of L-2 of the earlier bid. The work was awarded to Contractor 'A' on 14 September 2012 (two months after approval).

Thus, imprudent decision to reject the negotiated offer of L-2 of ₹ 49.08 crore in May 2011 and awarding the work to Contractor 'A' at ₹ 57.10 crore, in September 2012 on retendering, resulted in an avoidable extra cost of ₹ 8.02

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[22] This excludes items like construction of anicut: ₹ 8.55 crore; contingencies: ₹ 3.12 crore; price escalation during execution period: ₹ 0.16 crore; establishment and supervision charges: ₹ 2.81 crore; prorate on urban component: ₹ 3.16 crore; power connection: ₹ 0.90 crore and misc work: ₹ 1.13 crore.

crore[23]. Besides, population of 42 villages was deprived from safe drinking water for more than one year.

The matter was referred to State Government in February 2014; reply is awaited (November 2014).

3.3 Persistent and pervasive irregularities

Finance Department

3.3.1 Persistent excess payment of pension

Failure of the treasury officers to exercise prescribed checks led to excess/irregular payment of pension/family pension amounting to ₹ 153.75 lakh.

Appendix VI (Sl. No. 9) of Rajasthan Civil Services (Pension) Rules, 1996 stipulates that Treasury Officer (TO) will check the correctness of the payments made by the Banks with reference to the records maintained by him and thereafter incorporate the transaction in his accounts.

The Public Accounts Committee while examining paragraph 3.3.1 of the reports of the C&AG for the year ended 31 March 2011 (Civil) Government of Rajasthan recommended (February 2013) that the department should take necessary steps to avoid recurrence of such excess payment in future and inform PAC and the Principal Accountant General about the same.

The Department issued necessary instructions to the banks (December 2012 and April 2013) and to the TOs (March 2013) for avoidance of recurrence of such excess payment by conducting visits to the banks.

Test check (April 2013 to March 2014) of records relating to pension payments made by 116 banks and 195 treasuries/sub-treasuries, however, revealed that excess/irregular payments of superannuation/family pensions were made to 308 pensioners, amounting to ₹ 153.75 lakh during the period May 1995 to January 2014, as detailed below:

(₹ in lakh)

S. No.	Particulars	Excess payment made	
		Number of cases	Amount
1.	Family pension not reduced after expiry of the prescribed period (Rule 62 of Rajasthan Civil Services (Pension) Rules 1996)	79	57.93
2.	Family pension not stopped after attaining the age of 25 years/ marriage/ employment of dependents (Rule 67)	03	3.63
3.	Pension not reduced after commutation (Rule 28)	114	25.39
4.	Pension paid after death of pensioners	08	1.39

[23] ₹ 57.10 crore (-) ₹ 49.08 crore.

S. No.	Particulars	Excess payment made	
		Number of cases	Amount
5.	Dearness relief paid to pensioners during the period of their re-employment (Rule 164)	03	1.61
6.	Dearness Relief wrongly paid	06	3.97
7.	Pension and Dearness Relief paid at higher rate than admissible	44	40.07
8.	Non-recovery of dues from gratuity payments (Rule 92)	40	14.72
9.	Miscellaneous	11	5.04
	Total	**308**	**153.75**

Department intimated (November 2014) that the following steps are being taken in this regard:

- Monthly accounts are being submitted to Pr. Accountant General (A&E) after verification of 'Online Pension Check Register' being maintained under 'Civil Pension Module' of 'Integrated Financial Management System'.

- TOs have been directed to update the database of civil pensions and include the pension payments in the monthly accounts only after 100 *per cent* checking of the accuracy of pension payments.

- e-Scrolls of pension payments are being uploaded by banks on the site of civil pension each month.

However, inspite of these steps taken by the Department, the irregularities were still persisting. The Department should therefore, further strengthen its internal control mechanism to avoid recurrence of such irregularities.

State Government intimated (September 2014) that ₹ 113.11 lakh has been recovered (at the instance of audit) and efforts for recovering the remaining amount are being made.

3.4 Failure in implementation, monitoring and governance

Tribal Area Development Department

3.4.1 Implementation of Eklavya Model Residential School scheme

Scheme on Eklavya Model Residential School (EMRS) was launched in 2002-03 in Rajasthan for imparting quality education to the tribal students from standard VI to XII. As per the scheme, these schools were residential schools and would provide free education and basic amenities like food, uniform, sweater, shoes, socks, etc. to the students. Under the scheme, funds were to be provided as 100 *per cent* grant from Government of India (GoI). The tribal population of Rajasthan, as per 2011 Census, is 92.39 lakh which is

13.48 *per cent* of the total population (685.48 lakh) of Rajasthan. As on date, eight EMRSs are being operated under this scheme. In addition, six[24] additional EMRSs are under construction.

The Ministry of Tribal Affairs (MTA), GoI, issues guidelines, makes modifications, reviews and monitors the implementation of the scheme. At the state level, the Principal Secretary, Tribal Area Development Department (TAD) is in overall charge of the scheme. Commissioner, TAD, Udaipur, is responsible for overall monitoring and supervising the scheme. At the district level, Project Officer Tribal (POT) or Chief Executive Officer (CEO), *Zila Parishad* (ZP), is responsible for implementation of the scheme.

Audit assessed the implementation of the scheme in the State of Rajasthan, by reviewing the functioning of four EMRSs[25] (two girls schools and two boys schools) which were operational and also evaluating the progress of all six schools which were under construction. Three EMRSs (Hanotiya, Kotra and Newai), with classes from standard VI to XII with a capacity of 350 students each, were started from the academic session 2002-03, while one EMRS (Timerva) having classes from standard VI to VIII with a capacity of 210 students was started from the academic session 2012-13.

Implementation of the Scheme

3.4.1.1 Enrolment of Students

The position of enrolment capacity of students in test-checked EMRSs and actual enrolment their-against during 2011-14 was as under:

	Name of School	Name of District	Sanctioned strength	2011-12		2012-13		2013-14	
				Actual enrolment	Percentage of deficiency	Actual enrolment	Percentage of deficiency	Actual enrolment	Percentage of deficiency
1	Hanotiya	Baran	350	308	12	314	10	312	11
2	Kotra	Udaipur	350	293	16	272	22	250	29
3	Newai	Tonk	350	342	2	344	2	339	3
4	Timerva	Pratapgarh	210	Started from academic session 2012-13		60	71	90	57

Source: Information provided by EMRS

From the above table, it is seen that:

(i) For EMRS Kotra (Udaipur), the deficiency in enrolment increased from 16 to 29 *per cent*. High deficiency in enrolment in EMRS Kotra (Udaipur) was due to shortage of teaching staff and availability of other schools in adjoining areas.

(ii) The deficiency in enrolment remained almost constant in EMRS, Hanotiya (Baran).

[24] Mallana in Alwar, Ranoli in Karauli, Barnala in Sawai Madhopur, Biharipura in Jaipur, Padola in Banswara and Gada Arandia in Dungarpur.

[25] EMRSs are located at Hanotiya (Baran), Kotra (Udaipur), Newai (Tonk) and Timerva (Pratapgarh).

Responding to the audit observation, the State Government stated (October 2014) that awareness programmes to enhance the enrolment were being organised.

3.4.1.2 Shortage of teaching staff

As per paragraph IV (viii) of the guidelines, appointment of teachers would be handled entirely by the society chosen by the State Government and in the manner deemed most suitable.

Audit scrutiny revealed that there was no mechanism for recruiting regular teaching staff for schools under EMRS scheme. All the teachers appointed in test checked EMRSs were on deputation from education department or appointed as casual staff, as evident from the position of sanctioned and working strength of teaching staff shown below:

S. No.	Name of EMRS	Sanctioned post	Working Strength as on 31 March 2014			Shortage (*per-centage*)
			On deputation	Contractual basis	Total	
1	Hanotiya (Baran)	18	6	7	13	5 (28)
2	Kotra (Udaipur)	26	3	3	6	20 (77)
3	Newai (Tonk)	25	18	-	18	7 (28)
4	Timerva (Pratapgarh)	6	4	-	4	2 (33)
	Total	**75**	**31**	**10**	**41**	**34 (45)**

Source: Information provided by the department.

In four test checked EMRSs, 41 teaching staff were working on deputation/contractual basis against the sanctioned post of 75 as on 31March 2014. Thus, there was a shortage of 34 (45 *per cent*) teachers. The maximum shortage of teachers (77 *per cent*) was in EMRS, Kotra (Udaipur), which is one of the major reasons for the low percentage of enrolment and maximum drop outs in the EMRS.

There were 31 teachers on deputation from the very beginning and remaining 10 teachers were appointed as *vidyarthi mitra* on contractual basis, though declared illegal and unconstitutional as per the decision (April 2014) of Honourable High Court. Three of the contractual teachers appointed in EMRS Hanotiya (Baran), did not have the requisite teaching qualification[26]. Thus, there was no mechanism of recruiting staff on regular basis teachers.

The State Government stated (October 2014) that EMRS Kotra is in remote rural area, therefore, teachers do not apply for deputation. However, walk-in interviews were being held for selection of teachers on deputation to overcome the shortage and to replace *vidyarthi mitra* in compliance to the decision (April 2014) of Hon'ble High Court.

Fact remains that the shortage of teachers defeated the very purpose of the scheme *i.e.* improving the quality of education being imparted to tribal children. It also affected the pass percentage and enrolment in the EMRSs.

[26] STC/B.Ed/M.Ed.

3.4.1.3 Low pass percentage in Board Examinations

As per paragraph IV(IX) of the guidelines, the State Government was required to maintain the highest quality in the selection of teachers and staff for academic and extracurricular excellence.

The results of X standard Board examination during the period 2011-14 are tabulated below:

Name of EMRS*	March 2012		March 2013		March 2014	
	Number of students		Number of students		Number of students	
	Appeared	Passed (percentage)	Appeared	Passed (*percentage*)	Appeared	Passed (*percentage*)
Hanotiya (Boys)	43	21 (49)	48	9 (19)	38	13 (34)
Kotra (Boys)	40	4 (10)	47	13 (28)	34	4 (12)
Newai (Girls)	50	28 (56)	50	43 (86)	50	43 (86)

* Timerva, Pratapgarh (Girls) was started from academic year 2012-13, hence there was no Board Examination

Source: Information provided by EMRSs

Pass percentage of EMRS, Newai, Tonk (upto 86 *per cent*) was satisfactory. However, the Pass percentages were quite low in the other EMRSs and ranged between 10 and 49 *per cent*. The pass percentage was very low in case of Kotra.

The State Government stated (October 2014) that these EMRSs were located in remote areas and efforts were being made for better results.

Some of the factors leading to low pass percentage could be attributed to the disinclination of teachers to be posted in remote areas, contractual teachers with poor qualification, etc.

3.4.1.4 Dropout rate

The drop out percentage in four test checked EMRSs, ranged between 1.7 (EMRS Newai) to 7.2 (EMRS Kotra) *per cent* in three EMRSs while in EMRS, Timerva (Pratapgarh) there was no drop out during 2011-12 to 2013-14.

The range of dropout in girls EMRS Newai was 1.7 to 4.4 *per cent* and nil in EMRS Timerva, while the drop out of boys in EMRSs Hanotiya and Kotra ranged between 2.9 and 7.2 *per cent* during 2011-12 to 2013-14.

State Government stated (October 2014) that efforts were being made to improve the quality of education.

3.4.1.5 Lack of Infrastructure facilities

EMRS should provide items like ramp, rain water harvesting system, science laboratory, compound wall, assured reliable water supply, toilets, housing for warden, security and staff etc.

(a) Operating science classes without science laboratories

- The State Government announced in the budget session of 2010-11 for starting science faculty in EMRS from academic session 2011-12. During audit, it was seen that in EMRS Newai (Tonk), the classes under science streams *i.e.* Physics, Chemistry and Biology for classes XI and XII from academic year 2012-13 and 2013-14, were being taught without any science laboratory.

On being pointed out, the State Government stated (October 2014) that construction work of Physics, Chemistry and Biology laboratories had started. This implies that batches of students had passed 12th standard during 2012-13 and 2013-14 without having benefit of science laboratories.

In EMRS Hanotiya (Baran) and Kotra (Udaipur), no science teacher had been recruited and hence no student opted for the science stream. On being pointed out, Principals of EMRS Hanotiya (Baran) and Kotra (Udaipur) while admitting the facts, stated (June 2014) that in absence of a science teacher, students did not apply for admission and the science stream could not be started.

- The State Government sanctioned (February 2011) ₹ 6.00 lakh to EMRS Kotra (Udaipur) for opening Physics, Chemistry and Biology laboratories from academic session 2011-12 and this was transferred (March 2011) to POT Udaipur for purchase of items for these laboratories. Audit scrutiny revealed that the material purchased for ₹ 4.49 lakh for science laboratory, issued to EMRS Kotra (Udaipur) in August 2011, remained unutilised for three sessions (2011-12 to 2013-14), due to non-opening of science faculty in the absence of a science teacher. No student had taken admission in the science stream. Subsequently, POT, Udaipur issued orders (December 2013) for transfer of these materials to Model Public Residential School (MPRS), Dhikali (Udaipur) and the same were transferred in April 2014. However, Headmaster, MPRS, Dhikali (Udaipur), intimated (June 2014) that these items were neither demanded nor used by them.

State Government admitting the facts (October 2014) stated that for better utilisation, the material was transferred to MPRS Dhikali (Udaipur), where science stream was operational.

(b) Lack of computer aided learning

As per the Annexure to EMRS scheme guidelines, computer laboratories should have been included in the lay out plan of the EMRSs. During Test check of EMRS Timerva (Pratapgarh) and EMRS Hanotyia (Baran), it was observed that EMRS Timerva (Pratapgarh) neither had any computer nor computer laboratory, while EMRS Hanotiya (Baran) had 10 computers but computer teacher was not appointed resulting in non-utilisation of these equipment and depriving the students from computer-aided learning (CAL). The State Government stated (October 2014) that principal of all EMRSs had been asked to send proposals for required equipment. Computers would be

made available shortly to EMRS Timerva and, wherever internet infrastructure facility was available, internet connectivity would also be provided.

(c) Lack of facilities in Hostels

The EMRS scheme envisaged setting up of residential schools. Thus, hostel with adequate capacity was to be provided with each EMRS. The accommodation and bed facility available in hostel for students in test checked EMRS was as under:

S. No.	Name of EMRS	Admission capacity fixed	Accommodation available for students	Availability of beds	Enrolled students		
					2011-12	2012-13	2013-14
1	Hanotiya (Baran)	350	313	298	308	314	312
2	Kotra (Udaipur)	350	192	303	293	272	250
3	Newai (Tonk)	350	350	350	342	344	339
4	Timerva (Pratapgarh)	210	60	60	-	60	90

From the above table it is seen that:

(i) Against the capacity of 192 students in the Hostel of EMRS Kotra (Udaipur), 250 to 293 students were residing during 2011-12 to 2013-14 in the hostel. Similarly, against the capacity of 60 students, 90 were residing in the hostel of EMRS Timerva during 2013-14. Thus, hostels require expansion of existing buildings to accommodate enrolled students in these EMRSs.

EMRS Kotra (Udaipur) intimated (June 2014) that one hostel was under repair and that it was not having basic amenities therefore was uninhabitable since 2008.

(ii) Similarly, against the enrolment of 308 to 314 students during 2011-12 to 2013-14, there were only 298 beds in EMRS Hanotiya and against 90 enrolled students during 2013-14 only 60 beds were available in EMRS Timerva. On being pointed out (June 2014) Principal EMRS Hanotiya (Baran) stated that one bed was being shared between two students of VI class.

State Government replied (October 2014) that additional construction work was being done and procurement procedure was under process to purchase beds and other articles. This indicated that there was a compromise on residential facilities provided to students, which could affect the health, quality education and comfort of the students.

(iii) Principal EMRS Newai (Tonk) requested (January 2012) CEO, ZP, Tonk for repair and maintenance of the school building and hostel. Despite the fact that funds amounting to ₹ three lakh had already been received (February 2010) in ZP for this purpose, but the same were not incurred on the EMRS. It was seen that the ZP asked for the estimate of the work in February 2012, which was not furnished by the EMRS (June 2014).

(iv) Ramp facility was not available in EMRSs Newai (Tonk) and Hanotiya (Baran) for the convenience of disabled students as required under scheme

guidelines. State Government stated (October 2014) that concerned District Officers have been asked (September 2014) to construct ramp in these EMRSs. Fact remains that action is yet to be taken.

(v) The Principal EMRS Newai (Tonk) had written (December 2006) to the Additional Commissioner TAD Udaipur that for security of girls, height of the boundary wall was insufficient and requested to raise the height by two feet to ensure greater security of girls residents. State Government stated (October 2014) that the sanction was being issued for raising the height of boundary wall.

(vi) As per guidelines, the residential quarters for teachers, security and supporting staff should have been constructed alongwith the school/hostel buildings. In EMRS Timerva, Pratapgarh (Girls school) the staff and warden quarters were not constructed though the Collector, Pratapgarh, requested (June 2012) for the same to Commissioner (TAD), Udaipur. State Government replied (October 2014) that the administrative and financial sanction had been accorded for construction of the above work.

(vii) As per guidelines of the scheme, the EMRS building should have rainwater harvesting structures. However, it was noticed that in school buildings of EMRS, Newai (Tonk), Kotra (Udaipur) and Hanotiya (Baran), the rainwater harvesting system did not exist. This resulted in non-conservation of rain water. The State Government stated (October 2014) that construction of rainwater harvesting structure was not included in the concerned work plan. However this facility would be provided at the time of expansion of facilities in hostel / school.

(viii) District Tonk has the problem of excess fluoride in the ground water. EMRS Newai (Tonk) requested (July 2012) to District Collector, Tonk for supply of water free from fluoride. The State Government stated (October 2014) that financial sanction of ₹ 13 lakh has been issued (June 2014) for drinking water facility. However, RO has still not been installed (October 2014).

(ix) In EMRS Kotra (Udaipur), the water was supplied from the tube well only when electricity was available. However, due to damage and leakages in pipeline and water tank, water could not be stored when it was being supplied. This led to water scarcity in the school/hostel. The State Government stated (October 2014) that the work of construction of over head tank had been sanctioned (February 2014). However, the construction work has still not been started (October 2014).

(x) During inspection, audit observed that bathrooms and toilets of the school and hostel of EMRS Kotra (Udaipur) were lying chocked since 2004. However, State Government informed (October 2014) that the same have now been got repaired.

(d) Health check-up

TAD directed (August 2011) conduction of regular medical check-up of students studying in residential schools. In all test checked EMRSs height and weight of students were regularly monitored. It was seen that in EMRS Timerva (Pratapgarh), 10 out of 60 students in 2012-13 and 15 out of 90 students in 2013-14 were found underweight by the nurse. However, no doctor visited the EMRS for medical check-up or for prescribing treatment to underweight students as intimated (June 2014) by the EMRS. This defeated the purpose of instructions of TAD regarding health check-up.

State Government admitting the facts (October 2014), ensured that health register for each student would be maintained for recording regular information of health check up.

3.4.1.6 Construction work of buildings for new EMRS

As per Rule 298 of Public Works Financial & Accounts Rules (PWF & ARs) 'availability of the site is a pre-requisite for planning and designing of a work and as such no department of the Government should call upon the working agency to initiate planning until the site is physically in its possession'. Further, GoI also enjoined (December 2009) upon the State Government that while sending their proposals for EMRS, the department should specifically ensure that the available land is free from all encumbrances.

Ministry of Tribal Affairs, GoI sanctioned (September 2010) ₹ 72 crore (@ ₹ 12 crore per EMRS) for establishing EMRS in six villages[27] of Rajasthan and released ₹ 66 crore between September 2010 and February 2013. The work of construction of six EMRS buildings was awarded (October 2010) to RSRDC, Jaipur. TAD released funds of ₹ 51.42 crore to RSRDC. Of this, RSRDC incurred an expenditure of ₹ 49.56 crore. It was seen that UCs of ₹ 43.02 crore only were sent to the TAD department as detailed below:

(₹ in crore)

S. No.	Name of EMRS	Fund received from GOI	Funds released to RSRDC	Expenditure incurred	UC received from RSRDC	Status of work (as on 31 March 2014)	Reasons for non-completion
1.	Barnala, Sawai Madhopur	12.00	9.82	7.42	7.41	Block A and B of hostel completed upto roof level. Quarters were at finishing stages	Work got delayed due to non availability of approach site in rainy season. Gravel road was constructed by RSRDC
2.	Biharipura, Bassi, Jaipur	12.00	6.00	12.14	10.87	One hostel was not taken up and others were completed	Non transfer of funds to executing agency
3.	Mallana, Rajgarh, Alwar	6.00	6.00	3.12	3.12	School building, girls and boys hostels completed upto plinth level	Delay due to handing over of land due to encroachment on proposed site
4.	Ranoli, Karauli	12.00	8.00	9.62	9.62	Block A and B of hostel and guest houses are completed upto roof level and finishing work in progress	Non transfer of funds to executing agency

[27] Mallana in Alwar, Ranoli in Karauli, Barnala in Sawai Madhopur, Biharipura in Jaipur, Padola in Banswara and Gada Arandia in Dungarpur.

S. No.	Name of EMRS	Fund received from GOI	Funds released to RSRDC	Expenditure incurred	UC received from RSRDC	Status of work (as on 31 March 2014)	Reasons for non-completion
5.	Padola, Bagidora, Banswara	12.00	10.80	9.65	6.00	Finishing work in progress.	Delayed land allotment
6.	Arandia, Aspur, Dungarpur	12.00	10.80	7.61	6.00	Finishing work in progress.	Delayed land allotment
	Total	**66.00**	**51.42**	**49.56**	**43.02**	-	-

Source: Information provided by the department.

Audit scrutiny revealed (June 2014) that construction work of all six EMRS could not be completed (June 2014) due to delayed land allotment, delayed handing over of land due to encroachment and non-transfer of remaining funds (₹ 14.58 crore). Thus, failure of TAD to provide land, free from all encumbrances and sufficient funds to RSRDC, resulted in non-completion of EMRS buildings even after lapse of about two years from the stipulated date of completion (June to September 2012). The State Government intimated (October 2014) that all works are under progress.

As per paragraph No. V (ii) of the guidelines, states are encouraged to use fuel saving or renewable energy technologies in the school buildings, but no such technology was used in EMRSs buildings. Department accepted (October 2014) the facts.

3.4.1.7 Less EMRS for girls in comparison to boys

As per paragraph III (c) of EMRS guidelines, the number of seats for boys and girls should be equal. Scrutiny revealed that out of eight running EMRS with 2660 seats, six[28] EMRS with 2100 seats were for boys, while only two[29] EMRS (25 *per cent*) with 560 seats (21 *per cent*) were for girls. This was in contravention of the scheme guidelines. Thus, equal opportunities in education for boys and girls were not provided.

On being pointed out (June-July 2014) the State Government stated (October 2014) that equal number of girls and boys would be admitted in the six new EMRSs under construction.

3.4.1.8 Financial Position

The grants (Capital and Revenue) received from GoI by the State Government were to be transferred to the Project Implementing Agencies, *i.e* Commissioner, Tribal Area Development Department (TAD), Udaipur, within 30 days. These funds were further transferred to concerned POTs or CEOs (ZPs), for incurring expenditure on the EMRS under their jurisdiction.

[28] Boys: Kherwara (Udaipur), Kotra (Udaipur), Kushalgarh (Banswara), Simalwara (Dungarpur), Abu Road (Sirohi), Hanotiya (Shahbad- Baran).

[29] Girls: Newai (Tonk) and Timerva (Pratapgarh).

The position of utilisation of Capital grants of ₹ 66 crore received during 2011-14 by way of construction of new EMRS buildings has been commented in paragraph 3.4.1.6.

(a) The overall revenue grants received and expenditure incurred on EMRS during 2011-14 were as under:

(₹ in crore)

Year	Revenue Grants		
	Received	Expenditure incurred	Unutilised
2011-12	5.47	5.36	0.11
2012-13	7.79	6.61	1.18
2013-14	8.21	8.32	-0.11
Total	**21.47**	**20.29**	**1.18**

Source: Information provided by TAD

It was noticed in audit that revenue grant of ₹ 5.47 crore received from GoI for the year 2011-12 on 30 June 2011 was transferred to TAD on 8 September 2011 *i.e.* with a delay by 40 days. Similarly revenue grant of ₹ 8.21 crore received from GoI for the year 2013-14 on 26 September 2013 was transferred to TAD on 15 January 2014 *i.e.* with a delay by 81 days. Thus, the condition of transferring grant within 30 days was not adhered to.

(b) The revenue grant (pay and allowances of staff and hostel running expenditure etc.) were transferred to POTs/ZPs for incurring expenditure on various EMRSs. The grant received for the test-checked EMRSs and expenditure incurred there against were as under:

(₹ in lakh)

Name of EMRS	2011-12		2012-13		2013-14	
	Allotment	Grant utilised (Percentage)	Allotment	Grant utilized (Percentage)	Allotment	Grant utilised (Percentage)
Hanotiya (Baran)	74.86	55.63 (74)	94.16	58.17 (62)	125.00	73.57 (59)
Newai (Tonk)	115.59	102.73 (89)	139.27	118.24 (85)	145.73	143.57 (99)
Timerva (Pratapgarh	Started from academic session 2012-13		25.00	5.29 (21)	50.00	38.59 (77)

*Details were not available EMRS wise for Kotra (Udaipur) (maintained for two EMRS)
Source: Information provided by the department.

From the above table the following is seen:

(i) The percentage of grant utilised ranged between 21 and 99 *per cent* in the test checked EMRSs.

(ii) The utilisation of grant for EMRS Hanotiya (Baran) declined from 74 *per cent* to 59 *per cent* mainly because of shortage of teaching staff and deficit in admission of students against the capacity of schools.

(iii) EMRS Timerva (Pratapgarh) had the lowest grant utilisation during 2012-13. Due to starting of the school from academic session 2012-13, its grant utilisation improved to 77 *per cent* by 2013-14.

3.4.1.9 Monitoring of the Scheme

(a) Constitution of society

The scheme on EMRS envisaged the setting up of a society at State level to handle the school admissions, appointment of staff, personal matters and overall management of schools, accept donations/contributions and grants from individuals and Institutions. A Management Committee for each EMRS was also required to be set up to monitor day to day activities and management of the EMRSs.

It was noticed that no State-level Society had been constituted. Management Committees were also not constituted in three[30] out of four test checked EMRSs. State Government in reply stated (October 2014) that a State-level society namely 'Rajasthan Residential Educational Institutional Society' has been constituted, and the proposal for running of the EMRSs through the Society is under consideration of the Government. The fact remains that society was not functioning (October 2014).

(b) Inspection of schools

Commissioner, TAD, instructed (April 2007) all CEOs, ZP, (Rural Development Cell) and POT, to inspect residential schools in their jurisdiction every week and submit their reports to Deputy Director (Education) TAD, Udaipur.

In EMRSs Timerva (Pratapgarh) and Hanotiya (Baran) although inspection was carried out by the authorities but records of inspection and corrective action taken after inspection were not maintained. Only 6 and 11 inspections were carried out in EMRS Newai (Tonk) and Kotra (Udaipur) respectively during 2011-12 to 2013-14, but action taken on the findings of these inspections were not intimated.

The State Government stated (October 2014) that inspections were being carried out regularly by concerned officers. The reply was not acceptable as no records relating to these inspections were available. Thus, lack/ insufficiency of inspections and non-maintenance of record reflect monitoring lapses. Online monitoring mechanism also was not developed, as required under the guidelines.

3.4.1.10 Conclusions

Eklavya Model Residential Schools were started with the objectives of imparting quality education to tribal students. It was seen that the State-level society and management committees at school level that were required to be constituted to manage the affairs of EMRSs, were not functioning. The enrolment of students in schools was less than their capacity and retention of students was also low. There was a shortage of teachers and the science stream

[30] Kotra (Udaipur), Newai (Tonk) and Timerva (Pratapgarh).

was functioning without laboratories. The hostels had insufficient facilities which were impacting the overall performance of the scheme.

The progress in construction of new EMRSs was slow and even after a lapse of more than two years from the stipulated date of completion, these were incomplete. This deprived the students from benefits of the scheme.

Women and Child Development, Medical Health and Family Welfare and Home Departments

3.4.2 Implementation of schemes for Prevention of discrimination against Girls

Girls are the most vulnerable members of Indian society. The life of a girl reflects elements of discrimination at every step of her life. In the social milieu of Rajasthan, gender discrimination against girls and women occurs at every stage of their life. The girl is discriminated at every step - at home, in school, community and society at large. Socio-economic background, disability and location of residence (rural-urban) further compound her vulnerabilities and work to her disadvantage.

Deep-rooted preference for sons and aversion to daughters, aided by technological advances, led to a steep decline in child sex ratio in India and particularly in Rajasthan and this presents an alarming scenario. Census of 2011 highlighted an increasingly adverse child (0-6 years) sex ratio in Rajasthan showing a 21 point decline from 909 girls (2001) to 888 per 1,000 boys (2011). This decline was also reflected in the overall sex ratio in Rajasthan which was 928:1,000 as compared to the All India sex ratio of 943:1,000. Female literacy rate in Rajasthan was also 52.1 *per cent* as per 2011 Census as against the overall literacy rate of 66.1 *per cent* and the State stands lowest in the overall ranking in female literacy. The decline in child sex ratio and low female literacy rate in Rajasthan reflects the underlying socio-economic conditions and deep-rooted cultural prejudices against girls.

This calls for concerted action to combat the reasons behind the steep decline in the overall sex ratio, particularly the child sex ratio. The Government of India (GoI) and the Government of Rajasthan (GoR) have taken various measures including the ones in the fields of health and nutrition and education, to prevent discrimination against the girls both before and after their birth. A number of schemes have been initiated and Acts passed to eliminate discrimination and improve the health of girls and enhance the child sex ratio. These are enumerated below:

- Pre-conception and Pre-natal Diagnostic Techniques (Prohibition of sex selection) Act, 1994 (PC&PNDT Act), was enacted by GoI to act as deterrent against misuse of such techniques for determination of sex of foetus resulting in female foeticide. This Act was implemented in Rajasthan with effect from (w.e.f.) 1 April 1996. Further, a scheme called

Mukhbir Yojana was also introduced by State Government w.e.f. 27 December 2011 for better implementation of the PC&PNDT Act.

- Prohibition of Child Marriage Act, 2006, enacted by GoI came into force w.e.f. 1 November 2007, to shelter girls against early marriage and early motherhood.

- *Kishori Shakti Yojana* (KSY), a Centrally Sponsored Scheme was introduced by GoI in the year 2000-01. The objective of this scheme was to improve nutritional and health status of girls, to equip them to improve and upgrade their home based vocational skills, and to promote their overall development through activities at Anganwadi Centres (AWCs) and Child Development Project Offices (CDPOs).

- Rajiv Gandhi Scheme for Empowerment of Adolescent Girls or 'SABLA', a new comprehensive scheme merging the KSY and Nutrition Programme for Adolescent Girls (NPAG) was implemented from December 2010 in 10 districts[31] of Rajasthan, to address the multi-dimensional problems of adolescent girls. In the remaining districts, KSY continued as before.

- *Mukhya Mantri Balika Sambal Yojana* was launched by State Government *w.e.f.* 1 April 2007 to promote sterilisation after birth of one or two girl children. Under this scheme, Unit Trust of India (UTI) bonds of ₹ 10,000 are provided to each girl child of the spouse undergoing sterilisation after one or two girl children. The objective of the scheme was to prevent the decline in child sex ratio.

  Apart from the above mentioned schemes and Acts, a couple of other major schemes having important components focused on girls are Integrated Child Development Services[32] and *Sarva Shiksha Abhiyan* (SSA)[33]. A performance audit on ICDS scheme was included in the Comptroller and Auditor General Report on Union Government (Civil), Ministry of Women and Child Development (Report No.22 of 2012-13). A Performance Audit on SSA has also been included at paragraph No. 2.1 of this Report. As these schemes have been recently reviewed/included in the current report, they have not been specifically included in this audit.

Audit examined the implementation of the various Acts and schemes concerning the protection of girls and sought to ascertain whether they have been appropriately funded and implemented effectively. For scrutiny of implementation of schemes related to prevention of discrimination against girls, nine districts[34] were selected on random basis.

Audit findings have been divided into two sections namely ‘A’ & ‘B’. GoI has passed two Acts namely the ‘Pre-conception and Pre-natal Diagnostic

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31 Banswara, Barmer, Bhilwara, Bikaner, Dungarpur, Jaipur, Jodhpur, Jhalawar, Sriganganagar and Udaipur.

32 Integrated Child Development Services is to improve nutritional and health standards of children and reduce the rate of child mortality, disease and malnutrition.

33 *Sarva Shiksha Abhiyan* is a flagship programme of GoI with the objective of universalisation of elementary education.

34 Baran, Bhilwara, Bikaner, Chittorgarh, Dungarpur, Jhunjhunu, Nagaur, Sikar and Sirohi.

Techniques (Prohibition of Sex Selection) (PC&PNDT) Act, 1994' and the 'Prohibition of Child Marriage Act, 2006' for protection of girls. These issues are dealt with in Section 'A', while Section 'B' covers the issues pertaining to health and safety of girls'.

Section A- Legal Framework

3.4.2.1 Implementation of the Pre-Conception and Pre-Natal Diagnostic Techniques (Prohibition of Sex selection) Act, 1994

The PC&PNDT Act 1994, amended in 2003, is an important legislative intervention aimed at preventing the decline in Child Sex Ratio (CSR). It provides for the prohibition of sex selection, before or after conception and regulation of prenatal diagnostic techniques for the prevention of their misuse for sex determination leading to female foeticide. It requires registration of Genetic Counselling Centres (GCC), Genetic Laboratories (GL) and Genetic clinics (GC), prohibition on sale of ultrasound machines to persons, laboratories not registered under the Act, etc. Each GC, ultrasound clinic, imaging centre was required to maintain a record of pregnant women on whom ultrasonography is conducted in form "F".

As per Section 17(2) of the Act the state government shall appoint one or more Appropriate Authorities (AA) for the whole or part of the state for the purpose of this Act having regard to the intensity of the problem of pre-natal sex determination leading to female foeticide. A State Appropriate Authority (SAA), District level Appropriate Authorities (DAA) and Sub Division Level Appropriate Authorities (SDAA) were appointed (June/July 2001) by the State Government, to grant/suspend/cancel registration of a GCC/GL/GC, to enforce standards prescribed for the GCC, GL and GC, to investigate complaints of breach of provisions of the Act, to take appropriate legal action against the use of any sex selection technique by any person at any place, etc. The State Advisory Committee was constituted in July 2001 for consideration of any application for registration of any complaint for suspension or cancellation of registration and to give advice thereon.

State Supervisory Board (SSB) was constituted in July 2003 under the provisions of PC&PNDT Act. Functions of the Board are to monitor the implementation of the Act, to create public awareness against the practice of pre-conception sex selection and pre-natal determination of sex of foetus leading to female foeticide in the State and to review the activities of the AAs functioning in the State and recommend appropriate action, etc.

(a) Composition of Advisory Committees

State Government issued Notification (June 2001) to constitute Advisory Committees at district and sub division levels comprising senior most gynecologist, senior most pediatrician, medical geneticist, three eminent social workers, district information and public relation officer and one legal expert nominated by State Government.

Scrutiny of the records revealed that in test checked districts, State Government did not nominate medical geneticist, eminent social workers and legal expert; as such constitution of District and Sub Division Level Advisory

Committee remained incomplete (August 2014). Thus, required advice from genetic, social and legal experts was not available to Appropriate Authorities (DAAs and SDAAs).

(b) Constitution of PC&PNDT Bureau of Investigation

For constituting PC&PNDT Bureau of Investigation at State and District Levels, Directorate of Medical Health and Family Welfare sanctioned (December 2012) 18 posts[35] at state level and 3 posts[36] at district level. Of these, six[37] employees at state level were posted in 2013 and only three of them[38] were continuing as of August 2014. In the test-checked districts, it was noticed that all the three sanctioned posts were lying vacant. Despite PC&PNDT Act being in existence since 1996, the Bureau of Investigation was not effectively operationalised with crucial posts lying vacant. Had the district level Bureau of Investigation been operationalised with crucial posts being filled up, it would have been effective in more stringent implementation of the PC&PNDT Act and more successful decoy operations could have been conducted as highlighted in sub-paragraph related to Mukhbir Yojana.

(c) Inspection of sonography centres

As per Rules 11 and 12 of PC&PNDT Rules, 1996 the AA or officer authorised in this behalf may enter and search at all reasonable times every sonography centre and the sonography centre shall afford all reasonable facilities for inspection of the place, equipment and records to the AAs.

The Directorate of Medical Health and Family Welfare fixed (February 2012) monthly targets for District AAs and Sub-Divisional AAs for inspection of sonography centres.

Scrutiny of records of selected districts revealed that requisite inspections of sonography centres were not carried out during the period 2012-14. Shortfall of inspections was as under:

Name of district	2012-13		2013-14		Total			
	Target	Achieve-ment	Target	Achieve-Ment	Target	Achieve-ment	Shortfall	*Per-centage* shortfall
Bikaner	408	20	408	07	816	27	789	97
Jhunjhunu	408	273	408	92	816	365	451	55
Nagaur	504	52	504	17	1008	69	939	93
Sikar	360	40	360	19	720	59	661	92
Baran	264	36	264	2	528	38	490	93
Sirohi	264	37	264	11	528	48	480	91
Dungarpur	120	38	120	18	240	56	184	77
Chittorgarh	360	29	360	07	720	36	684	95
Bhilwara	408	42	408	16	816	58	758	93

Source: Information furnished by District Coordinator, PC&PNDT Cell

[35] Project Director: 1, Additional Superintendent of Police: 1, Public Relation Officer: 1, Medical Officer: 1, Police Inspector: 5, Assistant Director prosecution: 1, Legal Assistant: 1, Head Constable: 1, Constable: 4, IT Assistant: 1, LDC: 1.

[36] Police inspector: one; Legal advisor: one and LDC: one.

[37] LDC: 1, Constable: 3, IT Assistant: 1 and Police Inspector: 1.

[38] LDC: 1, Constable: 1 and IT assistant: 1.

Thus, in all test checked districts, the shortfall in inspection was very high and ranged between 55 and 97 *per cent* and reflected unsatisfactory implementation of the law.

In the selected nine districts, 110 cases were filed since 2006 and there was only one case of conviction (where also an appeal is pending). In 18 cases, acquittal was pronounced and 91 cases are pending in court.

The discrimination against girl starts even before she is born. In Rajasthan there has been a marked decline in child sex ratio by 21 points in the Census of 2011 from that of 2001. This decline highlights the importance of implementing the Act in improving the child sex ratio and in taking pro-active measures in changing the socio-cultural environment which would reduce discrimination against girls.

(d) Mukhbir Yojana

Mukhbirs are the informers of illegal use of sonography machines in the area and such *mukhbirs* are suitably rewarded. They help the Directorate of Medical Health and Family Welfare in conducting decoy operations at sonography centres, suspected of violating the PC&PNDT Act.

In terms of the guidelines of the Mukhbir Yojana (started in December 2011), ₹ 50,000 would be given to an informer (Mukhbir) only after finding that his information is true, followed by a successful decoy operation. Another ₹ 25,000 would be given to the informer after the charges against the person involved in the violation of the Act is framed in the court of law. A further amount of ₹ 25,000 would be given to the Mukhbir when the accused is proved guilty of the crime of sex selection.

It was noticed that during the period December 2011 to March 2014, only seven successful decoy operations[39] were conducted in Jaipur and first instalment of ₹ 3.25 lakh was disbursed. Of these, two cases have been filed in Court by investigating agency and remaining five were still under investigation even after lapse of more than one year. In the test-checked nine districts, no decoy operations were conducted during this period. This could be partially attributed to the Bureau of Investigation not functioning properly.

Thus, the Appropriate Authorities for enforcement of the Act were not notified till June 2001 and nomination of members of district level Advisory Committee could not be completed even after lapse of 18 years. PC&PNDT Bureau of Investigation also did not come into force under the Act, which shows that effective measures are not being taken by the State Government in implementation of the Act.

Despite there being a marked decline in the child sex ratio in the State, the PC&PNDT Act was barely implemented. Sonography centres were generally

[39] On 21 March 2012 (one), 9 November 2012 (one), 21 January 2013 (two), 2 May 2013 (two), and 18 December 2013 (one).

not inspected and the *Mukhbir Yojana* was also not very effective in curbing the illegal detection of sex of unborn child.

3.4.2.2 Prohibition of Child Marriage Act, 2006

Prohibition of Child Marriage Act, 2006, was enacted by GoI in January 2007. This legislation is aimed at prohibiting child marriages, protecting and providing relief to victim and providing punishment for those who abet, promote or solemnise such marriages. Child marriage is now considered a violation of the human rights of the child and has extremely deleterious effect on the health and wellbeing of the child.

As per the Status Report – Wings 2014 on 'The World of India's Girls' published by Save the Children Organisation, 40 *per cent* of girls in Rajasthan were getting married below the age of 18 years. This shows the widespread prevalence of child marriages and need for taking pro-active measures to implement the Prohibition of the Child Marriage Act.

(a) Follow-up action on complaints related to Child marriages

As per Rule 5 of the Rajasthan Prohibition of Child Marriage Rules 2007, the Child Marriage Prohibition Officer (CMPO) on receipt of any complaint or otherwise having got an information about solemnisation of a marriage in violation of the Act, shall take appropriate action under Sections 4, 5 and 13 of the Act. The CMPO for creating awareness of the evil which results from child marriage and to sensitise the community on the issue of child marriage, may seek assistance of any respectable member of the locality, an officer of the Government or an office bearer of Non-government organisation.

As per information furnished by District authorities, against the reported 651 complaint cases in these test checked districts, 196 cases were found either false or children were major. In 454 cases, marriage were stopped by the respective CMPOs and in one case, matter was filed in court. However, test check of the records of CMPOs posted at district headquarters in nine test checked districts revealed that though complaints were being forwarded to concerned police station, tehsildars and programme officers of Women Empowerment Department for preventive action, but nothing was found on record regarding creating community awareness about the social evil of child marriages.

(b) Provisions under the Act not being followed

Under section 16(1) of the Act, State Government notified (November 2007) all the Sub-Divisional Officers as Child Marriage Prohibition Officer (CMPO) for their sub-divisions. As per Rule 4 of Rajasthan Prohibition of Child Marriage Rules 2007, the CMPO would, from time to time, inspect the records of Marriage Registration Officers under his jurisdiction and assess that no child marriage has taken place. In case any child marriage is noticed, he will take action as provided in the Act against the persons responsible for the same. During scrutiny of records of CMPOs, posted at district headquarters, in all

nine test checked districts, it was noticed that records of 'Marriage Registration Offices' were not being inspected by CMPOs.

The Government stated (December 2014) that letter to this effect have been issued to all District Magistrate for inspection of records of marriage registration offices and initiate action as per rules.

Section B- Welfare of Girls

In this section, audit examined the scope and implementation of the nutrition based programmes and the conditional cash transfer schemes, implemented by the Government for girls.

3.4.2.3 Kishori Shakti Yojana (KSY)

The objective of this scheme was to improve nutritional and health status of girls, to equip them to improve and upgrade their home based vocational skills, and to promote their overall development under two sub Schemes. Scheme-I has been designed for adolescent girls in the age group of 11 to 15 years belonging to poor families whose annual income is below ₹ 6,400 per annum. Scheme-II is intended to reach to all adolescent girls in the age group of 11 to 18 years irrespective of income levels of the family. Younger girls in the age group of 11 to 15 years and belonging to poor families got a definite preference in the identification process even under Scheme-II.

Under this scheme supplementary nutrition is to be provided to two adolescent girls at each AWC having 20 to 25 adolescent girls irrespective of actual number of malnourished girls identified. Supplementary nutrition is to be provided at the scale (₹ five per day/beneficiary) as provided to pregnant and lactating mothers under ICDS.

KSY was implemented in all the 33 Districts of the State. From 2011-12 it was replaced by SABLA in 10 districts[31], and continued in 35,646 AWCs (190 projects) in the remaining 23 Districts, of which 6 districts[40] with 10,629 AWCs (59 projects) were selected for review in audit.

(a) Supplementary nutrition to adolescent girls

As per scheme guidelines, two malnourished girls, from each AWC, were to be identified in the age group of 11-15 years for providing 500 calories of energy and 20 grams of protein (supplementary nutrition) as meal for six days in a week. The nutrition component was to be provided from the Integrated Child Development Services (ICDS) project.

It was noticed that supplementary nutrition (premix *upma* and *halwa)* was not provided for periods ranging from 4 to 36 months to two identified girls in test checked Baran, Sirohi and Nagaur districts during the period 2011-14 ***(Appendix 3.2)***.

[40] Baran, Chittorgarh, Jhunjhunu, Nagaur, Sikar and Sirohi.

On comparison of the nutrition component comprising ₹ 5 per head per day provided under this scheme with that provided under the mid-day meal scheme it is seen that under the Mid-Day Meal scheme 150 gram food grains (700 calories) along with cooking conversion cost of ₹ 5.38 per day per beneficiary, is provided, apart from the cost of infrastructure for centralised kitchens.

State Government accepted (December 2014) that supplementary nutrition was not distributed in Baran district while it was distributed in Nagaur district after November 2011. However necessary directions have been issued to all districts for regular distribution of supplementary nutrition.

(b) Lack of vocational training and exposure visits

As per scheme guidelines (para 10.4), two selected adolescent girls from each AWC were to be trained for 60 days in vocational skills[41] to equip them to train other girls of the AWC for improving home based and vocational skills. Guidelines also provided for exposure visit of each girl to places like post office, bank, panchayat, hospital etc. to acquaint them with the important facilities available in the area.

(i) Scrutiny of records revealed that vocational training was not provided by department to enrolled adolescent girls in AWCs of Nagaur and Sirohi districts during the period 2011-14 and in Chittorgarh district during the period 2011-12 and 2013-14.

State Government accepting (December 2014) the facts stated that in Sirohi district, vocational training could not be conducted due to posts of field functionaries being vacant while in Chittorgarh district vocational training during 2013-14 could not be conducted due to non allocation of funds by GoI.

(ii) During scrutiny of records and information furnished (August 2014) by all CDPOs of Baran, it was seen that 318 girls in 133 AWCs of eight ICDS projects were provided vocational training for 2 to 3 days only during the period 2012-13 by Krishi Vigyan Kendra Anta (NGO) against a period of 60 days as required under the scheme. Further, after getting vocational training, these two selected adolescent girls, were unable to provide training to the remaining adolescent girls of AWCs. Fact remains that vocational training was mostly not provided in the six test checked districts.

State Government replied (December 2014) that the guidelines issued (May 2011) by the Director, Women Empowerment, chose an option according to availability of funds and left it at the discretion of the districts to conduct the vocational training programme. Reply is not in conformity with the guidelines issued by GoI.

Exposure visit were not conducted in Chittorgarh district during 2012-14, and in Sirohi district in 2013-14. State Government replied

[41] Life education course, vocational training course (stitching, jewellery making, tailoring and beautification etc.) non-formal education course, health & nutrition education course and legal literacy etc.

(December 2014) that in Sirohi district, exposure visits could not be conducted due to vacant posts of field functionaries, while in Chittorgarh district, exposure visits during 2013-14 could not be conducted due to non allocation of funds by GoI.

(c) Short utilisation of budget allocation

As per paragraph 12 and 13 of guidelines, the State Governments may prepare a plan of action under the scheme and the interventions may be limited to the approved amount of ₹ 1.10 lakh per block/ICDS project per annum only.

190 projects under KSY are functioning in Rajasthan. Hence the requisite funds to be allotted amount to ₹ 2.09 crore. Against this ₹ 3.53 crore[42] were available in the year 2011-12. Expenditure of ₹ 1.32 crore only was incurred during the year leaving an unspent balance of ₹ 2.21 crore.

Despite availability of funds, action plans for the period 2012-14 were not prepared by the Department of Women and Child Development and therefore GoI did not allocate any amount during this period. Thus, no activities were conducted during the years 2012-14 under KSY.

State Government accepted (December 2014) the facts and stated that due to vacant posts and paucity of staff, some activities of the action plan could not be reflected. However, GoI has not allotted any budget for the KSY during financial year 2012-14, hence there was no need to develop action plan for the above mentioned years.

Reply was not in conformity with Paragraph 12 of guidelines which stipulates for preparation of Plan of Action under the KSY and sharing it with GoI.

Thus, in *Kishori Shakti Yojana* (KSY) the objective of vocational training, exposure visit, livelihood training, could not be achieved due to non-allotment of budget during 2012-13 to 2013-14. Extending of nutrition benefits to only two poor malnourished girls severely limits the scope of the scheme in view of prevalence of malnutrition and anemia among adolescent girls. Thus, the nutrition component requires revision. Further the norms of ₹ 5/- per day per head were fixed in December 2008 and requires review.

3.4.2.4 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)

The objectives of the scheme were to enable self development and empowerment of adolescent girls; improve their nutrition and health status; spread awareness about 'Adolescent Reproductive and Sexual Health' and family and child care; upgrade their home-based skills, life skills and vocational skills; introduce mainstream out-of-school adolescent girls into formal/non- formal education; and inform and guide them about existing public services. SABLA was launched in 10 districts in Rajasthan. In these districts, SABLA was to replace KSY.

[42] Opening balance ₹ 2.48 crore plus funds released ₹ 1.05 crore

The main difference between KSY and *SABLA* is that nutrition was to be provided to all girls under *SABLA* against only two poor malnourished girls under KSY.

(a) Short release of funds

As per budget provision under *SABLA*, a sum of ₹ 3.80 lakh was to be allocated for each ICDS project by GoI towards cost of non-nutrition component[43]. In addition, supplementary nutrition @₹ 5 per adolescent girl per day for 300 days in a year was to be provided on actual basis. As such, GoI was required to release ₹ 4.33 crore for 114 ICDS projects of ten districts for non-nutritional part of the scheme and for nutrition part as per actual requirement. During the year 2012-13, GoI sanctioned and released ₹ 3.10 crore against the required funds of ₹ 4.33 crore for the non-nutritional component. Similarly, during the year 2013-14, GoI sanctioned ₹ 4.36 crore but released ₹ 2.18 crore only. Thus, the required funds to run the activities as per guidelines were not provided by GoI.

State Government stated (December 2014) that sanction for second instalment (₹ 2.18 crore) of 2013-14 was received by the department on 6 May 2014 as such the same was got revalidated from GoI for financial year 2014-15.

(b) Nutrition Programme

As per paragraph 6.1.1 of guidelines, supplementary nutrition may be provided either by take home ration or hot cooked meals as feasible to the adolescent girls at the rate of ₹ 5 per beneficiary per day, for 300 days in a year.

Scrutiny of records of test checked districts revealed that during the period 2011-14, in Bhilwara, Bikaner and Dungarpur districts, 9 to 45 *per cent* enrolled girls were not provided any nutrition as shown in the table below:

Year	Number of adolescent girls as per survey	Number of adolescent girls enrolled (*per cent*)	Number of adolescent girls provided nutrition	Number of adolescent girls not provided nutrition	Percentage of girls not provided with nutrition
Bhilwara					
2011-12	107904	56980 (53)	49647	7333	13
2012-13	117843	65067 (55)	55460	9607	15
2013-14	111018	64671 (58)	54616	10055	16
Bikaner					
2011-12	134884	61342 (45)	38497	22845	37
2012-13	119174	62456 (52)	36862	25594	41
2013-14	135130	62454 (46)	49949	12505	20
Dungarpur					
2011-12	101453	69360 (68)	37929	31431	45
2012-13	111605	69340 (62)	49757	19583	28
2013-14	111008	76153 (69)	69899	6254	9

[43] All activities for self development and empowerment of adolescent girls (AGs) other than supplementary nutritional is called non-nutrition component

As per paragraph 6.2.1 of guidelines two Iron Folic Acid (IFA) tablets per week are to be given to all adolescent girls when they come to the AWC. In Bikaner it was found that during the period 2011-14, under eight projects, IFA tablets were not distributed regularly.

State Government attributed (December 2014) the reasons for short distribution of nutrition to vacant posts of CDPOs and lady supervisors. Reply was not tenable as the supplementary nutrition is distributed through AWCs.

(c) Lack of Vocational Training

(i) As per paragraph 6.8 of guidelines, vocational training is to be provided to adolescent girls (for girls aged 16 years and above) through National Skill Development Programme meant for providing employable skills to school leavers, existing workers, etc. Scrutiny of records of Project Officers of test checked districts Bhilwara and Bikaner, it was noticed that vocational training was not provided to 3.30 lakh girls identified during the period 2011-13.

State Government accepted (December 2014) the facts.

(ii) As per paragraph 5.2 of guidelines, a training kit was to be provided at each AWC every year, to assist adolescent girls in understanding various health, nutrition, social and legal issues. No such kits were provided during 2012-13.

State Government accepting (December 2014) the facts stated that due to revision of contents of the kits, it took time to finalise the order.

Thus, the benefit of *SABLA* was not extended to all the eligible girls due to non enrolment of 31 to 55 *per cent* of girls. Out of enrolled girls 9 to 45 *per cent* could not be extended benefit of Nutrition. Of these, in two test checked districts, vocational training also was not provided. Further, training kits were also not supplied in any districts during the period 2012-13 resulting into non-achievement of objectives of the scheme.

(d) Maintenance of Kishori Cards

Under *SABLA Yojana*, a card, to be called *Kishori* Card (KC), for each adolescent girl would be maintained at AWC. This card would contain information like weight, height, body mass index (BMI), IFA supplementation, referrals and services received under *SABLA*. The card would also contain important milestones in the girl's life like joining and leaving school, marriage, etc.

In the three test-checked districts, it was noticed that KCs were not maintained for any adolescent girl. In absence of KCs, benefits provided to each beneficiary under *SABLA* scheme could not be ascertained.

State Government accepted (December 2014) that the cards during the period 2012-13 and 2013-14 could not be printed and distributed due to non-receipt of second instalment from GoI.

3.4.2.5 Infrastructural facility and monitoring for KSY and SABLA Schemes

The infrastructure set up for implementing the ICDS project i.e. AWCs were used for implementing both KSY and *SABLA* schemes. Audit reviewed the availability of this infrastructure and results are given below:

(a) Lack of infrastructural facilities

As per guidelines of *SABLA* and KSY both the schemes were to be implemented through AWCs, using the infrastructure facilities provided by ICDS. As per paragraph 5.6 of guidelines of *SABLA* scheme, where infrastructure and facilities like appropriate space, toilet, drinking water (tap and hand pump in campus) etc. at the AWCs are not adequate the scheme may be run by using alternate arrangements like school building, *panchayat* buildings, community buildings etc. with space earmarked for the purpose.

As per information furnished by the department (for nine test checked districts), out of the total number of AWCs of 15972, centres in private buildings were 3943 (25 *per cent*). The position of lack of toilet and drinking water facilities were as under as of March 2014:

Name of district	Total AWCs	Lack of Toilet facility	Lack of drinking water facility (tap or hand pump in campus)
Baran	1,574	867	495
Bhilwara	2,189	1,878	474
Bikaner	1,477	215	0
Chittorgarh	1,756	1,209	729
Dungarpur	1,625	1,062	102
Jhunjhunu	1,567	0	0
Nagaur	2,824	2,351	2,020
Sikar	2,124	403	0
Sirohi	836	537	149
Total	**15,972**	**8,522 (53 *per cent*)**	**3,969 (25 *per cent*)**

Source: Information furnished by the department

Audit scrutiny revealed that drinking water in 25 *per cent* and toilets facilities in 53 *per cent* of AWCs were not available. However, despite lack of infrastructural facilities no alternate arrangements were made to run the schemes as given in the scheme guidelines.

State Government accepting (December 2014) the facts stated that AWCs are being run in rented, private and community buildings, free of cost because of which department faces problems in providing infrastructure facilities such as drinking water and toilets. Orders have been issued to DDs to shift all AWCs to school buildings.

(b) Lack of monitoring

As per guidelines, *SABLA* and KSY were to be implemented and monitored through ICDS. The sanctioned and actual strength of CDPO/ACDPO and lady supervisors (ICDS staff), *pracheta* and *sathin* (Women Empowerment staff) posted in ICDSs of nine test checked districts as of March 2014 is given in table below:

Name of District	CDPO/ACDPO		Lady Supervisor		*Pracheta*		*Sathin*		Total		
	Sanc-tioned	Working strength	Sanc-tioned	Working strength	Sanc-tioned	Working strength	Sanc-tioned	Working strength	Sanc-tioned	Working strength	Vacant/ *per cent*)
Baran	8	6	51	34	4	1	214	165	277	206	71 (26)
Bikaner	14	4	58	41	6	1	219	177	297	223	74 (25)
Bhilwara	12	5	74	52	11	1	383	345	480	403	77 (16)
Chittorgarh	12	5	53	36	11	10	288	258	364	309	55 (18)
Dungarpur	15	4	76	49	5	1	237	221	333	275	58 (17)
Jhunjhunu	13	5	58	53	8	2	288	271	367	331	36 (10)
Nagaur	13	7	102	57	11	1	461	409	587	474	113 (19)
Sikar	19	6	75	52	8	2	329	310	431	370	61 (14)
Sirohi	6	3	29	22	4	0	151	61	190	86	104 (54)
Total /*per cent* of vacancy	**112**	**45 (60)**	**576**	**396 (31)**	**68**	**19 (72)**	**2570**	**2217 (14)**	**3326**	**2677**	**649 (19)**

Source: Information furnished by DD/PO/CDPO

In the absence of required supervisory staff, proper monitoring of the schemes could not be ensured. However, department informed (July 2014) monitoring is being done at State, District, Block level. Monthly progress reports are being collected from AWCs, CDPOs and instructions are being issued to the concerned. However, action taken on instructions was not intimated.

State Government accepting (December 2014) the facts, stated that decision is to be taken by the committee instituted at district level under Chairmanship of District Collector to depute the *prachetas*. Because of scarcity of employees in other departments deputation of *prachetas* did not being materialise, hence there are vacant posts of *prachetas* in the Department. However, amendment in 'The Rajasthan Women Development Service Rules' for direct recruitment is under process. As regards *sathins*, it was stated that the same are being selected by *gramsabhas* and extra efforts shall be put in to fill the *sathins* posts.

3.4.2.6 Mukhya Mantri Balika Sambal Yojana

As per guidelines of scheme, implemented since 2007 the Directorate of Medical Health and Family Welfare (DMH&FW), would deposit a sum of ₹ 10,000 in UTI bonds under Children Career Plan in the name of each girl child up to 5 years of age, of the couple undergoing sterilisation after birth of one or two female children only. Maturity amount of UTI bond was payable to the girl subject to the condition that she was not married before attaining the age of 18 years. Application for bonds would be submitted to Additional/ Deputy Chief Medical and Health Officer (Add./Dy. CMHO)-Family Welfare of the district, who would forward the application to Additional Director, Family Welfare on 5thand 20th of the month. On receipt of application from Additional Director (Family Welfare), UTI would issue bonds in favour of the

girl child and forward to Addl./Dy. CMHO (Family Welfare) for distribution to the beneficiaries.

Scrutiny of records in test checked districts revealed that:

- No record to identify number of beneficiaries eligible under the scheme was maintained to ensure that the benefit was being extended to all eligible beneficiaries.

- No record of receipt of application was maintained in the offices of ACMHOs.

- In the test checked districts, out of 444 applications forwarded by ACMHOs to AD (FW), Jaipur during 2011-14, 283[44] applications were forwarded with a delay of more than 6 to 74 months from the date of sterilisation, with consequent delay in issue and receipt of bonds indicating that authorities were not serious in implementing the scheme.

- For applications of 2,916 beneficiaries received during 2007-14, DMH&FW was required to deposit ₹ 2.92 crore with UTI @ ₹ 10000/- per girl child for issue of bonds. On scrutiny of records, it was revealed that State Government did not allot required funds for depositing with UTI, resulting in delay in issue of bonds. Position of Budget required and its allocation at the end of March 2014 is given below:

(₹ in lakh)

Particulars	**2007-08 & 2008-09**	**2009-10**	**2010-11**	**2011-12**	**2012-13**	**2013-14**
No. of applications from beneficiary families undergoing sterilisation	548	378	394	471	525	600
Funds required for bonds (including arrears) @ ₹10,000	54.80	42.60 (37.80+ 4.80)	52.00 (39.40+ 12.60)	69.10 (47.10+ 22.00)	81.60 (52.50+ 29.10)	91.60 (60.00+ 31.60)
Budget allocation	50.00	30.00	30.00	40.00	50.00	90.00
Deposited with UTI	50.00	30.00	30.00	40.00	50.00	85.60
Shortfall	**4.80**	**12.60**	**22.00**	**29.10**	**31.60**	**6.00**

Source: Information furnished by Additional Director (FW)

Thus,₹ 6 lakh were still to be deposited (March 2014) against 60 applications resulting in delay in issuing bonds in these cases.

- In nine test checked districts, bonds were not forwarded by UTI to ACMHO (FW) for distribution to beneficiaries. ACMHOs, intimated (August 2014) that bonds were being sent directly to the beneficiaries by UTI. However, in absence of any record, it could not be ascertained whether all bonds have been issued.

[44] 127 applications with delay of 7-12 months, 97 applications with delay of 13-24 months, 27 applications with delay of 25-36 months, 18 applications with delay of 37-48 months and 14 applications with delay of more than four years.

3.4.2.7 Conclusions and Recommendation

The Government of India and the State Government have taken various measures to remove discrimination against girls. Accordingly, a couple of Acts have been passed to eliminate discrimination against the girls at birth and abolish child marriages. It was seen that the implementation of the PC&PNDT Act has been ineffective as shown by the steep decline in the Child Sex Ratio. There was also shortfall in inspection of sonography centres. Further PC&PNDT Bureau of Investigation was not operationalised with crucial posts lying vacant. The Prohibition of Child Marriage Act has not had much impact in delaying the marriage age. The implementation of both these Acts requires that the State Government take pro-active and affirmative action to bring about a change in the cultural milieu in which children especially girls, are raised.

The Government needs to take effective steps for rigorous implementation of PC&PNDT Act, specifically in the areas of inspection of sonography centres and operationalisation of PC&PNDT Bureau of Investigation.

Under both the KSY and SABLA schemes, nutritional benefits @ ₹ 5 per day per beneficiary were provided which is insufficient. Under mid day meal scheme 150 gram food grains (700 calories) along with cooking conversion cost of ₹ 5.38, per day per beneficiary, is provided. Further, the nutrition benefit was not provided to a large proportion of adolescent girls under KSY.

State Government needs to review the coverage of beneficiaries under KSY. The merging of KSY and SABLA needs to be considered as both the schemes address similar issues. The cost limit fixed for providing nutrition to girls needs to be reviewed due to prevalence of malnutrition and anemia amongst adolescent girls in the State.

Youth Affairs and Sports Department

3.4.3 Construction of Sports Infrastructure/Stadium

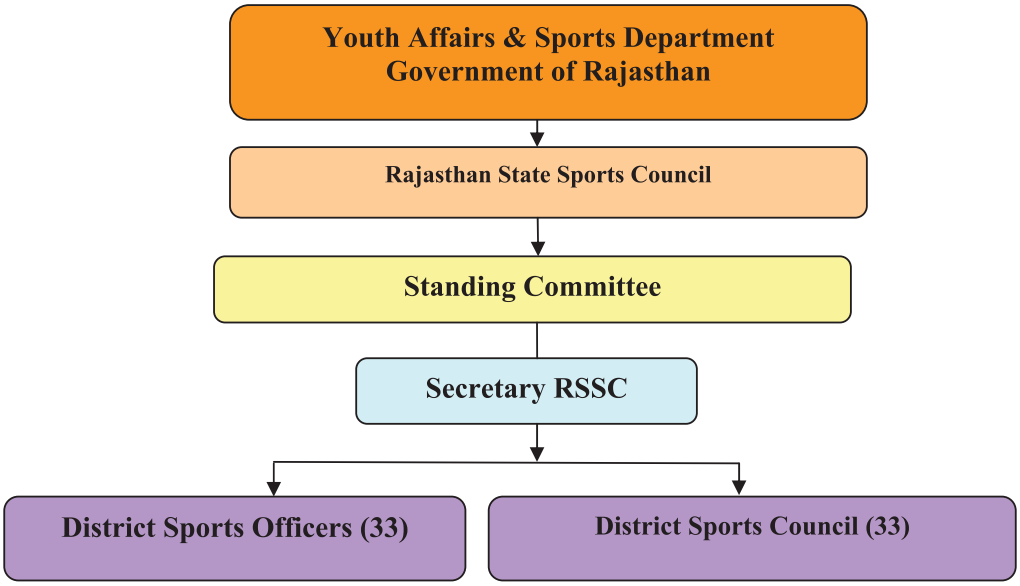
Sports and games promote good health and spirit of friendly competition which creates a positive impact on the overall personality development of youth and society. Sports and games are also an effective way of channeling the energy of youth for productive and meaningful purposes. Sports is a State subject enumerated (Entry 33) in list II (State list), Seventh Schedule of the Constitution of India and thus the State Government has exclusive powers to make laws with respect to sports (with the support of Government of India (GoI)).

In terms of National Sports Policy 2001, the Central Government in conjunction with the State Government, the Olympic Association and the National Sports Federation will concertedly pursue the twin objectives of 'broadbasing' of sports and 'achieving excellence' in sports at National and International levels. The State Sports Policy, launched in April 2013 envisages *inter alia*, development of a suitable sports environment and infrastructure for

maximum attraction of children towards sports, increasing the participation of the players in national and international tournaments and providing facilities for best performances.

Though population wise, Rajasthan stands at eighth position in the country as per Census 2011, but it scored at 20th rank in 34th National Games 2011. This indicates that there is huge scope of improvement in sport activities in the State.

All sports activities including creation and promotion of infrastructure, encouragement to players and promoting a sports environment as envisaged in State Sports Policy (April 2013) are planned by the Youth Affairs and Sports Department (YA&SD), Government of Rajasthan, and implemented by the Rajasthan State Sports Council (RSSC). An organogram depicting the various authorities in-charge of management and execution of sports in the state and districts is as under:



The funds for sports are allocated under three schemes. Two schemes are centrally sponsored viz. *Panchayat Yuva Krida Aur Khel Abhiyan* (PYKKA) and Urban Sport Infrastructure Scheme (USIS)). One scheme 'Integrated Stadium (Sports Infrastructure) Development Programme (ISDP), 2007' is run by the Government of Rajasthan. USIS and ISDP are implemented by District Sports Councils (DSCs)/ District Sports Officers (DSOs) in the districts, while PYKKA is being implemented by *Zila Parishad, Block Panchayat*/Village *Panchayats.*

Audit reviewed the implementation of the above three schemes in 12 districts[45] (out of 33 districts of seven divisions) covering a varying

[45] Ajmer, Alwar, Baran, Bharatpur, Bikaner, Chittorgarh, Hanumangarh, Jaipur, Jodhpur, Kota, Nagaur and Udaipur.

geographical diversity. The implementation of these schemes was test checked for the period 2009-10 to 2013-14.

Scrutiny (April-July 2014) of the records of the RSSC and DSCs of the test checked districts alongwith the records of executing agencies *i.e.* Public Works Department (PWD), Rajasthan Avas Vikas Infrastructure Ltd. (RAVIL) and Rajasthan State Road Development and Construction Corporation (RSRDCC), revealed following observations:

3.4.3.1 Non-constitution of Sports Council

As per Article-2 of Memorandum of RSSC, a 21 member Sports Council should be constituted with a President, Vice- President, Treasurer, six official ex-officio members and not more than twelve other members, out of whom at least one should be woman representative. The aims and objectives of the council were to plan and promote all round development of games and sports, to organise and impart training, coaching and education in sports and games and to establish and maintain infrastructure facilities for the same through monitoring the execution of construction works of stadiums, play grounds etc.

The RSSC, constituted in May 2001, was withdrawn in January 2004 by State Government. Three Government officials[46] were nominated to look after the work of council till the formation of a new council. It was also noted that memorandum of RSSC did not prescribe representation from various sports as members of council. It was also observed that even after a lapse of more than ten years, there was no duly constituted Sports Council (RSSC) with representatives from the sports bodies, and the Council was being exclusively managed by Government officials nominated by State Government.

The Council stated (September 2014) that the RSSC was to be constituted by State Government and they had requested them to constitute the RSSC (September 2014). Action from State Government is awaited (November 2014).

Likewise, there should be a District Sports Council (DSC) with maximum 30[47] nominated members in every district. All the DSCs were dissolved in February 2004 and are yet to be re-constituted. In absence of the representation from public representatives, Education Department, sportspersons, women etc. in DSCs, the very purpose to capture the perspective of various stakeholders, including sportspersons, in planning and promoting all-round development of sports could not be achieved.

It is recommended that to bring representative character of sports persons on board and to make RSSC run on professional lines, the RSSC memorandum

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[46] Secretary of the YA&SD: President; Deputy Secretary of the YA&SD: Vice President and Assistant Accounts Officer of the YA&SD: Treasurer in the department.

[47] 30 nominated members should be among *Zila Pramukh*, MLA, *Pradhan*, Superintendent of Police, Chairman (*Nagar Palika*, Council), District Education Officer, active sports participants (11), representative of District Sports Association (1), Talented sports men (2), Women (2), representative of SC/ST/OBC (3).

should be duly amended, to prescribe representation from various sports bodies as member of the council.

3.4.3.2 Integrated Stadium (Sports Infrastructure) Development Programme (ISDP), 2007

ISDP 2007 was launched by the State Government with the objective of creating basic sports infrastructure, preserving existing play fields and developing suitable play grounds, stadiums etc. at Division, District and Teshsil levels. ISDP is funded by State Government as well as by mobilising resources from GoI, Local Bodies, Corporate Houses, Sports Association etc. A proportionate amount equal to 10 *per cent* of sanction is desirable to be contributed by Member of Parliament/Member of Legislative Assembly Local Area Development (MP LAD /MLA LAD) funds or other local sources.

Some of the major sports projects which could not be taken up due to procedural and other delays led to deprivation of sports person from practicing on modern tracks/ grounds as discussed below:

(i) Lack of sports infrastructure in the State

As per the ISDP norms, at division level, facilities of outdoor stadium with 10 disciplines[48] besides one indoor stadium, should be provided while at district level, facilities of outdoor stadium with 9 disciplines[49] besides one indoor stadium needs to be provided. The ISDP guidelines also envisaged that the State Government should construct stadia in a time bound manner in three years from 2007 onwards.

Examination by audit revealed that even after a lapse of six years, five divisional and 26 districts stadia have not been provided with adequate sports/infrastructure facilities (June 2014). Reason put forth by the RSSC was shortage of funds. There was thus a substantial shortfall in the availability of sports infrastructure in the State. Despite this, no time bound action plan was prepared to provide adequate infrastructure.

The Council stated (September 2014) that sports infrastructure/facilities are created only after receiving sanction of State Government. Fact remains that YA&SD did not prepare a time bound programme to develop sports facilities in the State.

It was also seen that the RSSC has not created any manual/computerised data-base of sports infrastructure. It was informed that entries of constructed sports infrastructure facility are being made in the assets registers maintained by Stadium Supervisor. However, the register was found incomplete.

(ii) Under ISDP, RSSC released ₹ 55.41 crore against the sanctioned amount of ₹ 64.59 crore for 89 works of construction of stadiums, creation

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[48] Athletics (400 meters), football, hockey, handball, basketball, volleyball, tennis, *kho-kho*, *kabaddi* and swimming pool.

[49] Athletics (400 meters), football, hockey, handball, basketball, volleyball, tennis, *kho-kho* and *kabaddi*.

of sports infrastructure/facilities and maintenance of existing stadiums in 33 districts of the State during 2007-08 to 2013-14. The status of these works was as under:

- Of the 89 works awarded, only 24 works (27 *per cent*) were completed at a cost of ₹ 11.09 crore, while 49 works (55 *per cent*) were still under progress after incurring an expenditure of ₹ 18.79 crore and 16 works (18 *per cent*) were not started due to non-finalisation of tenders, land disputes or late issue of work orders.

- Of the 24 completed works, two works pertaining to construction of sports facilities in Baran and Fatehgarh stadia, completed by Rajasthan Avas Vikas Infrastructure Limited (RAVIL) in March 2012 and December 2013 respectively, were not handed over to RSSC even after a lapse of 31 and 10 months respectively (October 2014). This resulted in non-utilisation of sport facilities and depriving youth from intended benefits.

The Council stated (September 2014) that due to non-completion of some works including water harvesting system and problem of water logging, the council did not take over the sports facilities. The reply was not acceptable as RSSC should have monitored timely completion and technical control over execution of the works.

- The position of works (under ISDP) pertaining to the 12 test checked districts was as under:

(₹ in crore)

Year	No. of works	Sanctioned amount	Amount Released to Executing Agencies	Status of works					
				Work not started		Works in progress		Work completed	
				No.	Expenditure	No.	Expenditure	No.	Expenditure
2007-08	02	3.85	4.14	-	-	02	3.54	-	-
2008-09	15	6.81	3.63	07	0.01	03	0.20	05	2.44
2009-10	01	1.72	1.40	-	-	-	-	01	1.87
2010-11	03	4.60	3.86	-	-	03	1.64	-	-
2011-12	06	1.39	1.39	-	-	01	0.21	05	0.98
2012-13	11	13.17	13.47	01	-	10	3.47	-	-
2013-14	06	7.96	8.19	02	-	04	1.40	-	-
TOTAL	**44**	**39.50**	**36.08**	**10**	**0.01**	**23**	**10.46**	**11**	**5.29**

Source: information provided by council

Of the 44 works awarded, only 11 works (25 *per cent*) with an expenditure of ₹ 5.29 crore were completed, while 10 works were not started, due to non-finalisation of tenders, land disputes or late issue of work orders and 23 works were still in progress after incurring an expenditure of ₹ 10.46 crore. This indicated slow progress of works. In the absence of any revised sanction or final payment, cost escalation could not be ascertained.

RSSC stated (July 2014) that the works could not be completed as the funds were not provided by the Department. Reply was not tenable as Executing Agencies could spend only ₹ 29.89 crore against the available released funds of ₹ 55.41 crore for all 89 works. Further, the council being the nodal agency should have monitored completion of works.

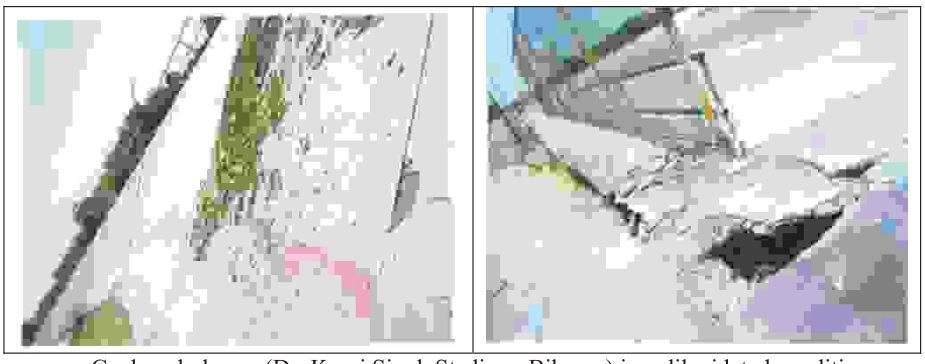
(iii) Blocking of funds

Construction of Synthetic Track at Gaushala Sports Complex in Jodhpur at a cost of ₹ five crore was declared in Budget 2012-13. For this work, provision of ₹ three crore was made in 2012-13. The Department issued directions (May 2012) to RSSC for completion of the work by 30 June 2013. State Government transferred (December 2012) ₹ three crore to the PD account of RSSC, which was further transferred to the executing agency Jodhpur Development Authority (JDA), in April 2013. Tenders were invited by JDA on 15 April 2013. Technical bid was opened on 17 May 2013 but not evaluated within the validity period of 90 days for accepting tenders and issuance of work order which resulted in lapsing of the bids. JDA had to cancel the tender process and reinvite tenders in February 2014, which were not finalised as of October 2014. Thus, there was undue delay in finalising the tender process and ₹ three crore remained blocked with JDA since April 2013. Construction of synthetic track could not be started. Escalation of cost of the work can also not be ruled out.

The State Government stated (October 2014) that the action related to finalisation of tender is under process with JDA and disciplinary action against officer responsible for delay is also to be initiated by JDA. Reasons for not evaluating the bids in time were asked for from JDA (September 2014). Reply from JDA is awaited.

(iv) Non-construction of Velodrome

A cycle velodrome was constructed at Karni Singh Stadium, Bikaner in 1980. In absence of proper maintenance and repair, velodrome became dilapidated and was rendered unusable by the cyclists.



Cycle velodrome (Dr. Karni Singh Stadium, Bikaner) in a dilapidated condition

YA&SD sanctioned (July 2008) a grant of ₹ one crore for construction of a new velodrome through RAVIL. RSSC which was assigned the work of selecting a site, recommended (April 2009) repair of the existing velodrome through PWD instead of constructing a new one. Due to procedural delay, money was released (May 2014) to DSC, Bikaner after a delay of more than five years. The work is yet to be started. This resulted in non-repairing of the velodrome and depriving the cyclists from practicing for National and International tournaments.

Accepting the facts, RSSC stated (July 2014) that ₹ 0.50 crore has been released (May 2014) to District Sports Officer (DSO), Bikaner and that training was being imparted to cyclist for National and International tournaments at cycle velodrome, Jaipur. However, DSO, Bikaner intimated (June 2014) that in absence of a cycle velodrome at Bikaner, the players were forced to practice on the National highway, Bikaner for the last seven years.

Thus, due to wavering decision of the RSSC, DSC, Bikaner and the Department, neither the repair work of existing cycle velodrome nor the work of new velodrome could be started (September 2014) even after six years of sanction. The velodrome remained in poor condition, depriving the cyclist from availing the facility.

The Council further stated (September 2014) that the President of DSC, Bikaner (District Collector) informed (June 2014) that velodrome of international standards will be constructed at an estimated cost of ₹ 5.88 crore, sanction for which is to be issued by State Government. Action from State Government is awaited (November 2014).

(v) Non-execution of work

Financial sanction of ₹ 1.99 crore was accorded (June 2013) by Deputy Secretary, YA&SD for construction of wrestling hall and renovation (Boundary wall and approach road) of Lohagarh Stadium, Bharatpur in compliance of budget announcement 2011-12. The works were to be carried out by PWD. As per general abstract of works, along with a wrestling hall measuring 50x20 sq. meter, a boundary wall (₹ 0.07 crore) and approach road (₹ 0.34 crore) were also to be constructed. Subsequently, on the direction of District Collector, Bharatpur, the size of the wrestling hall was increased to 50x30 sq. meter. Due to this extra work (₹ 0.32 crore), the work pertaining to construction of boundary wall and approach road were dropped by PWD. Sanction for this extra work was still awaited (June 2014).

Executive Engineer (EE), PWD, Bharatpur stated (June 2014) that works of renovation of boundary wall and approach road could not be carried out as no amount was left due to execution of extra work. The reply was not acceptable as in absence of approach road and boundary wall proper utilisation and safety of wrestling hall constructed remains to be addressed.

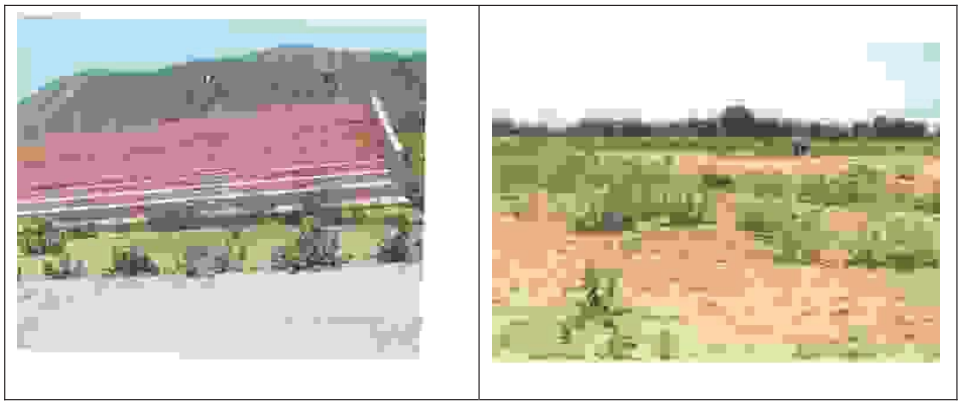
The Council stated (September 2014) that administrative sanction was directly issued by the Department to PWD, therefore the matter lies between administrative department and PWD. This shows lack of co-ordination and communication between RSSC, department and PWD. Decision to drop construction of approach road and boundary wall needs to be reviewed.

(vi) Unfruitful expenditure on construction of athletic track and sitting tiers

Financial sanction amounting to ₹ 40 lakh was accorded (November 2011) by the YA&SD in favour of Chief Engineer, PWD, Jaipur, for construction of 400 meter athletic track and sitting tiers in Shahpura Stadium upto 31 March

2012 which was completed in March 2013. After completion of the work, the executing agency took nearly one year (February 2014) to hand it over to DSO.

Inspection (20 June 2014) of the site by audit team revealed that no coach was posted (October 2014) in the stadium and the created facility was not being maintained as shrubs and bushes were growing on the track and domestic animals were grazing over it as seen in the picture below.



Athletic track at Shahpura Stadium (Jaipur)

Thus, an expenditure of ₹ 0.40 crore on constructions of athletic track and sitting tiers at Shahpura stadium was rendered unfruitful.

EE, PWD, Shahpura stated (June 2014) that the delay in handing over the track, was for want of written permission from District Collector, Jaipur, by RSSC. Reply was not tenable as delay of eleven months in obtaining permission from District Collector was not justifiable.

The Council stated (September 2014) that the track has been cleared and instructions have been issued (September 2014) to concerned officers for taking necessary action for utilisation of the concerned structures.

3.4.3.3 Urban Sports Infrastructure Scheme (USIS)

USIS, a comprehensive scheme for supporting the urban sports infrastructure, was introduced by GoI in 2010-11. The scheme aimed at addressing the entire 'sports eco system' holistically, namely players training, coaching and development of infrastructure, initially for two years on a pilot basis (2010-12). The scheme envisaged development of community play fields, coaching and coach development programme and players academies. It *inter alia*, provided development of one project in a year by each State, with maximum financial assistance of ₹ six crore. Remaining cost was to be borne by the State Government.

During the period 2010-11 to 2012-13, three works of construction of 'Multi Purpose Indoor Hall' at Jodhpur, Karauli and Alwar were sanctioned under USIS on submission of proposal by State Government. Against the sanctioned amount of ₹ 18 crore, an expenditure of ₹ 5.88 crore was incurred (May 2014)

on two works. One work was not started (June 2014). Detailed position of these works is given in the table below:

(₹ in crore)

S. No.	Name of work	Year	Sanctioned amount	Amount released	Expenditure incurred	Executing Agency	Status of work
1	Construction of multi-purpose Indoor Hall at Jodhpur	2011-12	6.00	4.50	5.23	RSRDCC	Work is in progress
2	Construction of Multi-purpose Indoor Hall at Karauli	2012-13	6.00	1.80	0.65	RAVIL	Work is in progress
3	Construction of Multi-purpose Indoor Hall at Alwar	2012-13	6.00	1.00	-	PWD	Work not started due to delayed finalisation of executing agency and resulted in blocking of ₹ one crore.
	Total		**18.00**	**7.30**	**5.88**	**-**	**-**

Source: Information Provided by the Council

Following discrepancies were noticed in these works:

Slow pace of execution of work

RSSC submitted (September 2011) a proposal of ₹ 6.51 crore to GoI for construction of multipurpose indoor hall at Karauli District under USIS. GoI sought (April 2012) time schedule and action plan for execution of the project and confirmation of executing agency. RSSC intimated (May 2012) time schedule of two years and RAVIL as the executing agency. The Nagar Parishad, Karauli agreed (May 2012) to bear ₹ 0.51 crore over and above the admissible grant of ₹ six crore. Accordingly, GoI sanctioned (October 2012) grant of ₹ six crore and released ₹ 1.80 crore as first instalment. Next instalment was to be released after submission of progress report along with statement of expenditure and UCs.

Scrutiny of records revealed that RSSC transferred ₹ one crore (November 2012) and ₹ 0.80 crore (April 2014) to Rajasthan Avas Vikas Infrastructure Limited (RAVIL). Work order was issued by RAVIL in February 2013. Stipulated date of completion was 20 February 2014. However, expenditure of ₹ 0.65 crore only was incurred upto May 2014. Thus, slow progress of work resulted in non-release of the balance of ₹ 4.20 crore.

State Government stated (October 2014) that the executing agency has been asked to complete the work.

3.4.3.4 Panchayat Yuva Krida Aur Khel Abhiyan (PYKKA)

PYKKA was launched (May 2008) by GoI to provide universal access and promote a sports culture among both boys and girls and to harness available and potential sporting talent among rural population by providing basic sports

infrastructure and equipment at the *panchayat* level. The programme aimed to cover all village *panchayats* and block *panchayats* in the country within a period of nine years ending 2016-17. *Village Panchayat*s having minimum population of 4,600 (National average) were eligible for grant under PYKKA. In case of very small *panchayats,* cluster approach by combining two to three *panchayats* was to be adopted. Under PYKKA, one time capital grant of ₹ one lakh for village *panchayat* and ₹ five lakh for block *panchayat* was admissible for development of sports infrastructure/facilities in the ratio of 75:25 between GoI and the State Government.

As of April 2014, there were 9,177 Village *Panchayats* and 248 Block *Panchayats* in the State.

The year-wise targets of selection of village/block *panchayats* and achievements there-against during 2008-09 to 2013-14 were as under:

(₹ in crore)

Year	**Percen-tage of pancha-yats to be covered**	**No. of *Panchayats* to be selected- 10 *per cent* from 2008-09 to 2011-12 and 12 *per cent* from 2012-13 to 2013-14**		**Actual number of*panchayats* selected**		**Shortfall**		**Amount due from GoI (Village *Panchayat*: ₹ 0.75 lakh; Block *Panchayat:* ₹ 3.75 lakh)**	**Amount received from GoI**	**Short /non-receipt of grant**
		Village *Pancha-Yat*	**Block *Pancha-yat***	**Village *Pancha yat***	**Block *Panch-ayat***	**Village *Panch-ayat***	**Block *Panch-ayat***			
2008-09	10	869	24	869	24	-	-	7.42	7.42	-
2009-10	10	917	25	917	25	-	-	7.82	2.75	5.07
Total		**1,786**	**49**	**1,786**	**49**			**15.24**	**10.17**	**5.07**
2010-11	10	917	25	-	-	917	25	7.82	-	7.82
2011-12	10	917	25	-	-	917	25	7.82	-	7.82
2012-13	12	1101	30	-	-	1,101	30	9.38	-	9.38
2013-14	12	1101	30	-	-	1,101	30	9.38	-	9.38
Total		**4,036**	**110**	**-**	**-**	**4,036**	**110**	**34.40**	**-**	**34.40**

Source: information provided by council

Scrutiny of above table reveals the following:

(i) Non-submission of UCs resulting in short receipt of grant

As per PYKKA guidelines 10 *per cent* village *panchayats* and block *panchayats* were to be covered under the scheme during 2008-09 and 2009-10. For the year 2009-10, GoI released ₹ 2.75 crore as first instalment against the sanctioned amount of ₹ 7.82 crore for 917 village *panchayats* and 25 block *panchayats*. As per condition of sanction, UCs should have to be submitted within 12 months of the closure of the financial year. However, RSSC did not submit UCs for the year 2008-09. This resulted in non-release of the remaining central grant of ₹ 5.07 crore of 2009-10 by GoI and corresponding contribution of ₹ 1.69 crore[50] by State Government.

[50] Funds were to be released by central and state in the ratio of 75:25. Therefore, corresponding state contribution against short received central grant of ₹ 5.07 crore comes 5.07/75 X25= ₹ 1.69 crore.

Accepting the facts, State Government stated (October 2014) that UCs have been sent to GoI in September 2014. However, details of such UCs were not provided.

(ii) Non-coverage of panchayats resulting in non-receipt of GoI grant

As per PYKKA guidelines, basic sports infrastructure and equipment at the *panchayat* level were to be provided. Accordingly, 5,822 village *panchayats* and 159 block *panchayats* were to be covered during the period 2008-09 to 2013-14. However, only 1,786 village *panchayats* and 49 block *panchayats* were covered during 2008-09 to 2009-10 and no coverage was done thereafter. Thus, there was a short fall in coverage of 4,036 village *panchayats* (69 *per cent*) and 110 block *panchayats* (69 *per cent*). This resulted in non receipt of central grant of ₹ 34.40 crore.

State Government stated (October 2014) that though the proposals for sanction of grant for the year 2010-11 to 2012-13 were sent to GoI but the grant was not released due to non-submission of UCs. However, details of such proposals were not furnished.

(iii) Undisbursed/unutilised grant not refunded

As per condition no. 4(1) of GoI sanction for grant-in-aid under PYKKA, the amount of grant-in-aid was to be utilised only for the purpose for which it was sanctioned and unspent balance of grant-in-aid if any, was to be refunded immediately after completion of the project.

The position of grant received and utilised under PYKKA is as under:

(₹ in crore)

Year	Grant received			Expenditure incurred (UC received) from ZPs	UCs to be received from ZPs	Unspent balance with RSSC not refunded to GoI & GoR (4-(5+6))
	GoI	GoR	Total			
1	2	3	4	5	6	7
2008-09	7.42	2.47	9.89	8.62	0.06	1.21
2009-10	2.75	0.91	3.66	2.32	0.49	0.85*
Total	**10.17**	**3.38**	**13.55**	**10.94**	**0.55**	**2.06**

*Including unreleased amount of ₹ 0.36 crore.

From the above table, it is seen that RSSC did not refund balance of ₹ 2.06 crore to Government. While accepting the facts, State Government stated (October 2014) that UCs of unadjusted entire amount alongwith refundable amount have now been sent (September 2014) to GoI.

3.4.3.5 Financial Management by RSSC

The RSSC, being the nodal agency for sports infrastructure development, receives all grants-in-aid from GoI and State Government. The grants from State Government are credited in its non-interest bearing Personal Deposit (PD) account. Grant in aid under PYKKA and USIS are directly received by

RSSC in its saving bank account[51]. RSSC is also maintaining separate bank accounts[52] for other miscellaneous transactions (receipts like fees, rents etc. and payments of administrative expenditures). However, year-wise details of grants-in-aids received and expenditure made against each grant were not made available by the RSSC despite repeated requests (April 2014-July 2014).

Rule 5 and 48 (v) of General Financial and Accounts Rules (GF&ARs) provides that all money received by or on behalf of Government shall be remitted into bank account.

During scrutiny of records of RSSC, Jaipur, it was noticed that amounts ranging between ₹ 14.49 lakh and ₹ 46.59 lakh, received on account of tender fee, rent of stadium, income from swimming pool, miscellaneous and other receipts during 2008-09 to 2012-13, were not credited to the bank account of RSSC and kept as cash. The cash was utilised for payments against expenditures on purchases, advances, traveling allowances, meetings, organisation of camps etc., as shown below:

(₹ in lakh)

Year	Opening balance	Received during the year	Expenditure incurred	Closing balance
2008-09	1.50	22.29	21.95	1.84
2009-10	1.84	41.29	39.26	3.87
2010-11	3.87	14.49	16.72	1.64
2011-12	1.64	20.51	18.90	3.25
2012-13	3.25	46.59	41.31	8.53
Total		**145.17**	**138.14**	

Source: information provided by council

State Government stated (October 2014) that the balances were kept for meeting expenditure on TA/DA of sportsmen participating in various tournaments, contingent maintenance of play ground and possible receipt of excessive electricity bills. The reply was not acceptable as such payments can be made through cheques/online.

Keeping heavy cash balances and utilising it without depositing in bank, was in contravention of said Rules. Surprise physical verification of cash was also not being carried out. Information regarding filling of Fidelity Guarantee Policy by cashier was not produced to audit (September 2014). In the absence of these checks, the possibility of utilisation of money for unauthorised purposes and loss due to mishandling/mishappening, could not be ruled out.

3.4.3.6 Conclusions

The audit scrutiny revealed large gaps in the sports infrastructure provided in the State. The State Sports Council and District Sports Councils were not constituted since 2004, in absence of which opinion of public representatives, Education and Police Departments, sports persons, women members, etc.,

[51] Saving Bank A/C No. 61065782759 SBBJ, Tilak Marg C-Scheme, Jaipur

[52] Current Bank A/C no. 13850200000027 UCO Bank, Gandhi Circle, Jaipur and No. 51015730237 SBBJ, Bapu Nagar, Jaipur

could not be obtained for assessment of requirement of sports facility and for overall development of sports at district and state levels.

There was slow progress in upgrading/construction of sports infrastructure. The RSSC and YA&SD were not monitoring the physical and financial progress of works allotted to executing agencies and thus, the overall achievement under the scheme remained negligible. The RSSC failed to maintain year-wise position of budget allocation under the schemes and expenditures thereagainst. It was thus not possible to ascertain funds received and reconcile it with the expenditure incurred. Large amounts of cash receipts were not deposited in bank accounts.

Medical Education Department

3.4.4 Non-recovery of Government dues

Non-recovery of ₹ 85.30 lakh from the licensee for testing fewer number of free cases and extending undue monetary benefit.

Member Secretary, Rajasthan Medicare Relief Society (RMRS)-cum- Medical Superintendent, Sawai Man Singh (SMS) Hospital, Jaipur entered into an agreement (July 2007) with M/s Imaging Super Consultant Private Limited (licensee) Jaipur for installation and running of 'Linear Accelerator Machine' meant for treating cancer patients in SMS Hospital. The period of agreement was ten years from the date of the commissioning/operation (28 April 2009) of the facility. As per clause 7 of the agreement, 21.21 *per cent* share out of the total revenue collected would have to be paid by the licensee to RMRS every month. Clause 8 *ibid,* enjoined upon licensee to extend free treatment to patients, up to 20 *per cent* of cases referred by hospital authorities. If number of free cases were more than the mandatory 20 *per cent*, RMRS would pay for the excess and if the free cases were less than *20 per cent,* the licensee would pay back the money to RMRS for the shortage every six months. No clause existed in the agreement for levying interest in the event of failure of timely payment of Government dues by the licensee.

Test-check (January-February 2014) of records of SMS Hospital, Jaipur revealed that the licensee carried out tests in 5,457 cases referred by the hospital authorities between 2009-10 and 2012-13 for eight modalities (tests)[53], of which only 666 cases were referred as free cases to the licensee. This was 425 less than the mandatory 20 *per cent* (1,091 cases) required to be tested free. The licensee paid RMRS' share (21.21 *per cent*) of ₹ 1.83 crore from the revenue of ₹ 8.63 crore collected for 4,791 tests (5457 - 666), but he did not pay ₹ 90.30 lakh for short testing of 425 free cases at the rates

[53] (i) Simple palliative treatment without complex planning; (ii) Complex palliative treatment; (iii) Simple non-palliative full course of radiotherapy with curative intent; (iv) Complex non -palliative full course of radiotherapy with curative intent; (v) Curative electron therapy; (vi)) Complete Treatment planning on 3 DTPS; (vii) 3 D conformal radiotherapy and (viii) Intensity Modulated Radiation Therapy (IMRT).

prescribed for the modalities, as per clause 8 of the agreement, as detailed below:

(₹ in lakh)

Year	Modalities[54] in which there were less number of free cases				
	Total tests carried out	Mandatory 20 *per cent* of col. 2	Actual number of free cases	Less number of free cases	Amount recoverable by RMRS at the prescribed rate for each test
1	2	3	4	5	6
2009-10	956	190	63	127	25.80
2010-11	1,125	225	112	113	21.92
2011-12	1,474	295	179	116	24.73
2012-13	1,902	381	312	69	17.85
Total	**5,457**	**1,091**	**666**	**425**	**90.30**

Examination of records of SMS Hospital, Jaipur by audit revealed that in a meeting (May 2011) chaired by the Principal Secretary, Medical Education Department, it was decided that if the licensee did not deposit the pending amount then the firm may be directed that the money of all the tests/procedures conducted, may be deposited in RMRS and after deducting the share of RMRS, rest money would be paid to the licensee. No action was taken to implement this decision even after a lapse of three years resulting in non recovery of ₹ 90.30 lakh

State Government stated (September 2014) that the licensee has admitted only ₹ 19.15 lakh (21.21 *per cent* of ₹ 90.30 lakh) as recoverable and deposited (April 2014) ₹ 5.00 lakh under protest. The reply is not correct as it was clearly stipulated in clause 8 of the agreement that in case the free cases referred by the hospital, are less than 20 *per cent*, the licensee will pay back the money to RMRS for the shortage every six months. The fact remained that the balance amount of ₹ 85.30 lakh was not recovered from the licensee till date (August 2014).

Thus, the hospital authorities failed to recover ₹ 85.30 lakh from the licensee for testing less number of free cases despite lapse of more than one to four years thereby extending undue monetary benefit to the licensee. Moreover, in absence of any provision for charging interest, the Government could not levy the same on delayed payment.

[54] (i) Simple palliative treatment without complex planning: ₹ 5,000; (ii) Complex palliative treatment: ₹ 7,500; (iii) Simple non-palliative full course of radiotherapy with curative intent: ₹ 15,000; (iv) Complex non -palliative full course of radiotherapy with curative intent: ₹ 22,500; (v) Curative electron therapy: ₹ 15,000 (vi) Complete Treatment planning on 3 DTPS : ₹ 5,000; (vii) 3 D conformal radiotherapy : ₹ 25,000 and (viii) IMRT : ₹ 1,00,000

Public Health Engineering Department

3.4.5 Loss of interest due to blockage of funds

Blockage of funds of ₹ 17.57 crore for nearly three years and loss of interest of ₹ 1.99 crore thereon due to non-execution of work of 33 KV dedicated power feeder line.

Policy Planning Committee (PPC) of Rajasthan Water Supply and Sewerage Management Board (RWSSMB) of Public Health Engineering Department (PHED) issued (August 2006) administrative and financial (A&F) sanction (₹ 761.01 crore) for Nagaur Lift Water Supply Project to benefit a population of 502 villages and 5 towns. Technical sanction was issued (August 2006) for ₹ 630.72 crore. The project was divided into seven packages[55] each one to be taken up as per availability of budget.

Test-check (February 2013) of records of Executive Engineer (EE), PHED, Nagaur Lift Project Division–I, Nagaur and further information collected (December 2013), revealed that while the civil work[56] under package 1 had been completed (January 2012), the works under packages 2, 3 and 4 were under progress, work under packages 5 and 6 were yet to be undertaken and work of package 7 was proposed to be got done as a deposit work[57]. The sanction of the project included construction of separate 132KV/33KV power feeder systems and 33 KV power feeder line under packages 1, 2, 3 and 4. This work was completed for package 1, was under progress for package 2 and 3 and not yet allotted for package 4.

Scrutiny of records revealed that:

- Under package 3, EE, PHED, Nagaur requested (June 2011) Ajmer Vidyut Vitaran Nigam Limited (AVVNL) for laying of 33KV dedicated power feeder lines. While accepting the request, the EE, AVVNL issued (June 2011) a consolidated demand notice of ₹ 27.95 crore (Package 2: ₹ 10.38 crore and Package 3: ₹ 17.57 crore). The amount was paid (June 2011) from the savings

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[55] Package 1: Inlet sump, pump house, Filter Plant, Head works etc. (₹ 272.00 crore); Package 2: Coverage of clusters covering 171 villages and 2 towns Nagaur and Basni (₹ 81.56 crore); Package 3: Construction of cluster distribution network, pump houses, clear water reservoirs, over head service reservoirs, 33 KV switchyards and village distribution network, operation and maintenance of complete system etc. (₹ 122.13 crore); Package 4: Coverage of clusters covering 188 villages and Merta city town (₹ 105.76 crore); Package 5: Provision of upgrading and strengthen of existing distribution system in Nagaur, Mundwa, Kuchera, Basni and Merta City (₹ 5.00 crore); Package 6: Provision of IEC activities for 502 villages (₹ 5.02 crore); Package 7: provision for misc. items i.e. deposit works, construction of canal by Irrigation Department, Railway crossing, land acquisition etc. (₹ 39.25 crore)

[56] Civil works (works carried out by the department itself) includes construction of cluster distribution network, pump house, Clear Water Reservoir, Over Head Service Reservoir, Laying and Jointing of pipe line, etc.

[57] Deposit works are those works which are got executed from other agencies by depositing the cost in advance.

bank account of National Rural Drinking Water Programme (NRDWP)[58] maintained by Nagaur Lift Project, Division-I of PHED.

- The civil work of this package was awarded to M/s SPML Infra Limited, Gurgaon in July 2012 with stipulated date of completion as 14 July 2015 though the advance payment to AVVNL was made in June 2011 *i.e.* one year before awarding the above work.

- EE, AVVNL confirmed (May 2014) that the work of laying of power feeder lines was not started by AVVNL as of April 2014.

Thus, the imprudent decision of the department to remit ₹ 17.57 crore to AVVNL before award of related civil work and non-execution of 33KV dedicated power feeder line by AVVNL resulted in blocking of funds amounting to ₹ 17.57 crore for nearly three years and consequential loss of interest of ₹ 1.99 crore[59] on this account. The delay also resulted in non-completion of construction of cluster distribution network, pump houses, clear water reservoirs, over head service reservoirs and village distribution network and deprivation of the population of two towns (Mundava and Kuchera) along with 143 villages from the benefits of package 3.

State Government (October 2014), confirmed that the work has not been completed inspite of several reminders, therefore the matter is being taken up at the higher level. It was further added that loss calculated by audit seems hypothetical as the advance demanded by AVVNL was based on the prevalent rates at the relevant time (June 2011). The demand would have been much higher had the same been made at present rates. Hence, the assessment of loss does not appear correct.

Reply is not acceptable as AVVNL has still not started the work and the amount of advance paid to AVVNL remains blocked without any productive use resulting in loss of interest. Moreover, the argument that the advance was based on the prevalent rates at the relevant time does not hold good as delay in execution of the work will ultimately result in cost escalation and the Government will have to pay the differential amount to AVVNL.

Social Justice and Empowerment Department

3.4.6 Non-recovery of grant from non-operational hostels

Non-recovery of grant of ₹ 6.97 crore from the Institutions for not operating hostels.

Social Justice and Empowerment Department (SJED), Government of Rajasthan, framed (April 2007) 'Government and Non-Government Colleges,

[58] National Rural Drinking Water Programme is a centrally sponsored programme under which the funds released by the Central Government are kept in a savings bank account by the implementing agency and interest earned on the savings is spent on the items allowed in the guidelines.

[59] ₹ 17.57 crore *4% (interest) * 34 months.

Secondary and Senior Secondary Schools Aided Hostels Operating Rules 2007' for aided hostels in Government or Non-Government Colleges, Secondary and Senior Secondary Schools (Educational Institutions), solely for the students belonging to Scheduled Castes/Scheduled Tribes, children of *Safaiwalas* and Denotified Tribes. SJED amended (September 2007) these Rules by inserting Sub Rule 11 under Rule 15, which provided for construction of hostels in such Educational Institutions. The amount of grant for construction of each hostel was fixed [60] up to a maximum of ₹ 40 lakh. The Heads of the Institution, where construction of hostel building had been approved by SJED on the recommendation of District Officer, were required to start construction within 60 days from the date of issue of sanction. The grant was to be released at various stages of the construction work in three installments [61].

Rule 5(3) of the Operating Rules envisaged recovery of the grant, in case any educational institution failed to operate the hostel. Rule 10 (1) envisaged granting of ₹ 400/- per student per month for food and other amenities. In case this amount was found insufficient by any Institution, it may arrange the extra funds either from donors or from the students.

Test Check (October 2013) of records of Commissioner, SJED, Jaipur revealed that SJED issued financial sanctions of ₹ 9.13 crore between December 2007 and April 2008 for construction of one hostel building each in 50 Educational Institutions. Of these, 10 hostel buildings were completed and made operational during 2012-14 while 2 institutions (Pilibanga and Jhadol) returned the funds (₹ 0.26 crore) to the Department.

Of the remaining 38 hostels, building work was also completed between June 2008 and March 2011 by 35 Institutions after incurring an expenditure of ₹ 6.76 crore but the same were not made operational. Six of these Institutions did not obtain recognition certificates [62] for running the hostels while 29 expressed their inability to run the hostels at ₹ 400/- per student per month. Three Institutions did not complete the buildings as of March 2014 even after incurring an expenditure of ₹ 0.21 crore.

It is noticed that 80 *percent* of hostels (40 out of 50) could not be made operational even more than six years after the funds were sanctioned. The target group being students belonging to deprived sections of the society, it suggests that a thorough feasibility study was not undertaken while allocating only ₹ 400 per student per month. Since the rules were framed keeping in view providing hostel accommodation to the students of socially and economically weaker sections, the Government should also consider the limited power of such students to compensate the additional amount in excess of ₹ 400 per month. As intention of the Government is a developmental one or

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[60] ₹ 10 lakh for a unit (hostel) with a capacity of 25 students; ₹ 20 lakh for 50 students; ₹ 30 lakh for 75 students and ₹ 40 lakh for 100 and above.

[61] 30 *per cent* on completion of plinth level work, 50 *per cent* on completion of roof level work and 20 *per cent* after completion certificate is issued by Technical Officer.

[62] Rule 15 (3) provides for recognition for running the hostel for three years by SJED on receipt of recommendation from respective District Officers.

a welfare measure, merely closing down the hostels or recovering the allocated funds is no solution to the problem nor is it going to serve the purpose. Therefore, the Government may consider coming up with an amendment to increase the monthly grant of ₹ 400 per month so that it may match the current rate of expenditure to some sort.

Thus, 38 hostels constructed/not completed at a cost of ₹ 6.97 crore, remained inoperational, rendering the expenditure unfruitful. More than the expenditure, the social objective of providing residential accommodation to SC/ST and other students was defeated. As majority of Heads of the Institutions did not make any effort to arrange for the funds either from donors or students and were not willing to run the hostels, the grant was required to be recovered from these Institutions under Rule 5 (3) *ibid*. However, the department did not recover the amount so far (June 2014).

State Government, while accepting the facts, stated (October 2014) that recognition of six hostels could not be granted due to non-submission of proposal by the institutions to the department and lack of recommendation of District Officers. Instructions are being issued to these institutions for running of hostels. Further, instructions have also been issued to these institutions for depositing the amount and effective measure will be taken to recover the amount.

Thus, the Government failed to operationalise hostels six years after sanction and the amount sanctioned per student was not sufficient which resulted in failure of the scheme.

Tribal Area Development Department

3.4.7 Non-utilisation of Special Central Assistance

Non-utilisation of Special Central Assistance of ₹ 9.36 crore and deprivation of tribal students from job opportunities due to non-observance of procedure in selecting the implementing agency.

Special Central Assistance (SCA) to Tribal Sub-Plan (TSP) is an additive to the TSP of the State and is meant for filling up the critical gaps to cover employment-cum-income generation activities and to raise the socio-economic level of scheduled tribes.

During test check (October 2013) of records of Commissioner, Tribal Area Development Department (TAD), Government of Rajasthan, Udaipur it was observed that 'Acetel Technologies' (Acetel), an agency engaged in imparting training on telecommunication, submitted (February 2011) its proposal for the programme 'skill enhancement training and deployment for tribal students' directly to the State Government which was forwarded (February 2011) to the Commissioner, TAD, for examination. The Additional Commissioner (AC),

TAD, noticed (4 March 2011) several shortcomings[63] in this proposal and advised the State Government to forward it to GoI after making necessary amendments. Instead of addressing the shortcomings pointed out by AC and following the proper selection procedure, State Government submitted (March 2011) the Acetel's proposal of ₹ 15.60 crore to the Government of India (GoI) for providing training under TSP, to 8,000 tribal students @ ₹ 19,500/- per student. GoI, issued financial sanction (March 2011) of ₹ 9.36 crore for 4,800 tribal students, with the condition that the State Government would ensure 100 *per cent* placement of the trainees and would select an implementing agency by observing transparent procedure and relevant financial rules[64]. However, approval of implementing agency (Acetel), as proposed by State Government, was conveyed by GoI on 9 June 2011. The grant (₹ 9.36 crore) received from GoI was transferred (January 2012) by the department to personal deposit account of Commissioner, TAD, Udaipur, for implementation of the programme.

On a presentation made by Acetel Technologies (July 2011) before the department, the Commissioner observed (August 2011) more shortcomings[65] in it and proposed to State Government for selection of agency through open tenders to ensure transparency. The State Government also noticed (February 2012) that the procedure adopted for selecting the implementing agency (Acetel) was not clear and transparent and therefore cancelled all its financial sanctions and revoked orders of conducting the said training through Acetel. The unspent grant was initially deposited in government treasury which was finally adjusted by GoI against the subsequent grants to State Government under SCA to TSP.

Thus, selection of agency without following proper procedure led to cancellation and revoking of the training programme and non-utilisation of special central assistance of ₹ 9.36 crore by the State Government.

Admitting (March 2014) the facts of cancellation of the training programme due to selection of Acetel without following a transparent procedure, the department argued that there was no financial irregularity as the funds were not misutilised. The reply was not acceptable as cancellation and revoking of the training programme resulted in non-utilisation of ₹ 9.36 crore and deprivation of tribal students from job opportunities.

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63 Cost per student was more than ₹ 19500/; condition of advance payment; placement of only 10 *per cent* of students; lack of district wise targets; period of training not specified etc.

64 As per item No. 9 of Appendix VII A of Rule 306A of the Public Works Financial & Accounts Rules, selection process of hiring consultancy services include (i) approval of the Finance Department; (ii) preparation of terms of reference; (iii) preparation of cost estimates; (iv) advertisement; (v) short listing of consultants; (vi) evaluation etc.

65 Training proposed for students of 10th class and above while their experience was for training engineering students only; possibility of higher drop rates for students of 10th class; less chance of employment of trained students as they would be below 18 years; agency asked for *ashram* hostels or residential schools for training which were not available; presentation lacked manner of training and amount required; placement of only 10 *per cent* of students.

The matter was referred to the State Government in February 2014, reply is awaited (November 2014).

General

3.4.8 Response to audit observations

Slow pace of responses to audit findings.

According to rule 327(1) of General Financial and Accounts Rules, the retention period for various accounting records ranged between one and three years after audit. Non-compliance with the observations of Inspection Reports (IRs) within the prescribed retention period is fraught with the possibility of non settlement due to non-availability of records.

The position of IRs/paragraphs issued and settled during the period 2013-14 and pendency as on 31 March 2014, is shown in the following table:

Year	Opening balance		Addition		Clearance		Pendency	
	IR	Para graph	IR	Para graph	IR	Para graph	IR	Para graph
Upto 2007-08	1,128	3,458	-	-	23	170	1,105	3,288
2008-09	377	1,144	-	-	4	16	373	1,128
2009-10	777	2,542	-	-	5	55	772	2,487
2010-11	876	3,076	-	-	8	83	868	2,993
2011-12	921	3,698	-	-	23	133	898	3,565
2012-13	981	5,485	-	-	32	217	949	5,268
2013-14 (upto September 2013)	598	3,130	136	940	7	74	727	3,996
Total	**5,658**	**22,533**	**136**	**940**	**102**	**748**	**5,692**	**22,725**

The position reflects that 5,692 IRs containing 22,725 paragraphs issued during the period 1992-93 to 2013-14 (up to September 2013) were pending for settlement, indicating slow pace of responses against the IRs/paragraphs from government departments.

Analysis of 759 IRs issued to various units of Medical Department (665 IRs) and Labour Department (94 IRs) revealed that 2,945 paragraphs were outstanding as on 31 March 2014. Category-wise details of irregularities commented in IRs are given in the ***Appendix 3.3***.

For early settlement of outstanding IRs and paragraphs, the State Government issued (August 1969) instructions to all Departmental officers for sending the first reply to IRs within a month and replies to further audit observations within a fortnight. These instructions have been reiterated from time to time. The instructions issued in March 2002 envisaged appointment of nodal officers and Departmental Committee in each of the Administrative Department to ensure compliance of all the matters relating to audit. Latest instructions were issued in January 2010.

The Finance Department issued (November 2004) instructions for conducting four Audit Committee Meetings per year. Only 36 Audit Committee meetings were held by 21 Departments during 2013-14.

Audit is an aid to management for good governance. The Government should look into the matter and put in place control procedures to ensure that action is taken against the defaulting officials and recoveries of losses/outstanding advances/ overpayments are made in a time bound manner.

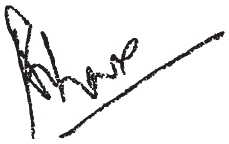
The matter was referred to State Government in September 2014; reply is awaited (November 2014)



JAIPUR,
The

(DIVYA MALHOTRA)
Principal Accountant General
(General and Social Sector Audit), Rajasthan

Countersigned



NEW DELHI,
The

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India