

## Preface

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

The Report starts with an introductory chapter which provides auditee profile, comparative position of fiscal operations of the Government of Rajasthan, authority for audit, planning and extent of audit and follow-up on Audit Reports. Chapter 2 covers performance audits while Chapter 3 discusses material findings emerging from compliance audits. Chapter 4 includes a report on the assessment and evaluation of internal control in the Forest Department.

The cases mentioned in this Report are among those which came to notice in the course of test-audit of Accounts during the year 2008-09 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2008-09 have also been included wherever necessary.

## **Chapter 1**

### **Introduction**

#### **1.1 About this Report**

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from compliance audit of the transactions of the Civil and Works Departments of the Government of Rajasthan (GoR), audit of externally-aided projects, Centrally Sponsored and State plan schemes and audit of autonomous bodies of the State, including performance audit of selected schemes and departments.

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

Compliance audit refers to examination of the transactions relating to expenditure, receipts, assets and liabilities of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with.

Performance audit is an independent assessment or examination of the extent to which an organization, programme or scheme operates economically, efficiently and effectively.

This chapter provides the auditee profile, the planning and extent of audit and follow-up on audit reports. Chapter 2 of this Report deals with the findings of performance audit and Chapter 3 deals with compliance audit in the various departments and autonomous bodies. Chapter 4 contains observations on evaluation of internal controls in the Forest Department.

The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2008-09 as well as those which had come to light in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2008-09 have also been included wherever necessary.

#### **1.2 Auditee profile**

There are 88 departments in the State at the Secretariat level, headed by Chief Secretary/Principal Secretaries/Secretaries, who are assisted by Deputy Secretaries/Commissioner and subordinate officers under them and 107 autonomous bodies which are audited by the Principal Accountant General (Civil Audit).

The comparative position of expenditure incurred by the GoR during 2008-09, and in the preceding two years, is given below:

**Table 1.1 Comparative position of expenditure**

**(Rupees in crore)**

| Particulars                  | 2006-07      |               |               | 2007-08      |               |                 | 2008-09      |                      |                 |
|------------------------------|--------------|---------------|---------------|--------------|---------------|-----------------|--------------|----------------------|-----------------|
|                              | Plan         | Non-Plan      | Total         | Plan         | Non-Plan      | Total           | Plan         | Non-Plan             | Total           |
| <b>Revenue expenditure</b>   |              |               |               |              |               |                 |              |                      |                 |
| General services             | 81           | 10,268        | 10,349        | 143          | 10,779        | 10,922          | 110          | 12,840               | 12,950          |
| Social services              | 1,601        | 7,333         | 8,934         | 1,919        | 8,281         | 10,200          | 2,677        | 11,376               | 14,053          |
| Economic services            | 2,118        | 3,545         | 5,663         | 3,072        | 4,917         | 7,989           | 2,984        | 4,283                | 7,267           |
| Grants-in-aid                | -            | 8             | 8             | -            | 17            | 17              | -            | 26                   | 26              |
| <b>Total</b>                 | <b>3,800</b> | <b>21,154</b> | <b>24,954</b> | <b>5,134</b> | <b>23,994</b> | <b>29,128</b>   | <b>5,771</b> | <b>28,525</b>        | <b>34,296</b>   |
| <b>Capital expenditure</b>   |              |               |               |              |               |                 |              |                      |                 |
| Capital Outlay               | 4,667        | 142           | 4,809         | 5,611        | 944           | 6,555           | 6,096        | (-) 196 <sup>1</sup> | 5,900           |
| Loans & Advances disbursed   | 298          | 15            | 313           | 199          | 89            | 288             | 324          | 16                   | 340             |
| Payment of Public Debt       |              |               | 1,780         |              |               | 1,846           |              |                      | 2,433           |
| Contingency Fund             |              |               | -             |              |               | -               |              |                      | 165             |
| Public Accounts disbursement |              |               | 55,859        |              |               | 74,735          |              |                      | 91,779          |
| <b>Total</b>                 |              |               | <b>62,761</b> |              |               | <b>83,424</b>   |              |                      | <b>1,00,617</b> |
| <b>Grand Total</b>           |              |               | <b>87,715</b> |              |               | <b>1,12,552</b> |              |                      | <b>1,34,913</b> |

### 1.3 Authority for Audit

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

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

Under the directions of the C&AG, the Office of the Principal Accountant General (Civil Audit), Rajasthan, conducts audit of civil and works



departments and autonomous institutions through three groups for inspection of civil departments and one for works departments. During 2008-09, 48 audit parties (Civil: 31, Works: 17) conducted compliance audit of the selected units under various civil and works departments of the State Government, autonomous bodies, externally aided projects etc.

1. minus figure is due to transfer of Rs 212 crore from Rajasthan State Investment Fund.
2. see glossary at page 175.

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

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

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

During 2008-09, 13309 audit party days were used to carry out compliance audit of 1759 out of 12407 units in civil and works departments. The audit plan covered those units/entities, which were vulnerable to significant risk, as per the assessment.

## **1.6 Significant observations of performance audit**

Performance Audit is undertaken to ensure whether Government programmes have achieved the desired objectives at the minimum cost and given the intended benefits.

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

This report contains performance audit of 'Preservation of Monuments and upkeep of Museums', 'Implementation of Juvenile Justice (Care and Protection of Children) Act' and 'Development of Sports and Physical Education in Rajasthan'. Besides, Internal Controls in the Forest Department were also reviewed. The focus has been on auditing the specific programmes/schemes and offering suitable recommendations, with the intention of providing an aid to the Executive in taking corrective action, and improving service delivery to the citizens. The salient features of the performance audits are discussed below:

### **1.6.1 Preservation of Monuments and upkeep of Museums**

A review of the performance of the Department of Archaeology and Museums during 2004-09 revealed that it had carried out commendable work, such as opening 700 feet long historical tunnel of Amber Mahal, Jaipur, restoration of 5,777 metre long city wall of Jodhpur and restoration and development works of the Albert Hall Museum, Jaipur. However, the Department does not have a long-term policy for planning and executing the preservation works.

Commercial activities were allowed in violation of rules, which resulted in modification of the original shape and structure of the protected monuments. The Chandrawati Art Gallery, Abu Road, constructed in March 2006 was not opened to visitors as of September 2009. At the Government Museum, Jodhpur 6,978 antiquities were lying in the store. Monitoring system for preservation and maintenance works of monuments and museums was absent.

### **1.6.2 Implementation of Juvenile Justice (Care and Protection of Children) Act**

The Department of Social Justice and Empowerment (Department), GoR is entrusted with the responsibility to provide protection and rehabilitation to neglected children and juveniles in conflict with law, and thereby help them to lead a meaningful life by evolving appropriate strategies and programmes for their reintegration into the mainstream. A review of the Department's performance revealed that juveniles in conflict with law were retained in observation homes for long periods delaying their post-discharge rehabilitation. Against 33 Child Welfare Committees (CWCs) only 16 were functioning in the State. Children, in need of care and protection, were exposed to juveniles in conflict with law as both categories were being housed in the same premises. In the absence of sufficient number of homes for children with special needs, the Home at Jaipur remained occupied beyond its capacity (up to 311 *per cent*). Only one Probation Officer was in position against 60 required in 12 select Homes, undermining the rehabilitation of juveniles. The safeguard of rights and privileges of the adopted children was not ensured as the guidelines of Central Adoption Resource Agency were not followed. Owing to non-establishment of After Care Organizations, children released from homes were deprived of facilities of vocational training, employment and services of peer counselors among others. Against the requirement of 198 inspections of test-checked Non-government Organisation homes, only three inspections were conducted.

### **1.6.3 Development of Sports and Physical Education in Rajasthan**

A review of development of sports and physical education in Rajasthan revealed that the State does not have a sports policy or any long-term plan for the development of sports. Bureaucrats have been administering the State Sports Council since January 2004. Minimal sports infrastructure like outdoor stadia, swimming pools and indoor stadia, crucial for sports development, was not available in many districts. Under-utilisation of government grants, delays in initiation and completion of the projects were some of the other deficiencies noticed. Scheme for development of playgrounds in villages was not implemented in 84 villages. Against the requirement of 200 coaches, there was a shortfall of 83. Coaches for particular sports were posted where no facilities of that sport were available. Also, more than one coach of same sport were posted at one coaching centre. Physical education in schools suffered due to shortage of physical education teachers, lack of sports infrastructure like playgrounds, lack of funds and inadequate supervision. The Talent Search Scheme was not properly implemented. Scheme for sports academies, sports hostels and sports schools did not provide for dietician and doctors. Women

Hockey Academy, Ajmer did not have its own building and grounds. Proper playgrounds were not available in Sports School, Kothyari (Sikar).

#### **1.6.4 Internal Control in Forest Department**

An evaluation of internal controls in the Forest Department in Rajasthan revealed certain weaknesses in budgetary, regulatory, administrative, and operational controls during 2004-09. The Forest Department has not evolved a State Forest Policy nor did it have an action plan to achieve targets as envisaged in the National Forest Policy. The Rajasthan Forest Manual and Departmental Accounts Procedure Code have not been updated from 1961 and 1978 respectively. Besides, deprivation of Centrally Sponsored Scheme funds due to non-utilisation of sanctioned grants, rush of expenditure during the last month of year, lack of physical verification of cash book balances were also noticed. The Department had not formulated any site-specific schemes that led to non-utilisation of Rs 421 crore under the Compensatory Afforestation Fund Management and Planning Authority. The Department did not take adequate measures to protect plants and ensure tree growth, which resulted in failure of plantations. Instances of encroachment on forest land have also increased.

#### **1.7 Significant audit observations during Compliance Audit**

Audit observed significant deficiencies in critical areas, which impact the effectiveness of the State Government. Some important findings of compliance audit (26 paragraphs) have also been reported. The major observations relate to:

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

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

For sound financial administration and control, it is essential that expenditure conforms to financial rules, regulations and orders issued by the competent authority. This helps in maintaining financial discipline and prevents irregularities, misappropriation and frauds. This report contains instances of non-compliance with rules and regulations involving Rs 24.47 crore. Some important audit findings are as under:

- The Chief Minister's Secretariat directly hired private planes on five occasions, instead of sending requisition for State planes to the Civil Aviation Department, as required under 'The Use and Requisition of the Rajasthan Government Aircraft Rules, 1977'. Civil Aviation Department incurred an extra expenditure of Rs 32.03 lakh on payment of the bills.

**(Paragraph 3.1.1)**

- In contravention of the instructions issued by Disaster Management and Relief Department, the spinners and weavers were not paid cash relief by the Rajasthan Khadi and Village Industries Board. The relief funds of Rs 1.15 crore were lying with *Khadi Sansthan/Samitis* for more than five years, being used as their working capital.

**(Paragraph 3.1.4)**

- Non-observance of the Rule 378 of Public Works Financial and Accounts Rules by the Public Health Engineering Department and inclusion of price variation clause from the standard form of agreement which was not applicable to works executed under lump sum contract, led to inadmissible payment of price escalation charges of Rs 17.11 crore to the contractors.

**(Paragraph 3.1.7)**

- In contravention of Rule 351 of Public Works Financial and Accounts Rules, four road works were awarded by Public Works Department before acquisition of private land and without obtaining Government of India approval for execution of works on forest land. This rendered the expenditure of Rs 1.58 crore largely unfruitful on incomplete roads.

**(Paragraph 3.1.10)**

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

Authorization of expenditure from public funds has to be guided by the principles of propriety and efficiency of public expenditure. Authorities empowered to incur expenditure are expected to enforce the same vigilance as a person of ordinary prudence would exercise in respect of his own money. Audit scrutiny revealed instances of impropriety and extra expenditure involving Rs 21.88 crore. Some important audit findings are as under:

- Due to non-inclusion of any penal clause to safeguard Government interest, except for charging interest at commercial rates, loans and interest of Rs 1.94 crore were not recovered by the Co-operative Department from six co-operative institutions, even after a lapse of three to 14 years.

**(Paragraph 3.2.1)**

- Excess deposit of Rs 7.03 crore by Forest Department in Corpus Fund against the provisions of the Rajasthan Forestry and Bio-diversity Project resulted in avoidable extra liability of loans and interest thereon for the State Government.

**(Paragraph 3.2.2)**

- Equipment and furniture procured for starting science stream in government colleges remained idle due to delay in completion of buildings and for want of students. Total unfruitful expenditure incurred was Rs 5.37 crore.

**(Paragraph 3.2.3)**

- The action of the Water Resources Department to ignore the critical component of training, an integral component of procurement of expensive motorboats (cost Rs 2.44 crore), is indicative of lack of prudence.

**(Paragraph 3.2.7)**

### **1.7.3 Persistent and pervasive irregularities**

An irregularity is considered persistent if it occurs year after year. It is deemed pervasive when prevalent in the entire system. Recurrence of irregularities, despite being pointed out in earlier audits, is indicative of slackness on the part of the executive and lack of effective monitoring. This in turn encourages willful deviations from observance of rules/regulations and results in weakening of administrative structure. Audit observed instances of persistent and pervasive irregularities of Rs 12.74 crore. Some important audit findings are as under:

- Charging assistance for input subsidy in excess of Government of India norms to Calamity Relief Fund (CRF) by the Disaster Management and Relief Department resulted in inadmissible expenditure of Rs 8.78 crore.

**(Paragraph 3.3.1)**

- Public Health and Engineering Department procured pipes and started the work of reservoirs etc. for two water supply schemes before developing the source of water. Despite spending Rs 2.75 crore, the objective of providing safe drinking water to the tribal areas was not achieved.

**(Paragraph 3.3.3)**

### **1.7.4 Failure of oversight/governance**

Government has an obligation to improve the quality of life of the people in the area of health, education, development and upgradation of infrastructure, public services etc. Audit noticed instances where the funds released by the Government for creating public assets remained unutilized/blocked or proved unfruitful/unproductive due to indecisiveness, lack of administrative oversight and concerted action at various levels. Test-check cases of failure of oversight/governance noticed in audit involved Rs 12.08 crore. Some important audit findings are as under:

- Delay in issue of demand notices for recovery of net present value by the Forest Department from mine owners indicated weak administrative oversight. This resulted in unauthorized mining activity in forest land and loss of revenue of Rs 79.21 lakh.

**(Paragraph 3.4.1)**

- Lack of initiative by the Rajasthan Khadi and Village Industries Board under Industries Department in taking timely action to recover loans of Rs 1.03 crore under Consortium Bank Credit from the beneficiaries led to accumulation of dues of Rs 2.30 crore including interest of Rs 1.27 crore.

**(Paragraph 3.4.2)**

- Indecisiveness on the critical issue of teacher-student norm in the Secondary Education Department resulted in unproductive expenditure of Rs 7.26 crore on pay alone of 450 surplus teachers and deprived rural students of the benefit of quality education.

**(Paragraph 3.4.5)**

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

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

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

Two Departments did not furnish replies to draft paragraphs and draft performance reviews forwarded to the Principal Secretaries/Secretaries. The responses of the Departments, received in respect of 28 paragraphs/ performance reviews, have been appropriately incorporated in the Report.

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

The Finance Department of the State Government decided (December 1996) that Action Taken Notes (ATNs) on all paragraphs/reviews that have appeared in Audit Reports be submitted to the Public Accounts Committee, duly vetted by Audit, within three months from the date of laying of the Reports in the State Legislature. A review of the outstanding ATNs on paragraphs/ performance reviews included in the Reports of the Comptroller and Auditor General of India pertaining to various Departments as of October 2009 revealed that four ATNs<sup>3</sup> were pending from the concerned Departments, involving a delay of 10 months.

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3. Paras 2.5, 3.4, 4.2.1 and 4.4.4 of the Audit Report (Civil) 2007-08.

## Chapter 2 Performance Audit

This Chapter presents performance audit of the Preservation of Monuments and upkeep of Museums, Implementation of the Juvenile Justice (Care and Protection of Children) Act and Development of Sports and Physical Education in Rajasthan.

### Art, Literature, Culture and Archaeology Department

#### 2.1 Preservation of Monuments and upkeep of Museums

##### *Highlights*

*Rajasthan is replete with historical sites, some preserved, others languishing for want of a policy, resources and attention. A review of the performance of the Department of Archaeology and Museums (A&M) during 2004-09 revealed that it had carried out commendable work, such as opening of the 700 feet long historical tunnel of Amber Mahal, Jaipur, restoration of the 5777 meter long City Wall of Jodhpur and restoration and development works of the Albert Hall Museum, Jaipur. However, the review brought forth certain deficiencies:*

**The Department does not have a long-term policy to guide the executives in planning and executing preservation works as envisaged in its objectives. Government has not constituted an Advisory Board for expert guidance on preservation and upkeep of historical monuments.**

*(Paragraph 2.1.4)*

**During 2004-09, under-utilisation of funds ranged between 10 per cent and 41 per cent. Large amount of Central grants remained unutilised. User charges were not levied for all the monuments, nor reviewed periodically.**

*(Paragraphs 2.1.4.1, 2.1.4.2 and 2.1.4.6)*

**Commercial activities were allowed in violation of rules, which resulted in modification of the original shape and structure of protected monuments. The Department was unable to check the defacement of the monuments.**

*(Paragraphs 2.1.5.3 and 2.1.5.4)*

**The Chandrawati Art Gallery, Abu Road, constructed in March 2006 was not opened to visitors as of September 2009. Lack of watch and ward resulted in defacement of Hawa Mahal.**

*(Paragraphs 2.1.6.1 and 2.1.6.2)*

**At the Government Museum, Jodhpur, only 809 antiquities had been displayed without descriptive boards and 6,978 antiquities were lying in the store. Physical verification of artifacts at Ganga Government Museum, Bikaner and Sardar Government Museum, Jodhpur was perfunctory, while at Albert Hall, Jaipur, it was conducted partly.**

*(Paragraphs 2.1.6.3 and 2.1.6.4)*

**Monitoring system for preservation and maintenance of monuments and museums was non-existent. Preservation works of Gagron Fort, Hawa Mahal and Jantar Mantar remained incomplete, while the work of Town Hall Museum at Jaipur did not even start.**

*(Paragraphs 2.1.5.6, 2.1.5.7 and 2.1.7)*

### **2.1.1 Introduction**

The Archaeology and Museums (A&M) Department was formed by integrating the archaeological departments of the princely States in Rajasthan in 1950. Under the Rajasthan Monuments, Archaeological Sites and Antiquities Act (Act), 1961, the Government of Rajasthan (GoR) framed the Rajasthan Monuments, Archaeological Sites and Antiquities Rules, 1968 (State Rules, 1968). The main function of the Department is to declare such sites and monuments as 'protected'<sup>1</sup>, maintain<sup>2</sup> their original shape and structure, explore scattered antiquities, strengthening, development, preservation of museums and monuments, publication and communication through mass media of art and sculpture for the use of general public. The Ministry of Tourism and Culture, Government of India (GoI), under Centrally Sponsored Schemes<sup>3</sup> (CSS) and GoR allocate funds for this purpose. There are 18 Government museums, two art galleries, 293 protected monuments and 47 protected sites situated in 28 districts<sup>4</sup>.

### **2.1.2 Organisation**

The Principal Secretary, Art, Literature, Culture and Archaeology (A&C) Department is the administrative head under whose control the Director, Archaeology and Museum, looks after the protection of monuments and museums with the assistance of one Deputy Director. There are 14 Superintendents, one in each of the seven Circles (Ajmer, Bharatpur, Bikaner, Jaipur, Jodhpur, Kota and Udaipur) covering 28 districts of Rajasthan, four in the Directorate, Jaipur, one each in Government Central Museum (Albert Hall) Jaipur, Government Museum at Amber Mahal and *Jyotish Yantralaya* at

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1. see the glossary at page 175
  2. "maintain" includes the fencing, covering in, repairing, restoring and cleaning of an ancient or historical monument, an archaeological site or an antiquity or the doing of any act which may be necessary for the preservation, protection, upkeep or regulation of such monument, site or antiquity, or for securing convenient access thereto;
  3. Promotion and Strengthening of regional and local museums, Hadoti Region Tourist Circuit (HRTC) development scheme, Destination Development (DD) scheme and National Capital Region Tourist Circuit (NCRTC)
  4. In the remaining five districts (Sawaimadhopur, Jhunjhunu, Churu, Hanumangarh and Banswara), no monuments, museums, art galleries and protected sites were identified.

Jaipur. Apart from this, there are 14 curators of museums and seven custodians are responsible for maintenance, protection and renovation of five museums (including one proposed museum), one art-gallery and Amber Mahal. In the Directorate, there are one Executive Engineer and three Assistant Engineers for execution and technical supervision of works, which are carried out by contractors.

Two societies were set up for conservation and preservation works: (i) Amber Development and Management Authority (ADMA) Society for Amber Mahal Complex<sup>5</sup>, headed by the Chief Secretary, GoR, and (ii) Rajasthan State Museum and Monument Management and Development Society (RSMMDMS) for other monuments and museums in the State, headed by the Principal Secretary, A&C Department, GoR. The details are in *Appendix 2.1*.

### 2.1.3 Aim and scope of audit

The review was undertaken to assess whether the Department executed the works of preservation, protection, upkeep, maintenance of monuments and museums within the policy framework and good financial management, and in tune with its objectives. The review has discussed:

- the existing policy framework for preservation of monuments and museums and the Department's functioning with respect to maintenance and preservation of monuments, museums and antiquities.
- the Department's financial administration with regard to release and utilization of budget allocations for earmarked preservation works, levy and periodic review of user charges and adherence to financial rules.
- creation of a security mechanism and monitoring system.

Audit conclusions were drawn after test-check of records, analysis of the available data, response to questionnaires, and joint physical verification of monuments/sites. Category-wise names of test-checked monuments and museums are given in *Appendix 2.2*. Audit also scrutinized the records, available in the Directorate, in respect of seven CSS-funded monuments<sup>6</sup>.

The audit findings were shared with the Principal Secretary, A&C Department, Rajasthan.

## Audit findings

### 2.1.4 Planning and Funding

A long-term policy and an integrated approach are vital for preservation of the monuments and maintenance of the museums as well as for efficient utilization of funds. According to the information furnished by the Department

5. Amber Mahal, Hathi Stand, Kesar Kyari, Maota, Pariyon ka Bagh, Jaleb Chowk, Fort wall and properties of Amber Mahal etc.

6. **Jhalawar:** Gagron Fort; **Dholpur:** Shergarh Fort, Bari Fort, Muchkund and Talabshahi Mahal; **Bharatpur:** Kaama Mahal and **Baran:** Kakoni Temple.

(May 2009) the preservation work was being undertaken on priority in view of dilapidated condition of structures, local demand and the assessed need, and available budget for the proposals given by the Circle Offices. Audit observed that in the absence of a laid down policy framework, the approach to prioritization and execution of preservation and restoration works had been *ad hoc*. Government stated (September 2009) that as a part of long-term policy the proposals for Twelfth and Thirteenth Finance Commission were prepared for execution of works. The fact remains that the Department does not have a declared long-term preservation policy (September 2009).

Further, under Section 30 of the Act, for the purpose of advising the State Government in the matter of the preservation, maintenance, upkeep, protection, acquisition, regulation and control of ancient or historical monuments, archaeological sites and antiquities, the State Government may constitute an Advisory Board<sup>7</sup>. Government, however, has not constituted an Advisory Board as of September 2009. Government stated (September 2009) that formation of Advisory Board was not mandatory as per the Act. By not constituting the Advisory Board, the Department was deprived of expert guidance.

#### 2.1.4.1 Financial Management

Funds were allocated under CSS, State Plan, Eleventh Finance Commission (EFC) and Twelfth Finance Commission (TFC) for preservation, renovation and maintenance of monuments and museums in the State. Year-wise position of allocation of funds and expenditure incurred against under the State Plan, CSS<sup>8</sup> and grants received under EFC and TFC during 2004-09 is as under:

**Table 1: Allocation of funds and expenditure**

| Year         | State Plan   |              | CSS         |              | EFC/TFC      |              | Total        |              |                        |
|--------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|------------------------|
|              | Allo-cation  | Expen-diture | Allo-cation | Expen-diture | Allo-cation  | Expen-diture | Allo-cation  | Expen-diture | Excess(+) Saving(-)    |
| 2004-05      | 3.66         | 3.08         | -           | -            | 7.98 (EFC)   | 7.43         | 11.64        | 10.51        | (-) 1.13 (10%)         |
| 2005-06      | 3.83         | 2.33         | 0.19        | 0.03         | -            | -            | 4.02         | 2.36         | (-) 1.66 (41%)         |
| 2006-07      | 6.02         | 4.65         | -           | -            | 3.50 (TFC)   | 1.49         | 9.52         | 6.14         | (-) 3.38 (35%)         |
| 2007-08      | 5.85         | 5.82         | -           | -            | 25.50(TFC)   | 16.77        | 31.35        | 22.59        | (-) 8.76 (28%)         |
| 2008-09      | 3.75         | 3.75         | -           | 0.02         | 13.64(TFC)   | 14.36        | 17.39        | 18.13        | (+) 0.74 (4%)          |
| <b>Total</b> | <b>23.11</b> | <b>19.63</b> | <b>0.19</b> | <b>0.05</b>  | <b>50.62</b> | <b>40.05</b> | <b>73.92</b> | <b>59.73</b> | <b>(-) 14.19 (19%)</b> |

(Source: A&M Department)

7. see the glossary at page 175.

8. "Promotion and Strengthening of regional and local museums" under which funds are released to the A&M department through the budget. The funds were to be shared on 80:20 basis between Centre and State Government.

It would be seen that underutilization of funds ranged from 10 *per cent* to 41 *per cent*. Out of Rs 25.50 crore allocated (2007-08) under TFC Rs 8.73 crore could not be utilised. Government stated (September 2009) that works of Rs 5 crore of Town Hall, Jaipur could not be taken up and saving of Rs 3.73 crore was related to ongoing works of other museums, monuments, libraries and heritage zones.

Out of Rs 13.64 crore allotted under TFC (2008-09), Rs 26 lakh for the projects of preservation of monuments and excavation work were not utilised (March 2009). The Department stated that excavation work could not be carried out as the post of Excavation Officer was lying vacant since July 2006.

The funds were also released by GoI under three other schemes during 2004-09, not routed through the State budget. These schemes were: Hadoti Region Tourist Circuit Development Scheme (HRTC)<sup>9</sup>, Destination Development Scheme (DD)<sup>10</sup> and National Capital Region Tourist Circuit Scheme (NCRTC)<sup>11</sup>.

#### 2.1.4.2 CSS grant for promotion and strengthening of museums

**CSS grant of Rs 14.40 lakh remained unutilised**

The Ministry of Culture, GoI, sanctioned (January 2005) non-recurring grant of Rs 20 lakh for Government Museum, Mount Abu and released the first installment of Rs 15 lakh (75 *per cent*) for renovation/repair and modernisation of galleries, publication, conservation of laboratory, purchase of equipment, documentation and museum library, for utilisation by December 2006. The Department utilised Rs 2.03 lakh during 2005-06, leaving an unutilised balance of Rs 12.97 lakh as on March 2009. The Principal Secretary, GoR, stated (September 2009) that expenditure in the Mount Abu Museum could not be made due to the ban on construction activities. GoI did not revalidate the grant.

Similarly, Rs 3.75 lakh was released out of Rs 5 lakh sanctioned (January 2005) for Government Museum, Pali. Of this, Rs 2.32 lakh was utilized leaving an unutilized balance of Rs 1.43 lakh.

Thus, the Department could utilize only Rs 4.35 lakh within the stipulated period, out of sanctioned amount of Rs 25 lakh.

#### 2.1.4.3 Digitization of ancient manuscripts

**Release of excess funds of Rs 2.74 crore for digitization**

The Department sanctioned (December 2007) TFC grant of Rs 68 lakh to the Director, Oriental Research Centre (ORC), Jodhpur for digitization of ancient records of historical importance. The ORC, Jodhpur, further transferred Rs 68 lakh (January-March 2008) to RajComp (a State agency in the field of Information Technology) on the basis of its proforma invoice of Rs 5 per page for digitization of 13.60 lakh pages of manuscripts. RajComp floated a tender and work order was issued (May 2008) to M/s Nine Stars Information Technology Ltd., New Delhi, at the rate of Re. 0.55 per page for digitization

9. Allocation: Rs 0.95 crore, expenditure: Rs 0.46 crore.

10. Allocation: Rs 17.35 crore, expenditure Rs 7.34 crore.

11. Allocation: Rs 1.14 crore, expenditure: Rs 1.20 crore.

and Re. 0.15 per page for e-cataloging work of 13.60 lakh pages, amounting to Rs 9.52 lakh. Audit observed that there was a huge difference between the rates offered by RajComp, in its proforma invoice, and the rates of work order issued by them. The ORC, Jodhpur did not assure the reasonableness of rates before transferring the amount to RajComp, resulting in excess release of Rs 58.48 lakh to RajComp.

Similarly, the Department sanctioned TFC grant of Rs 2.34 crore during 2007-09 to the Archives Department, Bikaner. The Archives Department, Bikaner, transferred the amount to RajComp in December 2007 (Rs 1.11 crore) and November 2008 (Rs 1.23 crore) on the basis of the proforma invoice of Rs 5 per page for digitization of 25 lakh pages of ancient records. RajComp, in the same manner as above, allotted the work of 26.35 lakh pages (May 2008) to the same firm at Re. 0.70 per page, amounting to Rs 18.45 lakh. It was observed that even after the issue of the work order of Rs 18.45 lakh for total work in May 2008 by RajComp, the Archives Department further transferred an amount of Rs 1.23 crore (November 2008), without taking note of excess release of Rs 0.93 crore made earlier.

#### **2.1.4.4 Amber Mahal Development Fund**

The Constitution of ADMA provides that Amber Mahal Development Fund would be created by ADMA for protection, upkeep, maintenance and development activities of Amber Mahal. The Fund was to be created from financial aid and income received from various sources. But no such Fund was created. Government stated (September 2009) that the fund was not created as development and preservation work was carried out by finances provided by GoR and GoI. The reply was not acceptable because the funds were provided by GoR and GoI only for specific projects/works, whereas the Amber Mahal Development Fund was to be created for general maintenance, protection and upkeep of the monuments.

#### **Irregularities in the award of contract**

Further, before 2008-09, Nagar Nigam, Jaipur undertook the cleaning of Amber Mahal. However, tenders for comprehensive cleaning of the entire Amber Palace area were floated in February 2008. Two firms submitted bids for 2008-09. One did not furnish relevant documents and its tender was not considered fit. The single tender (M/s IL&FS Property Management), quoted at Rs.19,40,136 per month, was opened. On negotiation (29 March 2008), the amount was reduced and approved for Rs 10 lakh per month plus service tax, and work order was issued in April 2008. ADMA made a payment of Rs 1.46 crore to the firm for the period April 2008 to April 2009 and the period of contract was extended up to May 2009.

On inviting the tenders for 2009-10, the financial bid of six out of seven participating firms were opened, including the firm approved for 2008-09 (M/s IL&FS Property Management, New Delhi) which now entered the fray with a bid of Rs 7,40,000 per month. The tender was approved (June 2009) by ADMA at Rs 4,69,500 (including service tax) per month for 2009-10. Thus, without enquiring about the market rates and reasonableness of proposed rates, higher rates had been approved in 2008-09, resulting in an avoidable loss of Rs 0.85 crore. ADMA stated that revised tenders were not floated as the

Tender Committee and the Chief Executive Officer had approved the rate, after negotiating with the bidder.

#### **2.1.4.5 Museum and Monument Fund**

The constitution of RSMMDS also provides that Museum and Monument Fund would be created for raising financial assistance from various sources for safety, conservation, upkeep and related research-oriented activities. However, no Fund was created (September 2009). Government replied (September 2009) that the Fund would be created as per the mandate of the society in the future.

#### **2.1.4.6 User charges**

As per Section 20A of the Act, 1961, the State Government may, by notification in the official gazette, levy entrance fee in respect of such monuments and at such rates not exceeding Rs 2500 per head. Out of a total 293 monuments, user charges were fixed only for 11 monuments in June 2004. Further, user charges for only eight monuments have been fixed since July 2009. The position with respect to old and new rates of user charges is given in **Appendix 2.3**.

It was observed that an amount of Rs 36.36 crore from seven<sup>12</sup> monuments, out of 11, was received as income from user charges during 2004-2009. The reasons for not levying user charges in remaining monuments were not intimated. Had the user charges been levied for the remaining 285 monuments, the Government could have earned revenue, which could have been utilised for maintenance.

#### **2.1.4.7 Collection and deposit of revenue in society accounts**

**Revenue of  
Rs 1.80 crore  
not deposited  
in  
Government  
account**

According to Rules 5 and 6 of General Financial and Accounts Rules (GF&ARs), all the revenue earned from Government property should be deposited into Government Account.

RSMMDS, Jaipur, signed eight Memorandum of Understandings (MoUs) (between March 2008 and January 2009) for commercial activities in Jantar Mantar, Hawa Mahal and Albert Hall Campus, and earned Rs 8.74 lakh (**Appendix 2.4**) during 2007-09 from five firms. The amount was deposited in the account of the Society instead of in the Government account. Similarly, ADMA signed MoUs with 20 firms (2006-09) for commercial activities in Amber Mahal and Jantar Mantar and earned Rs 1.71 crore (**Appendix 2.4**) for the period 2007-09 from six out of 20 firms and other sources. Instead of depositing the revenue into Government account, the amount was irregularly deposited in the account of ADMA during 2007-09. ADMA stated that in compliance of the decision of the State Government (April 2009), revenue received was being deposited in the Government account since April 2009.

12. **Amber Mahal** (Rs 22.98 crore), **Albert Hall** (Rs 1.25 crore), **Hawa Mahal** (Rs 1.75 crore), **Nahargarh Fort** (Rs 0.97 crore), **Jantar-Mantar** (Rs 9.25 crore), **Isarlat of Jaipur** (Rs 0.03 crore) and **Patwa Haveli, Jaisalmer** (Rs 0.13 crore).

### 2.1.5 Preservation works of monuments and museums

Irregular expenditure on ASI protected monuments

Section 2 of the Act stipulates that if Archaeological Survey of India (ASI) has declared an ancient or historical monument protected it cannot be declared so by the State Government. Audit observed that the ASI had declared some monuments as protected and the State Government again declared them so, and incurred expenditure of Rs 66.36 lakh during 2004-09 for their upkeep and preservation as shown below:

| Name of monument                                     | ASI protected list serial number | A&M protected serial number | Expenditure (Rupees in lakh) |
|--|----------------------------------|-----------------------------|------------------------------|
| Devyani Kund Sambher Jaipur (excavated site Sambher) | 113                              | 60                          | 41.67                        |
| Shergarh Fort Dholpur                                | 87                               | 230                         | 24.69                        |
| <b>Total</b>   |                                  |                             | <b>66.36</b>                 |

Government stated (September 2009) that these monuments would be declared unprotected, in coordination with ASI.

Expenditure on unprotected monuments

Further, preservation works valued Rs 3.83 crore were carried out on 21 unprotected (*Appendix 2.5*) monuments during 2004-09. This included TFC funds of Rs 1.14 crore, meant for other specific monuments. The Department stated (July 2009) that works on some unprotected monuments were carried out due to their importance and dilapidated condition. The Department needs to take coordinated steps for identification and declaration of monuments as protected rather than incurring ad hoc expenditure on maintenance.

#### 2.1.5.1 'Adopt a Monument' scheme

Rs 1.80 crore released for 'Adopt a Monument Scheme' remained unutilised

Realising the potential and value of legacy, the GoR started an 'Adopt a Monument' (AAM) scheme (September 2005) to solicit public-private participation for preservation of the State's rich heritage through preservation, conservation, restoration and management of architectural structures, forts, palaces, buildings, havelis, other monuments, heritage properties and landscapes of great archaeological, cultural or artistic value. The scheme supports commercially viable, revenue sharing options, whereby all investments by the 'adoptee' are recovered and profits/ savings shared with the Government on an agreed pattern. Audit observed that GoR transferred Rs 1.80 crore (October-November 2006) for creation of a revolving fund, into the PD account of the Rajasthan State Museum and Monument Management and Development Society (RSMMDMS). The Department, after almost 19 months of transfer of funds, invited Expression of Interest (July 2008) for 14 monuments under the AAM scheme and received (August and September 2008) two tender bids for Weir Fort, Bharatpur and Kishore Sagar, Jag Mandir, Kota. However, as the technical bids were lacking on several counts, they were rejected by RSMMDMS (October 2008). The RSMMDMS neither utilized Rs 1.80 crore nor remitted the amount in Government account (September 2009). The Department stated that no proposals were pending under the scheme as of July 2009. This shows that while the funds were made available, no concrete action plan was drawn up for their utilization. However, the Department informed (October 2009) that the scheme was cancelled.

### 2.1.5.2 Delay in execution of works

#### Preservation works of Amber Mahal Complex

A Project Report on various preservation works of Amber Mahal<sup>13</sup> was prepared in March 2005 according to which works valued Rs 48.34 crore were to be carried out in three phases to be completed by March 2006, March 2007 and March 2008. Scrutiny revealed that Rs 4.54 crore was released against Rs 16.25 crore required for the works to be executed in phase I. Utilisation of the funds was delayed due to late constitution of ADMA (November 2005) and late deployment of technical staff (November 2006). In November 2007, the sanction of phase I was raised to Rs 18.50 crore against which an expenditure of Rs 21.80 crore was incurred as of September 2009. Government stated (September 2009) that the value of works executed by ADMA was in excess of the amount released to ADMA, so progress was not slow. As per the schedule the preservation works of all the three phases should have been completed by March 2008. Sanction for works related to Phases II and III was issued in November 2007, but these works were yet to be taken up.

- The function of ADMA, as per its Constitution, was the upkeep and maintenance of antiquity of Amber and execution of preservation work of Amber Complex. Records showed that ADMA received Rs 15.98 crore from JDA, Tourism Department, Forest and A&C Department for preservation works related to other projects and executed (2006-09) works of Rs 9.98 crore. On the one hand, it was not covered under the objectives of ADMA, and on the other, by taking up works related to other projects, it did not focus on the execution of the Amber Project.

- Audit observed that the Executive Committee (EC) of the ADMA was required to meet thrice a year to prepare plans to achieve its prime objectives. Only five meetings of EC against 12 required were conducted during 2005-09.

- A work order for Rs 26.04 lakh was issued (December 2007) to a firm for the preservation work at Choor Singh Ki Haveli, Amber. The work was to be completed by June 2008. It was observed that after incurring an expenditure of Rs 3.59 lakh (February 2009), the work was abandoned (May 2008), because the priest living in the Haveli prevented its execution and filed a civil suit (2006). The action of ADMA to start the work without getting the *Haveli* vacated, not only resulted in infructuous expenditure of Rs 3.59 lakh, but has undermined preservation work.

#### Ad hoc functioning of ADMA

- For the development of tourist facilities at Hathi stand (Amber), work of *Chattaries* of Hathi stand at a cost of Rs 10.51 lakh was allotted (April 2007) to a firm. During inspection (February 2008) of the work, cracks in the roof were noticed. ADMA decided to dismantle the *Chattaries*. Audit observed that the work was left incomplete (March 2009), and the Department had not imposed penalty for the defective work. In another instance, a work order for Rs 0.98 lakh was issued (May 2007) for making a ticket window at Amber. After completion of 60 *per cent* of work, it was stopped on the ground

13. Amber Mahal, Fort wall and temples in premises.

of unsuitable location, and this site was allotted for commercial activity to M/s HPCL (Coca Cola).

### 2.1.5.3 Destruction of ancient tank at Kesar Kyari, Amber

Audit observed that an 18<sup>th</sup> century water tank of historical value existed near Maota, supplying water to the fountains of Kesar Kyari in the Amber Mahal Complex. ADMA dismantled the ancient tank for the construction of a viewers' gallery for the light and sound show. ADMA informed (June 2009) that the use of this tank was not possible as water was not available in the Maota water reservoir, and it was, therefore, decided to develop the dilapidated/decayed tank for the visitors' gallery. The action of ADMA was not in consonance with Para 25 of Part I of Conservation Manual of Archaeological Survey of India, which states, "when the authenticity of a monument is destroyed, our first duty is not to renew them but preserve them" and also, "broken or half decayed original work is of infinitely more value than the smartest and most perfect new work".

#### Commercial activities carried out within monuments

Rule 8(a) of State Rules, 1968 prohibits any person within the protected monument area to do any act, which causes damage to any part of the monument. Audit noticed that ADMA allotted (July 2007 to January 2009) 11 shops inside the Amber Palace after signing MoU, which was in violation of the spirit of State Rules 1968. Many shopkeepers installed air conditioners and applied lamination on walls and floors of the fort. One of the shops was used for kitchen and restaurant. The original look of the palace was modified, undermining historical value. In an earlier case (Para 3.2.11, Audit Report (Civil) for year ended 31 March 1990), the Department had taken 27 years to remove the shopkeepers. However, shops were continued to be allotted inside the Mahal premises.



*Café Coffee Shop of Amber Palace*



*Book Shop of Amber Palace*

### 2.1.5.4 Commercial activities damaged Amber Mahal

- An agreement was entered into (December 2007) by Rajasthan Tourism Development Corporation (RTDC) with M/s Mount Shivalik Industries Ltd. for a restaurant on second and third floor at Jaleb Chowk, Amber. Audit observed that for construction of an elevator to service the restaurant, walls of Amber Mahal were damaged. New mirror work was carried out on the walls and the roof. Besides, installation of AC, ducting and

tiling for the kitchen destroyed the historical value of Amber and violated the spirit of Rule 8(a) of State Rules, 1968. ADMA replied (September 2009) that the walls were not dismantled and it was proposed that the elevator would be constructed in an open space. The fact remains that the works carried out were not in conformity with the Rule 8(a).

#### **2.1.5.5 Construction of VIP lounge**

It was observed that by changing the historic shape of old verandahs, the construction of VIP lounge at Jaleb Chowk, Amber, was proposed and nine work orders for Rs 51.40 lakh were issued (April 2008 to February 2009) for various works i.e. tower AC, interior work, wooden beam, wooden doors and furniture, stone/marble flooring, lime plaster with marble chips, stone *jaali*, etc. An expenditure of Rs 12.03 lakh was incurred up to February 2009. ADMA stated (June 2009) that these works were executed under the supervision of Chief Executive Officer, who is equivalent to Principal Secretary, so it was deemed to be with the approval of the Government. The fact remains that the historic look, value and original structure of Amber Mahal was being modified by these works in violation of spirit of Rule 8(a).

#### **2.1.5.6 Delay in completion of preservation work**

**Incomplete preservation work due to delayed and partial release of funds**

- For the preservation, restoration and maintenance work of Gagron Fort in Jhalawar District, funds were sanctioned under two Central schemes by the Ministry of Tourism, GoI.

Under Hadoti Region Tourist Circuit (HRTC) Development Scheme Rs. 0.92 crore was sanctioned and Rs. 0.73 crore (80 *per cent*) were released in February 2005 by the Ministry to RTDC, for completion of the works by February 2007. Similarly, Rs 4.27 crore were sanctioned (January 2006) under Destination Development (DD) Scheme for the work to be completed by January 2009. Out of the Central share of Rs 2.82 crore, the Ministry released (January 2006) Rs 2.25 crore, the balance was to be released in the form of reimbursement on receipt of the utilization certificates of total amount sanctioned.

It was observed that RTDC released Rs 0.23 crore in May 2007 and Rs 0.50 crore in March 2009 under HRTC scheme and the State share of Rs 0.98 crore under DD scheme was not released (July 2009). As a result, the preservation works of Gagron Fort remained incomplete as of September 2009.

- Under DD Scheme, Ministry of Tourism, GoI sanctioned (November 2005) Rs 6.60 crore (State share 30 *per cent*) for the preservation work of Hawa Mahal (34 works) and Jantar Mantar (39 works) (Phase I) and released Rs 3.71 crore to be used by November 2008. The balance GoI share was to be released in the form of reimbursement, on receipt of utilization certificate for the total amount sanctioned for the project.

The Department could carry out works valued Rs 3.71 crore (Rs 2.65 crore on 28 works of Hawa Mahal and Rs 1.06 crore on 22 works of Jantar Mantar) till March 2009. As against the State share of Rs 1.96 crore, Rs 0.80 crore was released by State Government up to July 2009 and the remaining Rs 1.16 crore

was not released (September 2009). Owing to slow utilisation of funds, the remaining Central share could not be claimed by the State Government. It was also seen that the A&M Department had written to GoR (October 2006, June and July 2008) but the funds were not received. Thus, six works of Hawa Mahal and 17 works of Jantar Mantar could not be completed.

After approval of tender work order was not issued

- Tenders for two works i.e. the conservation work of Government Museum, Ajmer (Rs 50 lakh), and fixing railing around Chaman Bagichi at Government Museum, Bharatpur (Rs 15 lakh) were opened (9 February 2009) and approved. The work orders to be issued within 70 days of opening of the tender, that is, by 19 April 2009, had not been issued as of September 2009.

The Department attributed (June 2009) it to the delay in official process. Thus, due to slackness of the Department, the works of the museums had not even started despite availability of funds.

#### **2.1.5.7 Non- execution of work at Town Hall Museum, Jaipur**

For setting up an art museum of international standards at the Sawai Man Singh Town Hall at Jaipur, GoR made a provision of Rs.16.44 crore<sup>14</sup>. An MoU for planning, design, execution and consultancy services was signed (January 2008) between ADMA and a firm<sup>15</sup>. It was decided to pay consultancy fee of Rs 1.73 crore at 9.65 per cent of the estimated cost of the project (Rs 18 crore). The schedule of payment of fee is given in *Appendix 2.6*.

However, even after incurring an expenditure of Rs.1.12 crore, work orders for execution were not issued (June 2009), whereas as per MoU, works worth Rs 13.50 crore should have been completed by June 2009. The Department stated that ADMA was the executing agency for the work. The reply was untenable. The Department cannot shy away from its overall responsibility and should monitor progress.

#### **2.1.6 Maintenance and Security of Monuments & Museums**

##### **2.1.6.1 Chandrawati Art Gallery, Abu Road**

Expenditure of Rs 0.36 crore on art gallery remained unfruitful

Chandrawati Art Gallery, Abu Road, is one of the two declared art galleries for display of excavated antiquities.



Chandrawati Art Gallery, Abu Road

14. 2007-08: Rs 5 crore; 2008-09: Rs.4.85 crore and 2009-10:Rs.6.59 crore.  
15. M/s Lord Cultural Resources Planning and Management Inc., Toronto.

The building for the art gallery was constructed in two phases (first Phase in 1998-99 and Second Phase in March 2006), at a cost of Rs 35.94 lakh. The gallery had, however, not been thrown open to visitors as of September 2009. It was observed in joint physical verification that the art gallery had 58 idols on pedestal and 232 idols were scattered in a hall. Toilets were constructed without ensuring availability of water. Electric motor had not been attached with the bore-well for lifting water because there was no electricity connection. The Superintendent, Archaeology and Museum, Jodhpur had informed the Director, A&M, Jaipur (June 2006) that the gallery was not electrified. Scrutiny of records revealed that five ancient idols were stolen on 5 March 2006, which were not recovered as of April 2009. Further, out of sanctioned posts of two monument attendants, only one attendant was deputed at Chandrawati.

The Department stated (May 2009) that electricity connection would be taken after provision of sufficient budget, and gallery thrown open on completion of development. The reply indicated the Department's indifferent attitude.

### 2.1.6.2 *Hawa Mahal*

Hawa Mahal, built in 1799 by Sawai Pratap Singh, is situated in the heart of Jaipur city. An expenditure of Rs 3.79 crore was incurred on preservation and renovation of the monument during 2004-09 under DD Scheme (CSS), EFC and State Plan<sup>16</sup>.



*Portion of Hawa Mahal*



*Dome of Hawa Mahal*

A joint physical verification of Hawa Mahal, Jaipur, revealed defacement of the monument. Audit observed that due to lack of proper watch and ward, visitors' writings and paintings on the wall, destroying the beauty of the historical monument. The golden polish on the *Kalash* of domes of Hawa Mahal had been scratched and tarnished. Out of 10 attendants/security men sanctioned, only six were posted for Hawa Mahal. Four attendants of Hawa Mahal were posted (April 2008) temporarily at Albert Hall (Jaipur) on the instructions of the Director, A&M. The Department stated (July 2009) that four attendants, posted at Albert Hall, had been posted back (June 2009) to

16. CSS (2006-09): Rs 321.63 lakh; EFC (2004-05): Rs 39.55 lakh; State Plan (2008-09): Rs 18.30 lakh.

Hawa Mahal. Further, as reported by Superintendent, Hawa Mahal, 17 persons are required to keep a watch. The Department needs to take concerted action towards security.

**Excess allotment of funds**

Under the State plan, an administrative and financial sanction of Rs 3.32 crore for the development and strengthening of government museums was issued by GoR (December 2004). It was seen that savings of Rs 1.84 crore out of this amount were transferred to the PD account of RSMMMDS (March 2005).

Further, Rs 70 lakh was allotted for documentation of artifacts of museums. However, RSMMMDS completed the documentation of 77,823 artifacts by utilizing Rs 49.22 lakh. Further, a sum of Rs. 12 lakh was allotted for digital ticket machine, water cooler, vacuum cleaner etc. for five monuments and seven museums. However, RSMMMDS could utilize only Rs 7.28 lakh (September 2009) on purchase of 12 digital ticket machines, four water coolers and four water purifiers.

**Rs 133.79 lakh allotted for works of museums were diverted to office expenditure**

As per administrative and financial sanction of GoR, Rs 91 lakh were allotted for various works of museums (installation of security systems, cameras, electrification work etc.) but RSMMMDS had not carried out any of these works. Instead, it diverted and irregularly incurred an expenditure of Rs 133.79 lakh during 2005-09 on computer operator, office expenses, hospitality, telephone, TA, furniture and fixtures, FAX machines, printer, meetings etc. RSMMMDS stated (July 2009) that the Chairman was empowered to incur expenditure, and approvals for the above were taken in society meetings. The reply was not acceptable as the funds were released for development and strengthening of museums only.

#### ***2.1.6.3 Non-display of antiquity and descriptive board in Government Museum, Jodhpur***

Scrutiny of records of Government Museum, Jodhpur, revealed that only 809 antiquities out of 7,787 had been displayed. The remaining 6978 antiquities were lying in the store of the Museum. Descriptive boards for 809 displayed antiquities had not been fixed. It was the duty of curator to display descriptive boards on antiquities. Decipherment and cataloging of 1,11,703 ancient coins were not done. As a consequence, visitors were deprived of adequate information and knowledge of antiquities.

#### ***2.1.6.4 Physical verification of artifacts, antiquities***

As per Rules 12 to 15 of GF & ARs, physical verification of articles was to be done according to weight, measures, size, make and value and a certificate in this respect attached by the authority. Review of records showed that in the Ganga Government Museum, Bikaner, the physical verification of 25,931 to 25,965 objects was done in two to four days during 2004-05 to 2008-09. Similarly, in Sardar Government Museum, Jodhpur, physical verification of 7,787 artifacts and 1,11,703 coins was done in two days during 2008-09. In Albert Hall, Jaipur, physical verification of 2,839 displayed artifacts and 20800 stored articles were done, partly, during 2004-07 and 2008-09, in three to ten days. Physical verification was not conducted during 2007-08. The

Curator, Government Museum, Bikaner, accepted (May 2009) that physical verification according to weight, measure, size etc was not possible in such a short period. However, there was no reply from the Department (October 2009).

#### **2.1.6.5 Security arrangement**

The onus of security of protected monuments is on the Department. The Monitoring and Evaluation Report of the Statistical Organisation of State Government recommended (March 2006) that the post of security guards/monuments attendants should be increased. Audit observed that there were no security persons engaged in 227 out of 293 monuments.

After the Ghiya smuggling of artifacts case<sup>17</sup>, the Department submitted a proposal (2003-04) for 1,177 security men for protection of 223 (existing at that time) monuments, situated in 25 districts. Audit observed that the Department did not take any action on the suggestion of the Finance Department that alternative arrangements be made through local bodies, public assistance and *Panchayati Raj*.

Scrutiny of the records of Government Museums, Jodhpur and Bikaner, revealed that though Curators of both the museums requested the Director, A&M Department, Jaipur, in December 2005 and September 2007 respectively, for making security apparatus available, no action was taken by the Department as of September 2009.

Owing to shortage of monument attendants/security persons and non-availability of latest technical assistance, the Department was unable to prevent prohibitory activities like construction without proper authorization and defacement as discussed in Para 2.1.5.4.

#### **2.1.6.6 Joint physical verification**

During joint physical verification of 29 monuments, two archaeological sites, two art galleries and two museums, the following discrepancies and irregularities were noticed:

- In 23 monuments, two art galleries and one site, no records regarding taking over of possession by the Department were available. In 16 monuments, one art gallery and two archaeology sites, the total constructed area was not found in the record of the Department.
- In nine monuments and two archaeology sites, there was no boundary wall or fencing, which were essential to maintain the monument as per section 13(1) of the Act, 1961.
- Descriptive boards were not found in 22 monuments, an art gallery and an archaeology site.

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17. Vaman Ghiya (an international smuggler) scandal regarding stolen antiquities was opened by Superintendent of Police, Jaipur in May-June 2003.



Fortwall of Phalodi Fort, Jodhpur

- Encroachment was noticed in 10 monuments and one archaeology site.
- Approach road to five monuments and two archaeology sites had not been built.
- Penal provisions for prohibitory activities regarding defacement of protected monuments under Section 17 of Act, 1961 were not exhibited on 13 monuments and one archaeological site.
- Electricity connection was not available in 20 monuments, one art gallery and two archeological sites.
- Free access was found in 18 monuments and two archeological sites in the absence of security arrangement.

### **2.1.7 Monitoring**

The Department did not adopt a proper monitoring system for the execution of preservation, maintenance works and security of monuments. There are seven Circle offices in Rajasthan but except Jodhpur Circle, no technical staff was posted for execution and monitoring of the works.

The Department stated (June 2009) that a permanent Technical Advisory Committee was formed in June 2008, headed by a retired Secretary of Public Works Department, and consisting of eight members, and one member Secretary, who inspected and supervised the works of major projects of Hawa Mahal, Jantar Mantar, Gagron Fort and Bharatpur museum from time to time. Services of an architect were hired. The Department also stated (June 2009) that no targets were fixed for supervision by technical staff. The works were supervised, as and when required. In view of the deficiencies pointed out in earlier paragraphs, the Department should put in place an effective monitoring mechanism.

### **2.1.8 Internal oversight**

The Department did not lay down a yearly target for internal audit and did not have any manual for the purpose. It also did not have regular parties for internal audit. The Department stated that separate posts were not sanctioned for internal audit. The accounts personnel posted in the Department are

assigned audit functions of subordinate offices, besides their normal assigned duties, from time to time, by making a schedule on the basis of priority. It was observed that internal audit of five Circle Superintendent offices and 17 Government museums were not conducted from one to 16 years.

### **2.1.9 Conclusion**

The Department has notable achievements to its credit in the critical area of restoration. The 700 feet long tunnel at Amber Mahal was restored and opened to visitors. The restoration of the 15<sup>th</sup> century City Wall of Jodhpur would prevent encroachment. Albert Hall Central Museum, Jaipur too was restored. Even so, it was observed that the Department could not fulfill its objective of maintaining the original shape and structure of monuments and their antiquities. The Department has not evolved a long-term preservation policy. Commercial activities were allowed in violation of rules, which resulted in defacement of protected monuments. Maintenance and upkeep of the museums languished in spite of availability of funds. Security arrangements in most of the monuments and museums were inadequate. The approach to financial management was lackadaisical. User charges were not levied in most of the monuments, resulting in loss of revenue. Funds remained unutilized. An effective monitoring system was not put in place.

### **2.1.10 Recommendation**

- The Department should frame a long-term policy to ensure identification, proper and timely preservation and maintenance of protected monuments. This would help the staff in executing its functions in a focussed and effective manner, as per a specific and clearly laid-down plan of action.
- The Department may constitute an Advisory Board including prominent citizens and experts in the field so that proper advice may be sought in the matters of preservation, protection, upkeep etc. of monuments and museums. Departmental efforts towards preservation and maintenance should be guided by expert advice.
- The Department should strictly follow the Rajasthan Monument, Archaeological Sites and Antiquity Rules 1968 based on the 1961 Act to save monuments from degradation and avoid commercial activities in the campus of monuments and museums.
- Depending upon the tourist traffic to the sites, user charges as provided in Section 20A of the Act, 1961, can be levied on all monuments and reviewed periodically to support revenues.
- The Department must gear up its security network and tap external sources as advised by the Finance Department of the State Government.
- Oversight cannot be neglected. The Department should evolve a continuous monitoring mechanism to enable it to achieve its objectives of preservation and maintenance of protected monuments.

## Social Justice and Empowerment Department

### 2.2 Implementation of Juvenile Justice (Care and Protection of Children) Act

#### *Highlights*

*The Department of Social Justice and Empowerment (Department), Government of Rajasthan (GoR) is entrusted with the responsibility to provide protection and rehabilitation to neglected children and juveniles in conflict with law and, thereby help them to lead a meaningful life by evolving appropriate strategies, programmes and instructions for their reintegration into the mainstream society. The Department has taken several welfare measures towards this goal. Homes for children and Juvenile Justice Boards have been set up in every district, except the newly created district of Pratapgarh. Special Juvenile Police Units have also been established in all police districts. GoR revised the norms of diet scale for inmates to Rs 850 per inmate per month from Rs 500 prescribed by the Government of India (GoI). A review of the Department's performance has, however, revealed areas where there is need for improvement.*

**The key Audit observations are:**

**Juveniles in conflict with law were retained in observation homes for long periods delaying their post discharge rehabilitation due to delay in disposition of their cases.**

*(Paragraph 2.2.6.2)*

**The amended Juvenile Justice Act, 2006 requires that Child Welfare Committees (CWCs) be formed in each district. Against 33 CWCs required, only 16 CWCs were functioning in the State.**

*(Paragraph 2.2.6.3)*

**Children, in need of care and protection, were exposed to juveniles in conflict with law as both categories were being housed in the same premises.**

*(Paragraph 2.2.7.1)*

**In absence of sufficient number of homes for children with special needs, the Home at Jaipur remained occupied beyond its capacity (up to 311 per cent).**

*(Paragraph 2.2.7.2)*

**Only one Probation Officer was in position against the 60 required in 12 test-checked Homes and counselling services in the Homes were being given the go by thus, undermining the rehabilitation of juveniles.**

*(Paragraphs 2.2.7.9 and 2.2.8.1)*

**The safeguard of rights and privileges of adopted children was not ensured in several cases, as the guidelines of Central Adoption Resource Agency were not followed.**

*(Paragraph 2.2.8.2)*

**Owing to non-establishment of After Care organizations children, released from homes, were deprived of facilities of vocational training, employment and services of peer counselors among others.**

*(Paragraph 2.2.8.3)*

**Inspection teams of experts to oversee the functioning of the Homes were not constituted. Against the requirement of 198 inspections of test-checked NGO Homes, only three inspections were conducted.**

*(Paragraph 2.2.9.1)*

### **2.2.1 Statutory obligations**

Children<sup>18</sup> are a national human resource and their healthy mental and physical development is the best way to ensure progressive socio-economic growth. As they are vulnerable to exploitation and abuse, their protection is of paramount importance. Several enactments have been made to ensure protection (*Appendix 2.7*).

Government of India (GoI) adopted a national policy (August 1974), which lays down that the State must provide adequate services for children, and enacted the Juvenile Justice Act in 1986. On 30 December 2000, GoI followed it up with the Juvenile Justice (Care and Protection of Children) Act, 2000 (JJ Act) for providing care and rehabilitation to neglected children and children in conflict with law. Accordingly, the Government of Rajasthan (GoR) framed the Juvenile Justice (Care and Protection of Children) Rules 2002. GoI amended the Juvenile Justice (Care and Protection of Children) Act in 2006 to consolidate and amend the law relating to juveniles in conflict with law and children in need of care and protection, which came into force on 23 August 2006. GoI notified Juvenile Justice (Care and Protection of Children) Rules, 2007 (Model Rules). As per Rule 96, the Model Rules were applicable to the State until GoR framed their own rules in conformity with to the Model Rules.

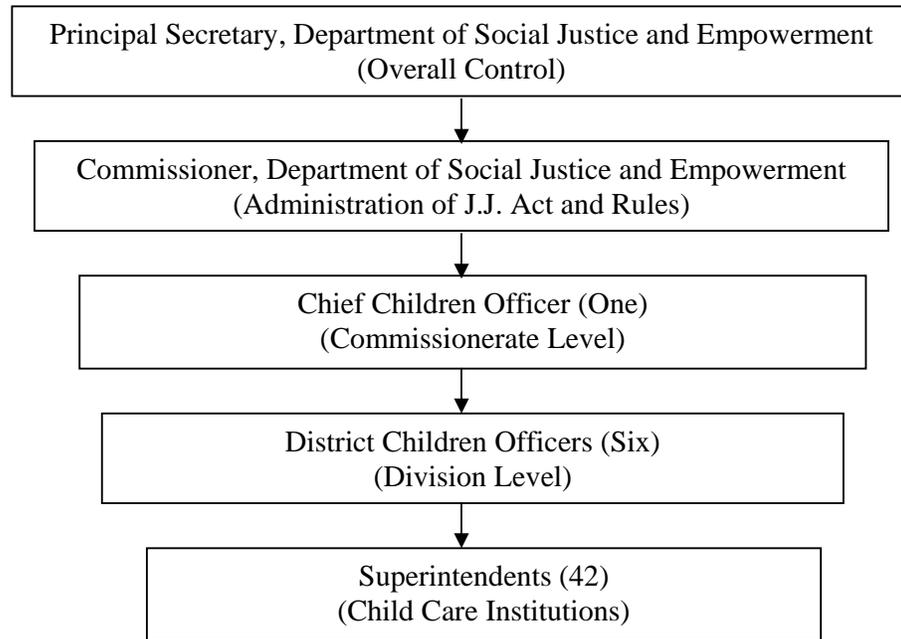
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18. below 18 years of age

### 2.2.2 Organisation

The Principal Secretary of the Department exercises overall control, and the Commissioner is responsible for the administration of the JJ Act and rules, and assisted by the Chief Children Officer (CCO) in the Commissionerate, and six District Children Officers (DCO), at the Division level. Child-care institutions are managed by superintendents (42).

The chart below details the structure:



The Department has the following residential care institutions (March 2009):

- Seven Observation Homes;
- Two Special Homes;
- Six Children Homes;
- 26 Observation Homes-cum-Children Homes; and
- Government Mentally Retarded Women and Children Rehabilitation Home, Jaipur.

In addition, there are Non-government Organisations (NGOs) for running Children Homes assisted by grants from State Government.

### 2.2.3 Aim and scope of audit

The audit objective was to examine and assess the efficiency in the Department's performance in relation to:

- the provision of care, protection and rehabilitation of children in conflict with law and neglected children, thereby, saving them from maltreatment, abuse and exploitation and enable them to lead a

meaningful life by evolving appropriate strategies, programmes and instructions for reintegration into the national mainstream.

- the utilization of available funds for protection, welfare and rehabilitation of neglected children and children in conflict with law.
- the work to be undertaken to improve the well being of neglected children and children in conflict with law.

The review was conducted (between February and May 2009) by a sample check of records and on-the-spot observation and assessment covering a period 2004-09. The study covered planning, funding, execution and monitoring of implementation of the Juvenile Justice Act (JJ Act) by the Department, Director, State Crime Records Bureau, Jaipur, and Additional Director General of Police (Crimes) Rajasthan (Jaipur). Eight districts<sup>19</sup> were selected on simple random sampling basis for the test check. Audit teams visited 12<sup>20</sup> out of 42 Government institutions and eight<sup>21</sup> out of 37 institutions run by NGOs which were given grants by the Department. As such, the instances of deficiencies noticed in audit are only illustrative and not exhaustive. Information was also obtained through a questionnaire. Audit findings were discussed at an exit conference with the Principal Secretary of the Department. Replies of the Department have been incorporated.

#### **2.2.4 Juvenile delinquency in the State**

Section 10 of the JJ Act provides that as soon as a juvenile in conflict with law is apprehended by the police, he/she shall be placed under the charge of the Special Juvenile Police Unit or the designated police officer, who shall produce the juvenile before the Board, without any loss of time but within 24 hours of apprehension, excluding the time necessary for journey. Information collected (January 2009) from Additional Director General of Police (Crime) Rajasthan, Jaipur showed that Special Juvenile Police Units were established in all the police districts of the State and a Juvenile Welfare Officer had been designated at Police Station level.

During 2004-08, 9552 juveniles<sup>22</sup> were apprehended for various offences under the Indian Penal Code (IPC), of which 7108 cases<sup>23</sup>, after examination, were reported for disposition to the Board<sup>24</sup>, which constituted less than one-and-a-half *per cent* of the total crimes reported in the State, as per the data

19. Ajmer, Alwar, Bhilwara, Jaipur, Jalore, Jodhpur, Nagaur and Sirohi.

20. Observation and Special Home (Boys), Ajmer; Observation Home (Girls), Ajmer; Observation and Children Home, Alwar; Children Home (Boys) Jaipur; Children Home (Girls) Jaipur; Children Home (0 to 5) Jaipur; Observation and Children Home, Nagaur; Observation and Children Home, Bhilwara; Observation and Children Home, Jalore; Observation and Children Home, Sirohi; Children Home (Boys), Jodhpur; Observation Home (Girls), Jodhpur

21. Balika Sadan, Jaipur; Anand Bal Grah Society, Jaipur; Dayanand Bal Sadan, Ajmer; Chokho Ghar, Nagaur; Luv-Kush Bal Vikas Kendra, Jodhpur; Gayatri Balika Grah, Jodhpur, Bal Sobha Grah, Jodhpur and Matri-Chhav Shishu Grah, Jalore.

22. 2004:1728; 2005:1733; 2006: 1908, 2007:1969 and 2008:2214.

23. 2004:1319, 2005:1319, 2006:1472, 2007: 1456 and 2008:1542.

24. see the glossary at page 175.

of the State Crime Records Bureau. Table-2 below gives age-wise details of cases apprehended and reported to the Board, under some major crime heads.

**Table 2: Cases apprehended *vis-à-vis* reported**

| Major Crime Heads    | Age group of juveniles apprehended (yrs) |             |             |             | Number of cases reported |
|----------------------|--|-------------|-------------|-------------|--------------------------|
|                      | 7-12                                     | 12-16       | 16-18       | Total       |                          |
| Theft                | 83                                       | 1015        | 1080        | 2178        | 1594                     |
| Hurt                 | 26                                       | 471         | 781         | 1278        | 947                      |
| Burglary             | 81                                       | 708         | 575         | 1364        | 946                      |
| Attempt to murder    | 7  | 130         | 250         | 387         | 319                      |
| Murder               | 3  | 93          | 169         | 265         | 223                      |
| Rape                 | 3  | 81          | 118         | 202         | 184                      |
| Others <sup>25</sup> | 73                                       | 1318        | 2487        | 3878        | 2895                     |
| <b>Total</b>         | <b>276</b>                               | <b>3816</b> | <b>5460</b> | <b>9552</b> | <b>7108</b>              |

Source: Information collected from the State Crime Records Bureau

**Substantial increase in major crime heads in the age group 12-16 and 16-18 years**

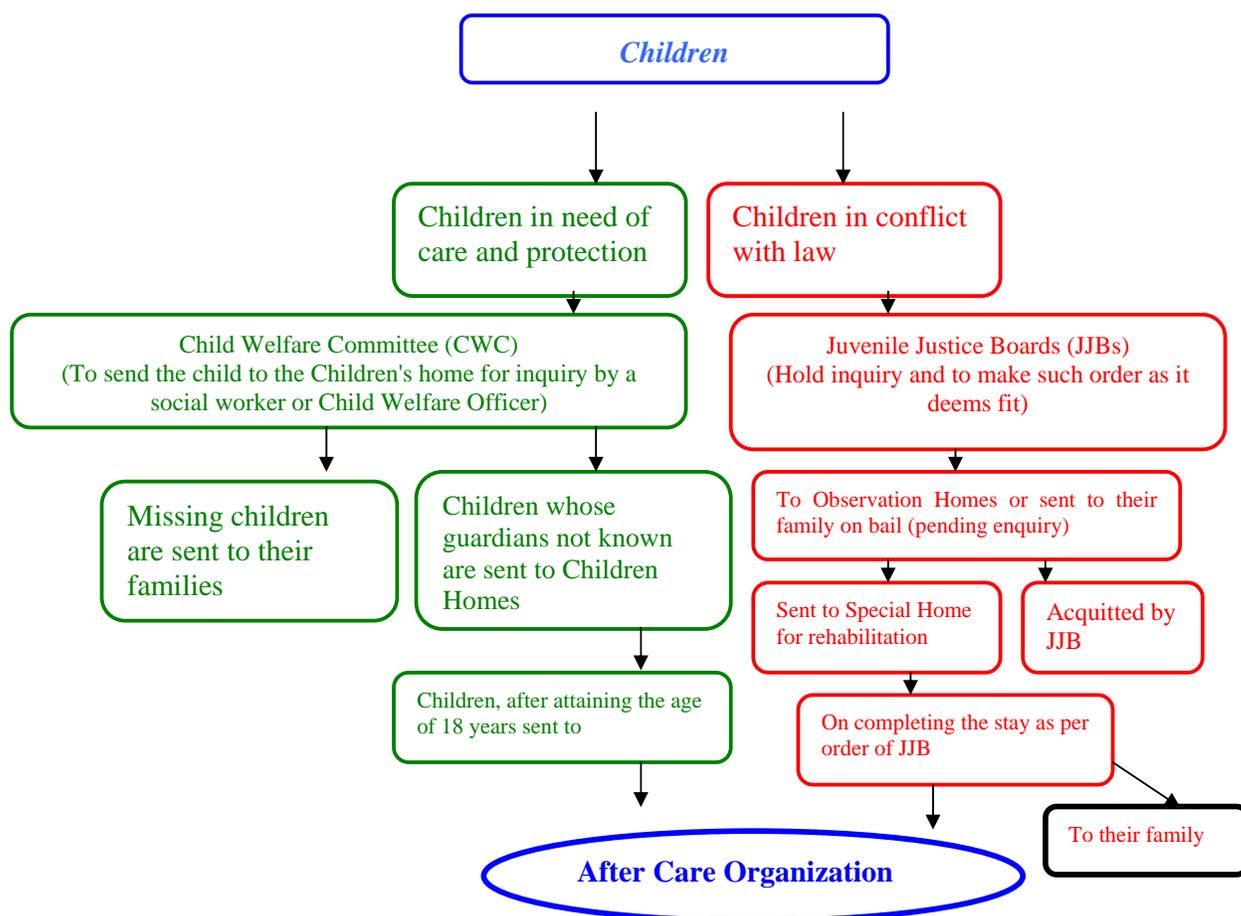
A perusal of the Table-2 reveals that there has been a substantial increase in theft, burglary and attempt to murder cases and decrease in hurt and murder cases in the age group 12-16, and in 16-18, theft, burglary, murder and rape cases have risen. The incidence of crime in the age group 16-18 is higher than 12-16, which indicates that juveniles in the former are most susceptible to crimes, and need specific rehabilitation.

### 2.2.5 System of providing services

The JJ Act deals with two categories of children, viz., the children in need of care and protection and the children in conflict with law. The Police produce the children in conflict with law before the Juvenile Justice Boards (JJBs). While an enquiry is pending, the juveniles in conflict with law are received in Observation Homes, and are sent to Special Homes, if JJB so orders. Children in need of care and protection are produced before the Child Welfare Committee (CWC), which orders for their placement in Children Homes. As per the provision of Rule 26 of State rules, children in need of care and protection can be presented before the CWC by a police officer, a public servant, Child-line, Social worker, a public-spirited citizen and the child himself. Children, discharged from Children Homes/Special Homes, are to be sent to 'After Care Organizations', under State Rule 36, with the objective that they adapt to society. The system is shown in the chart below:

25. riots, dowry deaths, sexual harassment, robbery, etc.

Chart 1



The deficiencies noticed in implementation of the Act are as follows:

### 2.2.6 Administration of JJ Act

The preamble to Model Rules, 2001 and 2007 envisaged better treatment of children and development needs by adoption of a child friendly approach in adjudication and disposition of cases, and rehabilitation through various institutions, established under the enactment.

Audit noticed that GoR had neither circulated the Model Rules, 2007, notified by GoI, nor framed/modified existing State Rules to conform to the amended JJ Act, 2006. The reply of the Government (October 2009) that Rajasthan Juvenile Justice Rules, 2002 are already in existence in the State, as such GoI Model Rules, 2007 are not applicable, is not in keeping with the provisions of the Model Rule 96, which stipulates that the model rules were applicable in the State till the GoR frames new rules conforming to the Model Rules, 2007.

### 2.2.6.1 Child Protection Unit

According to Section 24 of the JJ Amendment Act, 2006, the State Government was to constitute a Child Protection Unit for the State, and for every district, to take up matters relating to children in need of care and protection and juveniles in conflict with law to ensure implementation of the Act, including the establishment and maintenance of homes, notification of competent authorities in relation to these children and their rehabilitation and co-ordination with the concerned official and non-official agencies.

No Child Protection Unit was formed either at State or District level. The Government stated (October 2009) that constitution of State/ District Child Protection Units was under process.

### 2.2.6.2 Functioning of Juvenile Justice Board (JJB)

Section 4 of amended JJ Act, prescribes that one or more JJB be established in 'each' district. A bench, comprising a First Class Judicial Magistrate and two social workers, has been constituted in each district of the State.

Section 14 of the JJ Act, prescribes that the Board shall complete the inquiry within the stipulated period of four months from the date of its commencement, unless the period is extended by the Board having regard to the circumstances of the case and, in special cases, after recording reasons in writing for the extension.

**2,825 cases were pending for more than one year in JJBs against the stipulated four months for disposal**

- **Pending cases in JJBs**

Data of eight JJBs of test-checked districts revealed that 2,825 (84 per cent) cases out of 3381 were pending disposal for more than one year against the stipulated period of four months (Table 3).

**Table 3: Number of cases disposed of by JJBs**

| JJB at       | OB  | 2004 |            | 2005 |            | 2006 |            | 2007 |            | 2008 |            | Closing balance as on 31.12.2008 | Number of cases pending for more than a year | Percentage of pending cases for more than one year |
|--------------|-----|------|------------|------|------------|------|------------|------|------------|------|------------|----------------------------------|--|--|
|              |     | Add  | Dis-pos-al |                                  |  |  |
| Ajmer        | 405 | 155  | 25         | 208  | 182        | 218  | 132        | 177  | 444        | 121  | 101        | 400                              | 380  | 95   |
| Alwar        | 190 | 117  | 44         | 59   | 66         | 125  | 125        | 94   | 58         | 87   | 25         | 354                              | 292  | 82   |
| Bhilwara*    |     |      |            |      |            |      |            | 202  | 15         | 73   | 57         | 203                              | 187  | 92   |
| Jaipur       | 510 | 417  | 256        | 437  | 242        | 553  | 288        | 463  | 135        | 343  | 52         | 1750                             | 1459   | 83   |
| Jalore *     | 47  |      |            |      |            |      |            |      |            | 29   | 24         | 52                               | 34   | 65   |
| Jodhpur      | 486 | 245  | 198        | 241  | 203        | 340  | 199        | 195  | 475        | 155  | 166        | 421                              | 319  | 76   |
| Nagaur*      | 95  |      |            |      |            |      |            | 14   | -          | 48   | 17         | 140                              | 109  | 78   |
| Sirohi*      | 52  |      |            |      |            |      |            |      |            | 10   | 01         | 61                               | 45   | 74   |
| <b>Total</b> |     |      |            |      |            |      |            |      |            |      |            | <b>3381</b>                      | <b>2825</b>                                  |  |

Source: Information collected from unit offices

\* Established in 2007.

Only year-wise data of pending cases was provided to Audit by the JJBs. The number of cases pending for more than four months was not shown. Details of pending cases of juveniles with case number and date, requested from the

Registrar Rajasthan High Court, Jodhpur was also not provided. Audit could not ascertain the number of cases disposed within the stipulated period of four months. In reply to audit query, the CCO intimated that data of pending cases for the entire State was not available with the Commissionerate.

It was observed that sittings of JJBs, in six out of eight test-checked districts, with a heavy load of pending cases, were held only for one to three days a week. Government stated (October 2009) that the Principal Magistrate of the JJBs remained busy, and the High Court had fixed the sittings from one to three days a week, depending on the backlog of cases. Model Rule 9(3) specifies that the Board shall meet on all working days of the week, unless the pending cases are less, in a particular district, and concerned authority issues an order to this effect.

JJB, Nagaur was constituted (February 2007) with one Principal Magistrate and two social workers (members). It was reported (May 2008) by the Principal Magistrate that one member had not attended the meetings of the Board, since the first meeting held in October 2007, and other member had resigned in September 2008. Audit observed that out of 165 cases pending as of March 2009, only 17 cases of juveniles were disposed off between October 2007 and September 2008, thereafter no case was decided for want of quorum (March 2009). The Superintendent of the Home repeatedly requested the Commissioner for necessary action in the matter but no action was taken as of March 2009. As such, the Board was not fully functional since October 2007, and justice was delayed. The Government informed (October 2009) that notification for nomination of social workers for the vacant posts had been issued (July 2009) and disposition of cases had started.

The delays resulted in retention of children in Observation Homes for more than the prescribed period and deprived them of post-discharge rehabilitation benefits.

### 2.2.6.3 Inadequacy of Child Welfare Committees (CWCs)

Children in need of care and protection are produced before CWC. The CWC, after an enquiry, makes an order to reintegrate the child with the family or to send him/her to the Children Home for rehabilitation.

**Only 16 CWCs were functioning against 33 CWCs (one in each district), violating the provisions of the JJ Act**

Section 29 of the Amended JJ Act requires that a CWC, comprising of one chairperson and four members, be formed in each district within one year of the amendment, that is, 23 August 2007, with a term of three years. However, only 16 CWCs were functioning (October 2009) against the required 33. Eight CWCs<sup>26</sup> had jurisdiction of two to five districts. Government stated (October 2009) that formation of CWCs in other districts was in process.

Section 33 of the JJ Act prescribes that the State Government review the status of pending cases at every six-month interval and direct the CWC to increase

26. Jaipur (Jaipur, Jhunjhunu, Sikar); Jodhpur (Jodhpur, Jaisalmer, Pali, Sirohi, Jalore); Bikaner (Bikaner, Churu, Ganganagar); Udaipur (Udaipur, Chittorgarh, Rajsamand); Bharatpur (Bharatpur, Sawaimadhopur); Kota (Kota, Baran, Jhalawar); Ajmer (Ajmer, Bhilwara, Nagaur); Banswara (Banswara, Dungarpur).

the frequency of its sittings or cause the constitution of additional committees. However, the Department intimated that it had not received any case for review from the CWC, thereby ignoring its *suo moto* obligation.

#### **2.2.6.4 Shelter Homes not set up**

Rule 31 of State Rules, 2002 specifies that for children in urgent need of care and protection such as destitute, street and runaway children, the State Government shall support creation of requisite number of Shelter Homes or drop-in-centers through voluntary organizations. No Shelter Homes or drop-in-centers were created. The Government replied (October 2009) that the work of Shelter Homes was being carried out in the Children Homes. However, no institution was certified as Shelter Home in the State.

#### **2.2.7 Running of Child Care Institutions**

##### **2.2.7.1 Exposure of neglected children with juvenile delinquents**

**In violation of Model Rule 40, children of both categories were being housed in the same premises**

Model Rule 40 specifies that Homes for juveniles in conflict with law and children in need of care and protection shall function from separate premises. However, it was observed that the Homes for both categories were functioning from the same premises. It may be noted that in violation of the Rule, out of 42 Government Homes, 36 were certified both as Observation Homes (for children in conflict with law) and Children Homes (for children in need of care and protection), thereby exposing innocent children in need of care and protection to juveniles in conflict with law. The Government stated (October 2009) that due to limited resources, the children of both the categories were kept in the single premises.

- Audit observed that during 2004-09, 124 neglected children in need of care and protection had been housed with the children in conflict with law in the Observation and Special Home (Boys), Ajmer, in violation of the Act. The home at Ajmer had not even been certified as Children Home under Section 34 (2) & (3) of the JJ Act. The Superintendent of the Home informed that the proposal for the construction of an additional building had been sent to the Chief Children Officer (November 2006) but funds had not been provided as of October 2009.

- Further, as per Rule 40 *ibid*, each home should establish and maintain exclusive living premises for housing children of different age groups. Audit noticed that children of all age groups, from five to 18 years, were put together in eight<sup>27</sup> out of 11 test-checked institutions. While the Superintendent, Government Children Home (Girls), Jaipur stated that the children would be housed according to their age group, after getting the building vacated from Government Girls Hostel, the Superintendent, Children Home (Boys), Jodhpur intimated that it would have to await the completion of the new building. The Superintendents of remaining six homes have not intimated to Audit the proposed action for compliance with the said rule (October 2009).

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27. Ajmer, Alwar, Bhilwara, Jaipur (Boys), Jaipur (Girls), Jalore, Jodhpur (Boys) and Nagaur.

- Model Rule 40(3) prescribes the norms for building/accommodation<sup>28</sup> for an institution with 50 juveniles or children. Scrutiny of records revealed that the Home at Ajmer had been certified as Observation Home and Special Home, under Section 8 and 9 of the JJ Act, respectively. For a sanctioned capacity of 75 in the Home, there were only four rooms. One room was being used as office and another reserved for the Board. The remaining two rooms were being utilized as Observation Home (for juveniles under enquiry) and Special Home (where a juvenile is sent after the Board has passed an order that the juvenile has committed an offence). Government stated (October 2009) that proposals for extension in the building are being submitted.
- GoR provided the administrative and financial sanction of Rs 32.88 lakh (October 2005) for construction of additional accommodation in Government Children Home, Jodhpur to provide separate premises for children in conflict with law and rooms for the Board. The Executive Engineer, Public Works Department (PWD) City Division, Jodhpur intimated that the work of construction had been completed (July 2006) at a cost of Rs 23.49 lakh. The building constructed was not put to use as various items of work were stated to be incomplete (October 2009). The Superintendent of the Home had repeatedly requested (December 2006 to September 2008) the Executive Engineer for completion of remaining items<sup>29</sup> of work but necessary action by the executing agency was awaited (October 2009). Expenditure incurred on the construction of building remained unfruitful and separate accommodation to children in conflict with law could not be provided. Government stated (October 2009) that the factual report is being obtained from Superintendent of the Home and the Chief Engineer, PWD, Jaipur.

### 2.2.7.2 Home for children with special needs

**In absence of sufficient number of homes for children with special needs, the Home at Jaipur remained occupied beyond its capacity (up to 311 per cent).**

Section 48(1) of JJ Act specifies that "when a juvenile or a child, who has been brought before a competent authority, is found to be suffering from a disease, requiring prolonged medical treatment or physical or mental complaint the competent authority may send the juvenile or the child to any place recognized to be an approved place in accordance with the rules made under this Act for such period as it may think necessary for the required treatment".

Established in 1983, the Government Mentally Retarded Women and Children Rehabilitation Home, Jaipur, is the only Home certified by the State Government under Sections 34(2)&(3) and 48(1) of the JJ Act, for rehabilitation of mentally retarded children with a sanctioned capacity of 75 (25 boys and 50 women). Against this, the number of inmates increased from 222 (296 per cent) in 2004-05 to 233 (311 per cent) in 2008-09<sup>30</sup> (109 male and 124 female). The capacity of the Home has not been increased/supplemented.

28. see the glossary at page 175.

29. Small gate in main gate, fencing wire on a wall and water and electricity connections.

30. 2004-05: 222; 2005-06: 214; 2006-07: 213; 2007-08: 236; 2008-09: 233.

To attend to the 233 inmates there were one doctor (233:1), seven clinical psychologists (33:1), seven psychiatric social workers (33:1) and 16 staff nurses (15:1) as of October 2009. The manpower requirement, worked out by the National Human Rights Commission and accepted by the High Court was not compiled with (*Appendix 2.8*).

The High Court had (writ petition No. 3672/2003) directed (August 2003) the Department to increase the availability of resources, that is, residential accommodation and manpower according to the number of inmates, and to separate inmates on the basis of mental disorder and make the dietary budget more realistic. The Superintendent of the Home sent proposals for additional accommodation to the Commissionerate (September 2006 and September 2007). No action to increase the infrastructure was taken by GoR (March 2009). Government stated (October 2009) that efforts were on to establish such Homes at Division level.

### ***2.2.7.3 Housing of children away from place of residence***

Model Rule 15(7) states, "in the event of placement of a juvenile in conflict with law in care of a fit institution or special home, the Board shall keep in mind that the fit institution or special home is located nearest to the place of residence of the juvenile's parents or guardian".

Government Observation and Children Homes Jalore and Sirohi were established (April 2007) and started functioning from May 2007 and January 2008 respectively. Since then, no child delinquent or neglected, was admitted in the Home at Sirohi and only ten neglected children were placed at Jalore during 2008-09. However, during January 2008 to February 2009, 33 delinquent children of Jalore and Sirohi districts were housed at Children Home (Boys), Jodhpur. The Superintendents of Sirohi and Jalore intimated that accommodation in Sirohi was not suitable, and was incomplete at Jalore. Government replied (October 2009) that due to insufficient accommodation in Home at Sirohi and repair works in Home at Jalore, children could not be admitted. Efforts for suitable rented building for Home at Sirohi were being made. Even so, an expenditure of Rs 10.19 lakh (office and contractual expenses) had been incurred at Sirohi during 2007-09.

### ***2.2.7.4 Recreation facilities***

Rule 28(4)(h) of the State Rules, 2002 provides that in the Children Home recreation facilities must include indoor and outdoor games, music, television, picnics and outings, cultural programmes etc. In the test-checked districts, in nine homes<sup>31</sup> out of 11 Government-run homes, and in four NGO run-homes<sup>32</sup> out of six, playgrounds were not available. Government stated (October 2009) that due to non-availability of land in most of the Homes, outdoor games facility had not been provided.

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31. Ajmer (Girls), Alwar, Bhilwara, Jaipur (Boys), Jalore, Jodhpur (Boys), Jodhpur (Girls), Nagaur and Sirohi.

32. Dayanand Bal Sadan, Ajmer, Balika Sadan Jaipur, Anand Bal Society, Jaipur and Chokho Ghar Nagaur.

### 2.2.7.5 *Monthly medical check-up of the children*

According to Rule 45 (Model Rules), every institution was to maintain medical record of each child, based on monthly check-ups, and provide medical facility. Audit observed that neither monthly medical check-up was done nor medical record maintained for 1109 children, in five<sup>33</sup> out of 12 Government run Homes, and for 255 children, in three<sup>34</sup> out of eight NGO run homes, which were test checked.

The Superintendents of Homes at Alwar and Bhilwara intimated that medical check-up was not conducted monthly due to non-posting of doctor and nurse. The superintendents, Jaipur (Boys) and Jodhpur (Girls) Government Homes, and in-charge of three NGO-run Homes intimated that children were treated, whenever ill. Superintendent, Jalore Home, did not intimate any reason for non-compliance of the Rules. Government stated (October 2009) that superintendents of all Homes were being instructed to take action.

### 2.2.7.6 *Non-constitution of Monitoring and Evaluation Committee*

**No Monitoring and Evaluation Committee was constituted in any of the Observation/Special Home in the eight test checked districts**

Rule 11 of State Rules, 2002 provides that juveniles should be grouped on the basis of age, physical and mental health, length of the stay, degree of delinquency and character. For this purpose a Monitoring and Evaluation Committee<sup>35</sup> was to be constituted in each institution. The Committee was to meet periodically to consider and review custodial care, individual problems of juveniles, vocational training and education, guidance and counselling, planning of post release rehabilitation programme et cetera. No committee was constituted in any of the test-checked Government observation/special homes. The Government stated (October 2009) that Superintendents of all the Homes were being instructed to take action.

### 2.2.7.7 *Lack of round-the-clock supervision*

Model Rule 40(4) states that the Superintendent "shall stay within the institution and be provided with quarters, and in case he/she is not able to stay in the home for legitimate reasons any other senior staff member of the institution shall stay in the institution and be in a position to supervise the overall care of the children or juveniles and take decision in case of any crisis and emergency".

Audit observed that in Government Observation Homes and Children Homes, neither Superintendent nor any senior staff member was residing within the institution. The superintendents of Bhilwara and Ajmer (Girls) Homes stated that they were not residing in the Home as they held additional charge. In the

33. Alwar, Bhilwara, Jaipur (Boys), Jalore and Jodhpur (Girls).

34. Anand Bal Society, Jaipur, Balika Sadan Jaipur and Chokho Ghar Nagaur.

35. Consisting the officer incharge as Chairperson, Child Welfare Officer (CWO)/ Psychologist as Member Secretary and Medical Officer, Workshop Supervisor and teachers as members.

remaining test-checked Homes<sup>36</sup>, it was intimated that residential facility was not available, which confirmed the Department's indifference to the need for overall care and emergency. Government stated (October 2009) that residential facilities for the superintendents would be made available in the Homes.

#### **2.2.7.8 Escape of children**

- Scrutiny in test-checked districts revealed that out of 95 (69 delinquent and 26 neglected) children who escaped from nine childcare institutions run by the Government during 2004-09, 37 children (20 delinquent and 17 neglected) were untraceable (October 2009).
- It was seen that from Children Home, Jaipur, 49 children escaped out of a total of 95 children. Of these 49 children, 24 were untraceable (October 2009) and such escapes occurred continuously. The DCO, Jaipur attributed escape to carelessness of staff and improper counseling services.
- As per the enquiry reports from Government Observation and Children Homes at Alwar and Bhilwara, 11 and four juveniles, respectively ran away due to inadequate security arrangements and carelessness of security staff. The records show that action could not be taken against the security agencies because there was no penal clause in the contract with the agency.
- NGO Pratham Rajasthan rescued 18 child workers (August 2007) from Jodhpur Railway Station, who were rehabilitated in homes of three voluntary organizations<sup>37</sup> and Balika Grah, Jaipur, under the orders of CWC, Jodhpur. Of these, nine children ran away from NGO run homes, after two days of rehabilitation. As per the progress report of Pratham Rajasthan, these children were again spotted working at the Railway Station, Jodhpur. No action to bring these children back to the respective homes was taken (October 2009).

As per the information provided by the Commissionerate, the Bal Ashram Bachpan Bachao Andolan, Jaipur and Jankala Sahitya Manch, Jaipur were not included in the list of those registered by the Department, under the provisions of the JJ Act. The order of CWC, Jodhpur placing the children with unregistered voluntary organizations was irregular.

Government stated (October 2009) that proper counseling/ interview to assess the mentality of the children could not be conducted for want of required personnel.

#### **2.2.7.9 Shortage of manpower in child care institutions**

Under the Prevention and Control of Juvenile Social Maladjustment (PCJSM) scheme, GoI prescribed the staffing pattern of Observation Homes and

**77 posts were lying vacant against 233 sanctioned in 12 institutions**

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36. Observation & Special Home (Boys), Ajmer, Observation & Children Homes at Alwar, Jalore, Nagaur and Sirohi, Children Home (Boys), Jaipur and Jodhpur, Children Home (Girls), Jaipur, Children Home (upto 5), Jaipur, and Observation Home (Girls), Jodhpur.

37. Bal Ashram, Bachpan Bachao Andolan, Virat Nagar, Jaipur, Jan Kala Sahitya Manch, Jaipur and I-India, Jaipur.

Children Homes, established under the JJ Act, for socially maladjusted children. Scrutiny of staff position in test-checked districts revealed that only 233 posts were sanctioned against the requirement of 267 in different categories of staff. Further, against 233 sanctioned posts in 12 childcare institutions, only 156 were filled and 77 posts (33 *per cent*) were lying vacant (October 2009). The major vacancies were in the critical categories of Probation Officers (PO) (13 out of 14); Vocational Instructors (seven out of 10); teachers (five out of eight); Superintendents (five out of 11); Matrons/ Auxiliary Nurse-cum-Midwife (six out of 17); and cooks (eight out of 17) (*Appendix 2.9*).

The shortcomings noticed due to vacancies are discussed in paragraphs below:

- ***Absence of follow up after discharge of children***

**Only one Probation Officer posted against 60 required**

As per Model Rule 87 read with Model Rule 15(8), the PO was to periodically visit the family or the place of the juvenile/ child for a period of three years to assess the impact of the rehabilitation programme suggested at the time of discharge, facilitate rehabilitation and social reintegration, establish linkages with voluntary workers and organizations and ensure follow up. Further, the PO was required to assess the character of juveniles, relationship with family members and behavior with the community, and submit a fortnightly report to the Home. According to the guidelines of the PCJSM Scheme, four POs were required for each Observation Home of 50 children and Children Home/Special Home of 100 children. Thus, for 12 Government Homes (11 Observation Homes with 725 children and one Children Home with 50 children) in eight test-checked districts, 60 POs were required against which, only 14 posts of POs were sanctioned and only one PO was posted in the Children Home (Girls), Jaipur, who was discharging the duties of Assistant Superintendent, instead of PO.

- ***Education facility not provided***

Rule 28 (4) (e) of State Rules, 2002 prescribes that the Children Home shall provide education to all children according to age and ability, either both inside the home or outside.

Rule 5 of State Rules specifies that daily routine of the Home will include educational classes and moral education inside the Home. Scrutiny revealed that against the requirement of 12 posts in 12 Homes, eight posts of teacher (four regular and four on visiting basis) were sanctioned. Of these, only three posts were filled up with the result that educational and moral education classes, which were to be a part of the daily routine, were not conducted in nine<sup>38</sup> Government Homes. In Government Observation and Children Home, Alwar, education was neither provided inside the Home for want of a teacher nor outside as no government school was situated nearby.

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38. Ajmer (Girls), Alwar, Bhilwara, Jaipur (Boys), Jalore, Jodhpur (Boys), Jodhpur (Girls), Nagaur and Sirohi.

- ***Vocational training missing***

**Vocational training was provided only in 7 Observation Homes out of 11**

Rule 28 (4) (f) of State Rules, 2002 stipulates that every Children Home shall facilitate useful vocational training under the guidance of trained instructors and develop networking with institutes of technical instruction, Jan Shikshan Sansthan, Government and private organizations or enterprises, agencies or NGOs with expertise or placement agencies. As per GoI norms, 11 posts of instructors were required in 12 test-checked homes, one being Shishu Grah. It was, however, observed that only 10 posts were sanctioned against which only three were filled and vocational training was not imparted in seven Government Homes<sup>39</sup>. In three out of eight NGO-run destitute homes test-checked, the situation was similar. Networking for vocational training with the NGOs, 'Smile' and 'Khilti Kaliyan', was developed only in homes at Jaipur and Ajmer respectively. Government stated (October 2009) that efforts to fill up vacant posts were being made.

#### ***2.2.7.10 Homes run by the NGOs***

The State Government had framed Rajasthan Destitute Home Management and Operation Rules, 1982 for establishment of Children Homes by NGOs. With the commencement of JJ Act, 53 destitute homes, run by NGOs, were certified as Children Homes under section 34 (2) (3) of the Act. GoR provides grant to NGO-run homes under Rules 1982 *ibid*. The deficiencies noticed are mentioned below:

- ***Non-fixing of diet scale***

**Government did not fix diet scale for NGO run Homes**

Rule 6 of the State Rules specifies that the State Government shall prepare a diet scale for juveniles, in consultation with nutrition experts, to be strictly adhered to by the institutions. The diet scale for Government-run homes was fixed. But, as informed by the in-charge of NGO run homes, the Department did not communicate the scale to them. During the departmental inspection of NGO run homes, no comment about the diet served to the children was made. The Government replied (October 2009) that efforts were being made to make the diet scale applicable in NGO run Homes.

- ***Housing of children in unfit institution***

Section 2 (h) of JJ Act, defines a fit institution<sup>40</sup>. As per Rule 38 (4) of the State Rules, the State Government may, if dissatisfied with the conditions, rules, management of the organization, certified under the Act, at any time, by notice served on the manager, declare that the certificate or recognition of the organization, as the case may be, shall stand withdrawn.

**Children were retained in unfit institution run by an NGO**

The sanction to run destitute home by an NGO<sup>41</sup> of Jaipur was withdrawn (July 2006) by the State Government due to irregularities such as serving of insufficient and inferior quality of food, keeping the boys and girls together,

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39. Alwar, Bhilwara, Jalore, Jodhpur (Boys), Jodhpur (Girls), Nagaur and Sirohi.

40. see the glossary at page 175.

41. A.K. Public School Samiti, Jaipur.

dirty premises and common toilets. Accordingly, 19 children of the home were to be rehabilitated in some other Children Home. The required action for transferring the children had not been taken by DCO, Jaipur (October 2009). Government stated (October 2009) that due to lack of co-operation by the institution and absence of penal provisions in the Act, the children could not be transferred. The helplessness expressed by the Government is not acceptable. It is clear that the Department had not taken any action as empowered under the provisions of Rule 38(7).

- ***Non-setting up of separate living accommodation for boys and girls***

The sanction for one girls' unit was withdrawn (August 2006) by the State Government from a NGO, Anand Bal Grah Society, Jaipur on the ground that living accommodation for boys and girls was not being provided separately. The sanction was re-issued (February 2008) on the condition that separate accommodation would be provided. Audit observed that boys and the girls were being housed in the same premises. The Secretary, Anand Bal Grah Society, informed that accommodation arrangements for girls had been made in Plot No. 45 (A), Sahkar Nagar, Jhotwara (Jaipur). The contention of the NGO that the home for girls was being operated in a separate building was factually incorrect. The building, reported to be housing the girls, was not included in the list of institutions declared fit by the Department. Government stated (October 2009) that necessary action was being taken. The government's apathetic inactivity (three years) on a moral issue is not understandable.

## ***2.2.8 Rehabilitation of children***

### ***2.2.8.1 Counselling services***

Rule 28 (4) (g) of the State Rules, 2002 provides that each Home shall have the services of a trained counsellor, child guidance centres, psychology and psychiatric departments or similar agencies. Out of eight test-checked districts, counseling services were being provided at Jaipur and Ajmer Government Homes<sup>42</sup> through NGOs<sup>43</sup>. In the Homes<sup>44</sup> of five test-checked districts, counselling services were not available despite sanction of two posts in each home. In two Homes<sup>45</sup> at Jodhpur, neither counselling services were provided nor the post of counsellor sanctioned. The Superintendent Children Home, Jodhpur stated (April 2009) that counselling services would be started in the future. Government stated (October 2009) that Superintendents of the Homes were again being directed to provide services of counselors.

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42. Children Home (Boys), Jaipur; Children Home (Girls), Jaipur; Observation Home (Boys), Ajmer and Observation Home (Girls) Ajmer.

43. 'Smile' at Jaipur and 'Khilti Kaliyan' at Ajmer.

44. Observation and Children Homes, Alwar; Jalore; Nagaur; Sirohi; Bhilwara.

45. Children Home (Boys) Jodhpur and Observation Home (Girls) Jodhpur.

### 2.2.8.2 Adoption of children

According to Section 41 (2) of JJ Act, "adoption<sup>46</sup> shall be the first alternative for rehabilitation and social reintegration of children who are orphaned, abandoned, neglected and abused". Rule 33 of State Rules 2002 and Model Rules, 2007 prescribe that for all matters relating to adoption, the guidelines issued by the Central Adoption Resource Agency (CARA) and notified by the Central Government under Section 41 of the Act shall apply. Shortcomings noticed in the mechanism for adoption of children are:

- **Recognition of adoption agencies**

No adoption agency recognized in 27 districts

The JJ Amendment Act, Section 41(4) provides that the State Government should recognize one or more of its institutions or voluntary organizations in each district as specialized adoption agencies. However, 10 adoption agencies were recognized in six districts<sup>47</sup> of the State. No adoption agency had been recognized in 27 out of 33 districts of the State (October 2009).

- **Rights and privileges of adopted children not ensured**

Out of 215 adoption cases, in 49 cases adoption orders were not obtained and in 166 cases adoption deed were not registered after issuing of adoption orders

Para 1.1.15 of CARA guidelines prescribes that the adoption orders should be obtained from the court/JJB within six months of placing the child in pre-adoption foster care. After issue of adoption orders from the competent court, the responsibility for preparation of adoption deed and its registration has been laid upon the concerned recognized agency.

Scrutiny of records of the agencies in eight test-checked districts revealed that out of 215 cases of placing of children in pre-adoption foster care by Government Shishu Grah, Jaipur (180) and CWCs Ajmer (22) and Alwar (13), no action for obtaining adoption orders from the competent court was taken in 49 cases<sup>48</sup>. In the remaining 166<sup>49</sup> cases, though adoption orders had been issued, action for getting the adoption deeds prepared and registered was not taken (October 2009). As such, these agencies failed to ensure that the rights and privileges of adopted children were safeguarded. Government informed (October 2009) that all the adoption agencies have been instructed to act as per the CARA guidelines.

- **Irregular placing of children in foster care**

As per Rule 33 (10) (f) of State Rules, children could be placed in pre-adoption foster care by a specialized adoption agency. CWC, Ajmer and CWC, Alwar placed 22 and 13 children, respectively in pre-adoption foster care during 2004-09, though, as per provisions of Rule 33(8) of the State Rules, they were empowered only to declare the child legally free for adoption. Only an adoption agency is authorized to place children in pre-adoption foster care. The placement of children in foster care by CWCs was

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46. see the glossary at page 175.

47. Jaipur (three), Jodhpur (two), Udaipur (two), Kota (one), Bikaner (one) and Jalore (one).

48. Government Shishu Grah, Jaipur: 39 and CWC Ajmer: 10.

49. CWC Ajmer : 12, CWC Alwar: 13 and Government Shishu Grah, Jaipur: 141.

irregular and in violation of State Rules *ibid*. Government stated (October 2009) that CWCs have been asked not to place children in foster care.

- ***CARA guidelines not followed***

As per provisions of para 1.1.5 of CARA guidelines, follow-up action on a child given in foster care/adoption was to be done by the adoption agency at least for a period of one year by regular visits of social worker for post adoption counselling with the adoptive parents till the child adapts to the new environment. Audit noticed that the Government Shishu Grah, Jaipur, did not conduct follow-up due to the post of PO being vacant. The Government (October 2009) accepted the fact.

- As per CARA guidelines para 2.5(8), a child may be placed in pre-adoption foster care for a maximum period of six months. In Government Shishu Grah, Jaipur, 47 children were placed (July 2004 to April 2006) in foster care for two years, thereby, delaying rehabilitation.

- Para 1.1.6 of CARA guidelines specifies that the adoption agency may demand from the adoptive parents Rs 200 and Rs 1000 in each case for registration expenses and preparation of home study report, respectively. In Shishu Grah, Jaipur 180 children were placed in foster care (2004 to 2009) but registration and home study report charges (Rs 2.16 lakh) were not recovered from the adoptive parents.

### ***2.2.8.3 After Care Organizations***

Model Rule 38 provides that the State Government shall have an After Care Programme for juveniles or children, after they leave Special/Children Homes, with the objective of facilitating “transition from an institution-based life to mainstream society for social re-integration”.

After Care Programme was to be made available by the District/State Child Protection Units (CPU) in collaboration with voluntary organizations for 18-21 year old persons, who have no place to go to or are unable to support themselves. The Chief Children Officer intimated (February 2009) that no After Care Organization had been established. As a result, children, released from homes, after attaining the age of 18 years, were deprived of facilities such as vocational training, getting employment, services of a peer counselor to discuss rehabilitation plans, creative outlets for their energy and to tide over the crisis in life. In the absence of follow-up, the authorities were not aware whether the children had returned to normal life and adjusted to the socio-economic environment. Government stated (October 2009) that the 13<sup>th</sup> Finance Commission had been requested for funds and After Care Organisations shall be set up on receipt of sanction. Audit is of the view that the Government should take the first step by setting up CPUs.

## 2.2.9 Monitoring

### 2.2.9.1 Inadequate inspection

No unit was inspected during 2004-07 and only three out of required 90 units were inspected during 2007-09

- Rule 29 of State Rules provides that the State Government shall constitute State, District or City level inspection teams consisting of various experts and reputed social workers on the recommendations of a selection committee, constituted under sub Rule (2) of Rule 24, for a period of three years, to oversee the day to day functioning of the homes and give suitable directions. The Chief Children Officer informed (February 2009) that no inspection teams were constituted. Departmental officers were conducting inspection of Government homes and grant-receiving institutions. Details of inspections were not provided to Audit. The purpose of inspection was not served, as the inspection teams, consisting of various experts and reputed social workers, was not formed.
- Rajasthan Destitute Management and Operation Rules, 1982 and Rajasthan Shishu Grah Management Operation Rules, 2007 stipulated that the District Children Officer (DCO) would conduct inspections of the homes run by the NGOs, at least once in every two months.

The shortfall of inspections by the DCO in the test-checked units was as under:

**Table 4: Inspection of child care institutions**

|         | No. of Child Care Institutions | Total no. of inspections due | Inspection conducted | Shortfall |
|---------|--------------------------------|------------------------------|----------------------|-----------|
| 2004-05 | 6                              | 36                           | -                    | 36        |
| 2005-06 | 6                              | 36                           | -                    | 36        |
| 2006-07 | 6                              | 36                           | -                    | 36        |
| 2007-08 | 7                              | 42                           | 2                    | 40        |
| 2008-09 | 8                              | 48                           | 1                    | 47        |

Source: DCO and NGOs

No unit was inspected (2004-07) by DCOs (Jaipur, Jodhpur and Ajmer), and only three inspections (DCO Jodhpur: 2; DCO Ajmer: 1) were conducted against the required 90 inspections during 2007-09.

Government stated (October 2009) that inspections by DCOs could not be conducted due to the posts being vacant/holding additional charge. Efforts to constitute inspection teams as per Rule 29 of State Rules would be made.

### 2.2.9.2 Establishment of Adoption Cell

According to Para 2.4 (6) of CARA guidelines, the State Government should establish an Adoption Cell in the Social Welfare Commissionerate to coordinate, monitor and evaluate the adoption work. The adoption agencies were to submit a monthly report to the Cell regarding availability of children for adoption. The report in the case of death of a child was to be sent to the Cell within 48 hours. The Adoption Cell had not been established.

Government stated (October 2009) that orders were issued but the Cell could not be established for want of staff.

### ***2.2.9.3 Training of personnel***

**No training to personnel for specific job requirements was given by Officer-in-charge**

Rule 57 of State Rules, notified under JJ Act, requires that the State Government or the Officer-in-charge shall provide training to personnel of each category of staff in keeping with their statutory responsibilities and specific job requirements. The Superintendent, Government Observation and Children Home, Bhilwara intimated that he had participated in two workshops on 'Juvenile Welfare' and 'Effective Participation in Creating Child Friendly Activities and Environment at Homes' during 2006-07 and 2008-09, respectively. The Superintendents of remaining 11 test-checked homes informed that no training was provided to them during 2004-09. Government stated (October 2009) that 14 training programmes were organized. However, in view of the position intimated by the Superintendents of test-checked Homes, the Government's lackadaisical approach to upgradation and development of skills required by personnel responsible for effective implementation of the Act is apparent.

### ***2.2.9.4 Advisory Board***

Rule 58 of State Rules, 2002 specifies that the State Government shall constitute advisory boards at State, district and city levels, comprising members of the competent authority, academic institutions, local respectable and spirited citizens, representatives of NGOs and of the local authority for a period of three years. The boards shall inspect the various institutional and non-institutional services in their respective jurisdiction and their recommendations acted upon by the State Government and local authorities. All the Boards are required to hold at least two meetings in a year. An Advisory Board, headed by Minister, Social Justice and Empowerment, was constituted at the State level and only one meeting (August 2005) was organized during 2004-09 against the required ten. The district and city boards were not constituted. Government stated (October 2009) that efforts for organizing meetings of the State Advisory Board were made but postponed due to unavoidable reasons.

## ***2.2.10 Financial Management***

### ***2.2.10.1 Budget and expenditure***

Before the enactment of JJ Act 2000, GoI provided financial assistance under the scheme titled, 'Prevention and Control of Juvenile Social Maladjustment (PCJSM)'. GoI now provides financial assistance under the Centrally Sponsored Scheme (CSS), known as 'programme for Juvenile Justice', to meet 50 *per cent* of the expenditure, limited to the prescribed norms (***Appendix 2.10***) for establishment/ upgradation of Homes and maintenance, contingency and bedding grant for inmates. GoR bears the balance expenditure through plan/non-plan budget.

The budget allocation and actual expenditure for the welfare of children during 2004-09 are as under:

**Table 5: Budget and expenditure**

(Rupees in crore)

|         | Budget allocation |             |              | Actual expenditure |             |              | (-) Savings<br>(+) Excess |
|---------|-------------------|-------------|--------------|--------------------|-------------|--------------|---------------------------|
|         | State             | Central     | Total        | State              | Central     | Total        |                           |
| 2004-05 | 3.09              | 0.15        | 3.24         | 3.07               | 0.15        | 3.22         | (-) 0.02                  |
| 2005-06 | 3.42              | 0.15        | 3.57         | 3.41               | 0.15        | 3.56         | (-) 0.01                  |
| 2006-07 | 4.08              | 0.14        | 4.22         | 4.06               | 0.14        | 4.20         | (-) 0.02                  |
| 2007-08 | 5.17              | 1.18        | 6.35         | 5.17               | 1.18        | 6.35         | -                         |
| 2008-09 | 5.75              | 1.79        | 7.54         | 5.76               | 1.79        | 7.55         | (+) 0.01                  |
|         | <b>21.51</b>      | <b>3.41</b> | <b>24.92</b> | <b>21.47</b>       | <b>3.41</b> | <b>24.88</b> | <b>(-) 0.04</b>           |

Source: Detailed Appropriation Accounts

#### 2.2.10.2 Cut in Central share

**A sum of Rs 0.81 crore remained unutilised against Central share. Owing to low spending there was reduction of grant by a sum of Rs 0.81 crore during 2004-09**

GoI was required to provide Rs 4.33 crore during 2004-09 for maintenance, contingencies and staff salary, against which Rs 3.52 crore was actually received by the GoR. GoI reduced the amount by Rs 0.81 crore<sup>50</sup> on account of unutilized fund. GoR stated (October 2009) that for late issuance of sanctions from GoI, Central assistance could not be utilized in time. However, it was observed that GoI sanctions were received latest by September. Scrutiny of the assistance received from GoI revealed that during 2004-09, Rs 3.74 crore (Rs 3.52 crore for maintenance, contingencies and staff salary and Rs 0.22 crore for construction) was received as Central share but GoR allotted only Rs 3.41 crore to the Department.

#### 2.2.10.3 Excess claim of Central assistance

GoR obtained Central assistance on account of maintenance, contingency and bedding for government homes on the basis of sanctioned capacity of inmates. Scrutiny of test-checked homes showed that the actual number of inmates was far less than the sanctioned capacity. The Department had claimed excess Central assistance of Rs 25.50 lakh during 2004-09 for maintenance of children (*Appendix 2.11*).

#### 2.2.10.4 Central assistance not revised

GoI provides assistance to GoR at the prevailing norm of Rs 500 per inmate per month. However, GoR revised the norms of diet scale for inmates to Rs 850 per inmate per month (April 2007<sup>51</sup>). Since the assistance is under CSS (50 per cent), GoR may take up the issue of revision of diet norms with GoI to avoid additional financial burden.

50. 2003-04: Rs 2.63 lakh; 2005-06: Rs 5.93 lakh; 2007-08:Rs 72.19 lakh and 2008-09: Nil.

51. On the recommendation of High Court Committee meeting held on 27.09.2006.

### **2.2.10.5 Central assistance for homes run by NGOs not availed**

Expenditure on NGO-run institutions was to be shared by GoI, GoR and the voluntary organizations on 45:45:10 basis.

Audit noticed that Rs 2.98 crore were provided by GoR to NGOs during 2004-07 of which Rs 1.49 crore were receivable from GoI but was not claimed, resulting in an extra burden to that extent on the State exchequer. However, the Central share for assistance to NGOs run institutions was claimed from 2007-08. Government stated (October 2009) that clear instructions were not issued in the GoI guidelines for sanction of grant to voluntary organizations. The reply was not correct. Clear provisions for Central assistance to voluntary organizations had been included in the guidelines.

### **2.2.10.6 Loss of Central assistance due to delay in setting up of children unit in Shishu Grah, Jaipur**

**Delayed setting up of children units at Shishu Grah, Jaipur deprived the State Government of Central share of Rs 31 lakh.**

The expenditure on account of staff salary, office expenses and maintenance of children of Government Shishu Grah, Jaipur under non-plan head of the Department was being met by GoR. Under the Scheme of Assistance to Homes for Children (Shishu Grah) for promotion of in-country adoption, CARA released (March 2004) grant of Rs 1.93 lakh in 2003-04 for setting up of two separate units of 10 children each at Government Shishu Grah, Jaipur. The total annual recurring grant from 2004-05 for salaries of staff, maintenance of children and buildings etc. was limited to Rs. 6 lakh for each unit. The Department set up and made these two units functional from November 2006, with a delay of 31 months. The Superintendent of the Home attributed the reasons for the delay to non-receipt of guidance from the Commissionerate and revision of proposals for their establishment. Had the action for setting up of these two units been taken up in April 2004, the amount of Rs 31 lakh receivable on account of staff salary and maintenance of the children of these two units could have been obtained from GoI, thereby reducing the GoR expenditure to that extent.

Government replied (October 2009) that due to some impracticable conditions of CARA new proposals were not sent. The reply was not tenable, as two CARA units had been established in November 2006.

### **2.2.10.7 Creation of Juvenile Justice Fund (JJ Fund)**

Rule 60 of State Rules stipulated that the State Government should create a Fund at the State level, known as JJ Fund, to be operated by State Advisory Board, for the welfare and rehabilitation of the children.

The Central and State Governments were also to make contributions besides voluntary contributions.

Scrutiny of records revealed that the Child Welfare Fund, created in November 1988, under Section 52 of the repealed JJ Act, 1986, was still being operated by the Commissioner and had a balance of Rs 1.03 lakh

(October 2009). The CCO informed that during 2004-09, only one transaction of Rs 0.25 lakh had been carried out from the Fund.

Government stated (October 2009) that creation of Juvenile Justice Fund would amount to simply changing the name of the previously created Child Welfare Fund. The JJ Fund was to be utilised for all activities of the Department as mentioned in Rule 60 such as payment to grant-in-aid to NGOs, expenses of State Advisory Board and other incidental and conducive expenses, which was not possible through the Child Welfare Fund.

### ***2.2.11 Conclusion***

The Rajasthan Government has taken notable steps towards delivery of justice to juveniles in conflict with law and neglected children in need of care and protection. Homes for children and Juvenile Justice Boards have been established in each district, except in the newly created district of Pratapgarh. A modicum of infrastructure too is in place. Even so, the effort has foundered due to shortage of resources, human and financial. Progress towards achievement of statutory goals has been undermined for want of initiative in key areas. For example, the Department's inexplicable inadequacy in constitution of CPUs, advisory boards and adoption cell, which are critical for achieving its objectives. Rehabilitation of juveniles suffers for want of focused and concerted departmental effort. Training had been relegated to a lower order of priority, ignoring the pressing need for specialized skill enhancement of critical personnel involved in dealing with the socially and economically deprived children in conflict with law and the neglected.

### ***2.2.12 Recommendation***

- Disposal of a case of a juvenile in conflict with law should not stretch beyond the mandated four months and rehabilitation process should be expedited.
- Government should create the requisite infrastructure to ensure that juveniles in conflict with law are segregated from neglected children in need of care and protection. Children of different gender and age groups should not be housed in the same premises.
- Child Protection Units, inspection teams and advisory boards should be constituted to ensure expert guidance and compliance to the statutory mandate.
- Rehabilitation is the key to dispensation of justice, social and economic, and should not be allowed to suffer for want of key posts of probation officers, vocational instructors, teachers and counselors.
- Breaches in security in the Homes should be plugged, and those responsible chastised as per rules. Arrangement should be made for stay of Superintendent or a senior staff member in Homes to supervise the overall functioning and take decisions in case of crisis and emergency.
- NGO run child care institutions need closer supervision to ensure compliance with statutory provisions.

## Youth Affairs & Sports Department and Education Department

### 2.3 Development of Sports and Physical Education in Rajasthan

#### *Highlights*

*Sports and physical education are essential components of human resource development and help to inculcate comradeship and a healthy spirit of competition. Excellence in sports enhances the sense of achievement, national pride and patriotism. Physical Education in schools is a stepping-stone for success in sports. Sports' activities are planned and funded by the Department of Youth Affairs and Sports, and implemented through the Rajasthan State Sports Council, an autonomous body, established in 1957, and registered in 1969 under the Rajasthan Society Registration Act, 1958. Physical Education is under the administrative control of the Principal Secretary, Department of Education.*

The State does not have a sports policy and/ or any long term plan for the development of sports. The State Sports Council has not been properly constituted.

(Paragraphs 2.3.2 and 2.3.5)

Minimal sports infrastructure like outdoor stadia, swimming pools and indoor stadia, crucial for sports development, was not available in many districts. Audit also observed under-utilisation of grants for creation of infrastructure, delays in initiation and completion of the projects.

(Paragraph 2.3.7)

Out of 241 only 13 tehsils were taken up in perspective plan 2008-11 for development of sports infrastructure.

(Paragraph 2.3.7.1)

Scheme for development of playground in the villages was implemented without proper planning which led to works not starting in 84 villages, and payment of Rs 62.57 lakh as honorarium was made to *Khel Sanyojak* without creation of infrastructure.

(Paragraph 2.3.7.5)

Against 200 coaches required, there was a shortfall of 83. Posting of coaches was not done judiciously; coaches of particular sports were posted where no facilities for those sports were available. In some cases, more than one coach of same sports were posted at one place. Evaluation of performance of coaches was not carried out. Scientific training was not imparted to coaches and coaching skills not upgraded.

(Paragraph 2.3.8.8 )

Physical education in schools suffered due to shortage of physical education teachers, lack of sports infrastructure like playgrounds, lack of funds and inadequate supervision. There was only one sports school at Bikaner under the Education Department where there were lack of infrastructure and shortage of coaches.

*(Paragraphs 2.3.7.4, 2.3.8.7 and 2.3.8.10)*

Talent Search Scheme was not properly implemented. No follow up after identification of players at stage-I was taken up. Stage II was not implemented. No records regarding selection, achievement and performance were maintained at council as well as DSOs level in respect of Women Sports Scheme and Rural Sports Scheme.

*(Paragraphs 2.3.8.1, 2.3.8.2 and 2.3.8.3)*

Scheme for sports academies, sports hostels and sports school did not provide for dietician and doctors. Women Hockey Academy Ajmer did not have its own building and grounds. Proper playgrounds were not available in Sports School, Kothyari (Sikar).

*(Paragraphs 2.3.8.4, 2.3.8.5 and 2.3.8.6)*

The Council did not monitor the performance of sports associations registered in the State and did not take action for disaffiliation of the ones which had not fulfilled their obligations.

*(Paragraph 2.3.9)*

### **2.3.1 Introduction**

Sports and physical education promote good health, camaraderie and a spirit of friendly competition which has a positive impact on the overall personality development of youth. 'Sports' is a subject under the State list of Seventh Schedule of the Constitution of India and thus the State Government has to play a major role in the development of sports with the Government of India (GoI) supporting its efforts. Rajasthan was the first State to launch a rural sports scheme in 1965. Government also constituted a State Sports Council which implements the programmes for development of the sports in the State. The Council has not been properly constituted. Government is yet to approve and implement the State Sports Policy. Government spending on sports development has been less than one *per cent* of the total State budget. The position of Rajasthan in the National sports events is low compared to the States with lower Human Development Index rank.

### **2.3.2 Administration of sports and physical education**

All sports activities, including creation of infrastructure, encouragement to sports persons and promoting a sports environment are planned and funded by the Department of Youth Affairs and Sports, under the control of Principal Secretary, GoR, and implemented through the Rajasthan State Sports Council

The State Sports Council consisting of representatives of concerned departments is to act as an advisory body to the Government

(Council), an autonomous body registered in 1969 under the Rajasthan Society Registration Act, 1958. It comprises of 21 members nominated by GoR (President, Vice President, Treasurer, six<sup>52</sup> ex-officio members and not more than 12 other members, of whom at least one has to be a woman. A five-member Standing Committee, constituted by GoR, manages the Council. Headed by the President, it comprises of the Vice President, Treasurer and two other members from the Council. At least one member has to be a woman. Each district has Sports Council<sup>53</sup>, and the Council has a District Sports Officer (DSO), responsible for coaching and development of sports. Organizational chart of the Council is in *Appendix 2.12*.

Physical Education is under the administrative control of the Principal Secretary, Department of Education, GoR. Physical Education at the Elementary Education (EE) level is organized under the Inspector, Physical Education (PE), and at the Secondary Education level, the Deputy Director (Sports), who reports to the Director, Elementary Education (EE) and Director, Secondary Education (SE), respectively located at Bikaner. Organizational chart of the Physical Education functionaries is given in *Appendix 2.13*.

The funds for sports are allocated by GoI under two<sup>54</sup> Centrally sponsored schemes, and by GoR, under various<sup>55</sup> schemes and programmes under the State Plan. Funds for Physical Education are allocated only by GoR.

### 2.3.3 Aim and scope

Performance audit was conducted to examine whether GoR had a clear policy on the development of sports, specifically in relation to identifying and nurturing talent, and the provision and efficacy of basic infrastructure for development of physical education. Records of the Sports and Education Departments in nine out of 33 districts in the State as well as the academies, hostels and sports' schools at Jaipur, Ajmer and Bikaner were test-checked covering a six year period 2003-09, with the aim of assessing:

- the adequacy of programmes and projects aimed at improving the availability of sports infrastructure.
- the efficacy of the organization and participation in sporting events.
- the effectiveness of various coaching programmes run by the Council.
- the overall performance of the Council.
- the efficiency of physical education imparted in schools and its role in development of sports.

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52. Development Commissioner/Secretary, Panchayati Raj Department; Addl. Chief Secretary, Finance; Secretary, Youth Affairs and Sports Department; Secretary, Department of Education; Commissioner, Jaipur Development Authority and Secretary, Council.

53. President-Collector, Vice President-nominated by GoR, Members-30 nominated by GoR.

54. Centrally sponsored schemes (GoI): Sports Infrastructure Scheme up to March 2005, *Panchayat Yuva Krida Khel Abhiyan* (PYKKA)

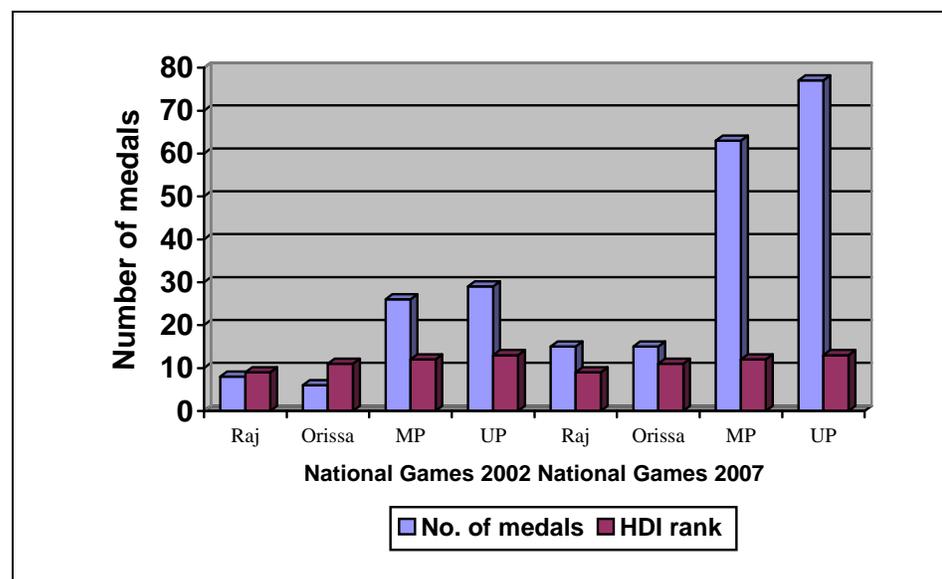
55. GoR: Talent Search Scheme, Women Sports Scheme, Rural Sports Scheme and Integrated Stadium (Sports Infrastructure) Development Programme, 2007.

The audit criteria and methodology are given in **Appendix 2.14**. The replies of the Departments of Youth Affairs and Sports and Education have been incorporated in the report.

### 2.3.4 The sports scenario

**Position of Rajasthan in National level competitions was low**

Rajasthan was the first State to launch a Rural Sports Scheme in 1965. GoR spent Rs 105.61 crore for sport development and physical education (0.06 per cent of the total GoR budget) during 2003-09. To analyze the status of sports' development in Rajasthan, Audit compared its performance in National Games (in terms of medals won) with the other States. While the State ranked higher in Human Development Index (HDI), it lagged behind in sports.



Source: www.33rdnationalgames.nic.in and National Human Development Report, 2001)

**The school teams from Rajasthan did not perform well in national level competition**

Even at the National level competition for school students, organized by the School Games Federation of India (SGFI), teams from Rajasthan obtained a very low position in comparison to States with lower HDI rank.

**Table 6: Comparative position of Human Development Index**

| State          | HDI Rank | Year-wise position in SGFI |      |      |      |
|----------------|----------|----------------------------|------|------|------|
|                |          | 2005                       | 2006 | 2007 | 2008 |
| Uttar Pradesh  | 13       | 11                         | 12   | 10   | 8    |
| Madhya Pradesh | 12       | 13                         | 20   | 13   | 16   |
| Orissa         | 11       | 16                         | 13   | 12   | 14   |
| Rajasthan      | 9        | 19                         | 15   | 19   | 19   |

Source: National Human Development Report 2001 and SGFI gradation list

## Audit findings

### 2.3.5 Planning and Policy initiatives

The Department and the Council did not have a long-term plan for development of sports with well-defined targets. The State sports policy,

drafted in 2006, is yet to be approved by GoR (September 2009). As a consequence, the proposed provision for the creation of a State Sports Fund to augment financial resources and involve the private and corporate sector to encourage sports could not be implemented.

**The Council was not constituted as per laid down norms**

GoR had nominated office bearers and members of the Council (May 2001), but the nominations were withdrawn (January 2004). Three officials from the Department were nominated to the Council to look after the work till formation of new council (Principal Secretary as President, Deputy Secretary as Vice President and Assistant Accounts Officer as Treasurer). Audit noticed that even after a lapse of more than five years, the new council has not been constituted. In the absence of an effective Council, integrated development of sports from the village, elementary school to the State level has not been achieved.

### 2.3.6 Financial management

**Budgetary control was not proper**

Audit noticed that the Council prepared annual plans without inputs from the districts, which resulted in poor budgetary control and disparities in availability of infrastructure. As against the Ninth Five Year Plan outlay of Rs 22.41 crore, an expenditure of only Rs 5.41 crore was incurred. However, for the plan outlay of Rs 4.73 crore envisaged in the Tenth Five Year plan (2002-2007), the expenditure was Rs 33.50 crore. The excess expenditure was on account of several projects<sup>56</sup> not covered under the Tenth Five Year Plan, and was met by providing funds through annual plans. This indicates arbitrariness and lack of need-based assessment. In the Eleventh Five year Plan (2007-12), GoR increased the plan outlay to Rs 40 crore of which Rs 22.52 crore has already been incurred during 2007-09.

The Council, being the nodal agency for sports development, received all grants-in-aid provided by GoI and GoR. The total budget allocated was Rs 90.96 crore (Rs 57.49 crore plan and CSS; Rs 33.47 crore non-plan) and expenditure of Rs 90.84 crore (Rs 57.34 crore plan and CSS; Rs 33.50 crore non-plan) during 2003-09. An analysis of budgetary allocation and expenditure (**Appendix 2.15**) under sports development during 2003-09 revealed the following:

- Out of plan expenditure of Rs 57.34 crore, Rs 25.42 crore was booked under various schemes though the actual expenditure incurred as per annual accounts of the Council was only Rs 6.57 crore (**Appendix 2.16**).
- Out of the non-plan expenditure of Rs 33.50 crore, 81.32 per cent was incurred on salary and allowances and office expenses and only 2.37 per cent (Rs 0.82 crore) on maintenance of stadium and 12.02 per cent (Rs 4.14 crore) on sports activity.
- Internal revenue was to be generated on account of rent received from use of stadium, swimming pool and other miscellaneous receipts. Audit

**User charges for the facilities were not reviewed periodically**

56. Stadium at Dholpur, Kaman (Bharatpur), Jaisalmer, Kuchaman (Nagaur) old stadium Jodhpur and Barkatullah Stadium at Jodhpur, Jhalawar Sports Complex.

noticed that the rates for use of facilities were not reviewed at periodic intervals and the rates fixed in October 2001 were revised in April 2009. The Council stated (October 2009) that objective is not to earn revenue from facilities. This view reflects the apathy of the Council towards maintenance of its facilities. Further, it puts a question mark on the rationale of levying user charges.

Under Article 13 (i) and (ii) of the Council, annual accounts and balance sheet was to be prepared and audited by a Chartered Accountant by June of the succeeding financial year, and submitted to the GoR. The accounts of the Council for 2007-08 and 2008-09 had not been audited and submitted till August 2009. The Council stated (October 2009) that instructions are being issued to prepare the balance sheet in time.

For Physical Education, GoR provided Rs 15.10 crore (Plan: Rs 0.49 crore and Non-plan: Rs 14.61 crore) against which an expenditure of Rs 14.77 crore (Rs 0.39 crore plan, Rs 14.38 crore non-plan) was incurred by the Department of Education. However, Audit noticed that no separate head of account was kept in Government accounts for budget allotment and expenditure on physical education under Elementary Education (EE). Consequently, actual allotment and expenditure on physical education at EE level could not be ascertained.

#### **2.3.6.1 Collection and utilization of tournament fees**

**Collection of  
tournament  
fees not  
monitored**

As per Rule 12 of the Education Department School Game/ Tournaments Rules, 2005, all recognized schools government/non-government (aided and private) are liable to pay tournament fees<sup>57</sup>. Out of the collected amount, 25 per cent (35 per cent from 2008-09) is kept as reserve for expenses on students participating in national games, as per the direction of the Directors of Secondary and Elementary Education. DEOs are to utilize the remaining 75 per cent (65 per cent from 2008-09) for organization of district level tournaments, preparation of certificates, prize distribution, maintenance of playgrounds, purchase of sports equipment and other contingencies relating to sports. Monitoring of this fund is to be carried out by the Director, SE. However, 24 districts sent the information to the Director, SE, who did not maintain proper records of assessment, collection and utilization of fees.

In test checked districts, information in respect of number of schools and students was not supplied by respective DEOs. However, as per information collected by Audit, fees of Rs 40.85 lakh were outstanding from schools (**Appendix 2.17**). Owing to lack of information regarding number of schools and category-wise (general and reserve) students, it could not be ascertained as to whether the fee was recovered from all schools and from all the students. Audit also observed that adequate efforts were not made to recover the outstanding fee from defaulter schools. DEO Dausa (June 2009) and DEO

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57. (i) Secondary Education: Rs 5 for general category and Rs 2 for reserve (SC/ST/OBC) category per year per student and (ii) Elementary Education: Rs 2 (revised to Rs 5 from 2008-09) for general category and Re 1 (revised to Rs 2 from 2008-09) for reserve category.

Udaipur (July 2009) stated that the outstanding amount pertained to affiliated school for which action would be initiated.

### 2.3.7 Creation and maintenance of sports infrastructure

Infrastructure like outdoor and indoor stadiums and swimming pool are crucial for the development of sports. GoI provided 50 per cent of the cost of District Sports Complex (including Indoor Stadium and Swimming Pool) and Outdoor Stadium projects under the Sports Infrastructure Scheme. GoR provided 25 per cent cost. The District Sports Councils, headed by the District Collector was to mobilize the remaining amount through public participation. Subsequent to the withdrawal of GoI assistance from April 2005, State Government provided 90 per cent of the cost to the Council and a minimum 10 per cent was to be arranged through public participation. GoR released Rs 30.97 crore to the Council during 2003-09 towards creation of new sports infrastructure. Audit scrutiny revealed unplanned development and poor maintenance of sports infrastructure and need for better augmentation of sports infrastructure.

#### Abnormal delays in commencement and completion of projects

- Information on 16 major infrastructure projects compiled by Audit in 11 districts revealed protracted delays in completion of all projects. Though GoI stipulated that the indoor stadium project be completed within two years from the date of sanction, delay ranging between six and 209 months were noticed in five completed works. Seven works, which were in progress as of March 2009 had been taken up 34 to 238 months after their sanction. Works in four cases sanctioned between October 1992 and February 2004 had not been started so far. The reasons for delay in commencement and completion of 12 out of 16 projects are as under:

(i) The VVIP helipad, which existed at the location of the Synthetic Athletic Track, Jaipur took more than two years to dismantle.

(ii) Delay in entrustment of work led to delayed commencement of Synthetic Hockey Surface at Jaipur.

(iii) Failure and short mobilization of public contribution, committed by the District Council, led to delay in execution of ten projects<sup>58</sup>. Scrutiny of records indicated that District Collectors, Nagaur and Jhalawar, diverted Rs 2.62 crore in two works<sup>59</sup> from Government schemes<sup>60</sup> because the committed public contribution was not received in time. The Council stated (October 2009) that delay was due to non-arrangement of additional fund from the sponsor

58. (i) Sports Complex, Jhalawar (ii) Indoor Stadium Nathdwara, (iii) Basket Ball Court at Devgarh (Rajsamand), (iv) District Sports Complex, Nagaur, (v) Outdoor Stadium, Jhunjhunu, (vi) Sports Complex, Dungarpur. (vii) District Sport Complex, Sikar. (viii) Synthetic Hockey Surface, Ajmer (ix) Outdoor Stadium at Kuchamancity, Nagaur (late release of central assistance by GOR) and (x) Basketball court at Secondary School, Nimbahera Jatan (Bhilwara).

59. Sports Complex Jhalawar: Rs 2.32 crore; Sports Complex Nagaur: Rs 0.30 crore.

60. Member of Parliament Local Area Development (MPLAD) scheme and Member of Legislative Assembly Local Area Development (MLALAD) scheme and District Collector Development Fund.

institution (UITs/Nagar Nigam/Nagar Parishad/District Council), which could have been avoided. The Council needs to put in place a proper system of monitoring the progress of works. The Department stated in exit conference that works were not completed because of the fact that executive agencies were being controlled by District Collectors. Now, works have been taken up accordingly under Integrated Stadium (Sports Infrastructure) Development Programme (ISDP) and Public Works Department (PWD) and Awas Vikas Limited (AVL) have been finalised as executive agencies.

**Delay in completion of works in test-checked projects led to non-release of Central grant of Rs 3.04 crore**

- Audit observed that delay in allotment of works and non-allotment of funds by GoR (three cases), incurring expenditure on unapproved works (one case), non-collection of public participation (three cases) led to non-fulfillment of condition for GoI grant and resulted in non-receipt of central grant of Rs 3.04 crore, as GoI withdrew assistance for infrastructure from April 2005 (*Appendix 2.18*). The Council stated (October 2009) that the GoI was considering the matter in four cases for treating a sum of Rs 1.92 crore as committed liability.

- ISDP 2007 was launched to create basic infrastructure in phases over a period of three years to promote access to sports facilities and encourage participation.

The Council prepared a three-phase perspective plan for 2008-11 in which 45 infrastructure projects (new: 25 and improvement in old: 20) at a cost of Rs 21.45 crore were sanctioned. The existing norms for division and district level facilities as per ISDP 2007 are as under:

|                       |  |
|-----------------------|--|
| <b>Division level</b> | Outdoor stadium for conducting National level events for 11 disciplines, namely, Athletics (track of 400 metres), Football, Hockey, Handball, Basketball, Volleyball, Tennis, <i>Khokho</i> , <i>Kabaddi</i> , Swimming.<br><br>An indoor stadium facilities for Badminton, Table Tennis, Wrestling etc. |
| <b>District level</b> | Outdoor stadium for nine disciplines namely Athletics (track of 400 metres), Football, Hockey, Handball, Basketball, Volleyball, <i>Khokho</i> , <i>Kabaddi</i> ,<br><br>An indoor stadium facilities for Badminton, Table Tennis, Gymnastics etc.   |

Source: The Council records

Divisions/districts, which lack facilities as per norms, is given in *Appendix 2.19*.

**Minimum sports facilities were not available in one Division and three Districts**

- It was seen that one division (Bharatpur) and three districts (Banswara, Bundi and Sawaimadhopur) did not have any infrastructure (as per the prescribed norms).

The Council did not monitor the progress of the construction works

- In the first phase 35 infrastructure projects<sup>61</sup> (new: 19 and old: 16) were taken up and GoR released an amount of Rs 9.73 crore (Rs 4.56 crore in 2007-08 and Rs 5.17 crore in 2008-09). Against this, the Council released Rs 8.93 crore to various executive agencies during 2007-09. Out of 35 projects nine projects (new: five and old: four) were completed and remaining are in progress. However, the Council did not inspect any project, which indicates the absence of monitoring and technical supervision to ensure that the progress of construction works was as per norms and schedule.

- The existing and newly-constructed outdoor stadiums in three out of nine test-checked districts lacked several essential facilities as shown below:

Lack of essential facilities in outdoor stadiums negated the purpose for which they were created

| Name of stadium   | Status of facilities  |
|---|---|
| Astro Turf Hockey ground at Sawai Man Singh (SMS) Stadium, Jaipur | No toilets and changing room.                                     |
| Rajesh Pilot Government Stadium, Dausa                            | No toilets, bathrooms, change room, drinking water facility.      |
| Ganaji Punja Ji Sports Stadium, Jalore                            | No facilities of toilets, bathrooms, change room, drinking water. |

Although playgrounds for *kabaddi*, *khokho* and handball (from 2004) were available in outdoor stadium Dausa and for football (1969), volleyball (1970), handball (1980), athletic track (1990) and basketball (1992) in the outdoor stadium Jalore, no sports events have been conducted in these districts because of lack of basic amenities.

### 2.3.7.1 Tehsil level infrastructure

Only 13 tehsils were taken up in perspective plan 2008-11 for development of sports infrastructure

Audit observed that before commencement of the ISDP, GoR sanctioned only one project (outdoor stadium) at Kama Tehsil, Bharatpur (2005-06) to provide playgrounds at decentralized locations in addition to the facilities already available in districts. An expenditure of Rs 20 lakh out of Rs 26 lakh sanctioned was incurred up to May 2009 and the work was still in progress.

Under ISDP the Government intended to provide outdoor stadiums for six disciplines in all the 241 tehsils. However, the Council included only 13 tehsils in ISDP (sanctioned cost Rs 3 crore) in the perspective plan for 2008-11. Of these, the Council has taken up and completed work in only three tehsils in 2008-09, at a cost of Rs 0.75 crore. Sports facilities in the remaining 228 tehsils were not sanctioned (March 2009), denying the people of the envisaged benefits. The Council stated (October 2009) that on receipt of proposals from the remaining tehsils, appropriate action would be considered, which is indicative of lack of a proactive approach to development of sports.

61. **Work Completed:** Hindoli (Bundi); Nimbahera (Chittorgarh); Athletic Track, Jaipur; Tennis Court, Jaipur; Football-*Khokho*, Jaipur; Karoli; Pali; Tonk and Uniyara (Tonk).

**Works under progress:** Beawar (Ajmer); Banswara; Bundi; Bharatpur; Churu; Chittorgarh; Dungarpur; Dholpur; Dausa; Hanumangarh; Fatehgarh (Jaisalmer); Jalore; Jhunjhunu; Nagaur; Sojat (Pali); Pratapgarh; Sikar; Sawaimadhopur; Topdara (Ajmer); Barmer; Deedwana (Nagaur); Hockey Astro Turf, Ajmer; Shahpura (Bhilwara); Kama (Bharatpur); Sriganganagar and Kuchaman City (Nagaur).

### 2.3.7.2 Maintenance of stadiums

**Maintenance of stadiums in test checked districts was inadequate**

Proper maintenance of stadiums is the most important factor for development of the games and sports. It was observed from the records of the Council that no norms had been fixed for maintenance of stadiums. No proposal for maintenance were obtained from districts (DSOs) nor sent by the Council to GoR. However, GoR provided Rs 100 lakh<sup>62</sup> during 2003-09 for maintenance of stadiums, against which an expenditure of Rs 81.56 lakh<sup>63</sup> was incurred, Rs 77.31 lakh on SMS stadium, Jaipur and Rs 4.25 lakh on other stadiums. It was noticed that out of the nine test-checked districts, the Council, except for Jaipur, did not provide funds for maintenance. Stadiums at Dausa, Ajmer, Jalore and Nagaur remained in a dilapidated condition (March 2009). DSOs, Ajmer and Udaipur, stated that titles of the stadiums were with *Nagar Nigam* and *Nagar Parishad* respectively and maintenance of stadiums was their responsibility. The title of stadium at Kota was also with the *Nagar Nigam*, which has been maintained well. The dilapidated condition of a stadium at Dausa is shown in photograph below:



*Rajesh Pilot Stadium, Dausa (photograph dated 7 August 2009)*

### 2.3.7.3 Idle Infrastructure

**Non-utilization of squash court in Sriganganagar**

An indoor court for Squash, constructed in 2004 at a cost of Rs 3 lakh from Border Area Development Fund (BADP) at Maharaja Gangasingh Stadium, Sriganganagar, remained idle/unutilized because the Council neither recruited a coach nor provided sports material.

**Archery Academy could not be put to use even after ten years**

A building for an Archery Academy in the Sports Complex, Ajmer was built nearly ten years ago as per information collected from Urban Improvement Trust (UIT), Ajmer. No sports activity has been performed since its construction. The title of the land of the Sports Complex is in the name of UIT. Neither UIT nor DSO maintained an account of cost of construction and activities. None of them owned responsibility for the non-start of the academy.

62. 2003-04 : Rs 15 lakh, 2004-05 : Rs 15 lakh, 2005-06 : Rs 15 lakh, 2006-07 : Rs 25 lakh, 2007-08 : Rs 15 lakh and 2008-09: Rs 15 lakh.

63. 2003-04 : Rs 4.29 lakh, 2004-05 : Rs 15.42 lakh, 2005-06 : Rs 14.76 lakh, 2006-07 : Rs 20.39 lakh, 2007-08 : Rs 15.66 lakh and 2008-09: Rs 11.04 lakh.

### 2.3.7.4 Lack of playground in schools

#### Shortage of play grounds in schools

There were 14796 schools (EE: 12076, SE: 2,720) in the test-checked districts. Information in respect of playground was made available for 11,554 schools (EE: 9119, SE: 2435), which revealed that playgrounds were not available in 5990 schools (52 per cent: EE 5224, SE 766). No proposal for creation of playground was sent by DEOs. As a consequence, funds were not provided by the Department of Education. Further, in 45 test-checked schools (EE: 25 and SE: 20) 22 schools (49 per cent) did not have a playground. In Government Secondary School, Bakhat Sagar, Nagaur, the *Nagar Palika* was draining wastewater into the playground. No action was taken despite repeated complaints. The *Nagar Palika* had also encroached on the playground, blocking the passage. The Education Department stated (October 2009) that directions have been issued to all DEOs (SE) for providing playground facilities through District Collectors, Tehsildars and Sarpanchs in schools.

### 2.3.7.5 Construction of playgrounds for villages

#### Funds for playgrounds in villages were not utilised

In the 2007-08 Budget speech, GoR announced a scheme for construction of playgrounds (covering 338 villages with a population of more than 7000 in each village) and provided Rs 84.50 lakh (Rs 0.25 lakh per village) to the concerned *Zila Parishads* (September 2007 and February 2008) for construction. Funds for sports material/equipments were to be arranged through MP/MLA Local Area Development schemes. The status of construction (March 2009) is given as under:

|   |            |
|---|------------|
| Construction of playground completed      | 100        |
| Construction of playground under progress | 154        |
| Construction not started                  | 84         |
| <b>Total</b>                              | <b>338</b> |

Source: Status report of the Council

Construction of playgrounds was not started in 84 villages, and an amount of Rs 21 lakh released was lying unutilised (March 2009) with the *Zila Parishads*.

#### Lack of co-ordination between Council and DSOs

- Scrutiny of records of the test-checked districts revealed that actual achievement was much less. While the number of completed works and work in progress in nine districts was 12 and 49 respectively, the Council reported the same as 25 and 60 respectively. Works were not started in 49<sup>64</sup> villages instead of 25 reported by the Council. This incorrect reporting by the Council indicated lack of co-ordination between the Council and DSOs.

Reasons for not starting works were attributed to non-finalization of technical reports/sanctions in ten cases (Dausa: 6; Kota: 4), selection of site in urban instead of rural area (Kota: 1), insufficient funds (Ajmer: 7) and non-allotment/non-finalization of land in remaining cases.

64. Jaipur: 30, Nagaur: 18 and Sriganganagar: 1.

Wasteful expenditure on unplanned engagement of *Khel Sanyojaks*

- As per the guidelines of the scheme, construction work were to be executed by the *Zila Parishad* and coaching imparted by *Khel Sanyojak*<sup>65</sup>, engaged on a contractual basis. The honorarium of Rs 2000 per month was to be provided by GoR. The Council appointed (October 2007) *Khel Sanyojaks* and spent Rs 94.09 lakh during 2007-09 as honorarium. Audit observed that up to March 2009 an honorarium of Rs 21.24 lakh was paid in villages, where construction of playgrounds had not started and Rs 41.33 lakh, where work was in progress. Thus, an amount of Rs 62.57 lakh was paid to *Khel Sanyojaks* without creation of infrastructure (**Appendix 2.20**). The Council stated (October 2009) that where playgrounds were not developed, services of *Khel Sanyojaks* (and equipment) may have been utilised in schools/other playgrounds. It is apparent that the Council lacked knowledge of the end-use of the amount spent.

Purchase of sports equipment without playgrounds

- As per GoR instructions sports material/equipments were to be arranged by Collectors from MP LAD and MLA LAD funds. Audit observed that no funds were provided. However, the Council provided sports material (volleyball: five, football: five and a net) to each of the 338 villages (2007-08), at a cost of Rs 7.67 lakh (Rs 2270 per village). However, sports material, costing Rs 5.40 lakh, was not immediately required as works of playground in 154 villages were under progress and not started in 84 villages. The sports material was issued to DSOs for distribution without ascertaining the availability of playgrounds.

#### 2.3.7.6 *Panchayat Yuva Krida Aur Khel Abhiyan (PYKKA)*

Progress of work was slow under the scheme

Based on the National Sports Policy 2001, the *Panchayat Yuva Krida Aur Khel Abhiyan* (PYKKA), a Centrally Sponsored Scheme with State share of 25 per cent, was started in 2008-09. It aims at providing basic sports infrastructure and equipment at *panchayat* level and encouraging sports and games in rural areas through annual competitions at block, district, State and National level. During 2008-09, 869 *panchayats* and 24-block *panchayats* were selected in Rajasthan. The development of villages' playground scheme was merged with PYKKA and 320 out of 338 villages were included in the 869 villages selected for 2008-09. The GoI released the first installment of Rs 3.71 crore in March 2009 and the GoR released its share of Rs 1.24 crore to *Zila Parishads* in May 2009. The funds were then transferred to the *panchayats* and block *panchayats*. As per the direction of the Department, the utilisation certificates were to be sent by July 2009 but none were received as of September 2009.

#### 2.3.8 *Identification and training of sportspersons*

One of the functions of the Council is to plan, promote, and organize training, coaching and education in games, sports, physical culture and education. The Council has launched various schemes for identification, training and nurturing of talented sportspersons.

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65. see the glossary at page 175.

### 2.3.8.1 Talent search scheme

**The Council failed to achieve the objectives of talent search scheme**

A Talent Search Scheme (TSS) was launched to identify and nurture talent in various sports. Under Stage I, talent was to be identified, and Stage II involved provision of facilities and protection to sportspersons. Sports persons below the age of 17 years were eligible for selection, based on natural skill and technique. In Stage I, camps were to be organized by the Council in all districts headquarters in summer and winter every year. In Stage II, each DSO was to be provided Rs 4,000 per identified sports person per year for the maintenance of play field and purchase of sports equipments in the native village and Rs 250 per talent per month for food. The scheme further provided that an amount of Rs 20,000 was to be provided by GoR as a grant to prepare new play fields in the villages where more than five talents were identified. GoR provided Rs 47 lakh<sup>66</sup> during 2003-09 under the scheme against which the Council incurred an expenditure of Rs 40.63 lakh<sup>67</sup>.

**Deficiencies in talent search and nurture**

Audit observed that proposals for organizing camps were not sent by any of the test-checked districts. However, it was claimed that camps were organized as per directions of the Council. Camps were organized only in the summer season. No camps were organized during winter in any district. Further, camps were not organized at Ajmer, Jalore and Nagaur during 2003-09. While the DSOs intimated that camps were organized during 2003-09 at Jaipur, Kota, Jhalawar and Dausa, relevant records were not produced for verification in audit. No camps were organized at Sriganganagar in 2006-07 and 2008-09 and in Udaipur during 2004-05 and 2007-08. Though the DSOs, Sriganganagar and Udaipur claimed that the identified students had been provided regular coaching throughout the year, the records regarding coaching and performance were not produced to Audit.

Further, no record of identified talented sports persons was maintained at the Council level. It was stated that the records were maintained at the district level. The DSOs could not furnish the records. It was further noticed that Council sent proposals for activities relating to Stage I only and the Stage II activities were not carried out and the very purpose of the scheme was defeated. The Council stated (October 2009) that to ensure regular availability of sports facilities and coaching to sportspersons at the village level, TSS had been linked with PYKKA.

### 2.3.8.2 Rural sports scheme

Rajasthan was the first State to launch a Rural Sports Scheme in 1965 with the objective of extending the reach of sports to the remotest of the villages and organization of rural games to promote sports talent. A Rural Sports Cell was created in the Council to conduct sports activities at the village level in 10 disciplines (Athletics, Volleyball, Football, Hockey, Wrestling, Archery, Weightlifting, *Khokho*, *Kabbadi* and *Rassakashi*). GoR provided Rs 1.09 crore

66. Rs 18 lakh in 2003-04, Rs 6 lakh each year during 2004-08 and Rs 5 lakh in 2008-09.

67. 2003-04: Rs 5.47 lakh, 2004-05: Rs 5.63 lakh, 2005-06: Rs 5.60 lakh, 2006-07: Rs 5.59 lakh, 2007-08: Rs 6.19 lakh and 2008-09: Rs 12.15 lakh.

during 2003-09 against which an expenditure of Rs 1.19 crore was incurred as on March 2009.

**DSOs did not maintain proper records of the implementation of scheme**

DSOs of test-checked districts informed that tournaments were being held. However, no supporting documents regarding selection, achievement and performance were maintained by DSOs. No procedure was prescribed for selection of sportspersons for the camps as well as for tournaments nor were targets fixed for DSOs. The Council stated (October 2009) that the above scheme has now been linked with PYKKA.

### **2.3.8.3 Women sports scheme**

**Women sports scheme was implemented in a casual manner**

The Women Sports Scheme was launched in 1974 with an objective to bring the women forward in sports at State and national levels. A Women Sports Cell was established in the Council for implementation of the scheme in all districts through DSOs. Block, District and State level events in 12 disciplines (Athletics, Volleyball, Hockey, Handball, Basketball, Gymnastics, Table Tennis, Tennis, Badminton, *Kabaddi*, *Khokho* and Swimming) were to be organized and selection for the State team for participation in National Women Festival was to be done. GoR provided Rs.72 lakh during 2003-09 to the Council for carrying out women sports activity, against which an expenditure of Rs 71.44 lakh was incurred in six years.

Scrutiny of records in test-checked districts revealed that no selection process was prescribed. Coaching camps (on the basis of performance in State championships) for seven to 10 days were organized before the National Women Tournaments and 472 players<sup>68</sup> were selected during 2003-07 for participation. However, only one gold medal (Athletics) was won in 2004-05. Though women championships were reportedly organized at *Panchayat Samiti* (PS) and district level, no record/account of participation and achievements was maintained.

### **2.3.8.4 Sports academies**

GoR established two specialized sports academies, namely, Women Basketball Academy, Jaipur (2007-08) and Women Hockey Academy, Ajmer (2008-09) with the objective of identifying talented sportswomen, grooming them by providing them accommodation, nutritious food, medical and education facilities along with specialized coaching in specific sports and monitoring their performance to produce players of international standard. The performance of these academies is given below:

- **Women Basketball Academy, Jaipur**

Women Basketball Academy was started (September 2007) in the SMS Stadium, Jaipur with a capacity of 30 students. GoR provided Rs 83.88 lakh<sup>69</sup> to the Council during 2007-09 for the academy, against which an expenditure of Rs 11.14 lakh<sup>70</sup> was incurred.

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68. 2003-04: 104; 2004-05: 120; 2005-06: 125 and 2006-07: 123.

69. 2007-08: Rs 49.16 lakh and 2008-09: Rs 34.72 lakh.

70. 2007-08: Rs 5.93 lakh and 2008-09: Rs 5.21 lakh.

According to the information furnished, only 17 girls qualified the trials and were selected during 2007-08. Four of them left the academy (September 2008). Audit, however, observed that the DSOs of the test-checked districts did not recommend any potential sportspersons for the trials. In 2008-09, only seven girls participated in the selection trials (June 2008), and three were selected. However, due to insufficient number of selected girls, the selection was cancelled. The selection committee recommended reorganization of the trials, which were not conducted.

- ***Women Hockey Academy, Ajmer***

Women Hockey Academy, Ajmer was started (August 2008) with a capacity of 30 students. GoR provided Rs 14 lakh during 2008-09 against which the Council incurred an expenditure of Rs 5.31 lakh. Twenty girls were selected out of 25 who qualified in selection trials (five girls were declared medically unfit). Audit observed that the Council had not deployed a separate coach for the academy, though the scheme provides for two lady coaches. Instead, a male coach, who also held the charge of DSO, was providing training. The Academy did not have its own building and ground. It was running from rented premises and was using the grounds of Mayo College, Ajmer.

Audit noticed that the schemes for sports academies did not provide for dieticians and doctors. The Council accepted the audit observations and stated that a proposal for taking the services of dieticians and doctors was under consideration. Further, Rajasthan does not have a sports academy for boys/men. The Council stated (October 2009) that a proposal for creation of a Wrestling Academy at Bharatpur was under consideration.

Audit observed that although the academies had sufficient funds, lack of coordination among different agencies resulted in insufficient number of sports persons being admitted, poor infrastructure and training facilities at the academies.

### ***2.3.8.5 Sports hostels***

Two residential sports hostels (Jaipur and Jaisalmer) are being run by the Council to provide specialized training to students by the coaches, who are attached to the hostels. GoR provided Rs 52 lakh<sup>71</sup> to the Council during 2004-09 against which an expenditure of Rs 34.21 lakh<sup>72</sup> was incurred.

Students between 13 and 15 years were eligible for admission to the sports hostel. Students of a higher age, having good talent in sports, could also be selected with the permission of the President of the Council. Selection of student was based on district level efficiency test followed by a state level test. The DSOs of the test-checked districts, however, informed that they had not recommended players for the state trials.

71. 2004-05: Rs 12 lakh, 2005-06 to 2008-09: Rs 10 lakh in each year.

72. 2004-05:Rs 6.42 lakh, 2005-06: Rs 7.67 lakh, 2006-07:Rs 7.28 lakh, 2007-08: Rs 6.43 lakh and 2008-09: Rs 6.40 lakh.

Audit observed that the hostels suffer from underutilization of capacity along with critical shortage of specialized personnel, including dietician and doctor, to hone the skills and performance of potential sportspersons. The Council stated (October 2009) that posting of dietician was under consideration.

Sports hostel at Jaipur was started in October 2004 with a capacity of 30 students (10 each in athletic, archery and cycling). From 2006-07, cycling was shifted to Bikaner and volleyball was included in its place. Against the capacity of 30 students, occupancy during 2004-09 ranged between 18 and 29.

**Performance of the players from the sports hostels was not satisfactory in cycling and volleyball**

- It was noticed that performance of the students in cycling was not satisfactory as no coach was posted since the start of the hostel. Similarly, in volleyball though the coach was available but performance was very poor as no medals were won at State and National level tournament. The performance in archery was good as 17 medals were won at National level. In athletics, students won 10 medals at the National level.

- Sport hostel at Jaisalmer was started in October 2004 with the capacity of 30 players (10 each in Athletics, Volleyball and Basketball) against which the occupancy<sup>73</sup> was 26 and 28 in 2004-05 and 2005-06, respectively. The capacity for basketball players was increased to 20 players from 2006-07 and athletics and volleyball players were transferred to Jaipur. The occupancy in the Jaisalmer hostel remained at 13-14 students during 2006-09.

The performance of students was not satisfactory as only one medal was won at National level during 2004-09.

### 2.3.8.6 Sports School at Kothyari, Sikar

GoR announced (2007-08) the opening up of a sports school, to be affiliated to the National Institute of Sports (NIS), to create facilities in a pollution-free environment and impart coaching in a scientific manner from early childhood. GoR sanctioned Rs 80.10 lakh during 2007-09, against which an expenditure of Rs 35.87 lakh<sup>74</sup> was incurred.

**The Sports School Kothyari did not have proper coaches and playgrounds**

The sports school at Kothyari, District Sikar, was started (August 2007) with a capacity of 65<sup>75</sup> students. The students of age 11 to 15 years were eligible and 63 students were selected during 2007-08. The Sports Authority of India (SAI) denied (July 2007) affiliation with NIS, as there was no provision for affiliation of schools in their rules and thus no national level coach was provided although as per the Memorandum of Understanding (MoU) signed

73.

| Sports       | 2004-05   | 2005-06   | 2006-07   | 2007-08   | 2008-09   |
|--------------|-----------|-----------|-----------|-----------|-----------|
| Athletics    | 7         | 10        | -         | -         | -         |
| Basketball   | 10        | 10        | 13        | 14        | 14        |
| Volley Ball  | 9         | 8         | -         | -         | -         |
| <b>Total</b> | <b>26</b> | <b>28</b> | <b>13</b> | <b>14</b> | <b>14</b> |

74. 2007-08: Rs 16.19 lakh (sanction: Rs 34.82 lakh) and 2008-09: Rs 19.68 lakh (sanction: Rs 45.28 lakh).

75. Basketball : 12, Volleyball :12, *Kabbadi* : 7, Football : 14 and Athletics : 20.

between Kothyari School and the Council, the coaches were to be provided by GoI. It was further observed that proper playgrounds for basketball (without any coach), *kabaddi*, football and volleyball were also not available in the school.

Thus, the objective of starting the sports school was not fulfilled.

### 2.3.8.7 *Sardul Sports School*

Under Physical Education, Sardul Sports School, Bikaner was established in July 1982. The main objective of the school was to locate young talent and provide them expert scientific coaching in different disciplines of sports buttressed with excellent education. Admission was to be made from Class VI to XI. A total of 194 seats in respect of 12 games<sup>76</sup> were available in the school (March 2009). Policy issues were to be decided by the school's Governing Council, headed by the Director, Secondary Education, which was required to meet twice a year. Only one meeting of Governing Council was held on 5 December 2007 during the period 2003-09.

Audit scrutiny revealed the following:

**There were shortages of coaches in Sardul school**

- Six<sup>77</sup> out of 12 sanctioned posts of coaches (Grade-I) in the school were lying vacant against which six PETs (Grade-III) were deployed.

**Sports infrastructure was unfit for use**

- Grounds of all disciplines were available in the school. The condition of grounds, except wrestling, was deplorable. GoR did not provide funds for maintenance of playgrounds. The Principal of the school informed that it was difficult to carry out sports activity. No action was taken on the Principal's reports on the condition of the grounds (December 2007). Education Department stated (October 2009) that out of Rs 27 lakh provided (August 2009) by Twelfth Finance Commission, the work of maintenance of hostels, playgrounds had been taken up.

**Poor participation and performance of the school in sports activities**

- In six games (basketball, football, handball, *khokho*, *kabaddi* and volleyball) no team under-14 age group was formed during 2004-05 to 2008-09. Similarly, 'under-17' teams in respect of cricket, football, *khokho* and table tennis could not be formed during 2003-04 to 2008-09 due to shortage of players because of lack of seats. There is a need to rationalize the number of games and seats in the school so that proper teams under different age groups could be formed. Education Department stated that proposals for increasing the seats would be sent to GoR, after obtaining the approval of the Governing Council.

- One hundred and eighty five non-performing students were weeded out from school during 2003-09. Further, 159 students participated in SGFI games, but won only two medals in individual games (one silver and one bronze).

76. Hockey : 31, Volleyball : 26, Football : 24, Cricket : 13, Basketball : 20, *Khokho* : 11, *Kabaddi*-9, Wrestling-11, Table Tennis : 10, Handball : 11, Gymnastic : 15, Athletics : 14.

77. Gymnastic : 1999-2000, *Khokho* : 1982, Handball : 1982, Volleyball : November 2006, Athletics : October 2008 and Wrestling : October 2008.

### 2.3.8.8 Coaching

#### Inadequate availability of coaches

Posts of 102 coaches were sanctioned in 1991-92, which was raised to 104 in 2006-07 against which only 82 to 84 posts were filled up by the Council during 2003-09. In addition, the Council engaged the services of 16 to 19 coaches on contract basis during 2003-09. Besides, SAI placed 16 to 23 coaches under the control of the Council during this period. Taking into account the contract coaches (16 to 19), total number of coaches ranged between 123 (2006-07) and 117 (2008-09). The Council stated (August 2009) that there was a requirement of 200 coaches and a shortfall of 83 coaches. Audit scrutiny revealed the following:

#### Injudicious deployment of coaches

- It was noticed that out of a total of 117 coaches, 34 coaches (29 per cent) were posted at Jaipur alone, one coach each in 12 districts<sup>78</sup>, two to 10 coaches in 16 districts<sup>79</sup> and 13 in Jodhpur. Despite an investment of Rs 6.33 crore (up to January 2008) for creation of various sports<sup>80</sup> infrastructure in Jhalawar, no coach was posted. No coach was posted in Karauli. In the test-checked districts, 78 (Jaipur: 15 and others: 63) coaches were required, against which 64 (Jaipur: 34 and others: 30) were posted. Eighteen coaches were posted in 14 districts, where no facilities of that discipline existed.

- An international level cycle velodrome was constructed in 1992 in Jaipur, but no coach had been posted since 2002. Out of three cycling coaches available in the State, two coaches were posted at Jodhpur, where no cycle velodrome was available. The Council stated (October 2009) that both the coaches were now posted in Jaipur and uniform utilisation of services of coaches was under consideration.

- It was noticed that nine coaches of seven sports were posted in four districts<sup>81</sup> though no sports facilities were available there. Also, more than one coach of the same sport/game were posted in five districts<sup>82</sup>. In Ajmer and Sriganganagar Districts, two hockey coaches were assigned administrative jobs in addition to coaching.

#### Performance of coaches was not evaluated

- The performance of coaches was to be evaluated by the Council through monthly reports of coaching conducted, sent by coaches. Audit scrutiny in nine test-checked districts revealed that out of 64 coaches, only 24 coaches maintained some records of their performance, which was made

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78. Baran, Barmer, Chittorgarh, Dholpur, Hanumangarh, Jaisalmer, Jalore, Jhunjhunu, Pali, Sawaimadhopur, Sikar and Sirohi.

79. Ajmer-8, Alwar-2, Banswara-5, Bharatpur-4, Bhilwara-2, Bikaner-3, Bundi-2, Churu-3, Dausa-2, Dungarpur-2, Sriganganagar-4, Kota-3, Nagaur-2, Rajsamand-4, Tonk-2 and Udaipur-10.

80. Infrastructure completed: Cricket, Indoor Stadium and Swimming Pool; Infrastructure under progress: *Kabaddi, Khokho*, Athletic track, Squash Court, Tennis Court and Volley Ball ground.

81. **Bharatpur** (hockey: 1), **Banswara** (handball: 1, archery: 3 and cricket: 1), **Bundi** (handball: 1 and volleyball: 1) and **Sawaimadhopur** (football: 1).

82. **Jaipur**: two each in hockey, basketball, volleyball, table tennis, gymnastic and boxing; *kabaddi*: 3, handball: 4; **Udaipur**: two each in volleyball and badminton; **Jodhpur**: two each in table tennis and cycling and three in gymnastic; **Banswara**: archery: 3; **Dungarpur**: archery: 2.

available by DSO's. The Council informed that the monthly progress reports were being received. However, no record was produced to establish regular consolidation and analysis to evaluate the performance of the coaches. Audit has been informed by Department (September 2009) that performance standards for coaches were being framed.

**Coaches were not provided refresher course/scientific training inputs**

- For the upgradation of knowledge and skill of coaches, the departmental committee decided (June 2004) that coaches were to be sent for refresher course organized by SAI, once in two years. It was observed that in eight test-checked districts out of 30 (23 Council, three contract and four SAI) coaches, only four (two coaches each of the Council and SAI) attended refresher courses in 2004-05 and 2008-09. No information in respect of 34 coaches of Jaipur District was made available.

- The National Sports Policy emphasizes the need to provide scientific and technological support to sports coaching. The significance of scientific backup was to associate experts in the areas of nutrition, psychology, medicine, pharmacology, biomechanics and anthropometrics as well as other branches of sports science to introduce coordination between coaches and sports scientists. The Council stated (May 2009) that no such scientific and technological backup was provided. Hence, the coaches were deprived of the latest scientific and technological support and the players coached by them could not get the intended benefits. The Council stated (October 2009) that appropriate action would be taken on the availability of funds.

**Sports material/equipment issued despite non-availability of coaches**

- Sports material and equipments costing Rs 1.49 crore were purchased by the Council during 2003-09 and distributed to the DSOs. In eight test-checked districts, it was observed that sports material and equipments of various sports costing Rs 23.08 lakh were sent to DSOs during the above period. In Ajmer, Dausa, Jalore, Nagaur, Sriganganagar and Udaipur, as per the instructions of the Council, sports material could be issued to the coaches of the concerned sports only and as the coaches for particular sports were not posted as stated by DSOs, sports material costing Rs 6.97 lakh was not utilized. This is indicative of unplanned dispatch of sports material without ascertaining the requirement. The Council stated (October 2009) that a modified policy of distribution of sports material/ equipment is under consideration.

### 2.3.8.9 Manpower

Thirty-six posts of DSOs were sanctioned against which 29 were posted (July 2009). Scrutiny of the records of the Council revealed that the posting of DSOs was not rational as 12 DSOs were posted in four districts (Bikaner: 3; Jaipur: 5; Jodhpur: 2 and Udaipur: 2) and one in each of the 17 districts<sup>83</sup>. DSOs were not posted (for the periods ranging from 13 months to 24 years) in 12 districts, where coaches were assigned the work of DSOs, with an adverse impact on coaching. The Council has not conducted any review in this regard.

83. Banswara, Bhilwara, Chittorgarh, Churu, Dausa, Sriganganagar, Hanumangarh, Jhunjhunu, Karauli, Kota, Nagaur, Pali, Rajsamand, Sawaimadhopur, Sikar, Sirohi and Tonk.

The Council stated (October 2009) that the DSOs had been posted in above places.

### **2.3.8.10 Shortage of physical education teachers**

**There was shortage of physical education teachers in schools**

As per Rule 9.18.1(b) of Education Department's Rule, 1997, one Physical Education Teacher (PET) was to be provided in schools having Class-VIII. Further, as per Rule 9.18.1(c), one PET was to be provided in each school at secondary level. There were 2108 vacancies (1446 EE and 662 SE) of PETs out of the sanctioned post of 16070 (10955 EE and 5115 SE) as on March 2009. Scrutiny revealed the following:

- There were differences in number of PETs sanctioned and the working strength of PETs, as per information supplied by the Directorate and DEOs of test-checked districts (**Appendix 2.21**), indicating lack of coordination. Education Department stated (October 2009) that in future better coordination would be maintained. Regarding vacancies of PETs, the Department stated that regular efforts were being made to fill up the posts of PETs.
- Audit observed that from 2002-03, no separate post of PET was provided as only three general teachers (Grade II: 1 and Grade III: 2) for each school were sanctioned by GoR under *Sarv Shiksha Abhiyan* (SSA).
- In the test-checked districts, the vacancy of PETs ranged between 21 (Dausa) and 135 (Jalore) in Elementary Education and between seven (Kota) and 59 (Nagaur) in Secondary Education.
- The posts of Deputy Director, (Sports) and Inspector (Secondary and Elementary level), who control Physical Education through various Deputy DEOs (PE) in the districts were lying vacant for considerable periods (**Appendix 2.22**).
- In two test-checked districts, (Sriganganagar and Udaipur) no post of Deputy DEO, Secondary Education, was sanctioned. In the remaining seven districts, nine posts of Deputy DEOs were sanctioned of which only three<sup>84</sup> were filled.
- The shortage of manpower resulted in lack of supervision. None of the 45 test-checked schools were inspected during 2003-09.

### **2.3.9 Monitoring of sports associations**

The Rajasthan Sports (Registration, Recognition and Regulation of Associations) Act, 2005 provides for registration, recognition and regulation of activities and affairs of the sports associations. These associations represent the State at the National level and within the State at district, and State level. Further, every State level sports association, other than the Rajasthan Olympic Association is required to conduct at least one inter-district State championship for seniors and juniors every year and arrange round-the-year

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84. Ajmer, Jaipur and Nagaur.

training and coaching and give prizes and scholarships to encourage sportspersons to participate at national level.

- A scrutiny of the Council records revealed that up to 2008-09, 35 sports associations were registered. Audit noticed that information on the above activities in respect of eight sports associations<sup>85</sup> was not available. Among the other 27 associations, nine associations conducted inter-district State championships for seniors and juniors every year, 14 associations conducted games for either seniors or juniors in a year. Four associations did not conduct any inter-district state championship. The Council stated (May 2009) that due to disputes in associations, grants were not sanctioned to 23 associations, which included six associations who have not provided any information. The reply of the Council was not acceptable as it was obligatory to monitor the activities, as per the Act *ibid*, of all the sports associations registered with it, irrespective of sanction of grants to them. Further, no action as per Section 21(2) of the Act, for disaffiliation of any sports association, which has not fulfilled the obligations laid down as per the Act for two years in succession, was initiated against any of the defaulting associations. The Council failed to develop a monitoring mechanism to ensure compliance with the Act. The Council stated (October 2009) that information was being collected from associations and action would be taken accordingly.

### **2.3.10 Conclusion**

Rajasthan was the first State to launch a Rural Sports Scheme in 1965. Women Sports Scheme was also launched in 1974. Government opened two sports hostels, two women sports academies and a sports school. A massive programme for development of playgrounds in villages was also taken up even before the introduction of the Centrally sponsored scheme of PYKKA. An Integrated Stadium (Sport Infrastructure) Development Programme (ISDP), 2007 was also launched to create basic infrastructure within a time frame during the period of review. However, the State did not have a sports policy and any long term plan for the development of sports. The Council was being administered by bureaucrats who have not given much thought to sports development in last five years. The Sports and Education Departments have no common strategy to synchronize their activities. There is a need to increase budget for creation and maintenance of infrastructure. The Council needs to closely monitor the implementation of infrastructure schemes. There are time and cost overruns in implementing projects under ISDP. The Council has not implemented the schemes for tehsil/village level infrastructure properly. Posts of the coaches were lying vacant at many places, and their services not utilized in the field of specialization. Performance of coaches was not evaluated regularly by the Council. Lack of scientific training affected sports development and performance. Scheme for development of sports in villages was implemented without feasibility studies and proper planning. The implementation of Talent Search Scheme and Women Sports Scheme was far from satisfactory. There were no yardsticks for selection of players. No further action to properly nurture the players after the identification was being taken. The efficacy of rural sports scheme could not be verified properly as the

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85. Tennis, Korf ball, Cricket, Table Tennis, Equestrian, Bridge, Cycle Polo and Roll ball.

officers responsible did not maintain proper records. The Council did not monitor the performance of the sports associations registered in the state.

Imparting of Physical Education in schools, envisaged for the full development of each child was deficient as there was shortage of PE teachers, playgrounds and inadequate monitoring and supervision. Even the posts at the directorate level were lying vacant.

### ***2.3.11 Recommendation***

- Government should approve and put in place a sports policy and a target-oriented, long-term plan. The Council should be constituted as per laid down norms and entrusted with powers to implement its mandate.
- Government needs to augment budgetary allocation for sports. The Council should improve its financial management to ensure that funds received are utilized and proper records maintained in accordance with the norms.
- There is a need to ensure efficient utilization of funds and vigorous implementation of Integrated Stadium (Sport Infrastructure) Development Programme. The schemes for district/tehsil/village level infrastructure should be completed as per the prescribed schedule. The Department should improve the infrastructure in the sports academies, hostels and sports schools. The provision for coaches, dietician and doctors should be made in these institutions.
- The Department should take immediate steps to enforce provisions of the schemes started for identification and nurturing of talent with clear targets for effective monitoring of performance.
- Required number of coaches for all disciplines should be provided for effective coaching, and the performance of the coaches monitored on a regular basis. The coaches should be provided scientific training in new techniques. The DSOs may be posted in all districts.
- Posting of Physical Education Teachers in schools should be as per norms and they should be made accountable for the performance of the players.

## Chapter 3 Compliance Audit

### 3.1 Non-compliance with rules and regulations

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

### Civil Aviation Department

#### 3.1.1 Hiring of private planes despite availability of State planes

**The Chief Minister's Secretariat directly hired private planes on five occasions, instead of sending requisition for State planes to the Civil Aviation Department, as required under 'The Use and Requisition of the Rajasthan Government Aircraft Rules, 1977'. Civil Aviation Department incurred an extra expenditure of Rs 32.03 lakh on payment of the bills.**

Rule 6 of 'The Use and Requisition of the Rajasthan Government Aircraft Rules, 1977' provides that the Governor or the Chief Minister may at any time requisition the Government aircraft. The personal staff of the Governor or the Chief Minister, as the case may be, is required to send requisition for State aircraft along with the flight programme of the Governor or the Chief Minister to the Special Secretary, Civil Aviation Department in writing. This is to be followed by a telephonic message at least 72 hours prior to commencement of the proposed flight.

Test check (November 2008) of records of Chief Pilot Officer, State Aircraft, Jaipur<sup>1</sup> revealed that for air travel of Chief Minister of Rajasthan, the prescribed procedure of advance requisitioning of State planes was not followed and the Chief Minister's Secretariat hired private planes on five occasions<sup>2</sup> during the period April 2005 to February 2006. The bills were sent to the Civil Aviation Department (CAD) for payment. The Government, in CAD issued (June 2005-May 2006) *expost facto* administrative and financial sanctions for Rs 35.54 lakh for payment to private firms as flight charges, for air travel by the Chief Minister. Scrutiny revealed that State planes in airworthy condition were available with the Department on the dates of travel.

1. Now converted as Rajasthan Civil Aviation Corporation Limited, Jaipur.

2. 9 April 2005 (Rs 3.82 lakh), 21 April 2005 to 23 April 2005 (Rs 7.57 lakh), 4 August 2005 (Rs 5.40 lakh), 22 January 2006 (Rs 9.49 lakh) and 24 February 2006 (Rs 9.26 lakh).

The Chief Pilot Officer, State Helicopter, Rajasthan, Jaipur stated (November 2008) that the planes were hired by the Chief Minister's Office for Chief Minister's journeys on Government duty and after completion of journeys, the bills were presented for payment. No reasons have been given for hiring private planes despite availability of State planes. Thus, flouting of Rule 6 for requisitioning of State planes led to hiring of private planes and consequent extra expenditure of Rs 32.03 lakh (excluding cost of fuel Rs 3.51 lakh).

The matter was referred to the Government in January 2009; their reply has not been received (November 2009).

## Department of Elementary and Secondary Education

### 3.1.2 Government receipts kept out of Government account

**The Elementary Education and Secondary Education Departments retained Government receipts of Rs 1.23 crore, from one to six years, towards compensation for the land and buildings transferred to National Highway Authority. Keeping of Government moneys out of Government accounts is in contravention of the General Financial and Accounts Rules.**

As per Rules 5, 6 and 27 of General Financial and Accounts Rules (Volume I) controlling authority was to ensure that all moneys received by or on behalf of Government either as dues of Government or for deposit, remittance or otherwise were brought into account without delay and the money received as dues of Government or for deposit in the custody of Government were to be credited into the Consolidated Fund of the State and/ or the Public Account of the State without delay.

Test check (December 2007) of the records of the District Education Officer (DEO), Elementary Education, Sirohi and information obtained (March 2008-March 2009) from seven other offices and the Director, Elementary and Secondary Education, Bikaner (Department) revealed that for widening of NH 8, NH 14 and NH 76, National Highway Authority of India (NHAI) acquired land and buildings in respect of 20 schools. A sum of Rs 1.25 crore was paid (December 2002 to July 2007) to three District Education Officers (DEOs)<sup>3</sup> for five schools and Headmasters<sup>4</sup> of 15 Government schools towards compensation. The amounts were to be credited into Government account. However, all the schools, except Government Higher Secondary School, Kherwara, Udaipur, retained and credited the amounts in their bank accounts. In four schools<sup>5</sup> construction of new buildings was taken up with the compensation money (Rs 41.04 lakh). Fifteen schools retained Rs 84.08 lakh

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3. DEOs, Jaipur (1): Rs 5.36 lakh; Sirohi (3): Rs 51.77 lakh and Udaipur (1): Rs 2.13 lakh.

4. Headmasters, Government Primary/Upper Primary Schools- Bhilwara (1): Rs 2.51 lakh; Bundi (1): Rs 1.56 lakh; Dungarpur (5): Rs 12.32 lakh; Jaipur (2): Rs 8.70 lakh; Sirohi (3): Rs 23.11 lakh and Udaipur (3): Rs 18.01 lakh.

5. Government Higher Secondary School, Kodrala, Sirohi: Rs 14.17 lakh; Government Upper Primary Schools, Navin Bhawari: Rs 10.75 lakh and Chandravali, Sirohi: Rs 10.40 lakh; Government Primary School, Jodla, Jaipur: Rs 5.72 lakh.

in their bank accounts (*Appendix 3.1*) as on March 2009. The Department came to know about the receipt of compensation by the schools only in September 2006, when DEO, Sirohi sought permission for construction of a new school building out of the compensation money. The Joint Director (Admn), Secondary Education, informed (September 2009) that neither any orders for handing over the land by DEOs to NHAI were on records nor any agreement for transfer of land was available with the Department. Thus, non-compliance of Rules 5, 6 and 27 of General Financial and Accounts Rules (Volume I) abated the financial control in the Department and resulted in Government receipts of Rs 1.23 crore remaining out of Government accounts from one to six years.

Government stated (August and October 2009) that due to ignorance of rules, the money remained in bank accounts of the School Vikas Samitis and all the DEOs have been directed (June 2009) to instruct the Principals of schools, under their control, to deposit the sum in Government accounts and also take up the matter with concerned Sub-Divisional Officer, NHAI.

### Indira Gandhi Nahar Department

#### 3.1.3 Stoppage of work due to non-acquisition of land

**The Indira Gandhi Nahar Department approved the alignment of Agneou Minor without ensuring clear title of the land, in contravention of the PWF&A rules. As the alignment of Minor was falling in forest land, the work was stopped resulting in re-awarding of the work at higher rate and consequent extra expenditure of Rs 47.94 lakh.**

Rules 298 and 351 of Public Works Financial and Accounts Rules (PWF &AR) provide that land should be acquired well in advance and no work should commence on land which has not been duly made over by a competent Civil Officer.

The Additional Chief Engineer, Indira Gandhi Nahar Pariyojana (IGNP), Bikaner sanctioned (October 2003) the work of excavation and double tile lining of Agneou Minor of Surjara distributary in km 7.500 to 9.000. Executive Engineer (EE) 18<sup>th</sup> Division, IGNP, Bikaner awarded (October 2003) the work to contractor 'A' at 16.95 *per cent* below Schedule 'G' for Rs 63.92 lakh with stipulated date of completion as 3 November 2004.

Test check (April 2008) of records of EE 18<sup>th</sup> Division, IGNP, Bikaner revealed that the EE proposed (December 2001) alignment of Agneou Minor after conduct of survey of levels, but did not ensure clear title of the land. Superintending Engineer, Stage II, Circle I, IGNP, Bikaner also did not ensure the title of the land while approving (January 2002) the said alignment. The work was got stopped (February 2004) by the Divisional Forest Officer (DFO), Bikaner in km 7.500 to 8.500 due to alignment of Minor falling in the forest land. Contractor 'A' after executing work worth Rs 14.12 lakh on km 8.500 to km. 9.000, left the work. The EE, IGNP, Bikaner sent (February

2004) proposals for acquisition of forest land to DFO, Bikaner and approval 'in principle' by Government of India was granted in September 2005. Accordingly, the DFO, Bikaner raised (October 2005) a demand of Rs 70.33 lakh towards cost of compensatory afforestation and net present value (NPV) of forest land. The Department took two years in arranging funds and deposited Rs 70.33 lakh with DFO, Bikaner (October 2007). Meanwhile, contractor 'A' refused (August 2007) to complete the work due to cost overrun. The remaining work was re-tendered (January 2008) and allotted (April 2008) to contractor 'B' at 64.37 per cent above Schedule 'G' (Rs 58.95 lakh) for Rs 96.90 lakh for completion in December 2008. The work was actually completed in January 2009. As of February 2009, contractor 'B' was paid Rs 91.48 lakh for work done up to December 2008. However, final bill was yet to be paid (July 2009).

Government stated (July 2009) that directions were being issued for fixing responsibility of officers responsible for allotting work without acquiring land. Thus, due to flouting of Public Works Financial and Accounts Rules and approving the alignment of the Minor without ensuring clear title of land led to stoppage of the work by the Forest Department and consequent extra expenditure of Rs 47.94 lakh<sup>6</sup> on re-awarding of work at higher rate.

## Departments of Industries and Disaster Management & Relief

### 3.1.4 Denial of cash relief to spinners and weavers

**In contravention of the instructions issued by Disaster Management and Relief Department, the spinners and weavers were not paid cash relief by the Rajasthan Khadi and Village Industries Board. The relief funds of Rs 1.15 crore was lying with Khadi Sansthan/Samitis for more than five years, being used as their working capital.**

The Disaster Management and Relief Department (DMRD) of the State Government decided (December 2002) to get the work of spinning/weaving done under relief works according to which each spinner/weaver, having his own *Karghas*/looms, was to be paid relief up to Rs 1000 in instalments for purchase of threads and other related material as per the requirements assessed by the authorised officers. While cost of balance material and 25 per cent of labour was to be borne by the weaver/spinner, 75 per cent of labour cost was to be paid in the form of wheat under *Swarn Jayanti Gram Rozgar Yojana* (special component plan). The spinning/weaving works were to be sanctioned and monitored by the Rajasthan Khadi and Village Industries Board (Board). The DMRD released (December 2002) Rs 5 crore to the Board for payment to spinners/weavers and procurement of blankets. The Board allotted (January to June 2003) Rs 4.20 crore to 32 District Industries Centres (DICs) for payment to spinners/weavers through *Sansthan/Samitis*. Against this, Rs 2.56 crore was

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6. 81.32 per cent (16.95 per cent below to 64.37 per cent above) of Rs 58.95 lakh (Schedule 'G' amount).

shown as utilised by *Samitis* as per details given by DICs and Rs 1.97 crore<sup>7</sup> was refunded (August 2006) to DMRD.

In 11 DIC's<sup>8</sup>, the funds were released (January to July 2003) to the *Khadi Sansthan/Samitis* for disbursing relief to the spinners and weavers. Audit observed that contrary to instructions of DMRD, the Board had instructed (December 2002) the DICs/*Khadi Sansthan/Samitis* to provide raw material to spinners/weavers. Therefore, the *Sansthan/Samitis* issued raw material to spinners/weavers and received finished goods, as noticed from the records of 30 select *Sansthan/Samiti*, which utilised relief funds of Rs 1.15 crore and refunded balance to the DICs. While the consolidated utilisation certificate for the amount sanctioned was sent (September 2003) by the Board to DMRD, the funds were being utilised by *Khadi Sansthan/Samitis*, as their working capital.

The Deputy Secretary, Industries Department stated (July 2009) that *Khadi Sansthan/Samitis* have provided raw material to spinners/weavers along with 25 per cent of labour charges in cash. The action of the *Sansthan/Samitis* was contrary to the instructions of DMRD, as cash assistance up to Rs 1000 for purchase of raw material was not provided to the spinners/weavers and 25 per cent of labour charges to be borne by the spinners/weavers themselves were borne by the *Sansthan/Samitis*. The Deputy Secretary, DMRD confirmed (September 2009) that assistance to weavers has not been provided by the *Khadi Sansthan/Samitis* as per instructions issued by the DMRD. The Rajasthan Khadi and Village Industries Board and Industries Department were being requested to clarify the position.

Thus, non-observance of the instructions of DMRD by the Board led to denial of relief in cash to the spinners and weavers and the relief funds of Rs 1.15 crore lying with *Khadi Sansthan/Samitis* were being used as their working capital for more than five years.

## Medical Education Department

### 3.1.5 Grant of affiliation to private colleges without recovering due fees

**Non-compliance with Ordinance 80 and Statute 37 by Rajasthan University of Health Sciences led to extending undue benefit to 21 private institutions by granting them affiliation for one to three academic years without recovering due fees/penalty of Rs 25.75 lakh from them.**

Consequent upon promulgation of Rajasthan University of Health Sciences (RUHS) Act, 2005 the State Government ordered (September 2006) that all Medical, Dental, Nursing, Pharmacy and Physiotherapy Colleges hitherto affiliated to University of Rajasthan (UoR), Jaipur and Rajasthan Technical University (RTU), Kota would be affiliated to the RUHS, Jaipur with effect

7. Unutilised amount of relief for weavers: Rs 1.64 crore + unutilised relief for blankets: Rs 0.13 crore + rebate on blankets: Rs 0.20 crore.

8. Scrutiny (October 2007) of records in Barmer, Bharatpur, Bikaner, Jaisalmer, Kota and Udaipur DICs and information collected (July 2008) from Bhilwara, Chittorgarh, Churu, Jaipur and Jodhpur DICs.

from 1 October 2006. The Board of Management of RUHS, Jaipur decided (October 2006) that Statutes, Ordinances and Regulations of the UoR, Jaipur, as were in force on 18 October 2006, would be applicable until a separate set of statutes, ordinances and regulations for RUHS is formulated.

Ordinance 80 and Statute 37 UoR (Hand book Part II, 2005) prescribing fee and procedure for seeking affiliation for the first time or for extension in the temporary/provisional affiliation to the UoR provide for submission of a written application for seeking affiliation to the UoR not later than 31 December of the preceding year along with an affiliation fee of Rs 50,000 per undergraduate/certificate/diploma course. Application may also be entertained between 1 January to 30 April along with special valid reasons to the satisfaction of the University authorities and accompanied with penalty equal to amount of affiliation fee and, thereafter, up to 7 July with penalty equal to double the amount of affiliation fee as a special case.

Scrutiny of the records of Vice-Chancellor, RUHS, Jaipur revealed that 21 Private Medical Colleges submitted applications for affiliation for the sessions in 2006-07 (two colleges), 2007-08 (16 colleges) and 2008-09 (three colleges) after 31 December of 2005, 2006 and 2007 respectively, without charging any penalty. The RUHS ignored the provisions of the ordinances/statutes and did not levy the due penalty of Rs 25.75 lakh (*Appendix 3.2*) on these colleges for late submission of application, extending undue benefit to them. On being pointed out in audit, demand notices were issued (September 2008) to the institutions and Rs 11.25 lakh<sup>9</sup> was recovered from three institutions.

The Government stated (June 2009) that efforts were being made to recover the remaining amount from 18 institutions.

Thus, non-compliance of the Ordinance/Statute by the RUHS led to extending undue benefit to 21 private institutions by granting them affiliation for one to three academic years without recovering due penalty from them.

The State Government should put in place an effective mechanism to ensure that similar financial lapses do not occur in other affiliated educational/technical institutions, operating in the State.

## Public Health Engineering Department

### 3.1.6 Use of costlier pipes for casing of hand pumps

**Non-enforcement of departmental instructions regarding use of pipes for casing of hand pumps by the Public Health Engineering divisions resulted in avoidable extra expenditure of Rs 66.33 lakh.**

Technical Committee and Finance Committee of Rajasthan Water Supply and Sewerage Management Board (RWSSMB) Public Health Engineering

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9. Pacific Dental College, Udaipur: Rs 4.50 lakh; Jaipur Dental College, Dhund, Tehsil Amber, Jaipur: Rs 2.25 lakh and Darshan Dental College, Udaipur: Rs 4.50 lakh.

Department (PHED) decided (February 2006 and April 2006) to use Asbestos Cement (AC) pressure pipes in place of mild steel (MS) pipes for casing of tube wells and hand pumps in alluvial strata<sup>10</sup>. Technical Member, RWSSMB, PHED, Jaipur also directed (May 2006) all the field officers that in future, for administrative and financial sanction as well as technical sanction on techno-economic grounds, estimates be prepared for casing of tube wells and hand pumps in the areas having alluvial strata considering AC pressure pipes instead of MS pipes. The cases, where administrative and financial sanction had already been issued with MS pipe casing, be revised and got approved with AC pressure pipes casing wherever feasible. Even in cases where TS was issued with MS casing pipes, execution of such work shall be done with AC pressure pipe casing only. The officer concerned would be held responsible for loss caused to the Government if costlier pipe is used in construction of tube well/hand pump where cheaper option was available.

Test check (January 2009) of the records of the Executive Engineer, PHED Division Hindaun City (EE) revealed that during 2006-08, Additional Chief Engineer (ACE), PHED, Bharatpur Region, accorded (August 2006 to February 2008) administrative and financial sanctions for drilling of hand pumps mentioning the area as rocky in all the cases. However, EE issued (September 2006 to December 2007) technical sanction for work of drilling of hand pumps without mentioning type of strata and issued (March 2007 to January 2008) 16 work orders for drilling 214 hand pumps. Audit, examined the strata charts of hand pumps attached with the running bills and found that 118 hand pumps (Todabhim: 45 and Hindaun City: 73) had been drilled in alluvial soil (sandy). Department used 7,314.98 metre of MS pipes in these 118 hand pumps (*Appendix 3.3*). Using MS pipes<sup>11</sup> for casing of HPs in alluvial strata in violation of the instructions of the Technical Member of RWSSMB, PHED, Jaipur led to avoidable extra expenditure of Rs 31.62 lakh.

Similarly, scrutiny (March 2009) of records of EE, PHED, District Rural Division II, Jaipur revealed that the EE got (March-July 2007) 105 hand pumps drilled (*Appendix 3.4*) in Jaipur District through contractor 'A' where on actual drilling, strata was found to be alluvial (sandy). The Department used 7533.85 metre MS casing pipes violating the instruction of RWSSMB *ibid* resulting in extra avoidable expenditure of Rs 34.71 lakh.

Government stated (November 2009) that the area of Hindaun Block and Todabhim Block are composed of older alluvium soil followed by murrum, clay and kankar and sandstone not fully alluvial strata and thus use of MS pipes was justified in the area; in Jaipur change in modalities of tendering was very difficult keeping in view the scarcity of drinking water in the ensuing summer season. The reply was not tenable because the actual strata were alluvial soil as per strata charts. The EEs should have taken up the issue with the Technical Member rather than flouting the departmental instructions.

10. see glossary at page 175.

11. Rs 549 (September 2007-March 2008) and Rs 603 (April - August 2007) per metre

Thus, non-compliance to the departmental instructions by the field divisions resulted in avoidable extra expenditure of Rs 66.33 lakh.

### **3.1.7 Payment of price escalation charges in lump sum contract**

**Non-observance of the Public Works Financial and Accounts Rules and inclusion of price variation clause in the agreement, though not applicable to lump sum contracts, led to inadmissible payment of price escalation charges of Rs 17.11 crore to the contractors.**

Rule 378 of Public Works Financial and Accounts Rules (PWF&AR) provides that in lump sum contracts, the contractor agrees to execute a complete work with all its contingencies in accordance with drawings and specifications for a fixed sum and the detailed measurements of work done are not required to be recorded except for addition and alteration. As such, no price escalation in works executed under lump sum/turnkey basis contract is payable and clause 45 of the agreement pertaining to price variation has to be deleted.

Scrutiny (February 2006) of records of Executive Engineer (EE), Public Health Engineering Department (PHED), Rajiv Gandhi Lift Canal (RGLC) Division VI, Phalodi and further information collected (November 2006 to February 2009) from seven Divisions<sup>12</sup> of PHED revealed that Additional Chief Engineers (ACEs), Jaipur and Kota and Chief Engineer (Rural), Jaipur allotted (June 2002 to January 2006) 17 works relating to water supply projects to contractors on single responsibility turnkey/lump sum contract basis for Rs 650.83 crore. Contractors were paid Rs 368.67 crore during July 2005 to May 2008, including Rs 17.11 crore (*Appendix 3.5*) towards price escalation as per existing clause 45 of the agreements, which was not deleted by the Department.

Government informed (September 2009) that the Finance Department has agreed with the audit contention that payment of price escalation in lump sum contract was irregular. Accordingly, the matter regarding non-payment of price escalation in case of lump sum contract was being put up to Policy Planning Committee of the Department for approval.

Thus, flouting of the Rule 378 of Public Works Financial and Accounts Rules led to inadmissible payment of price escalation charges of Rs 17.11 crore to the contractors.

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12. Executive Engineer (EE), PHED, Rajiv Gandhi Lift Canal (RGLC) Division-II, Jodhpur; EE, PHED, RGLC Division-III, Phalodi; EE, PHED, Bagheri Ka Naka Project Division, Nathdwara; EE, PHED, Project Division, Sawaimadhapur; EE, PHED, Bisalpur-Dudu-Phulera Project Division, Malpura; EE, PHED, Bisalpur-Dudu-Tonk-Uniyara, Project Division-III, Todaraisingh and EE, PHED, Project Division, Jhalawar.

## Public Works Department

### 3.1.8 Re-tendering of works without negotiation with the contractors

**Re-tendering of works without resorting to negotiation with contractors, contrary to the provisions of Public Works Financial and Accounts Rules, led to completion of work at avoidable extra expenditure of Rs 1.36 crore.**

Public Works Financial and Accounts Rules, Part II (Item No.15 of Appendix XIII) provide that in case the lowest tenderer fails to start the work awarded to him, the competent authority may negotiate with others qualified to get the work done on original sanctioned rates and conditions or even up to two *per cent* above or from any other experienced registered non-tenderer contractors after recording reasons.

(A) The Additional Chief Engineer (ACE), Public Works Department (PWD), Bikaner Zone approved (November 2005) tenders for improvement of riding quality of pavement with 50 mm bituminous macadam on Fatehpur-Jhunjhunu-Alsisar-Malsisar-Rajgarh (SH 41) in Km 0/0 to 6/0 and Km 20/0 to 28/0 in favour of contractor 'A' at 4.90 *per cent* above Schedule 'G' aggregating Rs. 1.81 crore. Accordingly, the Executive Engineer (EE) PWD Division, Churu issued (December 2005) work order to contractor 'A' with stipulated date of completion of the work as 9 May 2006 and also requested to execute the agreement within seven days after its receipt. The contractor 'A' neither executed the agreement nor started the work. The contractor refused (March 2006) to execute the work on the plea of increase in the price of bitumen and also that he had not executed the agreement. The ACE, Bikaner after a delay of five months withdrew (11 May 2006) the work forfeiting his earnest money (Rs 3.46 lakh) and debarred the contractor from participation in future tendering of the work. Meanwhile, after issuing (17 April 2006) fresh Notice Inviting Tender (NIT) for the work, the ACE, Bikaner allotted (July 2006) the work to another contractor 'B' at 17.81 *per cent* above Schedule 'G' aggregating Rs 2.03 crore. The contractor completed the work (December 2006) at a cost of Rs 1.83 crore.

Scrutiny (September 2008) of records of ACE, Bikaner revealed that the Department did not adhere to the provisions prescribing negotiations with the second lowest or other qualified tenderers/contractors to execute the work without retendering. Thus, non-observance of the financial rules by the ACE, Bikaner and adopting the course of retendering resulted in extra expenditure of Rs 20.03 lakh<sup>13</sup>.

The Government stated (April 2009) that the Department had made (March 2006) efforts to get the work done through the second lowest tenderer as well as through the other non-participating firms but the firms refused to do so due to increase in prices of bitumen and grit etc. The reply was not justified, as the

13. 12.91 *per cent* (17.81 *per cent* – 4.90 *per cent*) of Rs 1.55 crore.

Department failed to adhere to the codal provisions for negotiating with other tenderers, immediately after seven days given to contractor 'A' for signing the agreement, to avoid retendering.

(B) The Additional Chief Engineer (ACE), PWD Zone, Jodhpur approved (November 2005) the work of improvement of riding quality in km 116/0 to 128/0 on NH 14 (Beawar-Bar-Pali-Sirohi Abu Road) in favour of contractor 'C' at 20.11 *per cent* below Schedule 'G' (Rs 2.20 crore) aggregating to Rs 1.76 crore. Accordingly, Executive Engineer (EE), PWD, NH Division, Pali issued (November 2005) work order to contractor 'C' with stipulated date of completion of work as 7 April 2006, instructing him to start the work by 8 December 2005. As the work was not started by the contractor up to 28 December 2005, the ACE, Jodhpur rescinded (14 February 2006) the contract and levied compensation of Rs 17.56 lakh (10 *per cent* of Rs 1.76 crore), which was recovered (April -May 2006) from the contractor 'C'.

After inviting (February 2006) tenders second time by the ACE, the work was awarded (March 2006) by EE to contractor 'D' at 4.99 *per cent* below same Schedule 'G' aggregating Rs 2.09 crore with stipulated date of completion as 5 August 2006. Again, the Chief Engineer (CE), NH, PWD, Rajasthan Jaipur had to withdraw the work after imposing (5 August 2006) compensation of Rs 20.88 lakh (10 *per cent* of Rs 2.09 crore) under clause 2 of the contract agreement upon contractor 'D' as the contractor neither executed the agreement nor commenced the work. The compensation was not recovered from contractor 'D' as he filed a case in the court.

After inviting (September 2006) tenders third time by the ACE through short term NIT, Secretary (NH), PWD, Rajasthan, Jaipur accepted (November 2006) the rate of single contractor 'E', at 41 *per cent* above same Schedule 'G' aggregating to Rs 3.10 crore. The work was completed in March 2007 at a cost of Rs 3.10 crore.

Test check (September 2008) of the records of the ACE, PWD Zone Jodhpur revealed that on not starting of the work by contractor 'C' within the prescribed period, the Department did not adhere to the codal provisions of the financial rules which provided for conducting negotiations with all tenderers exploring possibilities to get the work done at least at the same rate or up to two *per cent* higher than the lowest rate without retendering. This led to sanctioning of work at higher rates resulting in avoidable extra expenditure of Rs 1.34 crore<sup>14</sup>. The extra financial burden worked out to Rs 1.16 crore (after adjusting compensation of Rs 0.18 crore).

The Government stated (June 2009) that as earnest money of all other than the lowest tenderer of the first tendering process was refunded hence the work could not be awarded to them. The reply was not tenable as refund of earnest money did not bar the Department from negotiating with other tenderers.

Thus, non-compliance of provision of item No.15 of Appendix XIII of Public Works Financial and Accounts Rules, Part II for safeguarding Government

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14. 61.11 *per cent* (20.11 *per cent* below + 41 *per cent*) of Rs 2.20 crore.

interest led to completion of work at avoidable extra expenditure of Rs 1.36 crore.

### **3.1.9 Works awarded without obtaining administrative and financial sanctions**

**Non-compliance with Rule 285 (b) of Public Works Financial and Accounts Rules and awarding work by the Department without obtaining administrative and financial sanctions from Government of India and also without the technical approval of State Technical Agency led to unauthorised expenditure of Rs 32.03 lakh on construction of approach road, Pitampura under Pradhan Mantri Gram Sadak Yojana.**

Rule 285 (b) of Public Works Financial and Accounts Rules (PWF&AR) prohibits execution of works without administrative, financial and technical sanctions and budget allocations. Further, guidelines of *Pradhan Mantri Gram Sadak Yojana* (PMGSY) issued (January 2003) by Government of India (GoI) stipulate that the proposal for construction of roads duly approved technically by the State Technical Agency (STA) and routed through State Level Committee (SLC) should be sent to Ministry of Rural Development of Government of India for obtaining their clearance.

The State Government issued (April 2006) administrative sanction for Rs 404.68 crore for construction of New Road Works under PMGSY for the year 2006-07 for Phase VI, Part II which, *inter alia*, included construction of three approach roads<sup>15</sup> (A/R) at an estimated cost of Rs 1.59 crore under package No. RJ 23-40. The work of this package was allotted (September 2006) to contractor 'A' for Rs 1.57 crore with stipulated date of completion as 14 June 2007 by Executive Engineer (EE), PWD, District Division, Kota. Contractor 'A' actually completed (January 2008) these roads but was paid (November 2007) Rs 1.43 crore for the work executed up to October 2007. His final bill was yet to be paid (September 2009). Meanwhile, the EE also allotted (August 2007) the work of construction of a separate A/R Pitampura to contractor 'B' at Rs 26.43 lakh with stipulated date of completion as 7 March 2008. This road was completed (April 2008) at a cost of Rs 32.03 lakh and the payment was made in April 2008. The expenditure was charged against package no. RJ-23-40 of PMGSY. As such, total expenditure of Rs 1.75 crore was incurred on four roads as of April 2008 against sanctioned cost of Rs 1.59 crore for three roads.

Test check (May 2008) of the records of the Superintending Engineer (SE), PWD, Circle Kota revealed that neither any administrative and financial sanction was available on record for construction of A/R Pitampura nor the proposals thereof were technically approved by STA, SLC and GoI. Thus, expenditure of Rs 32.03 lakh was unauthorisedly incurred on the A/R Pitampura by charging it to package RJ-23-40 in contravention of Rule 285(b) *ibid* and PMGSY guidelines. This was done irregularly. Besides, while final payment of the unapproved A/R Pitampura (completed on 8 April 2008) had

15. A/R Kishorpura: Rs 92.69 lakh, A/R Girdharpura: Rs 28.77 lakh and A/R Saloniya: Rs 37.16 lakh.

since been made on 30 April 2008, the final bill of three approved A/Rs, stated to have been completed on 18 January 2008, had not yet been paid as of September 2009.

The Government stated (June-August 2009) that GoI had been requested (August 2009) to sanction construction of A/R Pitampura. The request made by the Department to the GoI was not in consonance with the action of the Department as A/R Pitampura had already been constructed by utilising the funds of Package No. RJ-23-40.

Thus, non-compliance of Rule 285 (b) of Public Works Financial and Accounts Rules and awarding work by the Department without obtaining administrative and financial sanctions from Government of India and also without the technical approval of STA and SLC led to unauthorised expenditure of Rs 32.03 lakh on the construction of approach road, Pitampura under *Pradhan Mantri Gram Sadak Yojana*.

### **3.1.10 Award of works without acquisition of forest land and private land**

**Awarding the work without acquisition of required private land and without obtaining the Government of India approval for execution of works on forest land, rendered expenditure of Rs 1.58 crore largely unfruitful, on approach roads lying incomplete.**

Rule 351 of Public Works Financial and Accounts Rules lays down that no work should be commenced on land which has not been duly made over by responsible Civil Officer. The Forest (Conservation) Act, 1980 also prohibits the use of forest land for other purposes without prior approval of Government of India (GoI).

State Government accorded (April 2006 and July 2007) administrative and financial sanction of Rs 4.98 crore for construction of four approach roads (ARs) (27.95 kilometre<sup>16</sup>) under *Pradhan Mantri Gram Sadak Yojana* (PMGSY) to provide connectivity by all weather roads for improving the socio-economic, educational and medical facilities of the people of villages.

Scrutiny (May 2008 and March-April 2009) of the records of two Circles<sup>17</sup> of Public Works Department (PWD) revealed that out of four approach roads sanctioned between April 2006 and July 2007, for two ARs<sup>18</sup> revenue track (*Kutcha* road) was not available as per their technical reports and the alignment was passing through private land. The remaining two ARs<sup>19</sup> were also proposed on existing *kutcha* road on forest land as was intimated (May 2004) by Divisional Forest Officer, Kota. Thus, at the time of awarding works to contractors, the Department was aware that the roads had been proposed on

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16. Approach Road (AR) Chowkhla to Jasnathpuri: Rs 0.43 crore (4 km), AR Chawa Phalsoond to Kerlipura: Rs 0.38 crore (3 km), AR Mandliya to Mandirgarh: Rs 2.23 crore (11.450 km) and Hanatiya to Pachpahar subsequently changed as Mandliya to Pachpahar: Rs 1.94 crore (9.500 km).

17. Superintending Engineer (SE), PWD Circle, Barmer and SE, PWD Circle, Kota.

18. AR Chowkhla to Jasnathpuri and AR Chawa Phalsoond road km 29 to Kerlipura.

19. AR Mandliya to Mandirgarh and AR Mandliya to Pachpahar.

private/forest lands. Nevertheless, the Department injudiciously awarded (August 2006 to October 2007) the works of construction of these approach roads to contractors without acquisition of required private land and obtaining prior approval of GoI for the forest land required. Consequently, the road works scheduled to be completed between May 2007 and May 2008 were stopped during December 2006 to March 2008 and were left incomplete due to objection raised by land owners/Forest Department during execution of road works for which an expenditure of Rs 1.58 crore was incurred (*Appendix 3.6*) as of April 2009.

Government stated (March 2009 and August 2009) that proposals for dereservation of forest land were under the consideration of GoI and ARs Mandliya to Pachpahar and Mandliya to Mandirgarh would be completed after obtaining approval of GoI. ARs Chowkhla to Jasnathpuri and Chawa Phalsoond to Kerlipura remained incomplete as the farmers did not provide land, for which efforts were being made. The reply did not specify the reasons for awarding work without obtaining prior approval of GoI despite knowing the fact that the alignment of road was passing through the forest land and ensuring that dispute free land was available.

Thus, non-observance of Rule 351 of Public Works Financial and Accounts Rules and awarding work injudiciously before acquisition of required private land and without obtaining approval of Government of India for execution of works on forest land rendered the expenditure of Rs 1.58 crore largely unfruitful on approach roads, lying incomplete.

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

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

#### **Co-operative Department**

##### **3.2.1 Loans to co-operative institutions not recovered upto 14 years**

**Non-inclusion of any penal clause to safeguard Government financial interest, except for charging interest at commercial rates, led to non-recovery of Rs 1.94 crore, including interest of Rs 0.79 crore, from six institutions even after a lapse of three to 14 years.**

In order to increase the profitability and viability of the sick co-operative institutions, State Government approved (December 1993 and March 1994)

creation of two Funds to be administered by Co-operative Department. The 'State Co-operative Renewal Fund' (Renewal Fund) was created in 1993-94 with an initial amount of Rs 1 crore, which was enhanced to Rs 3.90 crore by 2005-06. The fund was to provide interest-free loans to the sick institutions incurring establishment expenses over and above the prescribed limit, for pruning their staff by offering voluntary retirement, legal retirement and compulsory retirement of the employees. The loan was to be repaid in five equal yearly instalments with moratorium period of two years. In case of default interest at prevailing commercial rate was to be charged.

Similarly, the 'State Co-operative Revitalisation Fund' (Revitalisation Fund) of Rs 1 crore was created in 1993-94 which was enhanced to Rs 1.61 crore by 2001-02. The fund was meant for providing loan assistance for capital investment, margin money and working capital to those institutions which are not eligible to get assistance from the financial agencies as per the existing norms for undertaking viable ventures. The loan was to be repaid with 8 per cent interest in four equal yearly instalments in a period of five years with first year as moratorium. In case of default institutions were to pay interest at higher rates fixed by the Fund Management Committee. Implementation of these two schemes is to be monitored by the Co-operative Department and quarterly review report of the functioning and progress of the schemes is to be reported to the Government.

Scrutiny (May 2008) of the records of Registrar Co-operative Societies, Jaipur revealed that under the 'Renewal Fund', loans of Rs 2.80 crore were provided (March 1995-February 2009) to 29 institutions. Of this, loans of Rs 2.03 crore (including interest of Rs 54 lakh) were outstanding as of October 2009. During March 1995 to January 1999, the Co-operative Department sanctioned loans of Rs 42.85 lakh<sup>20</sup> to three Co-operative institutions. Of this, the loan of Rs 30.71 lakh was sanctioned (March 1995) to one institution<sup>21</sup>, which was under liquidation and the loan was to be recovered in lump sum before September 1995 out of sale proceeds of the assets of the institution. However, the entire amount was not recovered as of October 2009 though assets of the institution were sold for Rs 61 lakh in March 2003. Further, loans of Rs 12.14 lakh sanctioned (June 1998 and January 1999) to two other institutions were to be recovered within a period of seven years i.e. by June 2005 and January 2006. However, not a single instalment was recovered from them as of 31 October 2009, indicating that the loan sanctioned to these institutions did not serve the desired purpose of increasing their profitability and viability. Further, loan of Rs 30.71 lakh was granted contrary to the objectives of the scheme as the institution (Oil Seeds Processing Mills at Gajsinghpur) was under liquidation on the date of sanction of loan and there was no possibility of increasing its profitability and viability.

Further, under the 'Revitalisation Fund', loans of Rs 1.26 crore were sanctioned (August 1996-October 2006) to 19 institutions. Of this, loans of

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20. Sriganganagar Co-operative Oil Seeds Processing Mills, **Gajsinghpur**: Rs 30.71 lakh (March 1995); Sri Gangapur Kraya Vikraya Sahakari Samiti (KVSS), **Sawaimadhapur**: Rs 3.43 lakh (June 1998) and Bundi KVSS, **Bundi**: Rs 8.71 lakh (January 1999).

21. Sriganganagar Co-operative Oil Seeds Processing Mills, Gajsinghpur.

Rs 1.26 crore (including interest of Rs 35 lakh) were outstanding as of October 2009. During July 1997 to January 2001, the Co-operative Department sanctioned loans of Rs 73 lakh<sup>22</sup> to three institutions. Of this, the loan of Rs 66 lakh was sanctioned (January 2001) to one institution<sup>23</sup>, which subsequently went into liquidation in October 2003. Though the amount was to be recovered within a year with interest at 8 *per cent* per annum, the entire amount remained unrecovered as of October 2009. Further, loans of Rs 7 lakh sanctioned (July 1997 and March 1999) to two other institutions were to be recovered within a period of five years i.e. by July 2002 and March 2004. However, not a single instalment was recovered as of 31 October 2009, indicating that the loan sanctioned to these institutions did not serve the desired purpose of increasing their profitability.

It was also observed that the Department maintained only ledger account of instalments paid by the institutions and issued letters to defaulting institutions occasionally. There was no effective monitoring of implementation of the schemes so as to ensure the improvement of viability and increase in profitability of the institutions. Pursuance of recovery of outstanding loans and quarterly review of the functioning of the scheme was not conducted.

Mention was made in para 5.1.11 of Report of the Comptroller and Auditor General of India for the year ended 31 March 2005 (Civil)-Government of Rajasthan, regarding non-recovery of loan assistance from institutions. Government intimated to the Public Accounts Committee that efforts were being made to recover the loans. However, the loans were still lying unrecovered as of October 2009.

In respect of the Renewal Fund, Government stated (January/March 2009) that recoveries could not be made due to poor financial position of institutions and institutions being under liquidation. However, efforts were being made to recover the loans and interest thereon.

## Forest Department

### 3.2.2 Excess deposit in a corpus fund for welfare activities under Rajasthan Forestry and Biodiversity Project

**Excess deposit of Rs 7.03 crore in Corpus Fund against the provisions of the Rajasthan Forestry and Biodiversity Project resulted in avoidable extra liability of loan and interest thereon for the State Government.**

Government of India (GoI) entered (March 2003) into an agreement with the Japan Bank for International Cooperation (JBIC), Japan for executing the Rajasthan Forestry and Biodiversity Project (Project) according to which JBIC

22. Hindali KVSS, Bundi: Rs 2.00 lakh (July 1997); Rajasthan University Co-operative Sub-Store: Rs 5.00 lakh (March 1999) and Keshoraipatan Co-operative Sugar Mills: Rs 66 lakh (January 2001).

23. Keshoraipatan Co-operative Sugar Mills.

was to provide loan assistance of Rs 369.59 crore against the project cost of Rs 442.19 crore during the project period from April 2003 to March 2008. The remaining amount of project cost of Rs 72.60 crore as general management cost was to be borne by the State Government. The interest rate of loans sanctioned by GoI for Externally Aided Projects ranged between 10.50 per cent (2003-04) and 9 per cent (2004-09).

Chapter V (B) of the Project report, *inter alia*, provided that funds for welfare activities will be 15 per cent of the plantation cost and, to create better appreciation of community ownership among the beneficiaries, 10 per cent of the cost of welfare activities was to be contributed by people in the form of cash, kind or voluntary labour and a corpus fund of 10 per cent of the cost of welfare activities<sup>24</sup> was to be created by depositing the sum in the bank account of Village Forest Protection and Management Committees (VFPMC) for maintenance of assets created under welfare activities after the project period. The project was closed on 31 March 2008.

Test check (June 2008) of the records of Additional Principal Chief Conservator of Forest, Aravalli Afforestation Programme, Jaipur revealed that during 2004-08, against the required Rs 35.16 crore<sup>25</sup>, the Department made a provision of Rs 23 crore for welfare activities and actually incurred an expenditure of Rs 19.40 crore. However, in the Project Report, financial allocation under corpus fund was incorrectly shown as Rs 10 crore. The amount deposited in the corpus fund during 2004-08 was Rs 8.97 crore<sup>26</sup> (46 per cent) against 10 per cent of actual expenditure on welfare activities costing Rs 19.40 crore. This resulted in creation of extra loan liability of Rs 7.03 crore and interest thereon for the State Government.

Government stated (June 2009) that during discussion (October 2002) with JBIC, it was agreed to set apart Rs 1 lakh per village community as corpus fund as voluntary contribution may not be feasible everywhere and a provision of Rs 10 crore was exhibited in the Project Report, but such changes could not be incorporated inadvertently in the text of the project documents. The action of the Department was not in conformity with the spirit of provisions for raising the corpus fund to be created for maintenance of assets as the corpus fund was to be created for Rs 1.94 crore being 10 per cent of the actual expenditure of Rs 19.40 crore on welfare activities and the Department has created corpus of equal to 46 per cent of cost of welfare activities. Besides, the minutes of the meeting with JBIC referred to in the Government reply also did not stipulate depositing Rs one lakh per VFPMC in the corpus fund.

Thus, excess deposit of Rs 7.03 crore in the corpus fund against the provisions of the project created avoidable extra liability of loan and interest thereon for the State Government.

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24. Infrastructure Development for communities viz. Drinking water, Sanitation and Health, Animal Husbandry, Roads and Community works (Rs 15 crore) and Income Generating Activities) viz. Skill upgradation, Tailor/midwife training, Weaving/knitting, Lift Irrigation etc. (Rs 8 crore).

25. 15 per cent of actual plantation cost of Rs 234.41 crore.

26. 2004-05: Rs 0.01 crore; 2005-06: Rs 2.50 crore; 2006-07: Rs 5.30 crore and 2007-08: Rs 1.16 crore.

## Higher Education and Public Works Department

### 3.2.3 Idling of infrastructure created for starting science stream in Government colleges

**Defective planning by the Department led to delay in construction of buildings, non-utilisation of infrastructure of ten completed college buildings for want of students, which resulted in imprudent expenditure of Rs 5.37 crore.**

Commissioner, College Education (Department), Jaipur sanctioned (August 2007) Rs 14.40 crore at Rs 60 lakh per college for 24<sup>27</sup> Government Colleges/Government Women Colleges (Colleges) for construction of science laboratories (at Rs 50 lakh each) and purchase of lab equipment including glassware, chemicals, specimen, microslides, furniture etc. (at Rs 10 lakh each) and issued guidelines for starting science stream under 'Self Finance Scheme'<sup>28</sup>. The construction works were to be got completed through the Public Works Department (PWD) during 2007-08 and science streams were to be started from the session 2008-09. As per admission policy of the Department, 70 students in each group i.e. Mathematics and Biology of science stream, could be admitted in a college.

Test check (September 2008) of records of the Principal, Government College, Deeg (Bharatpur) and information collected (February 2009) from the Department revealed that Rs 12 crore were allotted (August 2007) to the PWD for construction of buildings and Rs 2.40 crore to the Principals of respective colleges for purchase of equipment. However no funds were released to PWD during 2007-08 and Rs 5.90 crore<sup>29</sup> were released during the years 2008-09 and 2009-10 (up to July 2009). Audit observed that even though all the 24 colleges had purchased scientific equipment and furniture worth Rs 2.40 crore (October 2007-January 2008), science stream could be started only in 12 colleges (buildings completed: 9 colleges; incomplete buildings: 3 colleges) from the session 2008-09. As of August 2009, Science stream could not be started in 12 other colleges despite spending Rs 4.37 crore (buildings completed: 10 colleges<sup>30</sup>; incomplete colleges at Baran and Deeg). Additional Secretary PWD, confirmed (August 2009) that construction of five incomplete buildings was in progress. The delay in construction was attributed to belated

27. Government Colleges - Deeg, Deoli, Kekri, Lalsot, Malpura, Nasirabad, Ratangarh, Sojatcity, Suratgarh and Taranagar; Government Women Colleges - Balotra, Banswara, Baran, Barmar, Chittorgarh, Chomu, Dausa, Dungarpur, Jaisalmer, Jhunjhunu, Kotputli, Neem Ka Thana, Shahpura and Sirohi.

28. see the glossary at page 175.

29. 2008-09: Rs 4.20 crore and 2009-10 (upto July 2009): Rs 1.70 crore.

30. **Banswara:** Rs 36.67 lakh; **Chittorgarh:** Rs 42.89 lakh; **Dausa:** Rs 44.61 lakh; **Dungarpur:** Rs 38.50 lakh; **Jaisalmer:** Rs 38.73 lakh; **Lalsot:** Rs 40.28 lakh; **Nasirabad:** Rs 43.51 lakh; **Neem Ka Thana:** Rs 28.19 lakh; **Shahpura:** Rs 39.28 lakh and **Sirohi:** Rs 34.65 lakh (total Rs 4.37 crore including Rs 0.50 crore as 13 per cent pro rata charges).

release of funds and non-release of funds of Rs 6.10 crore<sup>31</sup>. The Principals of the ten colleges where building was complete attributed non-starting of Science stream to non-availability of adequate number of students (6 colleges)<sup>32</sup> and students getting admission in other Government colleges having science stream at lesser fees (4 colleges)<sup>33</sup>. Thus, the Department failed to evaluate availability of students in the areas where science stream was started in the colleges under 'Self Finance Scheme', which indicated defective planning.

The Government stated (July 2009) that PWD was being instructed to complete the buildings of five colleges and that classes could not be started in five colleges due to non-availability of students. Efforts would be made to start classes in all the 10 colleges where buildings have been completed.

Thus, defective planning of the Department led to delay in construction of buildings, non-utilisation of infrastructure of ten completed college buildings for want of students, which resulted in unfruitful expenditure of Rs 5.37 crore<sup>34</sup>.

## Horticulture Department

### 3.2.4 Improper selection of sites for ponds

**Drawal and release of funds without adequate survey and improper selection of site for Community Water Ponds resulted in non-utilisation of Central assistance of Rs 3.30 crore and wasteful expenditure of Rs 9.89 lakh, besides depriving farmers of irrigation facility through harvesting of rain water.**

Director, Horticulture, Rajasthan, Jaipur issued (August 2006) guidelines for construction of Community Water Ponds (Ponds) for rain water harvesting to irrigate horticultural crops under National Horticulture Mission (NHM), a Centrally sponsored scheme<sup>35</sup>. Such ponds were to be constructed at the fields of farmers who were collectively interested in the development of water resources and would agree to spare their own land. After getting consent of the concerned farmer groups, selection of sites was to be done by District Horticulture Society and the construction works on the selected sites were to be carried out by the Rajasthan State Agricultural Marketing Board (Board). Each pond (size 70m X 70m) capable of irrigating 10 hectares of land was to be constructed at a cost of Rs 10 lakh as per specifications suggested by Maharana Pratap Agriculture and Technical University, Udaipur.

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31. Rs 4.20 crore released in 2008-09 and Rs 1.70 crore released in 2009-10.

32. Banswara, Dausa, Jaisalmer, Nasirabad, Neem Ka Thana and Shahpura.

33. Chittorgarh, Dungarpur, Lalsot and Sirohi

34. Cost of construction of 10 completed buildings: Rs 4.37 crore: Expenditure on lab equipments and furniture at Rs one crore for 10 completed buildings.

35. 100 per cent Central assistance for 2005-07 and 85 per cent Central and 15 per cent State assistance from 2007-08 onwards.

During 2006-08, Rs 34.20 crore was released to the Board for construction of 342 ponds. Of these, construction of 279 ponds were completed as of May 2009 at a cost of Rs 25.28 crore, 29 were in progress, 21 were cancelled and 13 were not started being disputed. As a result, Central assistance of Rs 3.30 crore<sup>36</sup> sanctioned for 34 cancelled and disputed ponds was lying idle with the Board.

Scrutiny (January 2009) of records of Agriculture Officer, Baran and information gathered (July 2009) from Mission Director, NHM revealed that the funds were released without adequate survey, soil test and registration of farmers societies, as detailed below:

- Director, Horticulture, Jaipur allotted Rs 1.50 crore to Agriculture Officer (Horticulture), Baran during 2006-07 and 2007-08 who further advanced (August 2006 to December 2007) the amount to Board for construction of four ponds by June 2007 and 11 ponds by June 2008. The list of sites selected for construction of four ponds<sup>37</sup>, allotted for 2006-07, was forwarded (October 2006) to Board, Baran alongwith drawing, design and model estimates. Board issued work orders to contractors (January-February 2007) to complete the works within four months (May-June 2007). While construction work of two ponds (Gagchana and Devari Upreti) could not be started due to a protest lodged by the concerned farmer groups, the work at Thamli was stopped (December 2007) as it was started at a site other than the one selected by the Agriculture Officer. The construction work of the fourth pond (Nimoda) had to be stopped (June 2007) at the excavation level due to the presence of hard rock strata. It was started without conducting soil tests. No efforts were made by the Agriculture Officer, Baran to select an alternate site. An expenditure of Rs 3.69 lakh<sup>38</sup> had been incurred by Board on these four ponds as of March 2009.

- Of the 11 ponds allotted (December 2007) for 2007-08, to be completed by June 2008, sites of only five ponds had been selected. However, work could not be started (June 2009) as the farmer groups opposed the reduction in the size of ponds to 46m X 46m and offered to construct ponds of the original size at the same cost on their own to which the Department agreed. Even so, work could not be completed due to non-registration of societies of farmer groups. This resulted in non-utilisation of Central assistance of Rs 1.46 crore for 15 to 31 months and wasteful expenditure of Rs 3.69 lakh.

- Of the three ponds sanctioned by Agriculture Officer (Horticulture), Karauli in the year 2006-07, one (Govindpura) was cancelled after incurring an expenditure of Rs 1.08 lakh and another, Akorasi, was lying incomplete, after incurring an expenditure of Rs 3.32 lakh, due to a dispute. All the 10 ponds sanctioned in 2007-08 were cancelled. This resulted in wasteful

36. Rs 340 lakh (34 ponds) less Rs 9.89 lakh (expenditure already incurred on 34 ponds).

37. Gagchana, *Panchayat Samiti* (PS) Chipabarod; Devari Upreti, PS, Shahabad; Nimoda, PS, Atru and Thamli, PS, Baran.

38. Devari Upreti: Rs 0.06 lakh on preliminary works; Nimoda: Rs 2.98 lakh on excavation and Thamli: Rs 0.65 lakh on preliminary works.

expenditure of Rs 4.40 lakh and non-utilisation of Central assistance of Rs 1.16 crore<sup>39</sup>.

Drawal and release of funds without ensuring adequate survey and selection of suitable sites for ponds resulted in non-utilisation of Central assistance of Rs 3.30 crore, lying unutilized with the Board, wasteful expenditure of Rs 9.89<sup>40</sup> lakh, non-completion of 42 ponds within the stipulated time and non-availability of irrigation facility to the farmers through harvesting of rain water.

Government stated (June 2009) that action against officers responsible for not taking interest in implementation of the scheme was being taken.

## Industries Department

### 3.2.5 Research and training programme for weavers not implemented

**Deficient planning by the Khadi and Village Industries Board resulted in unfruitful expenditure of Rs 17.78 lakh as training of weavers by expert designers was not started. Besides, Rs 24.22 lakh was lying unutilized for more than four years, depriving the weavers of the benefits of research, training and employment.**

The State Government sanctioned and released (December 2004 and March 2005) Rs 42 lakh<sup>41</sup> to the Rajasthan *Khadi* and Village Industries Board (Board), Jaipur for development of Design, Research and Training (DRT) Centre, Bikaner and *Ooni Utpatti Kendra* (OUK) (wool production centre), Phalodi. The Board released (February 2005 and March 2005) funds to the Manager, OUK, Bikaner who controls DRT Centre and OUK, Phalodi. The proposal of DRT Centre provided for regular training to weavers with the help of experienced designers from National Fashion Designing Institute, New Delhi and other reputed Designing Institutions and conduct of continuous research in designing of woolen cloth. OUK, which was lying closed since 1995, was to be restarted for providing employment to weavers.

Test check (October 2007 to July 2008) of records of the Board, Jaipur and OUK, Bikaner revealed that Rs 16.57 lakh were spent on the DRT Centre (Rs 15 lakh: construction of building completed in September 2005; Rs 1.57 lakh: purchase of looms and computer furniture) and Rs 1.21 lakh on OUK, Phalodi (purchase of looms and other recurring expenditure). However, appointment of designers and purchase of computer and hardware for DRT

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39. Rs 120 lakh (12 ponds) – Rs 4.40 lakh (expenditure incurred on 2 ponds).

40. Expenditure incurred on 34 cancelled/disputed ponds.

41. DRT Centre, Bikaner: Residential accommodation for trainees and shade for looms: Rs 15 lakh; Computer and software: Rs 2 lakh; looms and other tools: Rs 1 lakh and recurring expenditure on training: Rs 3 lakh.

OUK, Phalodi: Repair/construction of building Rs 7.75 lakh; tools and plants: Rs 1.15 lakh; recurring expenditure: Rs 5.50 lakh, other expenditure: Rs 6.60 lakh.

Centre was not made by the Board (July 2009). As a result, regular training programme and research in latest design in woolen cloth with the help of experienced designers of National Fashion Designing Institute, New Delhi, and other premier institutions could not be started. Repair/construction of building of OUK, Phalodi for which Rs 7.50 lakh were given to the Public Works Department (PWD) (March 2005) was also not carried out due to land dispute at Bap and non-handing over of the action plan of repair/construction work to the PWD. Thus, an expenditure of Rs 17.78 lakh proved unfruitful as none of the centers started functioning as of June 2009. Besides, Rs 24.22 lakh<sup>42</sup> remained unutilised with OUK, Bikaner (Rs 16.72 lakh) and with PWD, District Division, Phalodi (Rs 7.50 lakh) for more than four years.

Government stated (July 2009) that a committee formed (May 2009) to look into the matter had recommended (May 2009) purchase of a computer and appointment of a designer to start the DRT Centre. Government further stated that the Committee had recommended not to start OUK. Accordingly, Rs 7.50 lakh paid for construction/repair of building would be taken back from PWD and looms purchased for OUK, Phalodi transferred to DRT Centre, Bikaner.

Thus, deficient planning by the Board resulted in unfruitful expenditure of Rs 17.78 lakh and non-utilisation of Rs 24.22 lakh for more than four years, depriving weavers of the benefits of research, training and employment.

## Public Works Department

### 3.2.6 Acceptance of defective work led to wasteful expenditure

**Acceptance of substandard work by departmental officers resulted in wasteful expenditure of Rs 75.36 lakh and avoidable liability of getting the defective work redone at an estimated extra cost of Rs 53.06 lakh.**

The Additional Chief Engineer, Public Works Department (PWD) Kota Zone (ACE), accorded (February 2005) technical sanction for Rs 2.25 crore for a work<sup>43</sup>. The work was allotted (March 2005) at Rs 2.11 crore to contractor 'A' to be completed by July 2005 with defect liability period and maintenance of three years. The work was completed in May 2006.

Test check (November 2008) of records of Executive Engineer, PWD District, Division, Kota (EE) and further information obtained (March 2009) revealed that during execution of work, complaint was received (August 2005) from the public that the CC pavement developed cracks and potholes due to use of

42. DRT, Bikaner: Rs 4.43 lakh for purchase of computer and recurring expenditure to be incurred on training and OUK, Phalodi: Rs 7.50 lakh for repair of old building and construction of room/boundary wall at Bap sub-centre of OUK, Phalodi and Rs 12.29 lakh for capital and other recurring expenditure.

43. Renewal on Kota-Kethuda road via Sultanpur-Itawa-Khatoli (from km 38/0 to 45/0 and 53/0 to 58/0 in Sultanpur town portion by 20mm premix carpet with premix seal coat, including cement concrete (CC) pavement).

lesser quantity of cement and steel than the prescribed quantity. The contractor executed CC work in 950 metres, costing Rs 75.36 lakh<sup>44</sup>, excluding the foundation work. Again, the Superintending Engineer (SE), PWD Circle, Kota observed potholes (June 2006), which were got repaired (July 2006). However, a committee headed by the SE constituted (August 2006) by Chief Engineer (NH), PWD, Rajasthan, Jaipur for enquiring into the quality of CC pavement work found the results of three samples (25 August 2006) tested at Regional Laboratory, PWD Zone, Kota within acceptable limit. The committee reported that the reasons for cracking could not be established, and it was a matter of expert investigation. On reports (July-August 2007) of EE regarding development of potholes again, the ACE ordered (October 2007) the contractor to repair the potholes. During inspection, conducted in February 2008 by an Independent Quality Monitor and again by ACE in May 2008, cracks and potholes were noticed and instructions were issued (May 2008) to get them repaired through the contractor.

On receipt (May 2008) of complaint from villagers once again, the Chief Engineer (R-II) cum Chief Vigilance Officer after inspecting (June 2008) the road with other Departmental Officers, collected six samples of CC core of pavement. Tests showed (June 2008) that the compressive strength of CC, laid in pavement, was much less than that required (in five samples from 19 *per cent* to 43 *per cent*; the sixth had 76 *per cent* of required strength). The Civil Engineering Department of Engineering College, Kota suggested (October 2008) a new layer of at least 100 mm thick CC as remedial measure. In the meantime, EE having recorded a routine certificate on the final bill regarding execution of work, as per design and specification, released (April 2007) the full payment of Rs 1.99 crore to the contractor despite the fact that an enquiry was in the way for substandard work done by him. The Department's action was imprudent as it not only accepted substandard work and tried to rectify it, under repair and maintenance, instead of getting it redone at contractor's cost under clause 14 of the agreement, but also gave undue benefits to the contractor by injudiciously releasing his full payment despite complaints, and ongoing enquiries.

Government stated (June 2009) that an estimate of Rs 53.06 lakh had been prepared (February 2009) for repairing CC pavement as per suggestions of Engineering College, Kota and action against officers responsible for accepting substandard work was on the way.

Thus, acceptance of substandard work by departmental officers resulted in wasteful expenditure of Rs 75.36 lakh and avoidable liability of getting the defective work redone at an avoidable extra (estimated) cost of Rs 53.06 lakh.

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44. Controlled CC work: Rs 66.90 lakh; Granular Sub-base work: Rs 0.68 lakh; Steel frame work: Rs 1.31 lakh; Expansion joint: Rs 2.06 lakh; Cutting of construction joint: Rs 0.74 lakh; Steel for Reinforced Cement Concrete: Rs 5.37 lakh; Antifriction layer: Rs 0.72 lakh = Rs 77.78 lakh minus Rs 2.42 lakh (3.11 *per cent* tender premium).

## Water Resources Department

### 3.2.7 Comprehensive training for flood rescue operation ignored

**The action of the Department to ignore the critical component of training, an integral component of procurement of expensive motorboats (cost Rs 2.44 crore), is indicative of lack of prudence.**

The State Level Committee of the Disaster Management Group, chaired by the Additional Chief Secretary (Development), decided (September 2006) to procure 40 motorboats, with 800 metre nylon rope, through the Water Resources Department (WRD), Rajasthan to strengthen flood rescue operation units in Rajasthan, and sanctioned Rs 1.41 crore. WRD was also directed to examine the procurement of inflatable motorboats, similar to those used by the Army. The Executive Engineer (EE), Water Resources Division, Kota, held discussions with the Commanding Officer (Army), incharge of flood rescue operations in Kota Zone, and submitted (December 2006) a proposal of Rs 3.32 crore, which included a critical component of Rs 40 lakh for training by “expert professionals<sup>45</sup>” to 200 WRD personnel. Training was vital<sup>46</sup> for effective operations of the boats. An additional budget of Rs 1.93 crore was provided (July 2007) to the Chief Engineer, WRD by the Disaster Management and Relief Department (DMRD).

While approving the tenders, the WRD Purchase Committee emphasized the necessity of comprehensive training for flood rescue operations to WRD staff for which a budget provision of Rs 40 lakh was made. General operation training, free of charge, was to be provided to 50 personnel by the inflatable/aluminium boat supplier firms for a minimum of 10 days, at a recognised/approved institute.

Test check (August-September 2008) of the records of EE, WRD, Kota revealed that 15 inflatable and 25 aluminum boats were procured (December 2007-March 2008) at a cost of Rs 2.44 crore for distribution (two to each of the seven administrative divisional headquarters and 26 for main dams/other places). However, comprehensive training by “expert professionals” was not imparted to 200 WRD personnel as specifically directed. The amount meant for imparting comprehensive training was surrendered (March 2008) to DMRD.

Government stated (April 2009) that Rs 40 lakh was not utilised for comprehensive training by expert professionals and refunded (March 2008) to DMRD. The motorboats were used in Bihar for rescue of flood victims. General training was imparted to 62 persons by the supplier firms on 18 October 2007 and 15 March 2008. The reply was not acceptable as

45 . Like military personnel and expert agency viz. Asha Underwater Diving and Engineering Services Private Limited.

46 As per the proposal submitted by the EE, WRD, Kota in December 2006 after discussion with Commanding Officer (Army) in Kota Zone.

comprehensive training by “expert professionals” had been considered an integral component of procurement of the very expensive boats. Further, the WRD did not enforce upon the firms the obligatory requirement of 10 day free-of-charge training at recognized/approved institutes. Audit is of the view that while dispatch of boats to Bihar was an appreciable act, bereft of proper training, the efficiency of WRD personnel in rescue operations in Rajasthan could be compromised.

Thus, the action of the Department to ignore the critical component of training, an integral component of procurement of expensive motorboats (cost Rs 2.44 crore), is indicative of lack of prudence.

### **3.3 Persistent and pervasive irregularities**

An irregularity is considered persistent if it occurs year after year. It becomes pervasive when it is prevailing in the entire system. Recurrence of irregularities, despite being pointed out in earlier audit is not only indicative of non-seriousness on the part of the executive but is also an indication of lack of effective monitoring. This, in turn, encourages willful deviations from observance of rules/regulations and results in weakening of the administrative structure. Some of the cases reported in Audit about persistent irregularities have been discussed below:

#### **Disaster Management and Relief Department**

##### **3.3.1 Unauthorised expenditure out of Calamity Relief Fund**

**Charging assistance for input subsidy in excess of Government of India norms to CRF resulted in inadmissible expenditure of Rs 8.78 crore and deprived the State exchequer of interest from investment of surplus CRF.**

Government of India (GoI) modified (April 2003 and June 2005) eligibility criteria for assistance from the Calamity Relief Fund (CRF)/National Calamity Contingency Fund (NCCF) for the period 2000-05, which envisaged that expenditure from CRF/NCCF was to be incurred as per approved items/norms only. Item 3(d)-I of the list of items and norms approved by GoI provided for payment of agriculture input subsidy to small, marginal and other farmers for loss of crops under rain-fed area, assured irrigation and perennial crops at Rs 1000, Rs 2500 and Rs 4000 per hectare respectively.

Mention has been made about incurring inadmissible expenditure out of CRF on removal of crop waste in paragraph 4.4.2 of Audit Report (Civil) 2007-08 and on hiring of helicopters/material component of construction works in paragraph 4.5.4 of Audit Report (Civil) 2006-07. However, the inadmissible/unauthorized expenditure continued by the Collectors.

Test check (January 2009) of the records of District Collectors (Disaster Management and Relief), Jalore and Sirohi and information collected (May-

June 2009) from District Collectors Ajmer, Alwar and Jaipur revealed that the State Government declared (March 2007) a relief package<sup>47</sup> of agriculture input subsidy for small, marginal and other farmers affected by hailstorm during February and March 2007. This order was not in conformity with the norms and items prescribed by the GoI under CRF. The State package, *inter alia*, included payment of agriculture input subsidy to small, marginal and other farmers for rainfed areas at Rs 3000, for assured irrigation through electric hand pumps/canal at Rs 4000 and for assured irrigation through diesel pump sets at Rs 6000 per hectare. Accordingly, the Collectors paid (April-June 2007) subsidy of Rs 21.36 crore<sup>48</sup> from CRF (against Rs 12.58 crore<sup>49</sup> admissible under CRF) to 67486 farmers of Ajmer, Alwar, Jaipur, Jalore and Sirohi Districts. As a consequence, subsidy of Rs 8.78 crore in excess of GoI norms was charged to CRF.

In respect of Sirohi District, Government stated (August 2009) that the matter of charging the amount paid in excess of GoI norms out of CRF, to State budget was being referred to the State Finance Department.

The fact remains that charging assistance for input subsidy in excess of GoI norms to CRF was unauthorised and led to inadmissible expenditure of Rs 8.78 crore out of CRF. Besides, the State exchequer could not invest surplus CRF as per guidelines of CRF Scheme and was deprived of interest from such investment.

## Finance Department

### 3.3.2 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 Rs 1.21 crore.**

Treasury Officers (TOs) are responsible for checking the accuracy of pension payment, family pension and other retirement benefits made by the banks with reference to the records maintained by them, before incorporating the transactions in their accounts.

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47. Agriculture input Subsidy to small, marginal and other farmers (up to 2 hectare) Rs 3000 per hectare in rainfed areas and for areas of assured irrigation:  
 (A) Rs 4000 per hectare for areas irrigated by electric wells and canal.  
 (B) Rs 6000 per hectare for areas irrigated by diesel pump sets.
48. Ajmer-1931 farmers: Rs 0.76 crore; Alwar- 11898 farmers: Rs 3.13 crore; Jaipur-44282 farmers: Rs 13.83 crore; Jalore- 4202 farmers: Rs 2.13 crore; Sirohi-5173 farmers: Rs 1.51 crore.
49. Ajmer: Rs 0.38 crore; Alwar: Rs 1.66 crore; Jaipur: Rs 8.55 crore; Jalore: Rs 1.11 crore and Sirohi: Rs 0.88 crore (the admissible amount has been worked out proportionately with reference to subsidy paid).

Cases of excess payments to pensioners were featured in the earlier Audit Reports (Civil)<sup>50</sup>. The Public Accounts Committee recommended (2001-02) that recoveries of excess payment be effected, responsibility fixed against defaulting officers and the administrative inspection of treasuries be strengthened to avoid recurrence of such irregularities in the future. The Department issued (16 August 2002) necessary instructions to the TOs for verification of pension payments by visiting the banks. While examining para 4.2.5 of Report of the Comptroller and Auditor General of India for the year ended 31 March 2004 (Civil) Government of Rajasthan, Public Accounts Committee (2006-07) again took a serious view.

Test check (April 2008 to March 2009) of records of pension payments made by the 143 banks/247 treasuries and sub-treasuries, however, revealed that excess/irregular payments of superannuation/family pensions were made to 407 pensioners<sup>51</sup> (Banks: 249 and Treasuries: 158) of 27 districts amounting to Rs 1.21 crore as of 31 March 2009 as detailed below:

(Rupees in lakh)

| S.No. | Particulars   | Excess payment made |               | Recoveries effected at the instance of audit |               |
|-------|---|---------------------|---------------|--|---------------|
|       |   | Number of cases     | Amount        | Number of cases                              | Amount        |
| 1.    | Non-reduction of family pension after expiry of the prescribed period (Rule 62 of Rajasthan Civil Services (Pension) Rules 1996). | 262                 | 76.15         | 193  | 71.20         |
| 2.    | Family pension not stopped after attaining the age of 25 years/ marriage/ employment of dependents (Rule 67).                     | 2                   | 0.29          | 2  | 0.29          |
| 3.    | Non-reduction of pension after its commutation (Rule 28).   | 65                  | 5.54          | 40   | 5.06          |
| 4.    | Pension credited in Bank Accounts without receipt of Life Certificates (Rule 134).  | 20                  | 21.86         | 20   | 21.86         |
| 5.    | Dearness relief paid to pensioners during the period of their re-employment (Rule 164)  | 2                   | 0.69          | 2  | 0.69          |
| 6.    | Dearness Pay wrongly paid.  | 16                  | 11.22         | 15   | 10.54         |
| 7.    | Pension of other States wrongly debited.  | 1                   | 0.43          | 1  | 0.43          |
| 8.    | Pension and Dearness Relief paid at higher rate than admissible.  | 21                  | 2.45          | 7  | 1.69          |
| 9.    | Non-recovery of dues from gratuity payments (Rule 92).  | 16                  | 1.69          | 11   | 0.40          |
| 10.   | Miscellaneous   | 2                   | 0.74          | 2  | 0.74          |
|       | <b>Total</b>  | <b>407</b>          | <b>121.06</b> | <b>293</b>                                   | <b>112.90</b> |

Irregularities had persisted due to failure of the TOs in conducting concurrent checks of payments made by banks, despite the recommendations of the

50. Para 3.2 of 1997-98, para 3.7 of 1999-2000, para 4.4.1 of 2002-03, para 4.2.5 of 2003-04, para 4.4.1 of 2004-05, para 4.1.3 of 2005-06, para 4.5.7 of 2006-07 and para 4.4.3 of 2007-08.

51. Ajmer: 12, Alwar: 30, Banswara: 7, Baran: 10, Barmer: 34, Bhilwara: 10, Bikaner: 2, Bundi: 5, Chittorgarh: 17, Dausa: 26, Dholpur: 3, Dungarpur: 6, Ganganagar: 4, Hanumangarh: 3, Jhalawar: 20, Jaipur: 50, Jaisalmer: 1, Jalore: 16, Jodhpur: 44, Karauli: 3, Kota: 4, Nagaur: 1, Pratapgarh: 27, Rajsamand: 12, Sikar: 34, Tonk: 16 and Udaipur: 10.

Public Accounts Committee to strengthen administrative inspection of treasuries by TOs.

The Government accepted (July 2009) the facts and recovered Rs 1.13 crore at the instance of audit.

### Public Health Engineering Department

#### 3.3.3 Procurement of pipes and execution of civil works before acquisition of land for water supply schemes

**Procurement of pipes and taking up works of reservoirs etc. before developing source of water for water supply schemes, in violation of the instructions issued by Rajasthan Water Supply & Sewerage Management Board, resulted in unfruitful expenditure of Rs 2.75 crore. The objective of providing drinking water to the rural area was also not achieved.**

Mention was made in paragraph 4.1.6 of Report of the Comptroller and Auditor General of India (Civil) Government of Rajasthan for the year ended 31 March 2006 about undertaking the works of a rural water supply scheme before development of water source and resultant unfruitful expenditure of Rs 84.32 lakh. Instances of irregularities noticed in audit are discussed below:

(A) The Policy Planning Committee (PPC) of Rajasthan Water Supply & Sewerage Management Board (RWSSMB) accorded (September 2003) administrative and financial sanction of Rs 5.33 crore (revised to Rs 7.11 crore in April 2005) for re-organisation of Regional Water Supply Scheme (Scheme) of Riched-Jheelwara-Charbhujia in Rajsamand District. The scheme, *inter alia*, included: (i) construction of source of water as Bedach Ka Naka Dam by Executive Engineer, Water Resources Department (WRD) Division, Rajsamand and (ii) laying and jointing of rising main, distribution system, construction of filter plant, clear water reservoir, ground level reservoir, pump house, etc. by Executive Engineer (EE), Public Health Engineering Department (PHED) Division Rajsamand. The PPC emphasized that execution of other components of the scheme be taken up only after ensuring that the source of water is developed.

Test check (June-July 2008) of the records of the EE, PHED, Division, Rajsamand and further information obtained revealed that as per the Project Report, 3 hectares, out of total submergence area of 9.4 hectares, falling in Kumbalgarh Wild Life Sanctuary area was to be acquired. For this, prior permission of the Supreme Court, with reference to a writ petition filed by an individual, was required before submitting any proposal to GoI for diversion of such land. However, the proposals for seeking permission from the Supreme Court were sent belatedly in April 2008. As a result, work on development of water source by the EE, WRD had not started as of May 2009. In the meantime, EE, PHED Division, Rajsamand booked expenditure of

Rs 1.55 crore<sup>52</sup> on procurement of pipes etc. to the project. Of this, PHED Division had diverted pipes valued Rs 0.85 crore between April 2006 and April 2009 to other schemes/ store and material worth Rs 0.66 crore was lying unused (May 2009) in the departmental store.

Government accepted (July 2009) that the source of water could not be developed for want of permission of Forest Department and the material charged to the project was being transferred to other works/divisions.

**(B)** In another case, the PPC sanctioned (April 2007) the work 'Re-organisation and conversion of Regional Water Supply Scheme of Nangali-Saledi Singh-Nanuwali Baori-Gothra (District Jhunjhunu)' for Rs 4.60 crore with the condition that the source of water would be developed first and all other components be taken up only after ensuring the success of the source. The Chief Engineer (CE), Rural, PHED, Jaipur while according (December 2007) technical sanction of the scheme also reiterated the same. The scheme *inter-alia*, included construction of 10 tube wells and other works viz. two service reservoirs (SR), two clear water reservoirs (CWR), two ground level reservoirs (GLR), providing, laying and jointing of rising and distribution mains, installation of pump house and earth work etc. The tube wells were to be dug at Nangali-Saledi where the Hydrologist of Ground Water Department had confirmed availability of water after survey. The scheme was to be completed by 3 October 2008. As of November 2008, Rs 1.20 crore was incurred on the scheme.

Test check (December 2008) of the records of the Executive Engineer (EE), PHED, Division Khetri revealed that the work of construction of reservoir and laying and jointing of pipeline etc. was awarded (October 2007) to contractor 'A' by the Additional Chief Engineer, PHED, Jaipur for Rs 2.25 crore with the condition that these works should be taken up after the source of water is developed. The construction of tube wells on Government land for developing source of water was, however, awarded to contractor 'B' in January 2008 to be completed by 22 March 2008. The work could not be started and was withdrawn in May 2008 by the Superintending Engineer, PHED, Circle Sikar, as the villagers resisted construction of tube wells on the ground that it would affect the water level of their hand pumps. In the meantime, an expenditure of Rs 1.20 crore was incurred on procurement of AC pipes (12938 metre) with jointing material (cost: Rs 86.10 lakh) and payment to contractor 'A' (Rs 34.19 lakh) for construction of two GLRs, one CWR and one SR as of July 2008, which was rendered unfruitful for want of water source.

The EE, PHED Division, Khetri stated (December 2008) that the work of reservoirs and pipelines was awarded on verbal instructions of the then Additional Chief Engineer, Jaipur region. Government stated (November 2009) that directions have been issued to investigate the matter and fix responsibility on the defaulting officers.

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52. Cost of 25,544.32 metre Duct Iron/Cast Iron (DI/CI) spun pipes: Rs 1.51 crore, Contingency: Rs 1 lakh and payment to WRD for development of source: Rs 3 lakh.

Thus, non-compliance with the Departmental instructions for taking up works of reservoirs and procurement of pipes only after developing source of potable water led to unfruitful expenditure of Rs 2.75 crore. Beside, the objective of providing drinking water to the rural people was also not achieved.

### **3.4 Failure of oversight/governance**

Government has an obligation to improve the quality of life of the people in the area of health, education, development etc. through upgradation of infrastructure and public services. Audit noticed instances where the funds released by Government for creating public assets for the benefit of the community remained unutilised/ blocked and/or proved unfruitful/unproductive due to indecisiveness, lack of administrative oversight and concerted action at various levels. A few such cases have been discussed below:

#### **Forest Department**

##### **3.4.1 Unauthorised mining activities allowed without recovering net present value**

**Delayed issue of demand notices for recovery of net present value from mine owners and weak administrative oversight resulted in unauthorized mining activity in forest land and loss of Rs 79.21 lakh.**

Pursuant to the orders of the Supreme Court (30 October 2002 and 1 August 2003), Government of India, Ministry of Environment and Forests (MoEF) had issued (September 2003) guidelines for collection of Net Present Value (NPV) of forest land diverted for non-forest use from the user agency where 'in principle' approval was granted after 30 October 2002. The Supreme Court, in its judgement of 15 September 2006, held that NPV was to be recovered in all cases, irrespective of the date on which 'in principle' clearance may have been granted. Accordingly, the Compensatory Afforestation Fund Management and Planning Authority (CAMPA), New Delhi, issued a clarification (October 2006) that recovery of NPV of forest land, diverted under the Forest (Conservation) Act, 1980, should be made in those cases also for which 'in principle approval' was granted before 30 October 2002 and for which final approval had either already been granted on or after 30 October 2002 or shall be granted thereafter.

The MoEF granted (May 1997) 'in principle approval' for diversion of 8.61 hectare (ha) forest land for mining of slabs and masonry stone in favour of 28 mine owners in Forest Block-Butoli (District Sikar). The MoEF conveyed final approval in March 2003 for diversion of forest land for five years for non-forest use with the condition of strict compliance of orders of the Supreme Court, issued from time to time. CAMPA's clarification of October 2006 *ibid*, regarding recovery of NPV, endorsed by Conservator of Forest, Desert Afforestation and Pasture Development (DAPD), Sikar was received in the

office of the Deputy Conservator of Forest (DCF), DAPD, Sikar on 7 November 2006.

Test check of records (October 2008) of the Conservator of Forest (DAPD), Sikar revealed that even though the clarification of CAMPA (October 2006) was received in November 2006, the DCF, DAPD, Sikar did not raise demand notices for NPV, and mining activities were allowed. The demand was raised for the first time on 14 November 2007 by DCF, DAPD, Sikar through Mining Engineer, Sikar for deposit of NPV of Rs 79.21 lakh at Rs 9.20 lakh per hectare by 30 November 2007. Though mining activities were stopped in November 2007, the NPV had not been recovered from the users as of July 2009 resulting in loss of Rs 79.21 lakh.

Audit observed that in the monthly reports, sent by the DCF, the division was intimating only the amount of NPV recovered but not the information regarding 'NPV due but not recovered'. The higher authorities too did not ask for the critical information indicating poor administrative control.

Government stated (April 2009) that in the final approval conveyed by GoI in March 2003, there was no condition for recovering NPV and mining activities had been stopped with effect from 15 November 2007. The reply was not tenable as the final approval conveyed by GoI clearly stipulated strict compliance of orders issued by Supreme Court from time to time. By issuing demand notices belatedly in November 2007, the users were allowed unauthorized mining activities for one year, without recovering NPV.

Thus, delayed issue of demand notices for recovery of NPV from mine owners and weak administrative oversight resulted in unauthorized mining activity in forestland and loss of Rs 79.21 lakh. Audit is of the view that the Government should devise a foolproof system to ensure recovery of NPV (meant for compensatory afforestation), and thereby, check on unauthorized exploitation of forest land.

## **Industries Department**

### **3.4.2 Non-recovery of loans paid for Khadi and Village Industries projects**

**Lack of initiative by the Rajasthan Khadi and Village Industries Board in taking timely and effective action to recover loans of Rs 1.03 crore, under Consortium Bank Credit, from the beneficiaries led to accumulation of dues of Rs 2.30 crore including interest of Rs 1.27 crore.**

As per guidelines issued (July and December 1995) by the Khadi and Village Industries Commission of Government of India (KVIC) on Consortium Bank Credit (CBC), loan was available for viable and bankable projects under

various Khadi and Village Industries (KVI) programmes with the objective to provide term loan towards project outlays and cash credit covering working capital for KVIC/Khadi and Village Industries Board (KVIB) projects being executed by KVIB and its districts units (District Industry Centres). The funds for loan were provided by KVIC to KVIB for further distribution and KVIB was responsible to recover and repay the amount to KVIC. The Rajasthan Khadi and Village Industries Board (Board) was responsible for sanctioning and recovery of CBC loan from the beneficiaries. Immoveable property of the loanee was being mortgaged as security for safe recovery of loan. The CBC loan was recoverable in quarterly instalments within a maximum period of eight years including the moratorium period of one year. The Board could also recover the outstanding dues under the Rajasthan Land Revenue Act, 1956.

Test check of the records of the Board, Jaipur and 11 District Industries Centres (DICs)<sup>53</sup> revealed that CBC loan of Rs 1.15 crore was disbursed between November 1996 and August 1999 to 178 beneficiaries through DICs for various KVI programme/projects<sup>54</sup>. The loan amounts were to be recovered by August 2007. However, Rs 1.03 crore (90 *per cent*) remained unrecovered as of July 2008. Of this, Rs 52.67 lakh was outstanding against 82 beneficiaries who had not paid even a single instalment. The earliest loan pertained to the year 1996. Audit observed that though DICs regularly sent monthly/quarterly reports of realisation of CBC loan to the Board, the details of units and amount recovered and/or due from them were not given. Neither the Board nor the DICs had taken any effective action against defaulter beneficiaries, except issue of demand notices to the defaulters. On being pointed out in audit, the Board requested (June-July 2009) the Collectors to recover the CBC loans and interest from the defaulters under the Land Revenue Act.

Government informed (July 2009) that Rs 7 lakh have been recovered. The reply was silent about recovery of interest of Rs 1.27 crore and action taken under the Land Revenue Act against the defaulters.

Thus, lack of initiative by the Board in proper monitoring and taking timely and effective action to recover CBC loan of Rs 1.03 crore from the defaulting beneficiaries led to accumulation of dues of Rs 2.30 crore including interest of Rs 1.27 crore.

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53. Alwar, Bharatpur, Banswara, Dausa, Ganganagar, Hanumangarh, Jaipur, Jaisalmer, Kota, Sikar and Udaipur.

54. Leather, pulses, plastic, soap, lime, floor mill, brass wire, motor binding, spices, cycle repair, electric shop, pickles, stone cutting, barber saloon etc.

## Medical and Health Department

### 3.4.3 Non-utilisation of equipment for food safety and quality control of drugs

**Medical and Health Department showed apathy in implementation of the externally aided Capacity Building Project on Food Safety and Quality Control of Drugs for the benefit of general public.**

The Ministry of Health and Family Welfare, Government of India (GoI), launched (October 2003) a five year World Bank assisted project namely Capacity Building Project on Food Safety and Quality Control of Drugs<sup>55</sup> to benefit the general public, especially the poor, by increasing testing capacity of food and drug testing laboratories<sup>56</sup> by providing infrastructure and imparting training to personnel of laboratories to upgrade their skills. GoI sanctioned grant of Rs 2.85 crore for implementation of the programme in Rajasthan.

Test check of records of Project Director (PD), Rajasthan State Aids Control Society (RSACS), Jaipur, Chief Public Analyst, Rajasthan, Jaipur and information gathered from Public Analyst, Public Health Laboratory (PHL), Jodhpur revealed the following:

- GoI released (April and November 2005) Rs 33.99 lakh to RSACS for meeting the expenditure on furniture, chemicals and salaries. Of this, Rs 4.46 lakh only was incurred on purchase of chemicals, glassware and furniture and Rs 34.13 lakh (including interest of Rs 4.60 lakh) were lying unutilised (August 2009) in the Savings Bank Account of RSACS. The PD, RSACS stated (August 2009) that the Director, Medical and Health, was the nodal officer of the project, who could not utilise the funds.
- Under the programme, the Hospital Services Consultancy Corporation (India) Limited (HSCC) supplied equipment worth Rs 1.52 crore<sup>57</sup> to the Drug Testing Laboratory, Jaipur and two PHLs at Jaipur and Jodhpur between April 2004 and December 2007. Of these, equipment<sup>58</sup> worth Rs 22.83 lakh were lying uninstalled at PHLs for want of appropriate space (August 2009).
- Further, Gas Liquid Chromatograph provided to PHL, Jaipur by HSCC, valued at Rs 22.31 lakh was installed in September 2005 but had been used only six times as of November 2008. The Chief Analyst stated (November 2008) that since costly chemicals, standards and other stores were required for operation of this equipment a request for allotment of Rs 20 lakh for this purpose had already been made, which was awaited.

55. 100 per cent Centrally Sponsored Scheme.

56. State Food Laboratory, Jaipur and Jodhpur, State Drug Laboratory, Jaipur.

57. Converted value of \$ at Rs 50.95 per dollar and Yen 32.40 lakh at Rs 0.52 per Yen.

58. PHL, Jaipur: Window air conditioner, Kjehlahl digestion unit, Laminar flow cabinet and PHL, Jodhpur: Atomic Absorption Spectro Photometer, Air conditioner.

- In PHL Jodhpur, equipment worth Rs 82.48 lakh were installed with delays ranging between 12 and 40 months due to lack of space. Five equipments worth Rs 49.91 lakh were not utilised for testing of food samples.

Chief Analyst/Analyst, PHL Jaipur and Jodhpur attributed (November 2008/February 2009) non-utilisation of these equipments to shortage of chemicals and trained personnel.

Thus, lack of interest on the part of the Department in implementation of the project resulted in non-utilisation of Central assistance of Rs 34.13 lakh, non-installation/non-utilisation of equipment worth Rs 72.74 lakh. Besides, the purpose of strengthening of food and drug testing laboratories was defeated.

The matter was referred to the Government in February 2009. No reply was received (September 2009).

## Public Works and Water Resources Departments

### 3.4.4 Construction of a road in submergence of a dam

**Lack of concerted action between Public Works Department and Water Resources Department led to unfruitful expenditure of Rs 42.52 lakh on incomplete approach road and Rs 22.99 lakh spent on a stretch of road coming in submergence, proved wasteful.**

Additional Secretary (Roads), Public Works Department (PWD), accorded (April 2006) administrative and financial sanction of Rs 498.84 crore for construction of new road works in 19 districts under *Pradhan Mantri Gramin Sadak Yojana* (PMGSY), which included construction of bitumenised approach road (A/R) from Dhabla to Bardiya (5.70 km), Jhalawar District at a cost of Rs 1.19 crore to provide connectivity of village Bardiya with District Headquarters. Technical sanction of the work was accorded (May 2006) by Superintending Engineer (SE), PWD Circle, Jhalawar for Rs 1.19 crore. Executive Engineer (EE), PWD Division, Bhawanimandi issued (July 2006) work order for construction of the A/R to contractor 'A' for Rs 1.53 crore with stipulated date of completion as 20 April 2007.

In the meantime, the Deputy Secretary and Technical Assistant to the Chief Engineer, Water Resources Department (WRD), Rajasthan, Jaipur conveyed (July 2006) to the Additional Chief Engineer, WRD, Zone Kota, administrative and financial sanction of Rs 80.12 crore for construction of Gagrin Medium Irrigation Project (GMIP) in Pirawa Tehsil, District Jhalawar.

Test check (October 2008) of records of SE, PWD Circle, Jhalawar revealed that it was only in May 2007, that the EE, Chauhi Project Canal (CPC) Division, WRD, Jhalawar intimated, EE, PWD Division, Bhawanimandi not to carry out work of A/R from Dhabla to Bardiya as some portion (2 km) of road alignment was coming under submergence of GMIP. EE, PWD Division, Bhawanimandi stopped (May 2007) the work. The contractor 'A' had been

paid (June 2007) Rs 65.51 lakh for Water Bound Macadam (WBM) with Cross Drainage for the works of the entire length of 5.70 km.

Had the EE, CPC Division, WRD, Jhalawar immediately intimated to EE, PWD, Division Bhawanimandi about the approval (19 July 2006) of GMIP, the latter could have withdrawn the work order/taken action to stop the work, and the unfruitful/wasteful expenditure of Rs 65.51 lakh could have been avoided.

The Principal Secretary, WRD stated (August 2009) that the PWD authorities had been informed on time, in the meetings held by the District Collector, Jhalawar, of the prospect of submergence of the area. However, no record in support of this was provided to Audit by the District Collector's office. The SE, WRD Circle, Jhalawar informed (May 2009) that written minutes were not prepared.

The Secretary, PWD stated (June 2009) that the road constructed from Dhabla to Bardia up to WBM with cross drainage works was being utilised by public as only a small portion of the road was under the dam's submergence. The fact remains that the road had not been bitumenised as approved and a portion (2 km) was falling in the submergence area of GMIP.

Thus, lack of co-ordination between PWD and WRD resulted in unfruitful expenditure of Rs 42.52 lakh on incomplete approach road, and Rs 22.99 lakh (proportionately) spent on stretch of road (2 km) in submergence area, proved wasteful.

## **Secondary Education Department**

### **3.4.5 Programme for improving education standards in rural areas not implemented despite having surplus teachers**

**Indecisiveness on the critical issue of teacher-student norm resulted in unproductive expenditure of Rs 7.26 crore on pay alone of 450 surplus teachers and deprived rural students of the benefit of quality education.**

In November 2007, State Government issued instructions for rationalization of teachers, following the norm of 1:60 teacher-student ratio with the objective of improving education standards in rural areas by adjusting excess teachers in urban schools on vacant posts in the rural. Accordingly, the Commissioner, Secondary Education, invited (15 April 2008) proposals from Deputy Director (Secondary Education) for rationalization of Lecturers and Senior teachers to be prepared on the basis of number of students as on 30 September 2007 for submission by 25 April 2008.

Test check (August/October 2008) of records of the District Education Officer (DEO), Secondary II, Alwar and information collected (February/ May 2009) from the Deputy Director (Secondary Education), Jaipur Region (DD),

however, revealed that the Director, Secondary Education, Rajasthan, Bikaner (Director) again issued (May 2008) instructions to the Deputy Directors to submit revised proposals. As per the instructions, maximum number of teachers were to be adjusted in rural schools rather than in urban schools, while no action was taken on the revised proposals, Government revised the teacher student norm to 1:50 in April 2009. Accordingly, 529 teachers<sup>59</sup> were declared surplus in the Jaipur Region and 450 teachers<sup>60</sup> were proposed to be adjusted in the schools in rural areas. However, Government again reverted to the teacher student norm of 1:60 in August 2009 and instructed the Director to prepare fresh proposals for rationalization of teachers. No action was taken on rationalisation of teachers as of November 2009.

Frequent changes in the criteria for preparing proposals for rationalization of teachers indicated indecisiveness of the Government and led to unproductive expenditure of Rs 7.26 crore<sup>61</sup> on pay alone of 450 surplus teachers stationed in urban areas for the period July 2008 to May 2009. The unproductive expenditure would be even more if the position in remaining six regions<sup>62</sup> of the State is taken into account. This was indicative of the apathetic attitude of the State Government towards strengthening of school education in rural areas.

Government stated (May 2009) that the services of surplus teachers were being utilised “for other activities of schools” and “were teaching other subjects where posts of teachers were vacant”. The reply indicated the Department’s failure in carrying out rationalization of teachers and improve education standards in rural schools.

Mention was made in paragraph 4.1.1 of the Report of the Comptroller and Auditor General of India for the year ending 31 March 2008 (Civil)-Government of Rajasthan about nugatory expenditure of Rs 81.15 lakh on pay and allowances of idle teachers the Primary schools having ‘nil’ enrolment of children (paper schools).

The Government should have a policy for rationalization of teachers, which should be implemented as an on-going process to ensure that the rural students were not deprived of the benefits of quality education.

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59. DEO- I, Alwar: Lecturer: 33; Sr. Teacher 44, DEO- II, Alwar: Lecturer: 46; Sr. Teacher 112, DEO, Dausa : Lecturer: 5; Sr. Teacher 16, DEO- I, Jaipur : Lecturer: 85 Sr. Teacher 152 and DEO- I, Sikar : Lecturer: 19 , Sr. Teacher 17.

60. DEO- I, Alwar: Lecturer: 33; Sr. Teacher 44, DEO- II, Alwar: Lecturer: 12 Sr. Teacher 67, DEO, Dausa: Lecturer: 5; Sr. Teacher 16, DEO- I, Jaipur: Lecturer: 85; Sr. Teacher 152 and DEO- I, Sikar : Lecturer: 19 , Sr. Teacher 17.

61. Worked out on the minimum of scale @ Rs 16290 per month (Lecturer) and Rs 13830 per month (Sr. Teacher)

62. Ajmer, Bharatpur, Churu, Jodhpur, Kota and Udaipur.

## General

### 3.4.6 Lack of response to audit observations

**Audit is an aid to management for effecting good governance. A positive response to audit observations showcases a responsive administration, valuing good governance. An attitudinal change to audit in various echelons of government is required.**

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. Owing to the failure of departmental officers to comply with the observations in inspections reports (IRs), within the prescribed retention period, the possibility of their settlement in the future appeared to be bleak due to non-availability of records.

As on 31 March 2009, there were 7,708 IRs containing 27,382 paragraphs issued during the period 1982-83 to 2008-09 (up to September 2008) pertaining to 81 Civil and 8 Works Departments pending for settlement, as under:

| Year                          | Numbers pending |               |
|-------------------------------|-----------------|---------------|
|                               | IRs             | Paragraphs    |
| Upto 2002-03                  | 2,150           | 5,915         |
| 2003-04                       | 654             | 2,067         |
| 2004-05                       | 905             | 2,932         |
| 2005-06                       | 772             | 3,260         |
| 2006-07                       | 1,166           | 4,577         |
| 2007-08                       | 1,323           | 5,503         |
| 2008-09 (upto September 2008) | 738             | 3,128         |
| <b>Total</b>                  | <b>7,708</b>    | <b>27,382</b> |

- For early settlement of outstanding Inspection Reports (IRs) and paragraphs, the State Government issued (August 1969) instructions to all departmental officers for sending the first reply to IRs within a month, and replies to further audit observations within a fortnight. These instructions have been reiterated from time to time. The instructions issued in March 2002 envisaged appointment of nodal officers and Departmental Committee in each of the Administrative Departments to ensure compliance to all the matters relating to audit. Latest instructions were issued in November 2006.

- An analysis of 1143 IRs, Social Justice and Empowerment Department (45), Disaster Management and Relief Department (115), Agriculture Department (221) and Public Works Department (762), revealed that 4,562 paragraphs were outstanding as on 31 March 2009. It was further noticed that first reply of the 13 IRs of the Social Justice and Empowerment Department, six IRs of Disaster Management and Relief Department, 18 IRs of Agriculture

Department, two IRs of Forest Department and nine IRs of Public Works Department were pending for five to 35 months<sup>63</sup>.

- Audit Committees comprising of the Principal Secretary/Secretary of the Department and representatives of the Finance Department and the Office of the Principal Accountant General were formed in 37 Departments out of 89 Departments for taking speedy action on pending audit matters. The Finance Department issued (November 2004) instructions for conducting four meetings per year but not a single Department adhered to the instructions of the Finance Department and only 36 Audit Committee meetings were held by 22 Departments during 2008-09.

Audit is an aid to management for efficiency, effectiveness and good governance. The failure of the Government in taking proper corrective action on audit findings indicated weak governance. The Government should look into the matter and ensure that procedures are put in place to ensure submission of prompt and proper response to the audit observations, action against the officials who failed to send replies to IRs/paragraphs within the prescribed time schedule, and to recover loss/outstanding advances/overpayments in a time bound manner.

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63. Social Justice and Empowerment Department: 5 months to 30 months; Disaster Management and Relief Department: 5 to 20 months; Agriculture Department: 5 months to 35 months, Forest Department: 6 months to 8 months and Public Works Department: 7 months to 10 months.

## Chapter 4 Internal Controls in Government Department

### Forest Department

#### 4.1 Internal Controls in Forest Department

##### *Highlights*

*Internal Controls are the processes that are put in place by the management of an organisation which would provide reasonable assurance that its general objectives are achieved. An evaluation of Internal Controls in the Forest Department in Rajasthan was undertaken to examine whether proper controls are in place, to assess adequacy of the control design and to suggest necessary corrective action on the deficiencies noticed in audit. While the Department has moved towards its objective of increasing forest area, certain weaknesses have been noticed in budgetary, regulatory, administrative, and operational controls that would require remedial measures. Some of the important findings are as under:*

**Forest Department has not framed a State Forest Policy, and does not have an action plan to achieve the targets, as envisaged in the National Forest Policy.**

*(Paragraph 4.1.7.1)*

**Periodic update of the existing procedure is a significant operational control. The Rajasthan Forest Manual and the Departmental Accounts Procedure Code have not been updated from 1961 and 1978, respectively.**

*(Paragraph 4.1.7.3)*

**Budgetary control was inadequate as reflected in surrender of savings on the last day of the year, old unclaimed deposits not being credited to Government account and estimates for revenue budget being persistently lower than the actual receipts.**

*(Paragraphs 4.1.4.1 and 4.1.4.2)*

**There was a rush to spend during the last month of years 2004-09, which ranged up to 54 per cent of the expenditure in State Plan and 53 per cent in the case of CSS. State Government was deprived of Central funds due to non-utilisation of grants sanctioned for Tiger Project.**

*(Paragraphs 4.1.4.4 and 4.1.7.8)*

**Out of selected 32 units in the Department, physical verification of cash book balances in 11 units and surprise check in 17 units was not done, which indicated inadequate controls in cash management.**

*(Paragraph 4.1.5.3)*

**There was shortfall in administrative inspections by the Divisional Forest Officers. Vigilance cell of the Department had no separate staff. Disposal of the departmental enquiry cases was also delayed; the oldest pending case pertained to the year 2004.**

*(Paragraph 4.1.6.2)*

**The asset registers were not maintained by many divisions. Mutation of more than 5000 sq. km forest land was not done for want of survey by Revenue Department. These indicated lack of operational control.**

*(Paragraph 4.1.7.4)*

**The Department had not formulated any site-specific schemes that led to non-utilisation of Rs 421 crore under the Compensatory Afforestation Fund Management and Planning Authority (CAMPA), a flaw in the functioning of the operational control mechanism.**

*(Paragraph 4.1.7.5)*

**Failure of the Department to take adequate preventive measures to protect plants and ensure tree growth resulted in wasteful expenditure of Rs 0.80 crore on the failed plantations. Encroachments on forest land have grown.**

*(Paragraphs 4.1.7.6 and 4.1.7.9)*

#### **4.1.1 Introduction**

Internal control, an integral process of management, is designed to provide reasonable assurance that general objectives are achieved, such as:

- Accountability obligations;
- Compliance with applicable laws and regulations;
- Execution of orderly, ethical, and economical operations; and
- Safeguard of assets against loss

Rajasthan is the largest State in the country (area: 3,42,239 sq km). The forest area is 32,549.64 sq. km. (9.51 *per cent*). The objectives of the Forest Department are to preserve natural forests, maintain environmental stability and increase forest cover through massive afforestation, social forestry programmes and moisture conservation measures on degraded, barren and non-productive lands through people's participation. The Department is also required to carry out compensatory afforestation in the case of diversion of

forest land for non-forest purposes, prevent encroachment, enforce applicable laws for the protection and conservation of forest and wild life gene pool,

improve the biodiversity of flora and fauna, national parks, etc. and other assets under its control. The Department implements 12 Centrally Sponsored Schemes (CSSs), 16 State Plan Schemes and one externally-aided project with loan assistance from the Japan Bank for International Co-operation (JBIC). (*Appendix 4.1*).

#### **4.1.2 Organisational set up**

The Department is under the administrative control of the Principal Secretary, Forest and headed by the Principal Chief Conservator of Forests (PCCF), Rajasthan, Jaipur, who is the Principal Advisor to the State Government. There are three other PCCFs: (i) PCCF & Chief Wild Life Warden (CWLW), who looks after matters related to wildlife and eco-tourism, (ii) PCCF in-charge of Work Plan and Forest Settlement (WP&FS) and (iii) PCCF in-charge of Training, Research, Extension and Education (TREE). The PCCFs are assisted by seven Additional Principal Chief Conservators of Forest (APCCF), 20 Chief Conservators of Forest (CCF), 23 Conservators of Forest (CF). In field divisions, there are 100 Deputy Conservators of Forest (DCF)/ Divisional Forest Officers (DFOs), and nine at headquarters, 150 Assistant Conservators of Forests (ACF) and three Deputy Chief Wild Life Wardens (Dy. CWLW) for monitoring and implementation of activity of Department up to the field unit level. The State has two national parks, 25 sanctuaries and four zoos, under the concerned DCF/Dy. CWLW, besides three staff training centers under DCF/ACF administration. The sanctuaries and zoos are under the overall control of PCCF & CWLW and the training centers are controlled by PCCF, TREE. The duties of each of the PCCF and the list of schemes being implemented by each of them are given in *Appendix 4.2*. The organisational chart is given in *Appendix 4.3*.

#### **4.1.3 Aim and scope of audit**

Audit examined the provisions of State Government rules, regulations, manuals, orders/circulars, and guidelines/directions to assess compliance, adequacy, and effectiveness of:

- Financial controls relating to budget, expenditure and cash management
- Operational controls
- Monitoring and internal audit arrangements

The review covered the period between 2004-05 and 2008-09 through test check of the records in 17 executive units and 15 administrative units (*Appendix 4.4*), selected out of 74 executive and 31 administrative units in 19 out of 33 districts, respectively. The Office of PCCF training and research (TREE) was set up only in February 2009, hence left out. Audit findings were shared with the Principal Secretary, Forest and PCCF, Rajasthan, Jaipur. The replies of the Department have been incorporated.

## Audit findings

### 4.1.4 Financial Control

Financial controls encompass budgetary as well as expenditure and cash management discipline. Budgetary controls ensure that revenue and expenditure, in particular the liabilities, are accurately assessed, funds allocated are commensurate with objectives and development of prioritized/ approved activities, release of funds is timely and that expenditure is incurred for the purpose it was granted and within the allocation. Similarly, the aim of good cash management is to have the right amount of cash available at the right time, and to do this cost effectively. Making this cash available and storing any surplus cash has both risk and cost implications for the tax payer. Towards this end, controls over cash management are a significant aspect of the overall internal control machinery of the Department.

#### *Budgetary control*

##### 4.1.4.1 Preparation of budget estimates

Para 34 of Rajasthan Budget Manual (RBM) stipulates the target dates for submission of the estimates by field authorities (DCF to CCF) in September and to Government (CCF to PCCF and then to Finance Department) in October each year. In 32 test-checked units, the budget estimates were prepared and submitted in time.

As per para 52 and 53(2) of the RBM, the preparation of the budget requires that the estimation should be as accurate as possible and the provision to be included should be based upon what is expected to be actually paid or spent under proper sanction during the year including arrears of the past years and not confined to the liabilities pertaining to the year.

The budget provisions, surrender, re-appropriation and actual expenditure between 2004-05 and 2008-09 are given in **Appendix 4.5**.

- It was observed that during 2004-05, 2006-07 and 2008-09 the original budget provided under capital heads was not fully utilized and sums ranging from 10.12 to 55.36 *per cent* were surrendered. The PAC has recommended in the 209<sup>th</sup> Report of 2007-08 on Para 4.3 Audit Report (Civil) 2000-01 to initiate action against the officers who had not executed the works as per original budget proposal. Even so, 55 *per cent* of budget grant could not be utilized during 2008-09.
- The RBM (para 138) provides for surrender of all anticipated savings to the Government as soon as they are foreseen. The administrative departments are required to surrender all savings not later than 20 March. However, the Department surrendered the savings amounting to Rs 118.67 crore on the last working day of the financial year (2004-05 to 2008-09), which indicates inadequate budgetary control. Government stated (October 2009) that in 2008-09, savings were mainly in the Compensatory Afforestation Fund Management Authority (CAMPA) Fund, in which the amount allotted (without any proposal) was not utilised. Further, due to non-relocation of

villages in Ranthambore and Sariska tiger projects, the amount proposed in revised estimates was not utilised.

- Under the Revenue head, there was an excess expenditure of Rs 5.83 crore during 2008-09. The Department stated (July 2009) that the reason for excess expenditure was payment of the arrears and salaries under the Sixth Pay Commission. However, the Department incurred excess expenditure over and above the supplementary grant of Rs 69.23 crore, which indicated that the assessment was inaccurate.

#### 4.1.4.2 Revenue receipts

The revenue receipts of the Department include sale of forest produce such as timber, bamboo, grass, *tendu patta*, etc., miscellaneous receipts through penalties and income from zoos and sanctuaries. The Department achieved the targets for revenue receipts during 2004-09, except for marginal shortage in 2005-06 as below:

| (Rupees in crore) |                  |                   |        |
|-------------------|------------------|-------------------|--------|
| Year              | Budget Estimates | Revised Estimates | Actual |
| 2004-05           | 36.75            | 37.20             | 39.41  |
| 2005-06           | 40.75            | 40.75             | 40.08  |
| 2006-07           | 42.75            | 43.10             | 45.24  |
| 2007-08           | 48.65            | 51.79             | 58.30  |
| 2008-09           | 53.79            | 53.79             | 57.74  |

Source: Finance Account and Budget Document

Scrutiny of records of 17 test-checked units revealed that in 14 units<sup>1</sup>, Rs 51.29 crore only was recovered against the revenue target of Rs 68.80 crore. During 2004-09, the shortfall was Rs 17.51 crore which ranged between 15.36 per cent and 36 per cent of budget estimates.

It was further observed that in seven units<sup>2</sup>, revenue target was reduced by 25 per cent from Rs 17.10 crore in 2006-07 to Rs 12.82 crore in 2007-08. In spite of this, the revenue realization was only Rs 10.85 crore - a shortfall of 15 per cent. Government stated (October 2009) that the targets in respect of the Department as a whole have been achieved. However, the Department needs to look into the reason for non-achievement of targets by the defaulting units. Audit observed that the Department even after collecting Rs 58.30 crore (2007-08) reduced the target to Rs 53.79 crore (2008-09).

#### 4.1.4.3 Lapsed deposits not credited in Government account

**Three years to 18 years old unclaimed deposits not credited in Government account**

As per Rule 601 of the Public Works Financial and Account Rules (PWF&ARs), all balances under the head "Deposit" which remain unclaimed

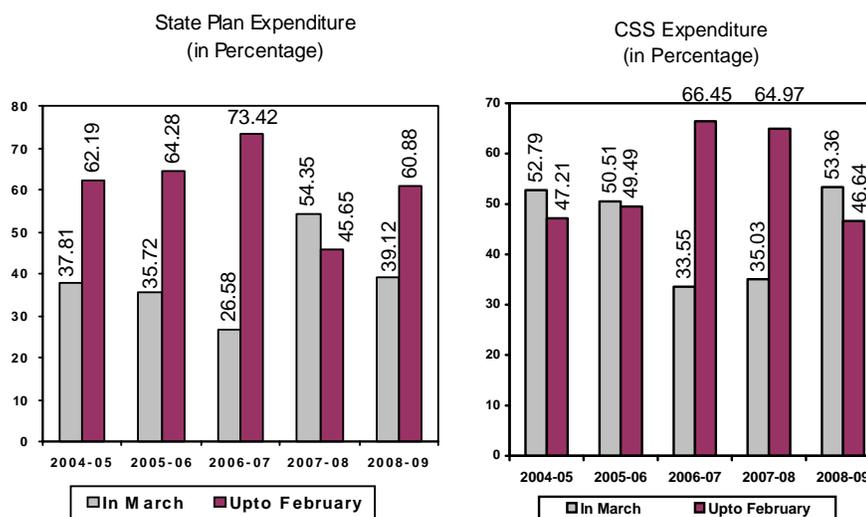
- (i) DFO, Banswara, (ii) DCF, Barmer, (iii) DFO, Bharatpur, (iv) DFO, Bundi, (v) DFO, Chittorgarh, (vi) DCF, Sikar, (vii) DCF, Rajasmand, (viii) DCF- Central, Udaipur **under PCCF, Rajasthan** (ix) SCO, Dantiwara Project, Abu Raod, (x) SCO, Begun **under PCCF (WF&PS)** (xi) Dy. CWLW, Zoo, Jaipur, (xii) DCF, (WL), Jodhpur, (xiii) DCF & Dy. Director (Core), Tiger Project, Ranthambore, Sawaimadhopur **under PCCF (CWLW)** and (xiv) DCF, DOD, Suratgarh, **under PCCF (WP&FS)**.
- (i) DCF, Barmer, (ii) DFO, Bharatpur, (iii) DCF, Rajasmand **under PCCF, Rajasthan** (iv) SCO, Begun, (v) DCF (DOD), Suratgarh, (vi) SCO, Dantiwara Project, Abu Road, **under PCCF (WP&FS)** and (vii) Dy. CWLW, Zoo, Jaipur **under PCCF (CWLW)**.

for more than three years, were required to be credited to the Consolidated Fund of the State, as lapsed deposits. The test check of records of 17 executive units revealed that in two units, security deposits of Rs 9.69 lakh<sup>3</sup> for the period March 1991 to March 2006 were lying unclaimed. These deposits were not credited to the Consolidated Fund of the State. The Government issued (July 2009) instructions for transfer of the amount to Government account.

#### 4.1.4.4 Rush of expenditure in March

**Expenditure in March ranged between 27 to 54 per cent under State plan and 34 to 53 per cent under CSS**

As per Para 139 of RBM, expenditure should be evenly managed and the rush to spend, particularly in the closing month of the financial year will ordinarily be regarded as a breach of financial discipline. The year wise expenditure incurred up to February and in March as a percentage of the total expenditure under State Plan Schemes and CSS of 12 divisions under the control of the PCCF & CWLW Office, Jaipur during the years 2004-09 is shown in the following Charts:



The main reason attributed by PCCF & CWLW was delay in sanction of funds by GoI and GoR. By not incurring the expenditure uniformly in the year, the physical progress of the schemes is adversely affected and project milestones, defined in phases, not reached in time. Government concurred (October 2009) the facts.

#### 4.1.4.5 Delay in release of funds

As per the decision taken (May 2000) in the 36<sup>th</sup> meeting of the Steering Committee under Ministry of Environment and Forest, Government of India (GoI), the State Government has to release funds to concerned Departments within six weeks of release by GoI.

3. Relating to (i) DCF & Dy. Director (Core), Tiger Project, Ranthambore, Sawaimadhopur, under PCCF (Wild Life): Rs 4.61 lakh; and (ii) DCF Departmental Operation Division (DOD), Suratgarh under PCCF (WP&FS): Rs 5.08 lakh. For the period one to five years: Rs 4.65 lakh (26 cases), six to 10 years: Rs 4.51 lakh (78 cases) and 11 to 18 years: Rs 0.53 lakh (34 cases).

During 2004-09, six CSS, under PCCF & CWLW, were being implemented. Scrutiny revealed that there were delays in release of fund by GoR, ranging from 15 to 139 days beyond the prescribed time of six weeks (**Appendix 4.6**). The PAC in its 209<sup>th</sup> Report of 2007-08 on Para 4.3 of the Audit Report 2000-01 (Civil) had taken note of the delayed releases and had directed the Department to furnish the reasons for such delays. GoR intimated (October 2009) that there was a procedural delay in release of funds from GoI to the State Government thereafter to the field offices.

#### 4.1.5 Expenditure control

The adequacy of expenditure control by the Department was examined with reference to laid down accounting procedures for recording transactions and maintenance of records. The deficiencies noticed are as under:

**Non-reconciliation of cheques issued and challans deposited with the treasury**

**4.1.5.1** Para 22.3.1 of Central Public Works Account Code provides that the Divisional Office should prepare the reconciliation statement of Certificate of Treasury Issues (CTI) in Form-51, relating to encashment of cheques issued by the Division and Consolidated Treasury Receipts (CTR), regarding remittances of Government revenue to the bank of the previous month, after reconciliation with the Bank/Treasury.

Scrutiny of Form-51 revealed that reconciliation of various cheques issued by DDO's (oldest being from July 1974 – DFO, Jodhpur) and challans deposited (oldest being from September 1977 – DCF, Hanumangarh) was pending<sup>4</sup> in 55 units out of 75 units (March 2009). The reconciliation was being done every month between the departmental figures and those booked by treasury. In spite of that the difference of cheques and of challans could not be reconciled and had accumulated. Audit could not verify the unreconciled cheques and challans, in the absence of particulars, required to be mentioned in Form 51. No record such as register of cheques and challans, showing individual details of cheques, etc. was maintained in test-checked divisions. The possibility of serious irregularities viz. fraud, misappropriation etc. cannot be ruled out. Government accepted the facts and intimated (October 2009) that instructions had been issued (July 2009) to all CCFs to reconcile the differences.

#### 4.1.5.2 Outstanding/non-adjustment of forest advances

**Forest advances of Rs 16.42 lakh remained unadjusted from 1 to 25 years**

The DFOs/DCFs disburse advances for execution of departmental works to subordinate officials, individuals, firms, and other offices. They are required to submit adjustment accounts (individuals, within four weeks and others, by March each year) against the work done. Audit noticed in three PCCFs offices<sup>5</sup> that an advance of Rs 16.42 lakh remained unadjusted, from one to 25 years as on March 2009. It was also noticed that five officials, against whom advances amounting to Rs 0.51 lakh were pending, have since retired.

4. **Cheques** - (i) Rs (-) 52.52 lakh cleared by treasury but not shown in Division and (ii) Rs (+) 155.34 lakh issued by Division but not cleared by treasury.

**Challans** - Rs (-) 65.47 lakh deposited in treasury but not shown against Division and (ii) Rs (+) 76.22 lakh shown against Division but not shown in treasury.

5. PCCF, Rajasthan, PCCF (CWLW) and PCCF (WP&FS).

Non-adjustment of advances for a long period indicated poor pursuance of recovery/adjustments and lack of expenditure control, which enhanced the risk of misutilisation. Government intimated (October 2009) that instructions had been issued (August 2009) to recover/adjust the advances.

#### **4.1.5.3 Maintenance of cashbook**

Test-check of cashbook of 32 selected units for 2004-09 revealed the following deficiencies:

**Monetary transactions not attested**

- As per Rule 48 (ii) of General Financial and Account Rules (GF&ARs), all the monetary transactions should be entered in the cashbook as soon as they occur and attested by the Head of office as a check. Contrary to the above provision, in seven units, transactions were not attested by the Heads of offices during 2004-09.

**Non-conduct of physical verification of cash balances and surprise check of cashbook**

- As per Rule 51 of the GF & AR, the head of the office should conduct physical verification of cash at the end of each month before closure of cashbook and conduct a surprise check of cash, once in a month. The Drawing and Disbursing Officers (DDOs) did not conduct (2004-09) physical verification in 11 out of 32 units test checked, and surprise check of cash balance in 17 units. Non-compliance to GF & AR could lead to embezzlement/ temporary misappropriation.

Government stated (October 2009) that instructions had been issued (August 2009) to all the DDOs to comply with the financial rules.

**Non-cancellation of paid vouchers**

Further, Rule 119 of GF & AR provides that all paid vouchers must be stamped as "paid" or "cancelled" by DDOs, to plug the possibility of second time payment. In 10 units out of 32 units test checked, paid vouchers for 2004-09 were not stamped as "paid" or "cancelled". Government stated (October 2009) that instructions have been issued (August 2009) to ensure compliance of financial rules.

#### **4.1.6 Administrative control**

Administrative controls necessitate that appropriate policies are framed and adhered to for supervision and posting of staff. These controls ensure that an appropriate mix of skills and experience is available to the organization for achieving its goals.

##### **4.1.6.1 Manpower management**

**Significant increase in vacancies in critical posts**

Although there was continuous increase in the sanctioned strength for various field posts i.e. ACF, Forest Guard, Surveyor, Assistant Forester, etc. during 2004-09. the number of vacancies in these cadres was also increasing (*Appendix 4.7*). The Department intimated (September 2009) that increase in the sanctioned strength in the cadre of ACF was due to various forest development activities, including the work under the National Rural Employment Guarantee Programme (NREGA), pending court cases, etc. Significantly, during 2004-09, the vacancies in critical field cadres of Forest Guard and Assistant Forester had increased from 188 to 715 and 26 to 287, respectively.

**Officers kept idle for want of posting orders**

Further, as per records of PCCF, Rajasthan, 27 officers of various cadres (CCF, CF, DCF, ACF and Ranger) were kept under Awaiting Posting Order (APO) for 45 to 340 days during 2004-09, without justification, indicating imprudent manpower management. Government intimated (October 2009) that the officers were kept under APO due to unavoidable administrative reasons.

**4.1.6.2 Monitoring and Vigilance Mechanism**

The monitoring mechanism of the Department was deficient due to insufficient inspection of subordinate offices and delays in settlement of enquiry cases as discussed below:

**Shortfall in Administrative Inspection**

- As per the provision in the Forest Manual, the DFOs/DCFs are required to conduct inspection of their subordinate offices once in a year. Out of 17 test checked executive units, the position of annual inspection conducted by DFOs/DCFs in respect of the range offices for 2004-09 is given below:

**Table 7: Inspection conducted by DFOs/DCFs**

| S. No. | Name of Unit                    | Year    | Total No. of Inspection |               | Shortfall  |
|--------|---------------------------------|---------|-------------------------|---------------|--|
|        |                                 |         | To be done              | Actually done |  |
| 1      | 2                               | 3       | 4                       | 5             | 6  |
| 1.     | DFO, Chittorgarh                | 2004-09 | 40                      | 27            | 2004-05 : 05<br>2007-08 : 02<br>2008-09 : <u>06</u><br>= <b>13</b>                                 |
| 2.     | DFO, Barmer                     | 2004-09 | 40                      | 32            | 2005-06 : 01<br>2007-08 : <u>07</u><br>= <b>08</b>   |
| 3.     | DCF, OECF, Mohangarh, Jaisalmer | 2004-09 | 25                      | 25            | -  |
| 4.     | DFO, Banswara                   | 2004-09 | 40                      | 40            | -  |
| 5.     | DCF (DOD), Suratgarh            | 2004-09 | 25                      | 20            | 2004-05 : <b>05</b>  |
| 6.     | DFO, Bharatpur                  | 2004-09 | 26                      | 26            | -  |
| 7.     | Dy. CWLW, Zoo, Jaipur           | 2004-09 | 15                      | 01            | 2004-05 : 03<br>2005-06 : 03<br>2006-07 : 03<br>2007-08 : 02<br>2008-09 : <u>03</u><br>= <b>14</b> |
|        | <b>Total</b>                    |         | <b>211</b>              | <b>171</b>    | <b>40</b>  |

Annual inspection by PCCF in respect of APCCF and CCF offices were conducted regularly.

Divisional Officers did not furnish information regarding inspections in the remaining 10 divisions<sup>6</sup>. Further, follow up action in respect of 72 inspections conducted by three DFOs/DCF<sup>7</sup> was not taken.

Owing to non-conduct of annual inspection and/or follow up action on inspections, the efficient working of the range office cannot be ensured, and the value of administrative inspection is lost.

**Vigilance mechanism**

- The Head of Department is responsible for maintaining transparent administration for which Chief Vigilance Officer (CVO) was to be appointed. Audit observed that APCCF was working as CVO in addition to his regular duties (August 2007). However, no separate staffs were provided for this work. Eleven complaint cases against forest offenders (2) and departmental officials (9), referred during 2002-2005 to the Department by the Chief Vigilance Commissioner's Office were pending disposal as of March 2009.

**Non-disposal of departmental enquiry cases**

- As per GoR order (November 1981) of Department of Personnel, the Departmental enquiry cases under Rules 16 and 17<sup>8</sup> of Rajasthan Civil Service Classification, Control and Appeal (CCA) Rules, 1958 should be disposed off on a priority basis. Further, PCCF, Rajasthan also issued instructions (November 2004) that envisages that the pending cases under CCA Rules 16 and 17 for departmental enquiry should be disposed off within six months and one month, respectively.

Scrutiny of records of PCCF, Rajasthan revealed that under Rule 16 of CCA and Rule 8 of All India Service (AIS) Rules, nine cases were pending in PCCF Office and 16 cases against APCCF, CCF, DCF, ACF, Rangers, etc. with the Personnel Department. The oldest pending case pertained to the year 2004. Further, under CCA Rule 17 and AIS Rule 10, six cases were pending with the Department since July 2006. Disposal was not done on a priority basis and instructions of PCCF were not being followed. Government intimated (October 2009) that four cases out of 25 under Rule 16, and one case out of six under Rule 17 had been disposed off and action was being taken in the remaining cases.

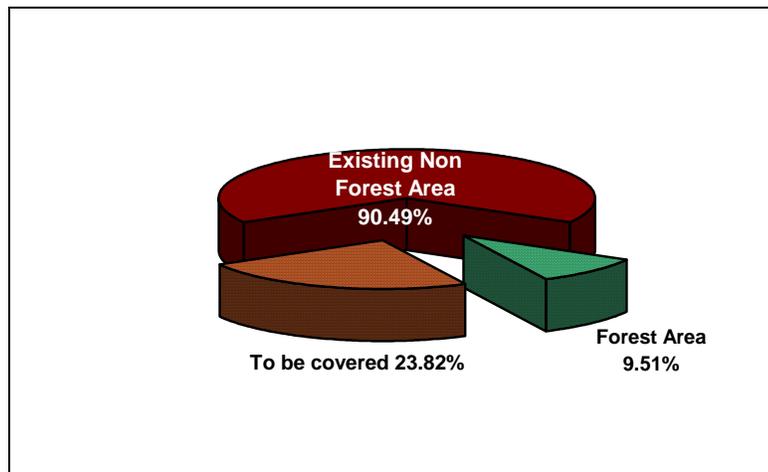
#### **4.1.7 Operational control**

Effective operational controls are required in an organisation to ensure that the goals are achieved.

The Forest Department has objectives of conserving the forests through protection and undertaking afforestation to increase the forest area as well as protection of wild life.

- 
6. (i) DFO, Bundi, (ii) DCF, Sikar, (iii) DCF, Rajsamand, (iv) DCF (Central) Udaipur **under PCCF, Rajasthan** (v) SCO, Banas, Tonk, (vi) SCO, Sojat (Pali) (vii) SCO, Dantiwara Project, Abu Road (viii) SCO, Begun, **Under PCCF (WP&FS)** (ix) DCF & Dy. Director (Core), Tiger Project, Ranthambore, Sawaimadhopur and (x) DCF (WL), Jodhpur **under PCCF (CWLW)**.
  7. (i) DFO, Barmer, (ii) DFO, Bharatpur **under PCCR, Rajasthan** and (iii) DCF (DOD), Suratgarh **under PCCF (WP&FS)**.
  8. see the glossary at page 175.

#### 4.1.7.1 Forest Policy not framed



#### No State Forest Policy framed

In order to achieve its functional goals, address its institutional challenges and associated risks, the Department needs to frame and put in place a State Forest Policy on the basis of the National Forest Policy 1988. The Forest Department had not framed any State Forest Policy.

The National Forest Policy requires State Forest Departments to make efforts so that a minimum of one third of total geographical area of the State should come under forest or tree cover. In Rajasthan, the total forest area<sup>9</sup> increased from 32,488 sq. km. (9.49 per cent) in 2003 to 32,549 sq. km. (9.51 per cent) in 2005 of the total geographical area (3,42,239 sq. km.), which was much less than the target of 33.33 per cent as per National Forest Policy. The forest cover increased from 15,826 sq. km. to 15,850 sq. km. (24 kms) during 2003-05 (Status Report 2005 - Indian Forest Survey, Dehradun).

There had been a marginal increase in total forest area as well as the forest cover. The Department needs to have a concrete plan to achieve the target of the National Forest Policy.

#### 4.1.7.2 State Board for Wild life

#### Meetings of Wildlife Advisory Board not held regularly

Section 6 of Wild Life Protection Act, 1972 stipulates that "the State Government shall constitute a State Board for Wildlife within six months from the date of commencement of the Act to advise the State Government in selection and management of protected area and formulation of the policy for protection and conservation of the wild life, effective control of poaching and illegal trade of wildlife and its products and the Board shall meet at least twice in a year".

Scrutiny of records of PCCF (Wild Life), Jaipur revealed that Wildlife Advisory Board was reorganised for three years in September 1998. It was further reorganised (December 2002) for three years with the Chief Minister as Chairperson and renamed (October 2003) as "State Board for Wild Life";

9. total forest areas include forest cover area, tree cover area, scrub and other area counted as forest.

but no meeting was held. The State Wild Life Board was again reorganised in July 2007 and only one meeting was held in October 2007 despite the recommendation of PAC (Report 209 of 2007-08) on Para 4.3 of Audit Report 2000-01 for conducting regular meetings of the Board. Thus, the very purpose of constitution of the Wild Life Advisory Board was defeated. Accepting the facts, the Government stated (October 2009) that the Forest Department had sent (January 2009) proposals for reorganisation of the Board.

#### 4.1.7.3 *Updation of manuals*

**Rajasthan Forest Manual (1961) and Commercial Accounting Manual of State Trading Scheme (1978) were not revised/updated since publication**

Documentation of procedure for various functions of the Department and its update are essential. The present "Rajasthan Forest Manual" was published in 1961 and not updated/revised despite many changes in the activities of the Department such as new schemes for development of forest, increase in number of posts and manpower, changes in financial control, mechanism and technical guidance, etc. Government intimated (October 2009) that updation/revision of the manual was under process.

The Departmental Operation (Trading) Scheme was launched in 1968. For carrying out works<sup>10</sup> and its accounting procedure, Departmental Accounts Procedure Code was prepared by the Forest Department and approved by the Finance Department, GoR (November 1978). Since then, the activities of the Department have enhanced further. The code does not provide for the changes in organisational set up, norms for wastage, percentage and dry percentage of wood harvested, time-frame for cutting of trees and subsequent disposal policy, etc. The code has not been revised and updated. The matter was under the consideration of PCCF since 2004 but there was no progress (October 2009). The Department stated (October 2009) that the work at present was being done as per the Departmental Accounting Procedure Code and amendment proposals would be sent to the Government for approval.

Further guard files, containing correction slips and important departmental instructions issued by the Government and the Forest Department from time to time were to be maintained for effective control and guidance of staff to achieve objectives. Audit noticed that no guard files were maintained in the administration, budget and development sections of PCCF, Rajasthan.

#### 4.1.7.4 *Maintenance of asset registers*

**Asset register was not maintained**

The Forest Manual stipulates that each divisional officer would keep an asset register of all immovable Government property, including land and building. Out of 17 divisions test checked, the asset register was not being maintained in six units<sup>11</sup> and the management was unaware of the actual status of assets under their control. Government stated (October 2009) that instructions were being issued to all divisions to complete the register.

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10. Extraction of trees and sale of timber by auction.

11. (i) DCF, Rajsamand, (ii) DCF, Sikar, (iii) DCF, OECF, Mohangarh, Jaisalmer **under PCCF, Rajasthan** (iv) DCF & Dy. Director (Core), Tiger Project, Ranthambore, Sawaimadhopur, (v) Dy. CWLW, Zoo, Jaipur **under PCCF (CWLW)** and (vi) SCO, Begun **under PCCF (WP&FS)**.

**Non-mutation of 5,025 sq km of forest land in the Department's name**

As per GoR (Administrative Reforms Department) instructions issued in August 1999, it was mandatory to get all categories of forestland recorded in revenue records in the name of the Forest Department by 31 December 2000. For this purpose, district level committees, with the District Collector as Chairperson and Deputy Conservator of Forests as Member Secretary, were constituted (August 1999). The tenure of these committees was initially up to December 2000, which was extended five times<sup>12</sup> up to December 2008. Yet mutation of 5,025.01 sq. km. of forest land, out of 32,688.10 sq. km., was not done. This included 2902.10 sq. km.<sup>13</sup> of land, under Forest Department since creation of Rajasthan State but was not recorded in the name of Forest Department for want of survey by the Revenue Department.

The Department stated (January 2009) that the work of mutation of forest land was a regular process. Regarding 2902.10 sq. km. land, it was stated (April 2009) that the matter was taken up with the Revenue Department for conducting the survey. Thus, even after lapse of eight years, the Department could not complete the process in coordination with the Revenue Department. Government stated (October 2009) that instructions had been issued to CCF to expedite progress.

**4.1.7.5 Non-utilisation of CAMPA funds****Non-framing of proposals for utilisation of CAMPA funds**

As per GoI (Ministry of Environment and Forest) instructions (March 2004), all the money received from user agencies towards diversion of land was required to be transferred to Compensatory Afforestation Fund Management and Planning Authority (CAMPA). The disbursement from the fund was to be made for compensatory afforestation as per the site-specific schemes received from the State.

Scrutiny of records of PCCF, Rajasthan, Jaipur revealed that Rs 421 crore were deposited in the CAMPA Fund by the Department between 2004 and December 2008. This amount should have been utilised for afforestation. However, the Department had not formulated any site-specific schemes since 2004. The Department's failure in framing project report/proposal or plan for utilisation of CAMPA Fund led to its non-utilisation. State Government stated (October 2009) that GoI had not released funds for one proposal of Rs 73.50 crore sent by it in 2008-09.

- **Non-recovery of Net Present Value**

As per Forest (Conservation) Act 1980, whenever forest land is diverted for non-forest activities to user agency, the user agency/ department has to deposit the compensation amount for compensatory afforestation plus the net present value (NPV) with the Forest Department for diversion/use of forestland, trees, and other charges. This amount forms part of the CAMPA Fund.

12. 24 February 2001, 19 February 2003, 27 June 2005, 09 May 2007 and finally 31 December 2008.

13. (i) Alwar and Sariska : 688.74 sq.km, (ii) Ajmer : 52.04 sq.km, (iii) Chittorgarh : 521.67 sq.km, (iv) Dungarpur : 365.29 sq.km (v) Kota : 28.42 sq.km, (vi) Pratapgarh: 209.65 sq.km, (vii) Rajsamand : 6.23 sq.km and (viii) Udaipur : 1030.06 sq.km.

Out of 17 divisions test checked, Rs 14.90 crore was found outstanding in two divisions: DFO, Banswara (Rs 1.42 crore) and DFO, Bundi (Rs 13.48 crore) against three user agencies on account of compensation for compensatory afforestation (Rs 0.64 crore) and for NPV (Rs 14.26 crore) for the period ranging between 5 and 10 years.

Government stated (October 2009) that recovery of Rs. 13.56 crore (Bundi: Rs 13.48 crore, Banswara: Rs 0.08 crore) has been made from two user agencies. The remaining amount of Rs. 1.34 crore in respect of one case was stated to be under pursuance.

A case of non-recovery of NPV amounting to Rs. 79.21 lakh from mines owner related to DCF (DAPD) Sikar has been incorporated in Chapter 3 of this report as Para No. 3.4.1.

#### **4.1.7.6 Failure of plantation**

**Wasteful expenditure of Rs 0.80 crore on failure of plantations**

The norms fixed by the Forest Department (November 1990) prescribe that a plantation should be categorized as (i) good, where survival rate of plants was above 70 *per cent*, (ii) ordinary, where survival rate was between 40 and 70 *per cent*, and (iii) failure, where survival rate was below 40 *per cent*.

Test check of 17 divisions revealed that in three divisions<sup>14</sup>, the survival rate of plantation was three to 38 *per cent* during 2004-05 to 2007-08. Failure of the Department to take adequate preventive measures to protect plants and ensure tree growth resulted in wasteful expenditure of Rs 79.60 lakh (**Appendix 4.8**). Government stated (October 2009) that the cases of failure of plantations were being examined.

- **Creation of Hi-tech nursery**

**Creation of Hi-tech nursery without ensuring availability of water**

Rajasthan Forestry and Bio-diversity Project (RFBP) Report provides that to facilitate large distribution of seedlings under farm forestry, new nurseries were to be created where root trainers were to be used to produce plants of better quality at low cost.

Scrutiny of records of Alwar Division under PCCF, Rajasthan revealed that an expenditure of Rs 11.99 lakh was incurred during the project period (2005-07) on creation of Hi-tech nursery. However, due to non-availability of water, the nursery could not be put to use. This showed improper planning of a work that was taken up without proper survey, investigation and ensuring availability of water. Government stated (October 2009) that a proposal for boring a tube well has been sent to the Urban Improvement Trust, Alwar.

#### **4.1.7.7 Lack of control on tiger poaching and conduct of animal census**

The DCF and Deputy Director (Core), Tiger Project, Ranthambore, Sawaimadhapur, is responsible for the security of the protected area in the

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14 (i) DFO, Bharatpur : Rs 41.85 lakh, (ii) DFO, Bundi : Rs 28.05 lakh, and (iii) DCF, Hanumangarh under CCF IGNP, Bikaner : Rs 9.70 lakh **under PCCF, Rajasthan.**

reserve. A census is undertaken each year (May/June). The year-wise estimated population of tigers is as detailed below:

| Year | 2004 | 2005 | 2006                             | 2007                 | 2008                             | 2009 |
|------|------|------|----------------------------------|----------------------|----------------------------------|------|
| RTR  | 47   | 26   | Census not conducted due to rain | Tentatively 30 to 34 | Census not conducted due to rain | 41   |

Source: DCF & Deputy Director (Core), Tiger Project, Ranthambore, Sawaimadhopur.

The number of tigers decreased from 47 in 2004 to 26 in 2005 and again increased to 41 in 2009.

The Department stated that during 2008-09 no case of poaching was registered. However, scrutiny of records showed that 12 cases<sup>15</sup> of poaching of tiger (11) and other wild life animals (1) were registered during 2004-08.

#### 4.1.7.8 Joint Forest Management System

Joint Forest Management (JFM) is a concept of developing partnerships between the fringe-forest user groups and the Forest Department, based on mutual trust and jointly defined roles and responsibilities with regard to forest protection<sup>16</sup> and development. As per the guidelines of JFM (October 2000) issued by the Department, the DFO was to constitute a Village Forest Protection and Management Committee (VFPMC) in each revenue village and register it with the Department within three months. In each committee, there should be 33 *per cent* women members. In addition, an advisory sub committee of women was to be constituted in each village. Further, every committee was required to prepare a micro plan.

The data relating to VFPMC for the State as well as 10 test-checked<sup>17</sup> units out of 17 selected for 2007-08 is given in the table below:

**Table 8: Shortfall in constitution of Committees**

| Area           | VFPMC                                    |             |            |                  |               | Advisory Sub Committee |             |            |
|----------------|--|-------------|------------|------------------|---------------|------------------------|-------------|------------|
|                | To be Constituted as per revenue village | Constituted | Short-fall | To be Registered | Un-registered | To be Constituted      | Constituted | Short-fall |
| Entire State   | 41353                                    | 4882        | 36471      | 4882             | 639           | 4882                   | 3669        | 1213       |
| Selected units | 7745                                     | 1296        | 6449       | 1296             | 100           | 1296                   | 990         | 306        |

Source: Administrative Report of 2007-08 and information from PCCF, Rajasthan.

15. 2004-05: one case, 2005-06 : one case, 2006-07 : six cases and 2007-08 : four cases.
16. Protection from encroachment, illegal cutting of tree, grazing, theft of forest produces, illegal mining and fire protection.
17. (i) DFO, Banswara, (ii) DCF, Barmer, (iii) DFO, Bharatpur, (iv) DFO, Bundi, (v) DFO, Chittorgarh, (vi) DCF (OECF), Mohangarh, Jaisalmer, (vii) DCF, Rajsamand, (viii) DCF, Sikar, (ix) DCF (Central), Udaipur **under PCCF, Rajasthan** and (x) DCF & Dy. Director (Core), Tiger Project, Ranthambore, Sawaimadhopur **under PCCF (CWLW)**.

Scrutiny of records revealed that against the requirement of minimum 33 per cent women members in the committee, women enrolled were 8 per cent to 32 per cent in six divisions<sup>18</sup>, and in the four select divisions, the enrolment was more than the prescribed percentage (38 per cent to 48 per cent).

The Department stated that (July 2009) 4916 VFPMCs had been constituted up to March 2009 but the details regarding registered/unregistered, women representation etc. were not supplied and the position was stated to be under compilation. The Department did not intimate the reasons for non-compliance of guidelines.

Further, in 431 VFPMCs of four divisions<sup>19</sup>, no micro plan was prepared. The Department did not ensure the implementation of JFM activities as per the guidelines issued by the State Government.

**Delay/non-execution of works led to under-utilisation of CSS funds**

Scrutiny of records of DCF & Dy. Director (Core), Tiger Project, Ranthambore, Sawaimadhopur, under PCCF Wild Life, revealed that Rs 2.76 crore was allotted by GoI as per Annual Plan of Operation (APO), under CSS, for Tiger Project, Ranthambore, during 2007-08, for minor construction and eco-development works. Against this allotment, the first instalment of Rs 1.54 crore was released by GoI in July 2007 (Rs 1.50 crore) and March 2008 (Rs 0.04 crore). After utilisation of 85 per cent of the first instalment under CSS, the second instalment was to be released by GoI. Since the first instalment released by the State Government in September 2007 was not utilised by the Division upto March 2008, the second instalment of Rs 1.22 crore was not released by GoI. The funds were not utilised due to delay in relocation of villagers, non-construction of borewell by PHED, etc. Thus, the State Government could not avail the benefit of the earmarked fund.

**Non-execution of works by Department led to lapse of funds**

Scrutiny of records in DFO, Bundi, under PCCF, Rajasthan revealed that Rs 3.20 crore were released in 2005-06 for Advance Closure<sup>20</sup> Works under Rajasthan Forestry and Bio-diversity Project (RFBP) out of which Rs 2.88 crore only were utilized and the balance of Rs 0.32 crore lapsed due to non-execution of works as per the prescribed model, by the Range Office, Bundi.

#### **4.1.7.9 Non-disposal of forest offence cases**

Forest offence cases<sup>21</sup> are required to be either compounded or challaned in the Court of Law, within one year. Scrutiny revealed that out of 7,573 forest offence cases pending disposal, 5,653 cases<sup>22</sup> for the period 2004-09 were pending with the Department. In 12 selected units, 2,885 offence cases were

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18. (i) DCF, Barmer, (ii) DFO, Bundi, (iii) DFO, Chittorgarh, (iv) DCF (OECF), Mohangarh, Jaisalmer, (v) DCF, Sikar **under PCCF, Rajasthan** and (vi) DCF & Dy. Director (Core), Tiger Project, Ranthambore, Sawaimadhopur **under PCCF (CWLW)**

19. (i) DFO, Bundi, (ii) DFO, Chittorgarh, (iii) DCF, Sikar **under PCCF, Rajasthan** and (iv) DCF & Dy. Director (Core), Tiger Project, Ranthambore, Sawaimadhopur **under PCCF (CWLW)**.

20. Works of survey, fencing, digging of contour trenches, digging of pits, etc.

21. Illegal cutting of trees and grass, encroachment, theft of forest produces, etc.

22. Up to one year: 2,252 cases, one to three years: 905 cases and above three years: 2,496 cases.

pending up to March 2009. Government intimated (October 2009) that efforts were being made for disposal of the cases.

Similarly, 1,455 cases of wildlife offences (poaching and trade in wildlife) were also pending for disposal since 2004-05, indicating absence of proper accountability in the Department. The Department did not maintain age wise details of pending wild life offence cases. Government stated (October 2009) that instructions had been issued (March 2009) to subordinate offices for taking effective steps for the disposal of the cases.

**Encroachment of forest land indicated lack of vigilance on the part of Department**

- According to the information furnished (April 2009), 23,812 cases of encroachment covering 29,648 hectare of forest land were noticed up to December 2008. Of these, 14,729 (62 *per cent*) cases were more than three years old. This indicated that the Department had not been vigilant in preventing encroachment and effective efforts had not been made by the DFOs/DCFs to get the encroached forest land vacated. On the basis of GoI directions (May 2002) regarding disposal of cases of encroachment on forest land, the CF, Western Circle, Udaipur, issued instructions (September 2002) that all such cases should be disposed off within three months by preparing a time-bound programme and excluding the land not coming under category of regularisation. Government stated (October 2009) that instructions have been issued (May 2009) to subordinate offices and efforts were being made to clear encroachments on forest land.

- To ensure protection of existing forest area, the Department conducts surveys and demarcates the existing forest by putting up permanent boundary pillars, which discourages encroachments and scales the forest area. Scrutiny of records of PCCF (WP&FS) revealed (April 2009) that 2.84 lakh boundary pillars were to be constructed from 2004-05. However, no target date was set for completion of the work. Government intimated (October 2009) that 48,039 pillars had been constructed during 2005-09. Slow progress of work opens up the possibilities of encroachment on forest land.

#### **4.1.8 Oversight arrangement**

##### **4.1.8.1 Internal oversight**

Internal Audit (IA) evaluates and contributes to the ongoing effectiveness and level of compliance. IA must be independent, impartial and should not be entrusted with other operational responsibilities.

An internal audit wing under the PCCF, Rajasthan was constituted with six officials and staff. It was noticed that the internal audit mechanism in the Department was inadequate and ineffective as discussed below:

- There was no manual of internal audit prescribing the principles and practices, which the internal auditor was required to follow. The PCCF, Rajasthan stated that audit was carried out as per GF&AR. To ensure effective conduct of processes of audit a manual is necessary.

- Only three IA parties were sanctioned in the Department, each consisting of one AAO and one Junior Accountant. IA officials were also entrusted with other office responsibilities. Internal Audit of selected 58

units<sup>23</sup> out of 97 units had not been carried out during 2004-09 as per the Department's records.

- Internal audit loses its effectiveness unless the deficiencies pointed out are promptly attended to. As of March 2009, 1,014 Inspection Reports<sup>24</sup> and 8,435 paras were pending for compliance, the oldest since 1958. This showed that IA was not being given due importance and compliance to its observations was not being done. Government accepted (October 2009) the facts.
- As per instructions (September 2003) of PCCF, Rajasthan, the internal audit of accounts of Village Forest Protection and Management Committee (VFPMC) was required to be conducted every year by DCF/DFO or ACF/Range Officer. Out of 17 test checked divisions, it was noticed that internal audit in three Divisions<sup>25</sup>, having 295 VFPMCs, was not conducted during 2004-09. The DCF & Dy. Director (Core), Tiger Project, Ranthambore, Sawaimadhopur, stated (February 2009) that audit of VFPMCs would be conducted in 2009-10. DFO, Bharatpur and DCF (Central), Udaipur did not furnish any reply.

#### **4.1.8.2 Lack of response to statutory audit**

As of March 2009, 1397 paras relating to 407 inspection reports (IRs), issued up to September 2008, by the Principal Accountant General, were pending settlement/compliance. Of these, 66 paras pertaining to 27 IRs were more than 10 years old. This indicated lack of initiatives on the part of department to rectify the mistakes and deficiencies pointed out in audit.

The objections on monthly accounts, having money value, and vouchers of divisions are kept as an item under Objection Book (OB). The concerned division/department is responsible for rectifying the objections and furnishing compliance. Scrutiny revealed that as of March 2009, 1145 items, pertaining to excess expenditure on electricity bills, expenditure without sanctions, irregular purchases, non-recovery of income tax, etc. involving Rs 244.01 lakh were pending with the Department for compliance since 1998-99. This indicated lack of seriousness on part of the Department towards recovery of Government money. Government stated (October 2009) that joint camps for the disposal of outstanding paras were being organised at the Zonal level. However, due to lack of concrete action on the part of the Department, the items remained outstanding for a long period.

#### **4.1.9 Conclusion**

The review of internal controls in the Forest Department showed deficiencies in the observance of budgetary, expenditure, operational and administrative controls. Financial controls were weak as reflected in the rush of expenditure at the end of the financial year, delayed release of funds for works, non-recovery of dues and lapse of funds. Cash management was deficient, as the prescribed rules to prevent fraud and misappropriation of cash were not

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23. 2004 : 02 units, 2005 : 01 unit, 2006 : 15 units and 2007 : 40 units.

24. Upto 2003-04 : 727 IRs, 2004-05 : 71 IRs, 2005-06 : 68 IRs, 2006-07 : 50 IRs, 2007-08 : 60 IRs and 2008-09 : 38 IRs.

25. (i) DFO, Bharatpur (99), (ii) DCF, Central, Udaipur (177) **under PCCF, Rajasthan** and (iii) DCF & Dy. Director (Core), Tiger Project, Ranthambore, Sawaimadhopur (19) **under PCCF (CWLW)**.

strictly followed. Operational controls were insufficient as evidenced in delays in mutation of forest land, increase in encroachment cases and lack of initiatives for compensatory afforestation. The Department does not have a State Forest Policy, and Department's manual and Account Procedure Code were not updated. Audit observed lack of monitoring at State level, insufficient inspection of subordinate offices and delays in settlement of forest offence cases. The internal oversight mechanism was far from satisfactory as internal audit was inadequate.

**4.1.10 Recommendation**

- Government should formulate a comprehensive State Forest Policy to achieve the target of 33 per cent forest cover and a concrete action plan to guide the Department in its efforts towards conservation, protection, and development of forest area.
- Control over budget and expenditure should be strengthened so as to ensure optimal utilization of the available resources for achievement of the Department's objectives.
- Site-specific projects/schemes should be formulated and implemented for effective utilisation of compensatory afforestation fund.
- For effective monitoring, inspection of the subordinate offices should be conducted regularly by the Divisional officers. The State Wild Life Board should meet at least twice a year, for policy formulation as well as effective control of poaching and illegal trade of wild life in the State.
- Vigilance administration should be strengthened by deploying necessary staff for speedy disposal of the forest offence cases. Details of the pending cases should be maintained for better monitoring. Efforts should be made to prevent/clear encroachment on forest land.

**JAIPUR**

**(SUMAN SAXENA)**

**Principal Accountant General (Civil Audit), Rajasthan**

**Countersigned**

**NEW DELHI**

**(VINOD RAI)**

**Comptroller and Auditor General of India**

## Appendix 2.1

(Refer paragraph 2.1.2; page 11)

### Constitution of ADMA and RSMMMDS

**Amber Development and Management Authority (ADMA) Society** was constituted on 10 November 2005 under the Rajasthan Society Registration Act, 1958. The responsibilities of the society were vested in an Executive Committee, consisting of 15 members<sup>1</sup>, headed by the Chief Secretary, GoR. This Committee was required to meet thrice a year to prepare plans to achieve the following prime objectives, amongst others:

- (i) conserve buildings and houses of Amber Mahal and to ensure protection, upkeep and security of the archaeological, culture and artistic value, acquire adjoining property or part thereof;
- (ii) arrange fund from Central Government/State Government/Private organizations and create Amber Mahal Development Fund from the finances received from various sources;
- (iii) develop tourist attraction and promote facilities in the present status of Amber Mahal;
- (iv) construction and maintenance of Hathi Stand, tourist entrance point, tourist information center, etc.

Out of Rs 36.06 crore allotted by seven<sup>2</sup> departments/agencies to ADMA, expenditure incurred during 2005-09 was Rs 31.78 crore.

**The Rajasthan State Museums Management and Development Society** was constituted in February 2005, under the Rajasthan Society Registration Act, 1958, for the proper maintenance of museums, except Amber Palace Complex. The society was headed by Principal Secretary, A & C, as Ex-officio Chairman, Director, Department of A & M, as Ex-officio Member Secretary and Assistant Accounts Officer, Department of A & M, as treasurer (nominated). The Society was renamed (October 2006) as Rajasthan State Museum & Monument Management & Development Society (RSMMMDS). The objectives of the society were:

- Documentation, identification, certification, evaluation, scientific storage, chemical treatment, conservation, research, publication of antiquities and artifacts.
- Provide facilities for research and attracting tourists, conduct workshop, seminars, creation of fund for technical, scientific and academic activities, establishment of museum fund for financial assistance.
- Collaboration and co-ordination with Central Government/State Government/NGO/ national/ international organizations etc.

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1. Chief Secretary, GoR- Head of the Committee, eight-Officers of different departments and six - other reputed persons.  
2. A&M Department, Jaipur Development Authority, Tourism Department, A&C Department, Jaipur Nagar Nigam, Forest Department and World Monuments Fund.

## Appendix 2.2

(Refer paragraph 2.1.3; page 11)

### List of selected monuments and museums

| Sl. No. | Category of monuments   | Selection of monuments where work has been executed   | Selection of monuments where work not executed   |
|---------|-------------------------|---|--|
| 1.      | Forts                   | 1. Kishori Mahal, Bharatpur<br>2. Durg Phalodi, Phalodi   | 1. Fort Fatehgarh, Ajmer<br>2. Prachin Mahal Sursagar, Jodhpur   |
| 2.      | Other Monuments         | 1. Fateh Jang Gumbad, Alwar<br>2. Inscription of Ashoka the Great, Virat Nagar, Jaipur<br>3. Devyani Kund Sambhar, Sambhar (Jaipur)<br>4. Isarlat, Jaipur | 1. Bhaval di Baori, Bundi<br>2. Baori, Osian, Jodhpur<br>3. Rawana ki Chanwari, Mandore, Jodhpur                               |
| 3.      | Gates/Ramparts          | 1. City wall of Jodhpur, Jodhpur  | 1. Rampart of old Amber, Jaipur  |
| 4.      | Temples                 | 1. Shri Laxmi Narain Mandir, Amber, Jaipur<br>2. Shiv Temple, Thanwala, Nagaur<br>3. Temple, Bansthuni, Baran   | 1. Badrinath and Parshav Nath Temple Group, Anwa, Kota<br>2. Bada Talab and Jag Mandir, Kota<br>3. Shiv Temple, Osian, Jodhpur |
| 5.      | Chhatris                | 1. Santosh Bawala Ki Chatari, Pushkar, Ajmer<br>2. Cenotaphs of Panch Kunda, Mandore, Jodhpur   | 1. Devikund Sagar and Cenotaphs, Bikaner   |
| 6.      | Haveli                  | Patwa Hawali, Jaisalmer   | 1. Bhawani Rao Boharas House, Ghat ki Ghoni, Jaipur  |
| 7.      | Other Monuments, Jaipur | 1. Amber Mahal, Amber, Jaipur<br>2. Albert Hall, Jaipur<br>3. Jantar Mantar, Jaipur<br>4. Hawa Mahal, Jaipur<br>5. Nahargarh, Jaipur                      |  |
| 8.      | Art Galleries           | 1. Art Gallery, Virat Nagar, Jaipur<br>2. Art Gallery, Chandrawati, Sirohi  |  |
| 9.      | Protected Site          | 1. Old Site Ismilpur, Virat Nagar, Jaipur<br>2. Chandrawati Site, Chandrawati, Sirohi   |  |
| 10.     | Museum                  | 1. Government Museum, Bikaner<br>2. Government Museum, Jodhpur  |  |

### Appendix 2.3

(Refer paragraph 2.1.4.6; page 15)

| <b>Rates of User Charges</b> |  |   |                                 |
|------------------------------|--|---|---------------------------------|
| <b>S. No.</b>                | <b>Name of place</b>                                     | <b>Old rate by notification 1 June 2004</b> | <b>New rate as of July 2009</b> |
|                              |  | <b>(Amount in Rs)</b>                       |                                 |
| 1.                           | Nahargarh Fort, Jaipur                                   | 5   | 10                              |
| 2.                           | Jantar Mantar, Jaipur                                    | 10  | 20                              |
| 3.                           | Hawa Mahal, Jaipur                                       | 5   | 10                              |
| 4.                           | Amber Mahal, Jaipur                                      | 10  | 20                              |
| 5.                           | Isarlat, Jaipur  | 2   | 5                               |
| 6.                           | Patwa Haveli, Jaisalmer                                  | 2   | 10                              |
| 7.                           | Kiradu Mandir, Barmer                                    | 2   | 5                               |
| 8.                           | Top Khana, Jalore  | 2   | -                               |
| 9.                           | Chattri of Shahpura Road, Jaipur                         | 2   | -                               |
| 10.                          | Pracheen Mahal Below Hill, Amber & Nursing Temple, Amber | 2   | -                               |
| 11.                          | Albert Hall, Jaipur                                      | 5   | 15                              |

## Appendix 2.4

(Refer paragraph 2.1.4.7; page 15)

### Revenue received by ADMA during 2007-09

(Rupees in lakh)

| S.No. | Name of Institution         | Actual Receipts during 2007-08 | Actual Receipts upto February 2009 | Received likely in March 2009 | Total received in 2008-09 (Col. 4 + 5) | Total (Col. 3 + 6) |
|-------|-----------------------------|--------------------------------|------------------------------------|-------------------------------|--|--------------------|
| (1)   | (2)                         | (3)                            | (4)                                | (5)                           | (6)                                    | (7)                |
|       | <b>ADMA</b>                 |                                |                                    |                               |  |                    |
| 1.    | IDSPL (Audio Guide)         | 0.58                           | 1.42                               | 0.32                          | 1.74                                   | 2.32               |
| 2.    | Juneja Art Gallery (Archil) | 4.61                           | 18.33                              | 0.50                          | 18.83                                  | 23.44              |
| 3.    | Coca Cola                   | 1.27                           | 2.34                               | 0.15                          | 2.49                                   | 3.76               |
| 4.    | Parking                     | 1.58                           | 38.87                              | 6.90                          | 45.77                                  | 47.35              |
| 5.    | Coffee Shop                 | -                              | 0.22                               | 0.02                          | 0.24                                   | 0.24               |
| 6.    | Shop- Pariyon Ka Bagh       | -                              | 0.44                               | -                             | 0.44                                   | 0.44               |
| 7.    | Shop- Navratra              | -                              | 5.29                               | -                             | 5.29                                   | 5.29               |
| 8.    | Elephant Entry Fees         | -                              | 43.62                              | 1.50                          | 45.12                                  | 45.12              |
| 9.    | Film Shooting               | -                              | 36.60                              | 1.20                          | 37.80                                  | 37.80              |
| 10.   | TRIFED                      | -                              | 1.06                               | 0.10                          | 1.16                                   | 1.16               |
| 11.   | "Karkhana" Book Shop        | -                              | 1.08                               | 0.36                          | 1.44                                   | 1.44               |
| 12.   | Misc. Receipts              | -                              | 3.00                               | 0.01                          | 3.01                                   | 3.01               |
|       | <b>Total</b>                | <b>8.04</b>                    | <b>152.27</b>                      | <b>11.06</b>                  | <b>163.33</b>                          | <b>171.37</b>      |

### Revenue received by Rajasthan State Museum and Monuments Management and Development Society, Jaipur

| S. No. | Name of Museum, Monuments                           | Amount (Rs)     | Period        |
|--------|---|-----------------|---------------|
| 1.     | Clark Briz (Albert Hall)                            | 393030          | 1/09 to 5/09  |
| 2.     | IDSPL (Jantar Mantar)                               | 5250            | 10/08 to 3/09 |
| 3.     | Naro Caster (Albert Hall)                           | 69760           | 11/08 to 5/09 |
| 4.     | Naro Caster (Hawa Mahal)                            | 81790           | 11/08 to 5/09 |
| 5.     | Hindu Coca Cola (Jantar Mantar)                     | 105705          | 3/08 to 6/09  |
| 6.     | Hindu Coca Cola (Albert Hall)                       | 41799           | 7/08 to 6/09  |
| 7.     | Hindu Coca Cola (Hawa Mahal)                        | 51916           | 3/08 to 6/08  |
| 8.     | Sky Associates, Jaipur (for parking at Albert Hall) | 12,5000         | 1/09 to 12/09 |
|        | <b>Total</b>  | <b>8,74,250</b> |               |

## Appendix 2.5

(Refer paragraph 2.1.5; page 16)

### Expenditure on unprotected monuments

(Rupees in lakh)

| S. No. | Name of work                              | Expenditure during the year |              |              |               |               | Total         |
|--------|---|-----------------------------|--------------|--------------|---------------|---------------|---------------|
|        |   | 2004-05                     | 2005-06      | 2006-07      | 2007-08       | 2008-09       |               |
| 1.     | Taragarh Fort, Ajmer                      | -                           | 2.75         | -            | -             | -             | 2.75          |
| 2.     | Radha Govind Temple, Alwar                | -                           | 9.99         | -            | -             | -             | 9.99          |
| 3.     | Ganga Bai ki Chhatri, Bhilwara            | -                           | -            | 5.13         | 10.03         | -             | 15.16         |
| 4.     | Keshorai temple, Bundi                    | -                           | -            | -            | 0.99          | -             | 0.99          |
| 5.     | Kamleshwar Mahadeo Temple, Bundi          | -                           | -            | -            | 1.69          | -             | 1.69          |
| 6.     | Bari Fort, Dholpur                        | -                           | -            | -            | 19.58         | 6.18          | 25.76         |
| 7.     | Mahadeo Temple Sapau, Dholpur             | -                           | -            | -            | 10.45         | -             | 10.45         |
| 8.     | Chopra Mahadeo Temple, Dholpur            | -                           | -            | -            | 4.97          | 22.46         | 27.43         |
| 9.     | Sun Temple, Jhalrapatan, Jhalawar         | 19.21                       | -            | 8.34         | 7.28          | -             | 34.83         |
| 10.    | Garh Palace, Jhalawar                     | -                           | 2.94         | -            | 8.10          | 7.36          | 18.40         |
| 11.    | Madanvilas Jhalrapatan, Jhalawar          | 22.33                       | 7.38         | 30.12        | 9.14          | 13.92         | 82.89         |
| 12.    | Bharmal ki Chhatri, Jaipur                | -                           | -            | -            | 13.49         | 31.54         | 45.03         |
| 13.    | Raghunath Temple, Bishanpura, Jaipur      | -                           | -            | -            | 1.99          | 4.99          | 6.98          |
| 14.    | Sh. Raghunathji Temple, Khetri, Jhunjhunu | -                           | 9.36         | -            | -             | -             | 9.36          |
| 15.    | Asanpole, Lalpole etc. Jalore             | -                           | -            | -            | 4.49          | 25.84         | 30.33         |
| 16.    | Mahamandir, Jodhpur                       | -                           | -            | -            | 1.12          | -             | 1.12          |
| 17.    | Devals, Mandore, Jodhpur                  | -                           | -            | -            | 2.13          | -             | 2.13          |
| 18.    | Vishnu Temple, Lamba, Jodhpur             | -                           | -            | -            | 1.35          | -             | 1.35          |
| 19.    | Bajjnath Temple, Asan, Pali               | -                           | 9.97         | -            | -             | -             | 9.97          |
| 20.    | Sojat Fort, Sojat, Pali                   | -                           | -            | -            | 40.58         | -             | 40.58         |
| 21.    | Dad Devi Temple, Kota                     | -                           | -            | 5.48         | -             | -             | 5.48          |
|        | <b>Total</b>                              | <b>41.54</b>                | <b>42.39</b> | <b>49.07</b> | <b>137.38</b> | <b>112.29</b> | <b>382.67</b> |

## Appendix 2.6

(Refer paragraph 2.1.5.7; page 20)

### Statement showing terms and conditions of M/s Lord Cultural Resources Planning and Management Incorporation, Toronto

|   |  |
|---|--|
| (A) Visioning (to be completed in 2 months)   |  |
| (i) Start up and Signed Contract fee  | 15 lakh against Bank Guarantee   |
| (ii) Submission of visioning and concept strategy   | 15 <i>per cent</i> based on forecast cost estimates minus already paid till now  |
| (B) Planning (to be completed in next six months)   |  |
| (i) Facility strategy, interpretative strategy, implementation schedule and detailing of project broken up in quarter-wise performance schedules  | 25 <i>per cent</i> based on forecast cost of project minus already paid.   |
| (ii) Facility Plan, Interpretative Plan, exhibit schematic design and drawings  | 50 <i>per cent</i> based on forecast cost of project minus already paid  |
| (iii) Firm estimates for all components of project, detailed specifications and BOQ's including complete tender documents (This shall also include complete detailing of the project along with schematic quarter wise implementation plan and schedule laying down quarterly targets so that the entire work is completed in 12 months, preparation of detailed cost estimates with specifications for all works, preparation of tender documents) | 64 <i>per cent</i> based on forecast cost of project minus already paid  |
| (C) Implementation and Project Management (to be completed in further 12 months)  |  |
| (i) Implementation 1<br>First quarterly payment after tendering, allotment of work and on completion of works designated for the quarter  | 73 <i>per cent</i> based on final estimate of project minus already paid   |
| (ii) Implementation 2<br>Second quarterly payment after completion of work designated for the quarter.  | 82 <i>per cent</i> based on final estimate of project minus already paid.  |
| (iii) Implementation 3<br>Third quarterly payment after completion of works designated for the quarter.   | 91 <i>per cent</i> based on final estimate of project minus already paid.  |
| (iv) Implementation 4<br>Fourth and final quarterly payment after completion of work designated for the quarter   | 100 <i>per cent</i> based on final estimate of project and after final adjustments, based on actual executed cost of project minus already paid. |

## Appendix- 2.7

(Refer paragraph 2.2.1; page 27)

### List of Acts and Rules relating to juvenile justice

| Acts/ Rules  | Department/<br>Agencies | Applicable<br>schemes  | State/ Central<br>shares | Category of<br>children                |
|--|-------------------------|--|--------------------------|--|
| Rajasthan Destitute Home Management and Operation Rules, 1982            | Department of SJ&E      | State regular budget   | State 100%               | Neglected children                     |
| Juvenile Justice Act, 1986   | Department of SJ&E      | Scheme of prevention and Control of Juvenile Social Maladjustment (SPCJSM) | State 50%<br>Central 50% | Both neglected and delinquent children |
| Juvenile Justice (Rajasthan) Rules, 1987                                 | Department of SJ&E      | Scheme of prevention and Control of Juvenile Social Maladjustment (SPCJSM) | State 50%<br>Central 50% | Both neglected and delinquent children |
| Juvenile Justice Act, 2000   | Department of SJ&E      | A programme for Juvenile Justice   | State 50%<br>Central 50% | Both neglected and delinquent children |
| Government of India Model Rules, 2001                                    | Department of SJ&E      | A programme for Juvenile Justice   | State 50%<br>Central 50% | Both neglected and delinquent children |
| Rajasthan Juvenile Justice (Care and Protection of Children) Rules, 2002 | Department of SJ&E      | A programme for Juvenile Justice   | State 50%<br>Central 50% | Both neglected and delinquent children |
| Juvenile Justice (Care and Protection of Children) Amendment Act, 2006   | Department of SJ&E      | A programme for Juvenile Justice   | State 50%<br>Central 50% | Both neglected and delinquent children |
| Government of India Model Rules, 2007                                    | Department of SJ&E      | A programme for Juvenile Justice   | State 50%<br>Central 50% | Both neglected and delinquent children |

## Appendix 2.8

(Refer paragraph 2.2.7.2; page 36)

### Staff pattern suggested by National Human Rights Commission

| S.No. | Staff Pattern             | 20 Beds | 21-50 Beds | 51-100 Beds |
|-------|---------------------------|---------|------------|-------------|
| 1.    | Psychiatrist              | 1       | 2          | 4           |
| 2.    | GDMC                      | 1       | 3          | 4           |
| 3.    | Clinical Psychologist     | 1       | 2          | 4           |
| 4.    | Psychiatric Social Worker | 1       | 2          | 4           |
| 5.    | Staff Nurse               | 7       | 18         | 20          |
| 6.    | Ward Attendant            | 6       | 15         | 30          |
| 7.    | Sweepers                  | 6       | 15         | -           |

### Requirement ratio and number of staff required for 233 inmates

| S. No. | Post name                 | Ratio  | Number of required posts | Sanctioned           | Working |
|--------|---------------------------|--------|--------------------------|----------------------|---------|
| 1.     | Psychiatrist              | 25:1   | 9                        | Nil                  | Nil     |
| 2.     | GDMC                      | 25:1   | 9                        | 1                    | 1       |
| 3.     | Clinical Psychologist     | 25:1   | 9                        | 7*                   | 7       |
| 4.     | Psychiatric Social Worker | 25:1   | 9                        | 7*                   | 7       |
| 5.     | Staff Nurse               | 5:1    | 46                       | 16                   | 16      |
| 6.     | Ward Attendant            | 3.33:1 | 70                       | 23 <sup>@</sup><br>2 | 25      |
| 7.     | Sweepers                  | 3.33:1 | 70                       | 24 <sup>§</sup>      | 24      |

\* On visiting basis

@ On deputation basis

§ On contract basis

## Appendix 2.9

(Refer paragraph 2.2.7.9; page 39)

### Detail of shortage of staff in homes of test checked districts

| S. No. | Name of Home                               | Sanctioned capacity of the home | No. of posts required as per PCJSM Scheme | Sanctioned strength | No. of posts short (-)/ excess (+) sanctioned | Working strength | Vacancy   |                  |          |          |                 |          |          |           |
|--------|--|---------------------------------|---|---------------------|---|------------------|-----------|------------------|----------|----------|-----------------|----------|----------|-----------|
|        |  |                                 |   |                     |   |                  | Numbers   | Name of the post |          |          |                 |          |          |           |
|        |  |                                 |   |                     |   |                  |           | PO*              | VI**     | Teacher  | Super-intendent | ANM      | Cook     | Other#    |
| 1.     | Observation and Special Home (Boys), Ajmer | 75                              | 23  | 17                  | (-) 6   | 10               | 07        | 2                | -        | -        | -               | -        | 2        | 3         |
| 2.     | Observation Home (Girls), Ajmer            | 25                              | 17  | 16                  | (-) 1   | 02               | 14        | 1                | 1        | -        | 1               | 1        | 1        | 9         |
| 3.     | Observation and Children Home, Alwar       | 75                              | 23  | 18                  | (-) 5   | 11               | 07        | 1                | 1        | 1        | -               | 2        | -        | 2         |
| 4.     | Observation and Children Home, Bhilwara    | 75                              | 23  | 18                  | (-) 5   | 09               | 09        | 1                | 1        | 1        | -               | 2        | -        | 4         |
| 5.     | Observation and Children Home, Nagaur      | 75                              | 23  | 16                  | (-) 7   | 11               | 05        | 1                | 1        | -        | 1               | -        | 1        | 1         |
| 6.     | Children Home (Boys), Jodhpur              | 50                              | 23  | 14                  | (-) 9   | 10               | 04        | 1                | -        | -        | -               | -        | 1        | 2         |
| 7.     | Observation Home (Girls), Jodhpur          | 25                              | 17  | 15                  | (-) 2   | 12               | 03        | 1                | 1        | -        | 1               | -        | -        | -         |
| 8.     | Observation and Children Home, Jalore      | 75                              | 23  | 12                  | (-) 11  | 07               | 05        | 1                | -        | 1        | 1               | -        | 1        | 1         |
| 9.     | Observation and Children Home, Sirohi      | 75                              | 23  | 17                  | (-) 6   | 08               | 09        | 1                | 1        | 1        | 1               | 1        | 2        | 2         |
| 10.    | Children Home (0 to 5), Jaipur             | 50                              | 23  | 44                  | (+) 21  | 43               | 01        | 1                | -        | -        | -               | -        | -        | -         |
| 11.    | Children Home (Girls), Jaipur              | 75                              | 23  | 28                  | (+) 5   | 19               | 09        | -                | -        | 1        | -               | -        | -        | 8         |
| 12.    | Children Home (Boys), Jaipur               | 100                             | 26  | 18                  | (-) 8   | 14               | 04        | 2                | 1        | -        | -               | -        | -        | 1         |
|        |  | <b>775</b>                      | <b>267</b>                                | <b>233</b>          | <b>(-) 34</b>                                 | <b>156</b>       | <b>77</b> | <b>13</b>        | <b>7</b> | <b>5</b> | <b>5</b>        | <b>6</b> | <b>8</b> | <b>33</b> |

\* Probation Officer

\*\* Vocational Instructor

# Medical Officer (Part time), UDC, LDC, Care Taker, Chowkider, Helper, Class-IV, Sweeper, Gardner, Computer Trainer, Junior Specialist (Pediatric), Female Attendant and Psychologist.

## Appendix 2.10

(Refer paragraph 2.2.10.1; page 45)

### Norms of expenditure for Observation Homes and Children Home/ Special Home

#### **A. For Observation Home with capacity of 50 inmates**

##### **I. Recurring Expenditure**

|  |                            |
|--|----------------------------|
| i) Maintenance (Food, clothing, oil, soap etc.)    | Rs 500 per child per month |
| ii) Contingency (Water, electricity, postage etc.) | Rs 10 per child per month  |
| iii) Bedding                                       | Rs 100 per child per annum |
| iv) Salary of staff for one year                   | Rs 2,20,000                |

##### **II. Non-recurring Expenditure**

|  |              |
|--|--------------|
| i) Cost of construction:               | Rs 18,06,000 |
| ii) Furniture, equipment and utensils. | Rs 20,000    |

#### **B. For Special Home/ Children Home with capacity 100 inmates**

##### **I. Recurring Expenditure**

|   |                             |
|---|-----------------------------|
| i) Maintenance (Food, clothing, soap etc.)      | Rs 500 per child per month  |
| ii) Contingencies (Water, electricity, postage) | Rs 10 per child per month   |
| iii) Bedding                                    | Rs 100 per child per annum, |
| iv) Salary of staff for one year                | Rs 3,10,000                 |

##### **II. Non-recurring expenditure**

|                                       |              |
|---------------------------------------|--------------|
| i) Cost of construction               | Rs 25,00,000 |
| ii) Furniture, equipment and utensils | Rs 50,000    |

## Appendix 2.11

(Refer paragraph 2.2.10.3; page 46)

### Details of excess CSS assistance during 2004-05 to 2008-09

| S. No.         | Name of home & District                 | Sanctioned capacity of inmates | CSS assistance received on the basis of sanctioned capacity of home (Rupees) | Actual number of inmates in the home | Excess amount received |                        |                  |
|----------------|---|--------------------------------|--|--------------------------------------|------------------------|------------------------|------------------|
|                |   |                                |  |                                      | No. of inmates         | Rate <sup>3</sup> (Rs) | Amount (Rs)      |
| 1              | 2                                       | 3                              | 4  | 5                                    | 6                      | 7                      | 8                |
| <b>2004-05</b> |   |                                |  |                                      | Nil                    |                        |                  |
| <b>2005-06</b> |   |                                |  |                                      |                        |                        |                  |
| 1.             | Observation Home (Girls), Jodhpur       | 25                             | 77,750   | Nil                                  | 25                     | 3110                   | 77,750           |
| 2.             | Observation Home (Girls), Ajmer         | 25                             | 77,750   | 03                                   | 22                     | 3110                   | 68,420           |
|                | <b>Total</b>                            |                                |  |                                      |                        |                        | <b>1,46,170</b>  |
| <b>2006-07</b> |   |                                |  |                                      |                        |                        |                  |
| 1.             | Observation Home (Girls), Jodhpur       | 25                             | 77,750   | 03                                   | 22                     | 3110                   | 68,420           |
| 2.             | Observation Home (Girls), Ajmer         | 25                             | 77,750   | 07                                   | 18                     | 3110                   | 55,980           |
|                | <b>Total</b>                            |                                |  |                                      |                        |                        | <b>1,24,400</b>  |
| <b>2007-08</b> |   |                                |  |                                      |                        |                        |                  |
| 1.             | Observation and Children Home, Alwar    | 75                             | 2,33,250   | 20                                   | 55                     | 3110                   | 1,71,050         |
| 2.             | Observation and Children Home, Bhilwara | 75                             | 2,33,250   | 11                                   | 64                     | 3110                   | 1,99,040         |
| 3.             | Observation and Children Home, Nagaur   | 75                             | 2,33,250   | 05                                   | 70                     | 3110                   | 2,17,700         |
| 4.             | Observation and Children Home, Jalore   | 75                             | 2,33,250   | Nil                                  | 75                     | 3110                   | 2,33,250         |
| 5.             | Observation and Children Home, Sirohi   | 75                             | 2,33,250   | Nil                                  | 75                     | 3110                   | 2,33,250         |
| 6.             | Observation Home (Girls), Jodhpur       | 25                             | 77,750   | 12                                   | 13                     | 3110                   | 40,430           |
| 7.             | Observation Home (Girls), Ajmer         | 25                             | 77,750   | 08                                   | 17                     | 3110                   | 52,870           |
|                | <b>Total</b>                            |                                |  |                                      |                        |                        | <b>11,47,590</b> |

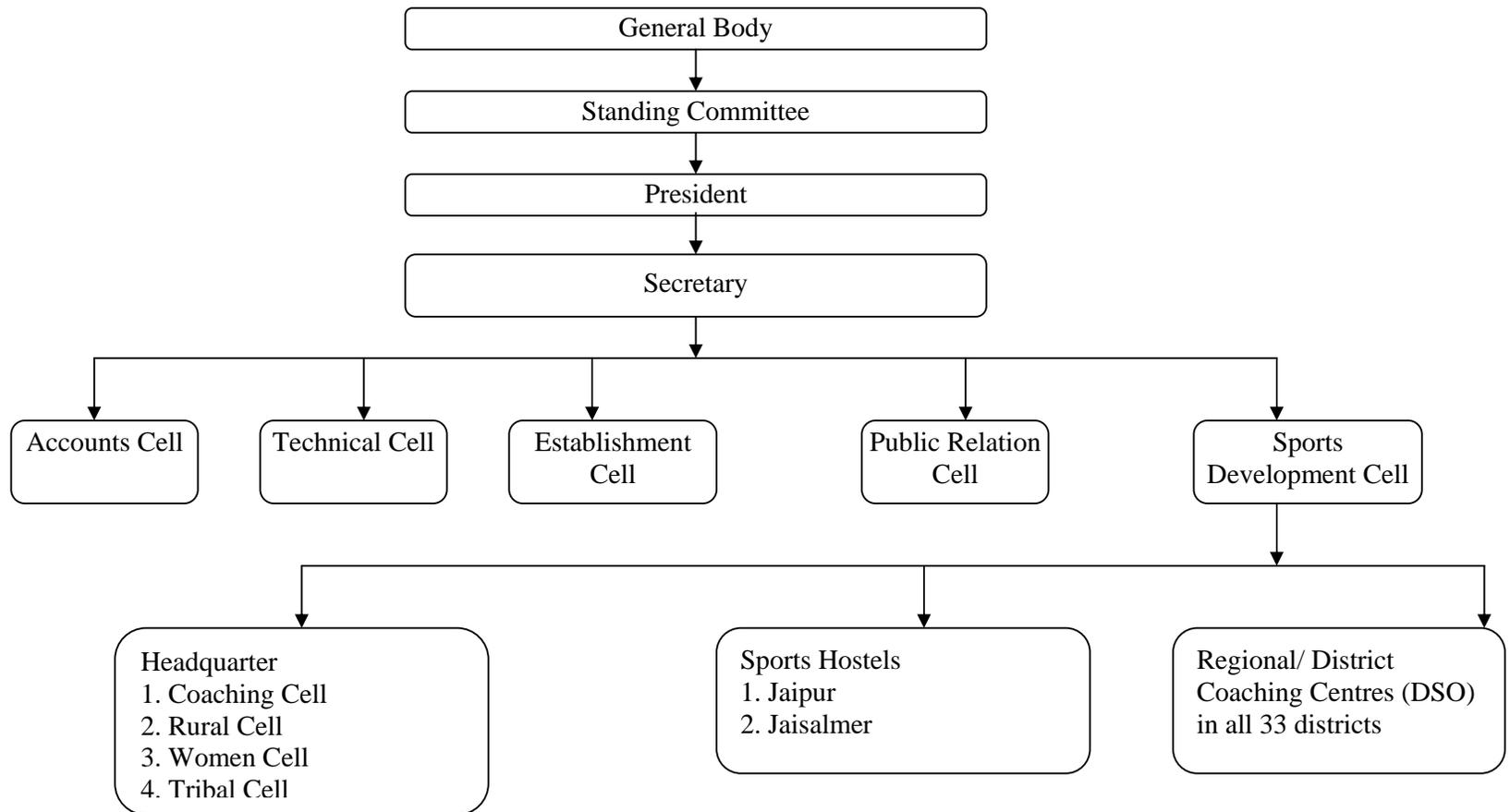
| 3. Items     | Rate    | Month | Total          |
|--------------|---------|-------|----------------|
| Maintenance  | Rs 250  | 12    | Rs 3000        |
| Contingency  | Rs 5    | 12    | Rs 60          |
| Bedding      | Rs 4.16 | 12    | Rs 50          |
| <b>Total</b> |         |       | <b>Rs 3110</b> |

| S. No.         | Name of home & District                 | Sanctioned capacity of inmates | CSS assistance received on the basis of sanctioned capacity of home (Rupees) | Actual number of inmates in the home | Excess amount received |           |                  |
|----------------|---|--------------------------------|--|--------------------------------------|------------------------|-----------|------------------|
|                |   |                                |  |                                      | No. of inmates         | Rate (Rs) | Amount (Rs)      |
| 1              | 2                                       | 3                              | 4  | 5                                    | 6                      | 7         | 8                |
| <b>2008-09</b> |   |                                |  |                                      |                        |           |                  |
| 1.             | Observation and Children Home, Alwar    | 75                             | 2,33,250   | 15                                   | 60                     | 3110      | 1,86,600         |
| 2.             | Observation and Children Home, Bhilwara | 75                             | 2,33,250   | 13                                   | 62                     | 3110      | 1,92,820         |
| 3.             | Observation and Children Home, Nagaur   | 75                             | 2,33,250   | 04                                   | 75                     | 3110      | 2,20,810         |
| 4.             | Observation and Children Home, Jalore   | 75                             | 2,33,250   | 08                                   | 67                     | 3110      | 2,08,370         |
| 5.             | Observation and Children Home, Sirohi   | 75                             | 2,33,250   | Nil                                  | 75                     | 3110      | 2,33,250         |
| 6.             | Children Home, Jodhpur                  | 50                             | 1,55,500   | 42                                   | 8                      | 3110      | 24,880           |
| 7.             | Observation Home (Girls), Jodhpur       | 25                             | 77,750   | 17                                   | 8                      | 3110      | 24,880           |
| 8.             | Observation Home (Girls), Ajmer         | 25                             | 77,750   | 12                                   | 13                     | 3110      | 40,430           |
|                | <b>Total</b>                            |                                |  |                                      |                        |           | <b>11,32,040</b> |
|                | <b>Grand Total</b>                      |                                |  |                                      |                        |           | <b>25,50,200</b> |

**Appendix 2.12**

(Refer paragraph 2.3.2; page 51)

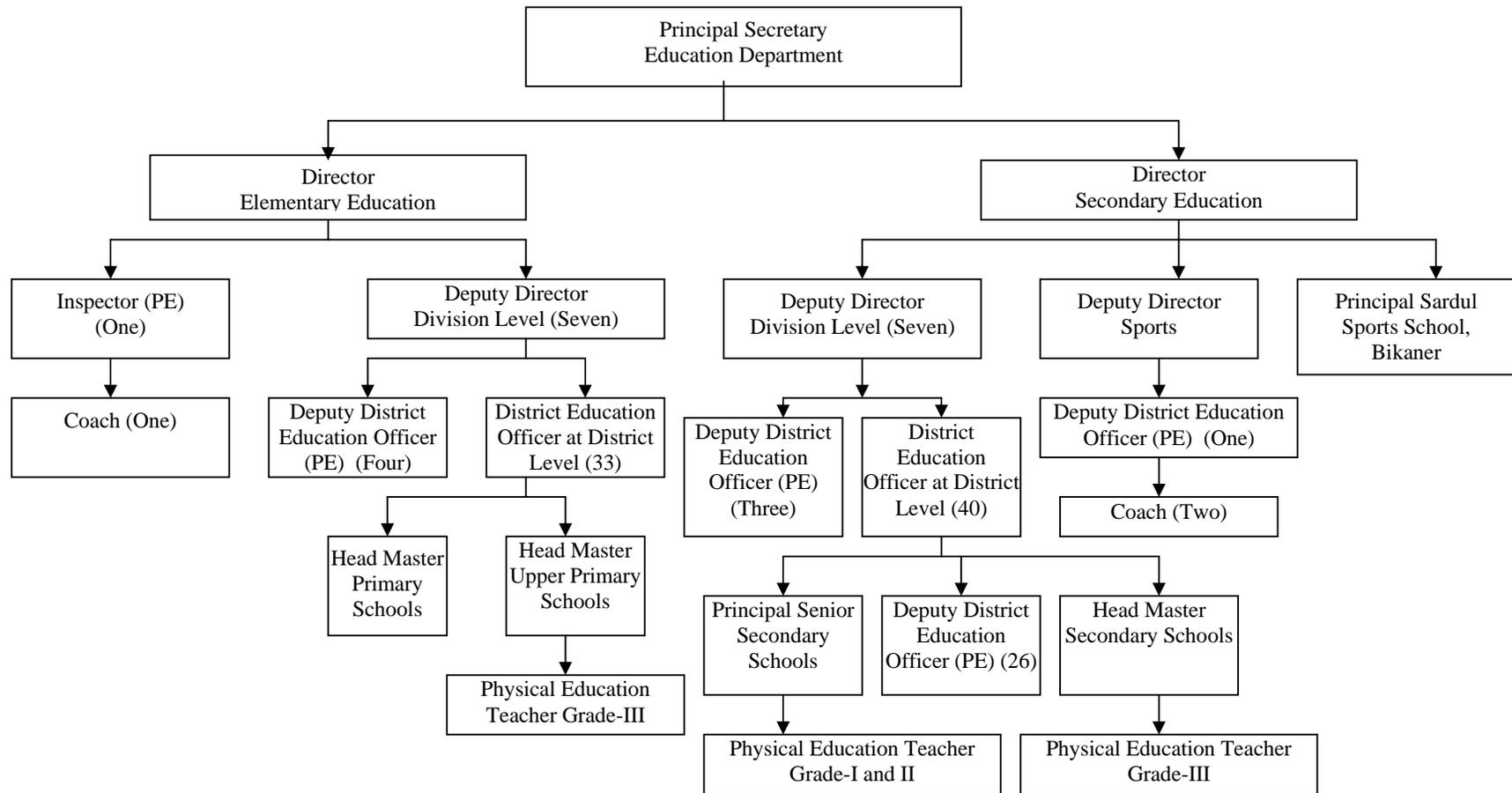
**Organisational Chart of Rajasthan State Sport Council**



**Appendix 2.13**

(Refer paragraph 2.3.2; page 51)

**Organisational Chart - Physical Education (Education Department)**



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**Appendix 2.14**

(Refer paragraph 2.3.3; page 52)

**Audit criteria and methodology, scope and audit coverage of Development of Sports****Audit criteria and methodology**

Government policies, codes and manuals, scheme guidelines, government orders, standards set by sports bodies etc., were adopted as the criteria to assess and measure the performance of the council, in sports development, and Directorate of Elementary and Secondary Education, in physical education.

Entry conference (19 February 2009) to explain the audit objectives and scope and exit conference (8 October 2009) to discuss the audit findings were held with the Principal Secretary, Department of Youth Affairs and Sports, GoR. The audit findings were also discussed with the Principal Secretary, Education (12 October 2009). In the field study during March-July 2009, the audit team checked records, collected information through questionnaires, ascertained and analysed response to audit observations and conducted site inspections along with the officers of the auditee institutions.

**Scope and audit coverage**

Records relating to planning, funding, execution and monitoring in respect of activities of the council (audited under section 14 of CAG's DPC Act, 1971) and department of Youth Affairs and Sports were test checked in audit. Nine districts (Ajmer, Dausa, Jaipur, Jalore, Jhalawar, Kota, Nagaur, Sriganganagar and Udaipur) were selected on random basis for carrying out an in-depth study of sports activity and physical education for the period 2003-09. Audit examined records of selected 45 schools in test-checked districts. Records were also checked in the Directorate of EE and Directorate of SE along with eight Deputy Directors (four Elementary and four Secondary), Education, and 22 District Education Offices (DEO) (13 Secondary and nine Elementary). Besides, records of Sports School at Bikaner (only sports school under Physical Education in the State) were also test checked.

## Appendix 2.15

(Refer paragraph 2.3.6; page 53)

### Statement showing budget allocation and expenditure under sports development during 2003-09

(Rupees in crore)

| Year         | Sports Development |              |              |              |              |              |
|--------------|--------------------|--------------|--------------|--------------|--------------|--------------|
|              | Budget Allotment   |              |              | Expenditure  |              |              |
|              | Plan and CSS       | Non Plan     | Total        | Plan and CSS | Non Plan     | Total        |
| 2003-04      | 1.79               | 4.91         | 6.70         | 1.79         | 4.91         | 6.70         |
| 2004-05      | 7.99               | 5.10         | 13.09        | 7.99         | 5.10         | 13.09        |
| 2005-06      | 9.44               | 5.17         | 14.61        | 9.44         | 5.17         | 14.61        |
| 2006-07      | 15.75              | 5.56         | 21.31        | 15.60        | 5.56         | 21.16        |
| 2007-08      | 9.90               | 6.26         | 16.16        | 9.90         | 6.26         | 16.16        |
| 2008-09      | 12.62              | 6.47         | 19.09        | 12.62        | 6.50         | 19.12        |
| <b>Total</b> | <b>57.49</b>       | <b>33.47</b> | <b>90.96</b> | <b>57.34</b> | <b>33.50</b> | <b>90.84</b> |

Source: Appropriation Accounts of respective years

In 2008-09 GoI released Central share of Rs 3.71 crore directly to the Council under PYKKA Scheme. State Share was routed through budget.

### Statement showing break-up of various grants given by GoR and GoI during 2003-09

(Rupees in crore)

| Year         | State Government          |                   |                                   |              | GoI Grants (CSS) | Total Grants | Internal revenue generation | Total        |
|--------------|---------------------------|-------------------|-----------------------------------|--------------|------------------|--------------|-----------------------------|--------------|
|              | For Infrastructure (Plan) | For Scheme (Plan) | For Regular Activities (Non-Plan) | Total        |                  |              |                             |              |
| 2003-04      | 0.26                      | 1.31              | 4.91                              | 6.48         | 0.23             | 6.71         | 0.05                        | 6.76         |
| 2004-05      | 0.50                      | 7.28              | 5.10                              | 12.88        | 0.21             | 13.09        | 0.06                        | 13.15        |
| 2005-06      | 2.57                      | 6.87              | 5.17                              | 14.61        | -                | 14.61        | 0.07                        | 14.68        |
| 2006-07      | 13.80                     | 1.40              | 5.56                              | 20.76        | 0.55             | 21.31        | 0.10                        | 21.41        |
| 2007-08      | 6.96                      | 2.94              | 6.26                              | 16.16        | -                | 16.16        | 0.12                        | 16.28        |
| 2008-09      | 6.88                      | 5.74              | 6.47                              | 19.09        | -                | 19.09        | 0.22                        | 19.31        |
| <b>Total</b> | <b>30.97</b>              | <b>25.53</b>      | <b>33.47</b>                      | <b>89.98</b> | <b>0.99</b>      | <b>90.97</b> | <b>0.62</b>                 | <b>91.59</b> |

Source: Appropriation Accounts and Record of the Council

### Statement showing position of funds provided by GoR to Education Department for further release to Director SE and EE for Physical Education

(Rupees in crore)

| Year         | Physical Education |              |              |              |              |              |
|--------------|--------------------|--------------|--------------|--------------|--------------|--------------|
|              | Budget Allotment   |              |              | Expenditure  |              |              |
|              | Plan and CSS       | Non Plan     | Total        | Plan and CSS | Non Plan     | Total        |
| 2003-04      | 0.07               | 2.04         | 2.11         | 0.05         | 1.99         | 2.04         |
| 2004-05      | 0.09               | 2.06         | 2.15         | 0.08         | 1.96         | 2.04         |
| 2005-06      | 0.09               | 2.21         | 2.30         | 0.07         | 2.22         | 2.29         |
| 2006-07      | 0.07               | 2.33         | 2.40         | 0.06         | 2.26         | 2.32         |
| 2007-08      | 0.12               | 2.42         | 2.54         | 0.08         | 2.40         | 2.48         |
| 2008-09      | 0.05               | 3.55         | 3.60         | 0.05         | 3.55         | 3.60         |
| <b>Total</b> | <b>0.49</b>        | <b>14.61</b> | <b>15.10</b> | <b>0.39</b>  | <b>14.38</b> | <b>14.77</b> |

Source: Appropriation Accounts of respective years

## Appendix 2.16

(Refer paragraph 2.3.6; page 53)

### Year wise and item wise plan expenditure during 2003-09 as per the council Annual Accounts

(Rupees in lakh)

| S. No. | Name of Scheme                  | Plan expenditure |               |              |              |                   |                   |               |
|--------|---------------------------------|------------------|---------------|--------------|--------------|-------------------|-------------------|---------------|
|        |                                 | 2003-04          | 2004-05       | 2005-06      | 2006-07      | Tentative 2007-08 | Tentative 2008-09 | Total         |
| 1.     | Camp and Competitions (Tribal)  | 8.33             | 11.89         | 9.98         | 12.14        | 14.62             | 4.40              | 61.36         |
| 2.     | Rural Sports Scheme             | 10.94            | 20.71         | 21.56        | 22.49        | 18.77             | 24.69             | 119.16        |
| 3.     | Inter School Tournament         | 1.22             | 0.01          | 0.71         | -            | -                 | -                 | 1.94          |
| 4.     | Purchase of sports equipments   | -                | 22.49         | 29.36        | 33.48        | 44.06             | 19.37             | 148.76        |
| 5.     | Talent Search Coaching Camp     | 5.47             | 5.63          | 5.60         | 5.59         | 6.19              | 12.15             | 40.63         |
| 6.     | Women Sports Scheme             | 5.61             | 12.38         | 11.71        | 13.52        | Transferred to NP | Transferred to NP | 43.22         |
| 7.     | Astro Turf SMS                  | -                | 0.13          | -            | -            | -                 | -                 | 0.13          |
| 8.     | Grant to Major Rajvardhan Singh | -                | 25.00         | -            | -            | -                 | -                 | 25.00         |
| 9.     | Sports hostel                   | -                | 6.42          | 7.67         | 7.28         | Transferred to NP | Transferred to NP | 21.37         |
| 10.    | Synthetic clay in Tennis Court  | -                | 0.45          | 3.52         | -            | -                 | -                 | 3.97          |
| 11.    | Operation and Maintenance       | -                | -             | -            | -            | 9.05              | 4.87              | 13.92         |
| 12.    | Others                          | -                | -             | -            | -            | -                 | 177.33            | 177.33        |
|        | <b>Total</b>                    | <b>31.57</b>     | <b>105.11</b> | <b>90.11</b> | <b>94.50</b> | <b>92.69</b>      | <b>242.81</b>     | <b>656.79</b> |

Source: Annual Accounts of respective years.

## Appendix 2.17

(Refer paragraph 2.3.6.1; page 54)

### Statement showing collection and utilisation of tournament fees in respect of test checked districts

| S. No.                                     | District      | No. of students 2003-09 | Fees to be recovered | Actual Fees recovered | Balance amount to be recovered | Fees recovered for |                    | Expenditure from |                   | Balance          |                   |
|--|---------------|-------------------------|----------------------|-----------------------|--------------------------------|--------------------|--------------------|------------------|-------------------|------------------|-------------------|
|  |               |                         |                      |                       |                                | Reserve fund       | Unreserved fund    | Reserve fund     | Unreserved fund   | Reserve fund     | Unreserved fund   |
|  |               |                         |                      |                       |                                | 25 per cent        | 75 per cent        | 25 per cent      | 75 per cent       | 25 per cent      | 75 per cent       |
| <b>Secondary and Sr. Secondary Schools</b> |               |                         |                      |                       |                                |                    |                    |                  |                   |                  |                   |
| 1.   | Ajmer         | 82329                   | NA                   | 1193458               | NA                             | 324438             | 869020             | 226889           | 668526            | 87990            | 1198722           |
| 2.   | Dausa         | 69775                   | 1820773              | 1150219               | 679554                         | 287555             | 862664             | -                | 406162            | 287555           | 752290            |
| 3.   | Jaipur        | NA<br>587712            | NA<br>1513058        | 2133698<br>1513038    | Nil                            | 563908<br>404241   | 1569790<br>1108817 | 331336<br>Nil    | 1462042<br>882118 | 374786<br>458462 | 1202161<br>630408 |
| 4.   | Jalore        | 290118                  | 781284               | 781284                | Nil                            | 195321             | 585963             | Nil              | 374701            | 263731           | 182324            |
| 5.   | Jhalawar      | 276793                  | 742946               | 742946                | Nil                            | 199496             | 543450             | 120200           | 507335            | 121591           | 170267            |
| 6.   | Kota          | 756328                  | 2411892              | 1788395               | 690905                         | 470938             | 1317457            | 566134           | 566119            | 72459            | 1770134           |
| 7.   | Nagaur        | 248827                  | NA                   | 1281942               | NA                             | 339559             | 942383             | 401400           | 33722             | (-)273           | 1448811           |
| 8.   | Sriganganagar | 696678                  | 2101083              | 1347945               | 753138                         | 336986             | 1010959            | 284912           | 854736            | NA               | 726320            |
| 9.   | Udaipur       | 996045                  | 1960209              | 1714744               | 245465                         | 458915             | 1255829            | 425527           | 1205578           | 244475           | 342842            |
|  | <b>Total</b>  | <b>4632605</b>          | <b>11331245</b>      | <b>13647689</b>       | <b>2369062</b>                 | <b>3581359</b>     | <b>10066332</b>    | <b>2356398</b>   | <b>6961039</b>    | <b>1910776</b>   | <b>8424279</b>    |
| <b>Primary Schools</b>                     |               |                         |                      |                       |                                |                    |                    |                  |                   |                  |                   |
| 1.   | Ajmer         | 239926                  | 641112               | 641112                | Nil                            | 160278             | 480834             | 127251           | 335491            | 85588            | 288129            |
| 2.   | Dausa         | 140803                  | 970332               | 841343                | 128989                         | 210335             | 631008             | 19120            | 406986            | 211660           | 224011            |
| 3.   | Jaipur        | 1929206                 | 3659099              | 2414119               | 124480                         | 603529             | 1810590            | 344674           | 523323            | 258855           | 1287263           |
| 4.   | Jalore        | NA                      | NA                   | 640713                | NA                             | 180632             | 460081             | NA               | 40225             | 180632           | 615416            |
| 5.   | Jhalawar      | 468744                  | 913626               | 788849                | 124777                         | 197213             | 591635             | NA               | 182757            | 210921           | 415223            |
| 6.   | Kota          | 281271                  | 398839               | 470911                | -                              | 117728             | 353183             | 49642            | 268954            | 105070           | 192137            |
| 7.   | Nagaur        | 347809                  | NA                   | NA                    | NA                             | 222957             | NA                 | 255081           | NA                | 74159            | NA                |
| 8.   | Sriganganagar | 546169                  | 1091553              | 1091553               | NA                             | 272888             | 818665             | NA               | 465309            | 146561           | 869567            |
| 9.   | Udaipur       | 564983                  | 904726               | 697276                | 217450                         | 174318             | 522953             | 119209           | 432423            | 117795           | 185923            |
|  | <b>Total</b>  | <b>4518911</b>          | <b>8579287</b>       | <b>7585876</b>        | <b>1715696</b>                 | <b>2139878</b>     | <b>5668949</b>     | <b>914977</b>    | <b>2655468</b>    | <b>1391241</b>   | <b>4077669</b>    |

Source: As per information supplied by DEOs.

## Appendix 2.18

(Refer paragraph 2.3.7; page 56)

### Delay in completion of projects in districts and deprival of Central Assistance

| (Rupees in lakh) |   |                          |   |  |
|------------------|---|--------------------------|---|--|
| S.No.            | Name of Project                                 | Month of approval by GoI | Specific reasons for non-starting work/delay in execution of works  | Amount of Central Assistance that could not be availed |
| 1                | 2   | 3                        | 4   | 5  |
| 1                | Synthetic Hockey Surface of SMS Stadium, Jaipur | May 2004                 | Cost of project was Rs 2.46 crore tender process was started (July 2004) by the council but due to lack of technical expertise in the council work was transferred (November 2004) to PWD who revised estimates (March 2005) to Rs 3.34 crore and started work (October 2005). Work was completed in November 2006. As GoI withdrew its assistance for State Sports Infrastructure Scheme from April 2005, the GoI share was not released.                                | 100.00   |
| 2                | Synthetic Hockey Surface, Ajmer                 | May 2004                 | Approved cost was Rs 2.73 crore work was started by UIT, Ajmer (May 2004). An amount of Rs 98.57 lakh incurred by UIT (December 2007). The work was held up due to shortage of fund. GoR released (July 2008) Rs 53.50 lakh, work restarted (September 2008) and stated to be in progress. Due to non-fulfill of terms and conditions regarding incurring 50 <i>per cent</i> share by the grantee and transfer of CSS to State w.e.f. April 2005. GoI share not released. | 100.00   |
| 3                | Sport Complex, Nagaur                           | September 2003           | Cost of project was 1.87 crore. The work was started (December 2004) by PWD. Allotment of Rs 3.63 lakh was made in March 2004 by GoR but released by the council in March 2005. Due to non-fulfillment of terms and conditions of incurring 50 <i>per cent</i> expenditure before approaching GoI for release of assistance and transfer of CSS to State w.e.f. April 2005. Central Assistance was not released.  | 43.00  |

| (Rupees in lakh) |   |                          |  |  |
|------------------|---|--------------------------|--|--|
| S.No.            | Name of Project   | Month of approval by GoI | Specific reasons non- starting work/delay in execution of works  | Amount of Central Assistance that could not be availed |
| 1                | 2   | 3                        | 4  | 5  |
| 4                | Indoor Stadium at Chaugan, Jaipur                             | July 2002                | Cost of this project was 151.51 lakh. Including GoI assistance of RS 20 lakh remaining amount of Rs 131.51 lakh was to be provided by GoR/Sponsored. Due to failure in mobilization of public participation, remaining amount was not managed by grantee. The work was not started and Central Assistance was not availed. | 20.00  |
| 5                | Outdoor Stadium, Jhunjhunu                                    | May 2002                 | Project cost was Rs 71.74 lakh. Grantee incurred an expenditure of Rs 54.71 lakh on unapproved items, which was rejected by GoI. Hence, Central Assistance was not released.   | 18.00  |
| 6                | Outdoor Stadium, Nokha, Bikaner                               | February 2004            | Project cost was Rs 115.29 lakh. But construction work was not started by grantee as public participation was not mobilize, so the progress report was not sent to GoI. Hence, Central Assistance was not released by GoI.   | 18.00  |
| 7                | Gymnasium Hall at Dalmia Shiksha Samitis, Chirawa (Jhunjhunu) | October 1992             | Project cost was Rs 14.07 lakh. GoI released Rs 4.50 lakh but due to non-mobilization of public participation work was not started and amount of Rs 4.50 lakh was refunded.  | 4.50   |
| <b>Total</b>     |   |                          |  | <b>303.50</b>  |

**Appendix 2.19**

(Refer paragraph 2.3.7; page 56)

**Statement showing division/ districts which are lacking facilities as per norms**

| Infrastructure component         | No. of divisions/ districts | Division/districts where infrastructure is under development  | Divisions/districts with partial/ no infrastructure   |
|----------------------------------|-----------------------------|---|---|
| 1                                | 2                           | 3   | 4   |
| <b>(A) Divisions</b>             |                             |   |   |
| Outdoor Stadium (11 disciplines) | 07                          | (1) Ajmer, (2) Bikaner, (3) Kota, (4) Jodhpur and (5) Udaipur   | (1) Bharatpur   |
| Indoor Stadium                   | 07                          | (1) Bikaner and (2) Jodhpur   | (1) Bharatpur   |
| Swimming Pool                    | 07                          | (1) Ajmer and (2) Udaipur   | (1) Bharatpur   |
| <b>(B) Districts</b>             |                             |   |   |
| Outdoor Stadium (9 disciplines)  | 26                          | (1) Baran, (2) Dholpur, (3) Dungarpur, (4) Jhunjhunu, (5) Jhalawar, (6) Churu, (7) Nagaur, (8) Jaisalmer, (9) Hanumangarh, (10) Sikar and (11) Pratapgarh | (1) Alwar, (2) Banswara, (3) Barmer, (4) Bhilwara, (5) Dausa, (6) Bundi, (7) Chittorgarh, (8) Jalore, (9) Karauli, (10) Pali, (11) Rajsamand, (12) Sirohi, (13) Sawaimadhopur and (14) Tonk |
| Indoor Stadium                   | 26                          | (1) Chittorgarh, (1) Hanumangarh, (3) Jhalawar, (4) Karauli, (5) Nagaur, (6) Rajsamand, (7) Sikar, (8) Tonk and (9) Pratapgarh                            | (1) Banswara, (2) Baran, (3) Bhilwara, (4) Bundi, (5) Churu, (6) Dausa, (7) Dholpur, (8) Dungarpur, (9) Jalore, (10) Jhunjhunu, (11) Pali, (12) Sirohi and (13) Sawaimadhopur               |

**Appendix 2.20**

(Refer paragraph 2.3.7.5; page 60)

**Statement showing the details of payment to Khel Sanyojak in respect of Play Ground Completed, Work in Progress and Not Started**

| S.No. | District    | Payment during October 2007 to March 2008 |        |                  |        |                  |        | Payment during April 2008 to March 2009 |        |                  |        |                  |        |
|-------|-------------|---|--------|------------------|--------|------------------|--------|---|--------|------------------|--------|------------------|--------|
|       |             | Work completed                            |        | Work in progress |        | Work not started |        | Work completed                          |        | Work in progress |        | Work not started |        |
|       |             | KS  | Amount | KS               | Amount | KS               | Amount | KS                                      | Amount | KS               | Amount | KS               | Amount |
| 1     | 2           | 3   | 4      | 5                | 6      | 7                | 8      | 9                                       | 10     | 11               | 12     | 13               | 14     |
| 1.    | Ajmer       | -   | -      | 06               | 69355  | -                | -      | -                                       | -      | 06               | 126211 | -                | -      |
| 2.    | Alwar       | -   | -      | 02               | 23742  | 12               | 144000 | -                                       | -      | 01               | 23533  | 11               | 258863 |
| 3.    | Banswara    | 2   | 24000  | 03               | 36000  | -                | -      | 02                                      | 48000  | 03               | 70000  | -                | -      |
| 4.    | Barmer      | -   | -      | 07               | 83741  | -                | -      | -                                       | -      | 07               | 167790 | -                | -      |
| 5.    | Baran       | 7   | 84000  | -                | -      | -                | -      | 07                                      | 168000 | -                | -      | -                | -      |
| 6.    | Bikaner     | 3   | 36000  | 06               | 71097  | 01               | 12000  | 03                                      | 69648  | 05-06            | 128415 | 01               | 23350  |
| 7.    | Bharatpur   | 5   | 52000  | 01               | 12000  | -                | -      | 05                                      | 116000 | 01               | 24000  | -                | -      |
| 8.    | Bundi       | 2   | 22000  | -                | -      | -                | -      | 02                                      | 44000  | -                | -      | -                | -      |
| 9.    | Bhilwara    | -   | -      | 10               | 119548 | -                | -      | -                                       | -      | 10               | 240000 | -                | -      |
| 10.   | Chittorgarh | 2   | 23613  | 03               | 35419  | -                | -      | 02                                      | 43946  | 03               | 65651  | -                | -      |
| 11.   | Churu       | 3   | 34645  | -                | -      | -                | -      | 02                                      | 45916  | -                | -      | -                | -      |
| 12.   | Dausa       | -   | -      | -                | -      | 08-10            | 104000 | -                                       | -      | -                | -      | 08-10            | 127290 |
| 13.   | Dungarpur   | 3   | 36000  | -                | -      | -                | -      | 03                                      | 72000  | -                | -      | -                | -      |
| 14.   | Dholpur     | -   | -      | -                | -      | 04               | 47484  | -                                       | -      | -                | -      | 02               | 48000  |
| 15.   | Ganganagar  | -   | -      | 02               | 22968  | -                | -      | -                                       | -      | 02               | 48000  | -                | -      |
| 16.   | Hanumangarh | 1   | 11548  | 09               | 107613 | -                | -      | 01                                      | 16557  | 06               | 99142  | -                | -      |
| 17.   | Jhunjhunu   | 22  | 245674 | -                | -      | -                | -      | 22                                      | 523600 | -                | -      | -                | -      |
| 18.   | Jaisalmer   | 2   | 24000  | -                | -      | -                | -      | 02                                      | 44000  | -                | -      | -                | -      |
| 19.   | Jhalawar    | 8   | 96000  | -                | -      | -                | -      | 08                                      | 192000 | -                | -      | -                | -      |
| 20.   | Jodhpur     | -   | -      | 06               | 65097  | 08               | 87549  | -                                       | -      | 04-06            | 103945 | 05-08            | 148648 |
| 21.   | Jaipur      | -   | -      | 24               | 146456 | -                | -      | -                                       | -      | 21-23            | 528000 | -                | -      |
| 22.   | Jalore      | -   | -      | -                | -      | 07               | 75096  | -                                       | -      | -                | -      | 06               | 144000 |
| 23.   | Kota        | 6   | 69934  | -                | -      | 02               | 23290  | 04                                      | 96000  | -                | -      | 02               | 48000  |
| 24.   | Karauli     | -   | -      | 05               | 59548  | -                | -      | -                                       | -      | 05               | 115544 | -                | -      |
| 25.   | Nagaur      | 5   | 58257  | 19               | 219278 | -                | -      | 05                                      | 120000 | 19               | 456000 | -                | -      |

| 1   | 2             | 3         | 4              | 5          | 6              | 7            | 8             | 9            | 10             | 11             | 12             | 13           | 14             |
|-----|---------------|-----------|----------------|------------|----------------|--------------|---------------|--------------|----------------|----------------|----------------|--------------|----------------|
| 26. | Pali          | -         | -              | 15         | 167661         | -            | -             | -            | -              | 14             | 336000         | -            | -              |
| 27. | Rajsamand     | -         | -              | -          | -              | 04           | 48000         | -            | -              | -              | -              | 02           | 32201          |
| 28. | Sikar         | 17        | 181994         | 07         | 70469          | -            | -             | 15           | 353866         | 05             | 120000         | -            | -              |
| 29. | Sirohi        | -         | -              | -          | -              | 09           | 105096        | -            | -              | -              | -              | 09           | 216000         |
| 30. | Sawaimadhopur | -         | -              | -          | -              | 12           | 143161        | -            | -              | -              | -              | 12           | 288000         |
| 31. | Tonk          | -         | -              | 05         | 59675          | -            | -             | -            | -              | 05             | 110971         | -            | -              |
| 32. | Udaipur       | 5         | 64515          | -          | -              | -            | -             | 5-6          | 134201         | -              | -              | -            | -              |
|     | <b>Total</b>  | <b>93</b> | <b>1064180</b> | <b>130</b> | <b>1369667</b> | <b>67-69</b> | <b>789676</b> | <b>88-89</b> | <b>2087734</b> | <b>117-122</b> | <b>2763202</b> | <b>58-63</b> | <b>1334352</b> |

**Abstract**

(Rupees in lakh)

| Year         | Work completed |              | Work in progress |              | Work not started |              | Grant Total |              |
|--------------|----------------|--------------|------------------|--------------|------------------|--------------|-------------|--------------|
|              | KS             | Amount       | KS               | Amount       | KS               | Amount       | KS          | Amount       |
| 2007-08      | 93             | 10.64        | 130              | 13.70        | 67-69            | 7.90         | 290-292     | 32.24        |
| 2008-09      | 88-89          | 20.88        | 117-122          | 27.63        | 58-63            | 13.34        | 263-274     | 61.85        |
| <b>Total</b> |                | <b>31.52</b> |                  | <b>41.33</b> |                  | <b>21.24</b> |             | <b>94.09</b> |

**Appendix 2.21**

(Refer paragraph 2.3.8.10; page 68)

**Sanctioned and working strength of PETs in test checked districts**

| S. No. | Name of district | No. of schools |             | Sanctioned strength |             |                    |             | Working strength   |             |                    |             | Vacant posts       |            |                    |            |
|--------|------------------|----------------|-------------|---------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|------------|--------------------|------------|
|        |                  | EE             | SE          | EE                  |             | SE                 |             | EE                 |             | SE                 |             | EE                 |            | SE                 |            |
|        |                  |                |             | As per Directorate  | As per DEO  | As per Directorate | As per DEO  | As per Directorate | As per DEO  | As per Directorate | As per DEO  | As per Directorate | As per DEO | As per Directorate | As per DEO |
| 1.     | Ajmer            | 835            | 348         | 347                 | 347         | 210                | 197         | 296                | 296         | 179                | 169         | 51                 | 51         | 31                 | 28         |
| 2.     | Dausa            | 587            | 142         | 288                 | 288         | 110                | 111         | 267                | 263         | 101                | 100         | 21                 | 25         | 9                  | 11         |
| 3.     | Jaipur           | 1424           | 587         | 628                 | -           | 359                | 356         | 567                | 327         | 313                | 310         | 61                 | -          | 46                 | 46         |
| 4.     | Jalore           | 858            | 213         | 257                 | 277         | 104                | 104         | 122                | 164         | 84                 | 83          | 135                | 113        | 20                 | 21         |
| 5.     | Jhalawar         | 650            | 287         | 251                 | 251         | 94                 | 94          | 183                | 183         | 81                 | 80          | 68                 | 68         | 13                 | 14         |
| 6.     | Kota             | 428            | 194         | 250                 | 215         | 123                | 123         | 201                | 161         | 116                | 117         | 49                 | 54         | 7                  | 6          |
| 7.     | Nagaur           | 2511           | 326         | 483                 | 483         | 253                | 253         | 367                | 367         | 194                | 194         | 116                | 116        | 59                 | 59         |
| 8.     | Sriganganagar    | 899            | 267         | 413                 | 393         | 140                | 141         | 328                | 326         | 121                | 122         | 85                 | 67         | 19                 | 19         |
| 9.     | Udaipur          | 3884           | 356         | 507                 | 580         | 252                | 249         | 428                | 459         | 231                | 229         | 79                 | 121        | 21                 | 20         |
|        | <b>Total</b>     | <b>12076</b>   | <b>2720</b> | <b>3424</b>         | <b>2834</b> | <b>1645</b>        | <b>1628</b> | <b>2759</b>        | <b>2546</b> | <b>1420</b>        | <b>1404</b> | <b>665</b>         | <b>615</b> | <b>225</b>         | <b>224</b> |

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**Appendix 2.22**

(Refer paragraph 2.3.8.10; page 68)

**Statement showing vacancies in key position of Physical Education**

| <b>Post</b>  | <b>Post sanctioned</b> | <b>Number of post vacant</b> | <b>Vacant since</b>   |
|--|------------------------|------------------------------|---|
| <b>Secondary Education</b>   |                        |                              |   |
| Deputy Director, Sports  | 01                     | 01                           | April 1999  |
| Coach at Directorate   | 02                     | 01                           | August 2007   |
| Deputy DEO (PE),   | 33                     | 29                           |   |
| <b>In five districts, no post of Deputy DEO (PE) was sanctioned.</b> |                        |                              |   |
| <b>Elementary Education</b>  |                        |                              |   |
| Inspector (PE)   | 01                     | 01                           | December 1998   |
| Coach at the Directorate   | 01                     | 01                           | August 2008   |
| Deputy DEOs  | 04                     | 03                           | Churu- September 2004<br>Ajmer- April 2008<br>Jodhpur- May 2009 |

**Appendix 3.1**

(Refer paragraph 3.1.2; page 73)

**Statement showing compensation received from National Highway Authority of India but lying unutilised**

| S. No.         | Name of school and place                                      | Cheque/ DD No. and date by which compensation received | Amount of compensation (including interest) | Unspent amount                  | Period of non-utilisation                                 |
|----------------|---|--|---|---------------------------------|---|
| <b>2002-03</b> |   |  |   |                                 |   |
| 1              | Government Higher Secondary School, Hirapura, Jaipur          | 401519/19.12.02  | 536337                                      | 536337                          | 6 years-3 months  |
| 2              | Government Upper Primary School, Choup, Pokhariyawala, Jaipur | 262999/ 12.12.02/302024029/ 25.03.2003                 | 298289                                      | 361358                          | 6 years-3 months  |
| 3              | Government Higher Secondary School, Kherwada, Udaipur         | 070423/20.12.02  | 212630                                      | Deposited in Government Account | -   |
|                | <b>Total</b>  |  | <b>1047256</b>                              | <b>897695</b>                   |   |
| <b>2003-04</b> |   |  |   |                                 |   |
| 4              | Government Upper Primary School, Shishod, Dungarpur           | 352223/21.5.03   | 129580                                      | 129580                          | 5 years-10 months   |
| 5              | Government Upper Primary School, Upali, Barothi, Dungarpur    | 353237/21.5.03   | 164615                                      | 164615                          | 5 years-10 months   |
| 6              | Government Primary School, Nichali, Barothi, Dungarpur        | 353238/21.5.03   | 54560                                       | 54560                           | 5 years-10 months   |
| 7              | Government Upper Primary School, Khajuri, Dungarpur           | 353252/21.5.03   | 809930                                      | 809930                          | 5 years-10 months   |
| 8              | Government Upper Primary School, Bhuwali, Dungarpur           | 353201/21.5.03   | 73865                                       | 73865                           | 5 years-10 months   |
|                | <b>Total</b>  |  | <b>1232550</b>                              | <b>1232550</b>                  |   |
| <b>2004-05</b> |   |  |   |                                 |   |
| 9              | Government Primary School, Lileda, Chardan, Bundi             | 15213/9.8.04   | <b>156560</b>                               | <b>156560</b>                   | 4 years-7 months  |
| <b>2005.06</b> |   |  |   |                                 |   |
| 10             | Government Higher Secondary School, Gharath, Sirohi           | 246340/1.3.06  | <b>613641</b>                               | <b>579581*</b>                  | 3 years   |
| <b>2006-07</b> |   |  |   |                                 |   |
| 11             | Government Primary School, Raisinghpura, Baneda Bhilwara      | 533441/18.5.06   | 250782                                      | 258805                          | 2 years-10 months   |
| 12             | Primary School, Jhalo Ka Guda, Gogunda, Udaipur               | 54029/29.5.06<br>55655/4.8.06<br>342426/23.1.07        | 785180                                      | 713594*                         | 2 years-10 months<br>2 years-7 months<br>2 years-2 months |

| S. No. | Name of school and place                               | Cheque/ DD No. and date by which compensation received | Amount of compensation (including interest) | Unspent amount   | Period of non-utilisation |
|--------|--|--|---|------------------|---------------------------|
| 13     | Government Higher Secondary School, Kodrala, Sirohi    | 248302/26.7.06   | 1416577                                     | Work in progress |                           |
| 14     | Primary School, Ukhaliyat, Kotda, Udaipur              | 86/16.9.06   | 706697                                      | 706697           | 2 years-6 months          |
| 15     | Government Upper Primary School, Naveen Bhawri, Sirohi | 62305/20.9.06  | 1075445                                     | Work in progress | -                         |
| 16     | Government Upper Primary School, Chandrawati, Sirohi   | 174959/17.2.07   | 1040229                                     | Work in progress | -                         |
|        | <b>Total</b>   |  | <b>5274910</b>                              | <b>1679096</b>   |                           |
|        | <b>2007-08</b>   |  |   |                  |                           |
| 17     | Primary School, Khokriyo Ki Nal, Udaipur               | 6828/25.5.07   | 308746                                      | 308746           | 1 year-10 months          |
| 18     | Government Primary School, Rewariwas, Bhawari, Sirohi  | 640584/12.7.07   | 195016                                      | 175606*          | 1 year-8months            |
|        | <b>Total</b>   |  | <b>503762</b>                               | <b>484352</b>    |                           |
|        | <b>NA</b>  |  |   |                  |                           |
| 19     | Government Primary School, Jodla, Jaipur               | 860455/NA  | 571589                                      | Work in progress | -                         |
| 20     | Government Higher Secondary School, Oor, Sirohi        |  | 3146668                                     | 3377786          | NA                        |
|        | <b>Grand Total</b>                                     |  | <b>12546936</b>                             | <b>8407620</b>   |                           |

\* Does not include amount of income tax deducted at source.

**Appendix 3.2**

(Refer paragraph 3.1.5; page 76)

**Statement of non-levy of penalty on late deposit of affiliation fees**

| S. No. | Name of college   | Session | Name of course    | Prescribed fee (in Rupees) | Due date   | Amount deposited                            |                    | Penalty imposable (in Rupees) |
|--------|---|---------|-------------------|----------------------------|------------|---|--------------------|-------------------------------|
|        |   |         |                   |                            |            | DD No. and Date                             | Amount (in Rupees) |                               |
| 1.     | Institute of Medical Technology and Nursing Education, Jaipur         | 2006-07 | B. Sc (Nursing)   | 50000                      | 31.12.2005 | 870490<br>12.10.2006                        | 50000              | 100000                        |
| 2.     | Poddar Institute of Medical Science, College of Physiotherapy, Jaipur | 2006-07 | BPT               | 50000                      | 31.12.2005 | 032106<br>10.11.2006                        | 50000              | 100000                        |
| 3.     | Kuchaman College of Pharmacy, Kuchaman City, Nagaur                   | 2007-08 | B. Pharma         | 50000                      | 31.12.2006 | 45120<br>29.3.2007                          | 50000              | 50000                         |
| 4.     | Pacific Dental College, Udaipur                                       | 2007-08 | MDS (nine course) | 225000                     | 31.12.2006 | 971230<br>4.12.2006<br>167054<br>1.6.2007   | 50000<br>175000    | 450000*                       |
| 5.     | Jaipur Dental College, Amer (Jaipur)                                  | 2007-08 | MDS (nine course) | 225000                     | 31.12.2006 | 970139<br>21.11.2006<br>971725<br>11.1.2007 | 50000<br>175000    | 225000*                       |

| S. No. | Name of college   | Session | Name of course    | Prescribed fee (in Rupees) | Due date   | Amount deposited                  |                    | Penalty imposable (in Rupees) |
|--------|---|---------|-------------------|----------------------------|------------|-----------------------------------|--------------------|-------------------------------|
|        |   |         |                   |                            |            | DD No. and Date                   | Amount (in Rupees) |                               |
| 6.     | Darshan Dental College, Udaipur                                     | 2007-08 | MDS (nine course) | 225000                     | 31.12.2006 | 971109                            | 50000              | 450000*                       |
|        |   |         |                   |                            |            | 27.11.2006<br>876984<br>16.5.2007 | 175000             |                               |
| 7.     | Jaipur Hospital College of Physiotherapy, Jaipur                    | 2007-08 | BPT               | 50000                      | 31.12.2006 | 697224<br>4.1.2007                | 50000              | 50000                         |
| 8.     | NIMT College of Physiotherapy, Jaipur                               | 2007-08 | BPT               | 50000                      | 31.12.2006 | 037122<br>7.7.2007                | 50000              | 100000                        |
| 9.     | LBS Physiotherapy College, Jodhpur                                  | 2007-08 | BPT               | 50000                      | 31.12.2006 | 970298<br>7.7.2007                | 50000              | 100000                        |
| 10.    | Shankar College of Physiotherapy Bagru, Jaipur                      | 2006-07 | BPT               | 50000                      | 31.12.2005 | 055145                            | 50000              | 50000                         |
|        |   | 2007-08 | BPT               | 50000                      | 31.12.2006 | 17.4.2006<br>507821               | 50000              | 50000                         |
|        |   |         |                   |                            |            | 2.1.2007                          |                    |                               |
| 11.    | Rajasthan College of Physiotherapy, Dausa                           | 2007-08 | BPT               | 50000                      | 31.12.2006 | 421639                            | 50000              | 50000                         |
|        |   | 2008-09 | BPT               | 60000                      | 31.12.2007 | 3.1.2007<br>Not deposited         | -                  | 120000                        |
| 12.    | Rajputana College of Occupational Therapy and Physiotherapy, Jaipur | 2007-08 | BPT               | 50000                      | 31.12.2006 | 135539<br>31.7.2007               | 50000              | 100000                        |

| S. No. | Name of college   | Session   | Name of course | Prescribed fee (in Rupees) | Due date   | Amount deposited    |                    | Penalty imposable (in Rupees) |
|--------|---|-----------|----------------|----------------------------|------------|---------------------|--------------------|-------------------------------|
|        |   |           |                |                            |            | DD No. and Date     | Amount (in Rupees) |                               |
| 13.    | Shri Digambar College of Physiotherapy, Bharatpur             | 2007-08   | BPT            | 50000                      | 31.12.2006 | 171224<br>4.1.2007  | 50000              | 50000                         |
| 14.    | Sri Digambar College of Nursing, Bharatpur                    | 2007-08   | B. Nursing     | 50000                      | 31.12.2006 | 171223<br>4.1.2007  | 50000              | 50000                         |
| 15.    | Maa Gayatri Nursing College, Udaipur                          | 2007-08   | B. Nursing     | 50000                      | 31.12.2006 | 069260<br>31.1.2007 | 50000              | 50000                         |
| 16.    | Jaipur Nursing College Amber, Jaipur                          | 2007-08   | B. Nursing     | 50000                      | 31.12.2006 | NA<br>15.2.2007     | 50000              | 50000                         |
| 17.    | NIMT College of Occupational Therapy, Jaipur                  | 2007-08   | BOT            | 50000                      | 31.12.2006 | 37123<br>7.7.2007   | 50000              | 100000                        |
| 18     | Mahatama jyotiba Fule college of Physiotherapy, Chomu         | 2007-2008 | BPT            | 50000                      | 31.12.2006 | 008430<br>2.1.2007  | 50000              | 50000                         |
| 19     | Seedling Academy of design, Technology and Management, Jaipur | 2007-2008 | B.Pharma       | 50000                      | 31.12.2006 | 9.2.2007            | 50000              | 50000                         |
| 20     | Gurukul college of Pharmacy, Suratgarh                        | 2008-2009 | B.Pharma       | 60000                      | 31.12.2007 | 5.7.2008            | 60000              | 120000                        |
| 21     | M.B.College of Nursing, Dungarpur                             | 2008-2009 | B.Nursing      | 60000                      | 31.12.2007 | 10.1.2008           | 60000              | 60000                         |
|        | <b>Total</b>  |           |                |                            |            |                     |                    | <b>2575000</b>                |

\* Recovered at the instance of Audit

### Appendix 3.3

(Refer paragraph 3.1.6; page 77)

#### Details of avoidable extra expenditure on use of MS casing pipe in hand pump (HP) drilled in Sandy Alluvial Strata

| S.No. | Work order No./ Date       | Name of contractor                    | No. of HPs constructed | Use of 125mm MS casing pipe (in metre) | Divisional store's issue rate (Rs per metre) |         |            | Avoidable expenditure | Total No. of HPs ordered for drilling |
|-------|----------------------------|---------------------------------------|------------------------|--|--|---------|------------|-----------------------|---------------------------------------|
|       |                            |                                       |                        |  | MS pipe                                      | AC pipe | Difference |                       |                                       |
| 1.    | 204-211/<br>04.04.2007     | M/s Sunil Kumar Meena Todabhim        | 10                     | 729.50                                 | 603  | 143     | 460        | 3,35,570              | 10                                    |
| 2.    | 9096-102/<br>19.09.2007    | -do-                                  | 10                     | 724.85                                 | 549  | 143     | 406        | 2,94,289              | 10                                    |
| 3.    | 10305-10311/<br>25.10.2007 | M/s Madan Lal Meena, Todabhim         | 05                     | 345.90                                 | 549  | 143     | 406        | 1,40,435              | 5                                     |
| 4.    | 8405-8412/<br>30.08.2007   | M/s Raghuvveer Prasad Sharma, Hindaun | 12                     | 681.81                                 | 549  | 143     | 406        | 2,76,815              | 35                                    |
| 5.    | 462-69/<br>09.04.2007      | M/s Karan Singh Dagur, Hindaun        | 06                     | 432.31                                 | 603  | 143     | 460        | 1,98,863              | 9                                     |
| 6.    | 1459-66/<br>01.05.2007     | M/s R.K. Construction, Hindaun        | 07                     | 401.85                                 | 603  | 143     | 460        | 1,84,851              | 10                                    |
| 7.    | 16461-68/<br>24.03.2007    | -do-                                  | 06                     | 348.60                                 | 603  | 143     | 460        | 1,60,356              | 10                                    |
| 8.    | 3115-22/<br>25.05.2007     | M/s Sattawn Construction, Hindaun     | 03                     | 160.10                                 | 603  | 143     | 460        | 73,646                | 20                                    |
| 9.    | 7642-49/<br>03.08.2007     | M/s Gajendra Singh, Hindaun           | 02                     | 113.01                                 | 603  | 143     | 460        | 51,985                | 10                                    |
| 10.   | 3107-14/<br>25.05.2007     | -do-                                  | 03                     | 157.20                                 | 603  | 143     | 460        | 72,312                | 15                                    |
| 11.   | 7027-34/<br>18.07.2007     | M/s Laxman Prasad Sharma, Hindaun     | 10                     | 535.91                                 | 603  | 143     | 460        | 2,46,519              | 10                                    |
| 12.   | 11207-214/<br>14.11.2007   | -do-                                  | 10                     | 431.52                                 | 549  | 143     | 406        | 1,75,197              | 10                                    |
| 13.   | 1452-58/<br>01.05.2007     | -do-                                  | 05                     | 284.60                                 | 603  | 143     | 460        | 1,30,916              | 5                                     |

| S.No. | Work order No./ Date     | Name of contractor                     | No. of HPs constructed | Use of 125mm MS casing pipe (in metre) | Divisional store's issue rate (Rs per metre) |         |            | Avoidable expenditure | Total No. of HPs ordered for drilling |
|-------|--------------------------|--|------------------------|--|--|---------|------------|-----------------------|---------------------------------------|
|       |                          |  |                        |  | MS pipe                                      | AC pipe | Difference |                       |                                       |
| 14.   | 13502-509/<br>07.01.2008 | -do-                                   | 04                     | 215.93                                 | 549  | 122     | 427        | 92,202                | 10                                    |
| 15.   | 10297-304/<br>20.10.2007 | M/s Madan Lal Meena,<br>Todabhim       | 05                     | 366.45                                 | 549  | 143     | 406        | 1,48,779              | 35                                    |
|       |                          |  | 15                     | 1078.30                                | 549  | 143     | 406        | 4,37,790              |                                       |
| 16.   | 3150-57/<br>26.05.2007   | M/s Raguveer Prasad<br>Sharma, Hindaun | 05                     | 307.14                                 | 603  | 143     | 460        | 1,41,284              | 10                                    |
|       | <b>Total</b>             |  | <b>118</b>             | <b>7314.98</b>                         |  |         |            | <b>31,61,809</b>      | <b>214</b>                            |

**Total: 118 (Hindaun: 73 and Todabhim: 45)**

### Appendix 3.4

(Refer paragraph 3.1.6; page 77)

#### Details of avoidable extra expenditure on construction of hand pump due to use of MS casing pipes

| S.No. | Work order No. and date | No. of HP allotted | Name of contractor                  | Name of Panchayat Samiti | No. of hand pumps drilled | Total depth (metre) | Strata sandy/ Rocky | Use of MS pipe (metre) | Rate (MS pipe) per metre | Rate (AC pipe) per metre | Rate difference | Avoidable extra expenditure (in Rupees) |
|-------|-------------------------|--------------------|-------------------------------------|--------------------------|---------------------------|---------------------|---------------------|------------------------|--------------------------|--------------------------|-----------------|---|
| 1.    | 8208-212/<br>20.07.2007 | 6                  | M/s Shree Shyam Tube Well, Shahpura | Virat Nagar              | 5                         | 258.90              | Sandy               | 257.70                 | 572.88                   | 149.00                   | 423.88          | 1,09,234                                |
| 2.    | 5173-177/<br>06.06.2007 | 2                  | -do-                                | -do-                     | 2                         | 117.00              | -do-                | 115.40                 | 573.33                   | 111.36                   | 461.97          | 53,311                                  |
| 3.    | 3271-75/<br>17.05.2007  | 3                  | -do-                                | -do-                     | 3                         | 183.00              | -do-                | 180.00                 | 573.45                   | 111.38                   | 462.07          | 83,173                                  |
| 4.    | 1628-32/<br>27.04.2007  | 11                 | -do-                                | Amer                     | 11                        | 852.20              | -do-                | 855.50                 | 573.45                   | 111.38                   | 462.07          | 3,95,301                                |
| 5.    | 3709-13/<br>22.05.2007  | 2                  | -do-                                | Govindgarh               | 2                         | 135.20              | -do-                | 135.80                 | 573.45                   | 111.36                   | 462.09          | 62,751                                  |
| 6.    | 1638-42/<br>27.04.2007  | 10                 | -do-                                | -do-                     | 10                        | 733.40              | -do-                | 736.90                 | 573.45                   | 111.38                   | 462.07          | 3,40,499                                |
| 7.    | 6025-29/<br>18.06.2007  | 6                  | -do-                                | -do-                     | 6                         | 445.30              | -do-                | 447.30                 | 573.33                   | 111.36                   | 462.09          | 2,06,693                                |
| 8.    | 2987-91/<br>15.05.2007  | 10                 | -do-                                | -do-                     | 10                        | 770.80              | -do-                | 773.80                 | 573.45                   | 111.38                   | 462.07          | 3,57,550                                |
| 9.    | 3675-77/<br>22.05.2007  | 8                  | -do-                                | Amer                     | 4                         | 297.30              | -do-                | 298.50                 | 573.45                   | 111.36                   | 462.09          | 1,37,933                                |
| 10.   | 2895-99/<br>15.05.2007  | 2                  | -do-                                | -do-                     | 2                         | 154.80              | -do-                | 155.40                 | 573.45                   | 111.38                   | 462.07          | 71,806                                  |
| 11.   | 2780-84/<br>14.05.2007  | 20                 | -do-                                | -do-                     | 20                        | 1540.55             | -do-                | 1546.55                | 573.45                   | 111.38                   | 462.07          | 7,14,614                                |

| S.No. | Work order No. and date      | No. of HP allotted | Name of contractor | Name of Panchayat Samiti | No. of hand pumps drilled | Total depth (metre) | Strata sandy/ Rocky | Use of MS pipe (metre) | Rate (MS pipe) per metre | Rate (AC pipe) per metre | Rate difference | Avoidable extra expenditure (in Rupees) |
|-------|------------------------------|--------------------|--------------------|--------------------------|---------------------------|---------------------|---------------------|------------------------|--------------------------|--------------------------|-----------------|---|
| 12.   | 4196-200/<br>26.05.2007      | 5                  | -do-               | Virat Nagar              | 3                         | 173.20              | -do-                | 170.20                 | 573.45                   | 111.36                   | 462.09          | 78,648                                  |
| 13.   | 3276-80/<br>17.05.2007       | 2                  | -do-               | Kotputli                 | 2                         | 116.00              | -do-                | 114.80                 | 573.45                   | 111.38                   | 462.07          | 53,046                                  |
| 14.   | 23177-<br>181/<br>24.03.2007 | 8                  | -do-               | -do-                     | 3                         | 177.00              | -do-                | 175.40                 | 573.45                   | 111.38                   | 462.07          | 81,047                                  |
| 15.   | 448-452/<br>10.04.2007       | 15                 | -do-               | Govindgarh               | 14                        | 1003.60             | -do-                | 1008.50                | 573.45                   | 111.38                   | 462.07          | 4,65,997                                |
| 16.   | 6931-35/<br>29.06.2007       | 7                  | -do-               | -do-                     | 7                         | 477.60              | -do-                | 480.10                 | 573.33                   | 111.36                   | 461.97          | 2,21,792                                |
| 17.   | 5163-67/<br>06.06.2007       | 1                  | -do-               | -do-                     | 1                         | 81.50               | -do-                | 82.00                  | 573.33                   | 111.36                   | 461.97          | 37,881                                  |
|       | <b>Total</b>                 | <b>118</b>         |                    |                          | <b>105</b>                | <b>7517.35</b>      |                     | <b>7533.85</b>         |                          |                          |                 | <b>34,71,276</b>                        |

### Appendix 3.5

(Refer paragraph 3.1.7; page 78)

#### Statement showing the details of price escalation paid to contractors for lump sum contract

(Amount: Rs in crore)

| S. No. | Divisions  | Project Name   | Name of contractor  | Month of work order/<br>Amount  | Month of payment and up to date amount paid | Amount of price escalation |
|--------|--|--|---|---------------------------------|---|----------------------------|
| 1.     | EE, PHED, Rajeev Gandhi Lift Canal (RGLC) Division-II, Jodhpur | RGLC Modified Phase-II, WS Project RD 147 to 205.63 km | M/s Subhash Projects and Marketing Ltd., New Delhi            | <u>June 2002</u><br>105 .00     | <u>February 2006</u><br>44.95               | 2.04                       |
| 2.     | EE, PHED, RGLC Division-III, Phalodi                           | RGLC Modified Phase-II, WS Project RD 0 to 69 km       |   |                                 | <u>January 2006</u><br>27.23                | 1.66                       |
| 3.     | EE, PHED, RGLC Division-VI, Phalodi                            | RGLC Modified Phase-II, WS Project RD 69 to 147 km     |   |                                 | <u>July 2005</u><br>18.83                   | 1.10                       |
| 4.     | EE, PHED, Bagheri Ka Naka Project Division, Nathdwara          | Bagheri Ka Naka Water Supply Project, Nathdwara        |   |                                 |   |                            |
|        |  | (a) Package-3  | M/s Larsen and Toubro Limited, Chennai                        | <u>April 2003</u><br>26.89      | <u>December 2005</u><br>25.51               | 1.18                       |
|        |  | (b) Package-4  | M/s Nagarjuna Construction Company Ltd., Gurgaon              | <u>October 2005</u><br>20.67    | <u>December 2007</u><br>12.00               | 0.18                       |
|        |  | (c) Package-5  | M/s Nagarjuna Construction Company Ltd., Gurgaon              | <u>December 2005</u><br>8.21    | <u>July 2007</u><br>6.70                    | 0.04                       |
|        |  | (d) Package-6  | M/s Nagarjuna Construction Company Ltd., Gurgaon              | <u>October 2005</u>             | <u>February 2008</u>                        | 0.20                       |
|        |  | (e) Package-7  | M/s IVRCL Infrastructure Project Limited, Jaipur              | <u>December 2005</u><br>12.20   | <u>August 2007</u><br>10.92                 | 0.30                       |
| 5.     | EE, PHED, CSNP Project Division, Sawaimadhopur                 | WS Project Chambal Sawaimadhopur-Nadauti (CSNP)        | M/s Subhash Projects and Marketing Ltd., New Delhi            | <u>September 2005</u><br>269.30 | <u>October 2007</u><br>88.32                | 4.47                       |
| 6.     | EE, PHED, Bisalpur-Dudu-Phulera Project Division, Malpura      | Bisalpur Dudu Water Supply Project (TM-I)              | M/s Bhooratnam Construction Company (P) Limited, Sikanderabad | <u>January 2006</u><br>61.17    | <u>November 2007</u><br>36.15               | 1.99                       |

(Amount: Rs in crore)

| S. No.       | Divisions   | Project Name  | Name of contractor                                   | Month of work order/<br>Amount    | Month of payment and up to date amount paid | Amount of price escalation |
|--------------|---|---|--|-----------------------------------|---|----------------------------|
| 7.           | EE, PHED, Bisalpur- Dudu-Tonk- Uniyara Project Division-III (Todaraisingh), Niwai | Bisalpur-Dudu Water Supply Project (TM-II)                  | M/s IVRCL, Infrastructure Project Limited, Hyderabad | <u>January 2006</u><br>54.00      | <u>November 2007</u><br>29.15 crore         | 1.87                       |
| 8.           | EE, PHED Project Division, Jhalawar   | (a) Integrated Ramganj Mandi Pachpahar Water Supply Project | M/s Subhash Projects and Marketing Ltd., New Delhi   | <u>April 2005</u><br>55.84        | <u>May 2008</u><br>46.19                    | 1.39                       |
|              |   | (b) Re-organisation of WSS Pirawa-Raipur                    | M/S Electro Steel Casting                            | <u>April 2005</u><br><u>12.97</u> | <u>November 2006</u><br><u>8.97</u>         | 0.27                       |
|              |   | (c) Re-organisation of WSS Dung-Gagdhar                     | M/S Electro Steel Casting                            | <u>April 2005</u><br><u>6.85</u>  | <u>November 2006</u><br><u>4.25</u>         | 0.14                       |
|              |   | (d) Re-organisation of WSS Kolvi-Rajendrapur                | M/S Lahoti Brothers, Jaipur                          | <u>April 2005</u><br><u>3.69</u>  | <u>December 2006</u><br><u>1.73</u>         | 0.04                       |
|              |   | (e) Re-organisation of WSS Khanpur                          | M/s Subhash Projects and Marketing Ltd., New Delhi   | <u>April 2005</u><br><u>9.24</u>  | <u>December 2006</u><br><u>4.50</u>         | 0.15                       |
|              |   | (f) Re-organisation of WSS Undal-Khanpuria                  | M/S Lahoti Brothers, Jaipur                          | <u>April 2005</u><br><u>4.80</u>  | <u>December 2006</u><br><u>4.19</u>         | 0.09                       |
| <b>Total</b> |   |   |  | <b>650.83</b>                     | <b>368.67</b>                               | <b>17.11</b>               |

### Appendix 3.6

(Refer paragraph 3.1.10; page 83)

#### Statement showing roads lying incomplete due to proposing alignment of road through private/forest land

| S. No. | Name of Circle                                   | Name of road                 | Administrative Sanction |                      |                | Name of contractor                | Month and year of work order | Disputed length of road/ month of works stopped                                     | Expenditure incurred (Rs in crore) | Reasons for dispute                    |
|--------|--|------------------------------|-------------------------|----------------------|----------------|-----------------------------------|------------------------------|---|------------------------------------|--|
|        |  |                              | Month and year          | Amount (Rs in crore) | Length (in km) |                                   |                              |   |                                    |  |
| 1.     | Superintending Engineer (SE), PWD Circle, Barmer | Chowkhla to Jasnathpuri      | April 2006              | 0.43                 | 4.00           | M/s Dwarka Das Doshi, Barmer      | November 2006<br>August 2007 | 2/700 to 4/0 (1.300 km)/<br>March 2008  | 0.31                               | Alignment passing through private land |
| 2.     |  | Chawa Phalsoond to Kerlipura | July 2007               | 0.38                 | 3.00           | M/s Dudi and Co., Bikaner         | October 2007<br>May 2008     | 1/0 to 3/0 (2 km)<br>December 2007  | 0.14                               |  |
| 3.     | SE, PWD Circle, Kota                             | Mandliya to Mandirgarh       | April 2006              | 2.23                 | 11.45          | M/s Latala Construction Co., Kota | August 2006<br>July 2007     | 10 km<br>December 2006  | 0.44                               | Alignment passing through forest land  |
| 4.     |  | Mandliya to Pachpahar        | April 2006              | 1.94                 | 9.50           | M/s R.N. Meena, Kota              | August 2006<br>May 2007      | 3/250 to 4/000,<br>4/750 to 5/970,<br>8/700 to 8/900<br>(2.120 km)<br>November 2007 | 0.69                               |  |
|        |  |                              |                         | <b>4.98</b>          | <b>27.95</b>   |                                   |                              |   | <b>1.58</b>                        |  |

**Note:** (i) In the technical report it was mentioned that land was available/required land would be surrendered by the land holders.

(ii) In the technical report it was mentioned that for construction of road revenue track was not available, even then the road was proposed on private land.

## Appendix 4.1

(Refer paragraph 4.1.1; page 111)

### Details of Scheme under State Plan, Centrally Sponsored Scheme and Externally Aided Project

| S. No.                            | Name of Scheme  | Controlling Officer |
|-----------------------------------|---|---------------------|
| <b>State Plan</b>                 |   |                     |
| 1                                 | Preservation of Wild Life   | PCCF (CWLW)         |
| 2                                 | Environmental Forestry  | PCCF, Rajasthan     |
| 3                                 | Farm Forestry   | PCCF, Rajasthan     |
| 4                                 | Consolidation, Demarcation & Settlement                               | PCCF, Rajasthan     |
| 5                                 | Integrated Forest Protection Scheme                                   | PCCF, Rajasthan     |
| 6                                 | Communication and Building  | PCCF, Rajasthan     |
| 7                                 | Bio-diversity Conservation  | PCCF, Rajasthan     |
| 8                                 | Reforestation of Degraded Forest                                      | PCCF, Rajasthan     |
| 9                                 | World Food Programme  | PCCF, Rajasthan     |
| 10                                | Bhakhara Canal Plantation   | PCCF, Rajasthan     |
| 11                                | Gang Canal Plantation   | PCCF, Rajasthan     |
| 12                                | Campa Fund  | PCCF, Rajasthan     |
| 13                                | Goverdhan Drain   | PCCF, Rajasthan     |
| 14                                | Twelfth Finance Commission  | PCCF, Rajasthan     |
| 15                                | Soil Conservation in Hilly & Ravine Area                              | PCCF (WP&FS)        |
| 16                                | Corpus Fund   | PCCF (WP&FS)        |
| <b>Centrally Sponsored Scheme</b> |   |                     |
| 1                                 | Sambhar Wet Land Project  | PCCF, Rajasthan     |
| 2                                 | Integrated Forest Protection Scheme                                   | PCCF, Rajasthan     |
| 3                                 | Intensification of Forest Management                                  | PCCF, Rajasthan     |
| 4                                 | Tiger Project Ranthambore   | PCCF (CWLW)         |
| 5                                 | Tiger Project Sariska   | PCCF (CWLW)         |
| 6                                 | Development of Ghana Bird Sanctuary                                   | PCCF (CWLW)         |
| 7                                 | Maintenance of Other Sanctuaries                                      | PCCF (CWLW)         |
| 8                                 | Development of Desert National Park                                   | PCCF (CWLW)         |
| 9                                 | Improvement of Zoos   | PCCF (CWLW)         |
| 10                                | Soil Conservation of Catchment Areas of Chambal, Kadana and Dantiwara | PCCF (WP&FS)        |
| 11                                | Soil Conservation in the Catchments Areas of Luni Project             | PCCF (WP&FS)        |
| 12                                | Soil Conservation in the Catchments Area of Banas Project             | PCCF (WP&FS)        |
| <b>Externally Aided Project</b>   |   |                     |
| 1                                 | Rajasthan Forestry and Bio-diversity Project                          | PCCF (TREE)         |

## Appendix 4.2

(Refer paragraph 4.1.2; page 111)

| <b>Duties and responsibilities of four Principal Chief Conservator of Forests and name of schemes</b> |  |   |
|---|--|---|
| 1   | 2  | 3   |
| <b>PCCF, Rajasthan, Jaipur</b>  | <ul style="list-style-type: none"> <li>• Principal Head and Principal Advisor to the State Government for all forestry and related matters.</li> <li>• Look after all works of the Department.</li> <li>• Overall in-charge of the entire establishment, technical, financial, planning and policy matters of the Department.</li> <li>• Apprise the progress of all the works being conducted by PCCF &amp; CWLW, Jaipur, PCCF (TREE), Jaipur and PCCF (WP&amp;FS), Jaipur</li> </ul>   | <p><b><u>State Plan Schemes</u></b></p> <ul style="list-style-type: none"> <li>• Environmental Forestry</li> <li>• Farm Forestry</li> <li>• Consolidation, Demarcation and Settlement</li> <li>• Integrated Forest Protection Scheme</li> <li>• Communication and Building</li> <li>• Bio-diversity Conservation</li> <li>• Reforestation of Degraded Forest</li> <li>• World Food Programme</li> <li>• Gang Canal Plantation</li> <li>• Bhakhara Canal Plantation</li> <li>• Campa Fund</li> <li>• Grodhan Drain</li> <li>• Twelfth Finance Commission</li> </ul> <p><b><u>Centrally Sponsored Schemes</u></b></p> <ul style="list-style-type: none"> <li>• Sambhar Wet Land Project</li> <li>• Integrated Forest Protection Scheme</li> <li>• Intensification of Forest Management</li> </ul> |
| <b>PCCF &amp; CWLW, Jaipur</b>  | Matters related with Wild Life Management and Eco-tourism activities i.e. Exercise all statutory duties and responsibilities assigned by the Wild Life Protection Act, Management of Wild Life in the State, Supervision and Management of all Wild Life Sanctuaries, National Parks, Protected Areas, Biological Parks and Zoos, Formulation and Implementation of Wild Life Conservation Projects and their monitoring, Wild Life Research in the State, Eco-Tourism Activities, All Legislative matters connected with Wild Life and Eco-tourism. | <p><b><u>State Plan Scheme</u></b></p> <ul style="list-style-type: none"> <li>• Preservation of Wild Life</li> </ul> <p><b><u>Centrally Sponsored Schemes</u></b></p> <ul style="list-style-type: none"> <li>• Tiger Project Ranthambore</li> <li>• Tiger Project Sariska</li> <li>• Development of Ghana Bird Sanctuary</li> <li>• Maintenance of Other Sanctuaries</li> <li>• Development of Desert National Park</li> <li>• Improvement of Zoos</li> </ul>   |
| <b>PCCF (TREE), Jaipur</b>  | Matters related with Training, Research, Extension, Education alongwith the Externally Aided Project (EAP), Project Formulation, Information, Technology and Communication Workshop and Seminars.  | <p><b><u>Externally Aided Project</u></b></p> <ul style="list-style-type: none"> <li>• Rajasthan Forestry &amp; Bio-diversity Project</li> </ul>  |

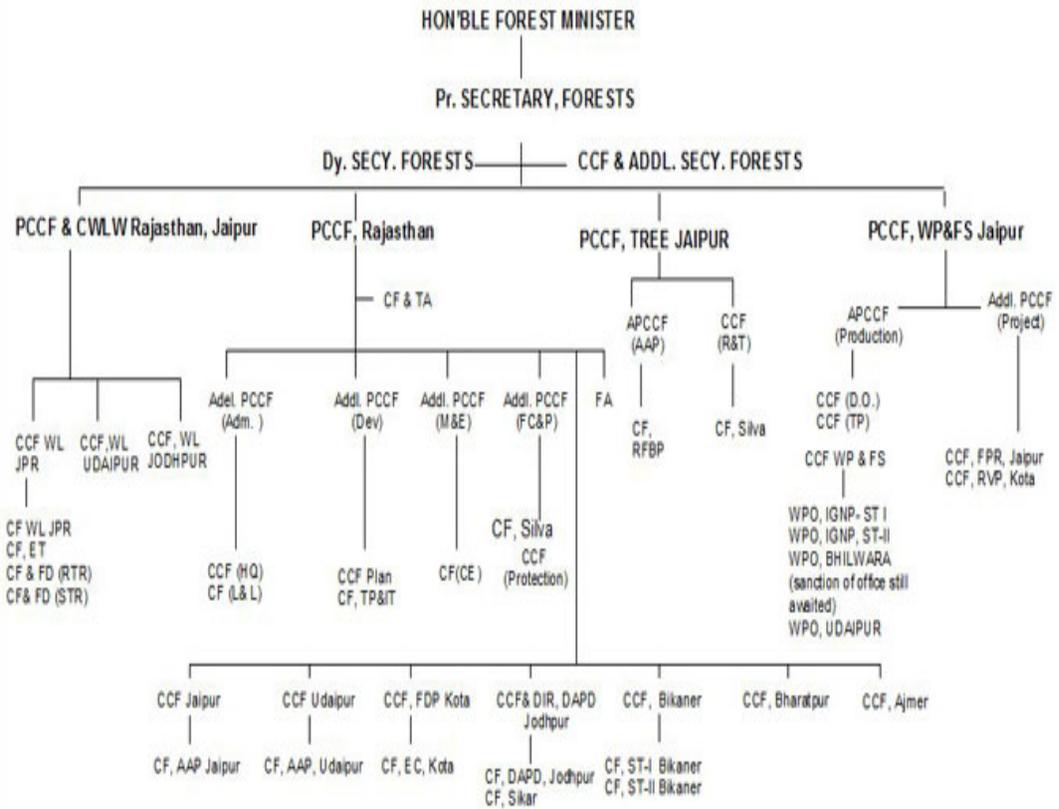
|   | Duties/responsibilities of PCCF  | Name of Scheme under State Plan, Central Sponsored Scheme and Externally Aided Project  |
|---|--|---|
| 1                                       | 2  | 3   |
| <p><b>PCCF, (WP&amp;FS), Jaipur</b></p> | <p>Matters related with Working Plan &amp; Forest Settlement (WP&amp;FS). Tendu Patta, Departmental Operational and Centrally Sponsored Schemes of Soil Conservation in the catchments areas of River Valley Projects of Chambal, Kadana, Mahi, Dantiwara, Sabarmati and Flood Prone Area Programme of Banas River Project and Luni River Project.</p> | <p><b><u>State Plan Schemes</u></b></p> <ul style="list-style-type: none"> <li>• Soil Conservation in Hilly &amp; Ravine Area</li> <li>• Corpus Fund</li> </ul> <p><b><u>Central Sponsored Schemes</u></b></p> <ul style="list-style-type: none"> <li>• Soil Conservation in the Catchments Area of Chambal, Kadana and Dantiwara</li> <li>• Soil Conservation in the Catchments Areas of Luni Project</li> <li>• Soil Conservation in the Catchments Areas of Banas Project</li> </ul> |

**Appendix 4.3**

(Refer paragraph 4.1.2; page 111)

**ORGANIZATIONAL CHART OF FOREST DEPARTMENT, RAJASTHAN**

As on 1.3.2009



Source : Rajasthan Forest Department Website.

### Appendix 4.4

(Refer paragraph 4.1.3; page 111)

#### Details of Selected Executive Units and Administrative Units

| Controlling Authority      |        | Executive Unit   | Administrative Unit |  |
|----------------------------|--------|--|---------------------|--|
| PCCF, Rajasthan,<br>Jaipur | (i)    | DFO, Banswara,   | (i)                 | CF, Ajmer,   |
|                            | (ii)   | DCF, Barmer,   | (ii)                | CCF - Indira Gandhi Nahar Pariyojana<br>(IGNP), Bikaner, |
|                            | (iii)  | DFO, Bharatpur,  | (iii)               | PCCF, Rajasthan, Jaipur                                  |
|                            | (iv)   | DFO, Bundi,  | (iv)                | CF-Aravali Afforestation Project (AAP),<br>Jaipur,       |
|                            | (v)    | DFO, Chittorgarh,  | (v)                 | Director and CCF, Jodhpur,                               |
|                            | (vi)   | DCF - Overseas Economic Cooperation Fund (OECF),<br>Mohangarh (Jaisalmer), | (vi)                | CF-Desert Development Programme<br>(DDP), Jodhpur,       |
|                            | (vii)  | DCF, Rajsamand,  | (vii)               | CF-Eastern Circle (EC), Kota,                            |
|                            | (viii) | DCF, Sikar,  | (viii)              | CF, Sikar,   |
|                            | (ix)   | DCF (Central), Udaipur   | (ix)                | CF-Western Circle, Udaipur                               |
| PCCF (CWLW)                | (x)    | Dy. CWLW-Zoo, Jaipur,  | (x)                 | PCCF & CWLW, Jaipur,                                     |
|                            | (xi)   | DCF (WL), Jodhpur  | (xi)                | CCF-WL, Jodhpur,   |
|                            | (xii)  | DCF and Dy Director (Core), Tiger Project,<br>Ranthambore, Sawaimadhopur   | (xii)               | CF and Field Director (FD) Tiger Project,<br>Kota        |
| PCCF (WP&FS)               | (xiii) | Soil Conservation Officer (SCO), Dantiwara Project, Abu<br>Road,           | (xiii)              | PCCF Work Plan and Forest Settlement<br>(WP&FS), Jaipur  |
|                            | (xiv)  | SCO, Begun,  |                     |  |
|                            | (xv)   | SCO, Sojat (Pali),   |                     |  |
|                            | (Xvi)  | DCF-Departmental Operation Division (DOD),<br>Suratgarh,                   |                     |  |
|                            | (xvii) | SCO-Banas, Tonk  |                     |  |
| PCCF (TREE).               |        |  | (xiv)               | APCCF - Aravali, Jaipur                                  |
|                            |        |  | (xv)                | CF (Silviculturist), Jaipur                              |

### Appendix 4.5

(Refer paragraph 4.1.4.1; page 112)

#### Statement showing budget provisions, surrender, re-appropriation and actual expenditure between 2004-05 and 2008-09

(Rupees in crore)

| Year    | Category | Original Budget | Supplementary | Total (3+4) | Surrender/ Re-appropriation |            | Total available (5+6) | Actual Expenditure | Savings (-)/ Excess (+) |
|---------|----------|-----------------|---------------|-------------|-----------------------------|------------|-----------------------|--------------------|-------------------------|
|         |          |                 |               |             | Amount                      | Percentage |                       |                    |                         |
| 1       | 2        |                 | 4             | 5           | 6                           | 7          | 8                     | 9                  | 10                      |
| 2004-05 | Revenue  | 172.35          | -             | 172.35      | (-) 10.07                   | 5.84       | 162.28                | 160.89             | (-) 1.39                |
|         | Capital  | 72.85           | -             | 72.85       | (-) 7.37                    | 10.12      | 65.48                 | 65.08              | (-) 0.40                |
| 2005-06 | Revenue  | 202.61          | -             | 202.61      | (-) 22.19                   | 10.95      | 180.42                | 180.49             | (+) 0.07                |
|         | Capital  | 85.00           | -             | 85.00       | (-) 6.05                    | 7.12       | 78.95                 | 78.13              | (-) 0.82                |
| 2006-07 | Revenue  | 211.40          | -             | 211.40      | (-) 15.28                   | 7.23       | 196.12                | 195.01             | (-) 1.11                |
|         | Capital  | 64.99           | 0.40          | 65.39       | (-) 6.76                    | 10.34      | 58.63                 | 58.43              | (-) 0.20                |
| 2007-08 | Revenue  | 223.43          | -             | 223.43      | (-) 14.99                   | 6.71       | 208.44                | 208.13             | (-) 0.31                |
|         | Capital  | 32.55           | -             | 32.55       | (-) 0.80                    | 2.46       | 31.75                 | 31.69              | (-) 0.06                |
| 2008-09 | Revenue  | 240.54          | 69.23         | 309.77      | (+) 1.24                    | 0.40       | 311.01                | 316.83             | (+) 5.82                |
|         | Capital  | 63.51           | -             | 63.51       | (-) 35.16                   | 55.36      | 28.35                 | 28.34              | (-) 0.01                |
| Total   | Revenue  | 1050.33         | 69.23         | 1119.56     | 61.29                       |            | 1058.27               | 1061.35            | (+) 3.08                |
|         | Capital  | 318.90          | 0.40          | 319.30      | 56.14                       |            | 263.16                | 261.67             | (-) 1.49                |

Source: Detailed Appropriation Accounts

### Appendix 4.6

(Refer paragraph 4.1.4.5; page 115)

#### Statement showing the details of late issue of sanction by GoR

| Year    | Name of national park and sanctuary               | Date of sanction by GoI | Date of issue of sanction by GoR | Due date of issue of sanction by GoR | Period of delay (in days) |
|---------|---|-------------------------|----------------------------------|--------------------------------------|---------------------------|
| 2004-05 | Kevla Dev National Park, Bharatpur                | 03.01.2005              | 30.03.2005                       | 14.02.2005                           | 44                        |
|         | Bhais Road Garh, Wild Life Sanctuary, Chittorgarh | 21.10.2004              | 03.02.2005                       | 02.12.2004                           | 63                        |
| 2005-06 | Tiger Project Ranthambore, Sawaimadhopur          | 09.01.2006              | 10.03.2006                       | 20.02.2006                           | 18                        |
|         |   | 12.01.2006              | 10.03.2006                       | 23.02.2006                           | 15                        |
|         | Tiger Project Sariska, Alwar                      | 24.08.2005              | 22.12.2005                       | 05.10.2005                           | 78                        |
|         | Mt. Abu Sanctuary, Sirohi                         | 19.09.2005              | 26.11.2005                       | 30.10.2005                           | 27                        |
|         | Khumbhalgarh Wild Life Sanctuary                  | 27.09.2005              | 26.11.2005                       | 07.11.2005                           | 19                        |
|         | Jaisamand Wild Life Sanctuary                     | 23.09.2005              | 23.03.2006                       | 04.11.2005                           | 139                       |
| 2007-08 | Tiger Project Ranthambore, Sawaimadhopur          | 22.06.2007              | 05.09.2007                       | 03.08.2007                           | 33                        |
|         |   | 18.07.2007              | 26.09.2007                       | 29.08.2007                           | 28                        |
| 2008-09 | Khumbhalgarh Wild Life Sanctuary                  | 20.08.2008              | 20.11.2008                       | 01.10.2008                           | 50                        |
|         | Sajjangarh Wild Life Sanctuary, Udaipur           | 04.07.2008              | 25.11.2008                       | 16.08.2008                           | 101                       |

**Appendix 4.7**

(Refer paragraph 4.1.6.1; page 116)

**Statement showing the details of sanctioned, working and vacant post**

| Name of cadre      | 2004-05     |             |            | 2005-06     |             |            | 2006-07     |             |            | 2007-08     |             |            | 2008-09     |             |             |
|--------------------|-------------|-------------|------------|-------------|-------------|------------|-------------|-------------|------------|-------------|-------------|------------|-------------|-------------|-------------|
|                    | S           | W           | V          | S           | W           | V          | S           | W           | V          | S           | W           | V          | S           | W           | V           |
| DCF                | 109         | 102         | 07         | 109         | 104         | 05         | 109         | 96          | 13         | 110         | 98          | 12         | 109         | 90          | 19          |
| ACF                | 77          | 62          | 15         | 78          | 64          | 14         | 78          | 61          | 17         | 151         | 70          | 81         | 150         | 116         | 34          |
| Research Officer   | 05          | 04          | 01         | 05          | 03          | 02         | 05          | 03          | 02         | 05          | 03          | 02         | 05          | 03          | 02          |
| Veterinary Doctor  | 06          | 03          | 03         | 06          | 03          | 03         | 06          | 03          | 03         | 06          | 03          | 03         | 06          | 03          | 03          |
| Ranger-I           | 342         | 324         | 18         | 342         | 322         | 20         | 342         | 326         | 16         | 269         | 269         | Nil        | 264         | 264         | Nil         |
| Ranger-II          | 159         | 146         | 13         | 159         | 146         | 13         | 159         | 136         | 23         | 159         | 131         | 28         | 159         | 135         | 24          |
| Forester           | 1026        | 994         | 32         | 1041        | 1008        | 33         | 1041        | 1006        | 35         | 1041        | 997         | 44         | 1026        | 994         | 32          |
| Forest Guard       | 3666        | 3478        | 188        | 3802        | 3616        | 186        | 3802        | 3465        | 337        | 3802        | 3459        | 343        | 4002        | 3287        | 715         |
| Surveyor           | 68          | 58          | 10         | 73          | 63          | 10         | 73          | 63          | 10         | 73          | 66          | 07         | 73          | 63          | 10          |
| Amin               | 36          | 28          | 08         | 37          | 29          | 08         | 37          | 28          | 09         | 37          | 27          | 10         | 37          | 26          | 11          |
| Assistant Forester | 588         | 562         | 26         | 578         | 570         | 08         | 578         | 543         | 35         | 693         | 533         | 160        | 919         | 632         | 287         |
| Assistant Engineer | 10          | 07          | 03         | 10          | 06          | 04         | 10          | 06          | 04         | 10          | 05          | 05         | 08          | 04          | 04          |
| <b>Total</b>       | <b>6092</b> | <b>5768</b> | <b>324</b> | <b>6240</b> | <b>5934</b> | <b>306</b> | <b>6240</b> | <b>5736</b> | <b>504</b> | <b>6356</b> | <b>5661</b> | <b>695</b> | <b>6758</b> | <b>5617</b> | <b>1141</b> |

| Year    | Sanctioned | Vacant |
|---------|------------|--------|
| 2004-05 | 6092       | 324    |
| 2005-06 | 6240       | 306    |
| 2006-07 | 6240       | 504    |
| 2007-08 | 6356       | 695    |
| 2008-09 | 6758       | 1141   |

**S = Sanction, W = Working, V = Vacant**

**Appendix 4.8**

(Refer paragraph 4.1.7.6; page 122)

**Statement showing the details of wasteful expenditure of Rs 79.60 lakh made on failure plantation**

| Name of Office/Unit | Description of plantation |                 |   |                      | No. of survival plants | No. of dead plants | Survival percentage | Wasteful expenditure on failure plantation (Rupees in lakh) | Reasons for failure of plantation |
|---------------------|---------------------------|-----------------|---|----------------------|------------------------|--------------------|---------------------|---|-----------------------------------|
|                     | Name of site              | Plantation year | Plantation area (ha/ running kilometer (rkm)) | No. of trees planted |                        |                    |                     |   |                                   |
| DFO, Bharatpur      | Shyam Dhok                | 2006-07         | 40 ha   | 8,000                | 240                    | 7760               | 3.00                | 3.09  | Reason not made available         |
|                     | Madera                    | 2007-08         | 100 ha  | 20,000               | 4,200                  | 15,800             | 21.00               | 7.09  | -do-                              |
|                     | Pahadtal                  | 2007-08         | 100 ha  | 20,000               | 3,900                  | 16,100             | 19.50               | 6.51  | -do-                              |
|                     | Konner                    | 2007-08         | 100 ha  | 70,000               | 18,200                 | 51,800             | 26.00               | 25.16   | -do-                              |
|                     | <b>Total</b>              |                 |   |                      |                        |                    |                     | <b>41.85</b>  |                                   |
| DCF, Hanumangarh    | Dhannasar                 | 2006            | 150 ha  | 30,000               | 5,804                  | 24,196             | 19.34               | 5.45  | Protection not made               |
|                     | CSP STBO-8 RD R/S         | 2005-06         | 20 rkm  | 5,000                | 1,792                  | 3,208              | 35.84               | 1.04  | Reason not made available         |
|                     | CSP STBO-15 RD L/S        | 2005-06         | 50 rkm  | 12,500               | 2,941                  | 9,559              | 23.53               | 3.21  | -do-                              |
|                     | <b>Total</b>              |                 |   |                      |                        |                    |                     | <b>9.70</b>   |                                   |
| DFO, Bundi          | Khadipur                  | 2004-05         | 50 ha   | 20,000               | 6,000                  | 14,000             | 30.00               | 7.32  | -do-                              |
|                     | Bhimlat 'A'               | 2004-05         | 50 ha   | 8,477                | 900                    | 7,577              | 10.61               | 2.68  | -do-                              |
|                     | Bhimlat 'B'               | 2004-05         | 50 ha   | 15,738               | 1,336                  | 14,402             | 8.48                | 4.97  | -do-                              |
|                     | Bhimlat 'C'               | 2004-05         | 50 ha   | 17,358               | 2,063                  | 15,295             | 11.88               | 4.88  | Protection not made               |
|                     | Ramganj                   | 2004-05         | 25 ha   | 10,000               | 3,500                  | 6,500              | 35.00               | 1.48  | -do-                              |
|                     | Haripura 'A'              | 2005-06         | 50 ha   | 10,000               | 3,800                  | 6,200              | 38.00               | 6.72  | -do-                              |
|                     | <b>Total</b>              |                 |   |                      |                        |                    |                     | <b>28.05</b>  |                                   |
|                     | <b>G.Total</b>            |                 |   |                      |                        |                    |                     | <b>79.60</b>  |                                   |

## Appendix 5.1

### Glossary of terms and Abbreviations /Acronyms used in the Report

| S.No. | Terms                             | Description   |
|-------|-----------------------------------|---|
| 1.    | Section 13 of CAG's (DPC) Act     | Audit of (i) all expenditure from the Consolidated Fund of State, (ii) all transactions relating to Contingency Funds and Public Accounts and (iii) all trading, manufacturing, profit & loss accounts, balance sheets and other subsidiary accounts.   |
| 2.    | Section 14 of CAG's (DPC) Act     | Audit of (i) all receipts and expenditure of a body/authority substantially financed by grants or loans from the Consolidated Fund of India or State and (ii) all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated Fund of India or State in a financial year is not less than rupees one crore.   |
| 3.    | Section 15 of CAG's (DPC) Act     | Audit of grant or loan given for any specific purpose from the Consolidated Fund of India or State to any authority or body, to scrutinise the procedures by which the sanctioning authority satisfies itself as to the fulfilment of the conditions subject to which such grants or loans were given.  |
| 4.    | Section 17 of CAG's (DPC) Act     | Audit of accounts of stores and stock   |
| 5.    | Section 19 (2) of CAG's (DPC) Act | Audit of the accounts of corporations (not being companies) established by or under law made by Parliament in accordance with the provisions of the respective legislations.  |
| 6.    | Section 20 of CAG's (DPC) Act     | Audit of accounts of any body or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the C&AG and the State Government.  |
| 7.    | Protected monuments               | "protected" when used with reference to an ancient or historical monument or an archaeological site, means such monument or site which may be declared by the State Government to be a protected monument or a protected area.  |
| 8.    | Advisory Board                    | Board is to comprise following members (i) The Minister of Department (ii) The Deputy Minister of Department (iii) Director General of Archaeology in India or his nominee (iv) Secretary to the Department or his nominee (v) Chief Engineer, PWD, Rajasthan (vi) Not more than two person possessing special knowledge of Archaeology or keenly interested in the preservation work.  |
| 9.    | Juvenile Justice Board            | According to the provision of the Act, the reported cases of juveniles are disposed by an order of the JJB as under: <ul style="list-style-type: none"> <li>(i) Allow the juvenile to go home after advice</li> <li>(ii) Participate in group counselling.</li> <li>(iii) Perform Community Services</li> <li>(iv) Pay fine.</li> <li>(v) Released on probation of good conduct.</li> <li>(vi) Sent to special home.</li> </ul> |

| S.No. | Terms                                      | Description   |
|-------|--|---|
| 10.   | Norms for accommodation for Juvenile Homes | The norms for building for an institution with 50 children should be as under according to Model Rule 40 (3)<br>(i) Two dormitories of 1000 Sq. ft. each<br>(ii) Two classrooms of 300 Sq. ft. each<br>(iii) Sickroom of 750 sq. ft.<br>(iv) Dining Hall of 800 Sq. ft.<br>(v) Store of 250 Sq. ft.<br>(vi) Recreation room 300 Sq. ft.<br>(vii) Library 500 Sq. ft.<br>(viii) Two office rooms<br>(ix) Counselling and guidance room<br>(x) Workshop |
| 11.   | Fit institution as per JJ Act              | Fit institution means a governmental or a registered non-government organisation or a voluntary organisation prepared to own the responsibility of a child and such organisation is found fit by the State Government on recommendation of the competent authority.   |
| 12.   | Adoption of child as per JJ Act            | The process through which the adopted child is permanently separated from his biological parents and becomes the legitimate child of his adoptive parents.  |
| 13.   | <i>Khel Sanyojaks</i>                      | <i>Khel Sanyojaks</i> are coaches appointed at villages by the Council on contract basis. Qualification: District or Higher level old players of <i>Kabbadi</i> , Athletics, Basketball, Volleyball, etc. and 10 plus two level passed.   |
| 14.   | Schedule G                                 | It is a schedule attached with tendered documents which indicate items of work to be executed with quantities and rates as per Basic Schedule of Rates of the Department.   |
| 15.   | Alluvial strata                            | Alluvial strata consists of mainly layered deposits of sand, silt and to lesser extent of clay.   |
| 16.   | Self Finance Scheme                        | Under Self Finance Scheme, the funds for infrastructure, recurring and non-recurring expenditure for starting new faculty in Government College is managed by College Development Society (Vikas Samiti) constituted in each Government College, out of society, own sources or with public cooperation/ donations/ MP/MLA Local Area Development Fund and fees received from students.   |
| 17.   | Rules 16 and 17 of CCA Rules, 1958         | Rule 16 of CCA and Rule 8 AIS deals with the procedure for imposing major penalties which includes cases of avoidable expenditure, irresponsible in Government duty and financial loss to Government.<br><br>Rule 17 of CCA and Rule 10 of AIS deals with the procedure for imposing minor penalties which includes cases of avoidable expenditure, irresponsible in Government duty and financial loss to Government.                                |

|     | <b>Abbreviations/<br/>Acronyms</b> | <b>Full form</b>  |
|-----|------------------------------------|---|
| 18. | A&C Department                     | Art, Literature, Culture and Archaeology Department               |
| 19. | A&M Department                     | Archaeology and Museum Department                                 |
| 20. | AAP                                | Aravali Afforestation Project                                     |
| 21. | AC Pipe                            | Asbestos Cement Pipe  |
| 22. | ACE                                | Additional Chief Engineer   |
| 23. | ACF                                | Assistant Conservator of Forests                                  |
| 24. | ADMA                               | Amber Development and Management Authority                        |
| 25. | AIS                                | All India Service   |
| 26. | ASI                                | Archaeological Survey of India                                    |
| 27. | AVL                                | Avas Vikas Limited  |
| 28. | BADP                               | Border Area Development Project                                   |
| 29. | C&AG                               | Comptroller and Auditor General of India                          |
| 30. | CAMPA                              | Compensatory Afforestation Fund Management and Planning Authority |
| 31. | CARA                               | Central Adoption Resource Agency                                  |
| 32. | CBC                                | Consortium Bank Credit  |
| 33. | CC                                 | Cement Concrete   |
| 34. | CCA                                | Classification, Control and Appeal                                |
| 35. | CCF                                | Chief Conservator of Forests                                      |
| 36. | CCO                                | Chief Children Officer  |
| 37. | CCS                                | Central Civil Services  |
| 38. | CE                                 | Chief Engineer  |
| 39. | CF                                 | Conservator of Forests  |
| 40. | COO                                | Chief Operating Officer   |
| 41. | CPU                                | Child Protection Unit   |
| 42. | CRF                                | Calamity Relief Fund  |
| 43. | CSS                                | Centrally Sponsored Scheme  |
| 44. | CVO                                | Chief Vigilance Officer   |
| 45. | CWC                                | Child Welfare Committee   |
| 46. | CWLW                               | Chief Wild Life Warden  |
| 47. | CWO                                | Child Welfare Officer   |
| 48. | CWR                                | Clear Water Reservoir   |
| 49. | DAPD                               | Desert Afforestation and Pasture Development                      |
| 50. | DCF                                | Deputy Conservator of Forests                                     |
| 51. | DCO                                | District Children Officer   |
| 52. | DD                                 | Deputy Director   |
| 53. | DDOs                               | Drawing and Disbursing Officers                                   |

|     | <b>Abbreviations/<br/>Acronyms</b> | <b>Full form</b>                                       |
|-----|------------------------------------|--|
| 54. | DEO                                | District Education Officer                             |
| 55. | DFO                                | Divisional Forest Officer                              |
| 56. | DIC                                | District Industries Centre                             |
| 57. | DMRD                               | Disaster Management and Relief Department              |
| 58. | DRT                                | Design, Research and Training                          |
| 59. | DSO                                | District Sports Officer                                |
| 60. | EC                                 | Executive Committee                                    |
| 61. | EE                                 | Executive Engineer                                     |
| 62. | EFC                                | Eleventh Finance Commission                            |
| 63. | EoI                                | Expression of Interest                                 |
| 64. | FW&MD                              | Family Welfare and Mission Director                    |
| 65. | GF&ARs                             | General Financial and Accounts Rules                   |
| 66. | GLR                                | Ground Level Reservoir                                 |
| 67. | GoI                                | Government of India                                    |
| 68. | GoR                                | Government of Rajasthan                                |
| 69. | HDI                                | Human Development Index                                |
| 70. | HSCC                               | Hospital Services Consultancy Corporation Limited      |
| 71. | IA                                 | Internal Audit   |
| 72. | IGNP                               | Indira Gandhi Nahar Pariyojana                         |
| 73. | IPC                                | Indian Penal Code                                      |
| 74. | IRs                                | Inspection Reports                                     |
| 75. | ISDP                               | Integrated Stadium Development Programme               |
| 76. | JBIC                               | Japan Bank for International Cooperation               |
| 77. | JDA                                | Jaipur Development Authority                           |
| 78. | JFM                                | Joint Forest Management                                |
| 79. | JJ Act                             | Juvenile Justice Act                                   |
| 80. | JJB                                | Juvenile Justice Board                                 |
| 81. | KVI                                | Khadi and Village Industries                           |
| 82. | KVIB                               | Khadi and Village Industries Board                     |
| 83. | KVIC                               | Khadi and Village Industries Commission                |
| 84. | MLALAD                             | Member of Legislative Assembly, Local Area Development |
| 85. | MoEF                               | Ministry of Environment and Forests                    |
| 86. | MoU                                | Memorandum of Understanding                            |
| 87. | MPLAD                              | Member of Parliament, Local Area Development           |
| 88. | MS Pipe                            | Mild Steel Pipe  |
| 89. | NCCF                               | National Calamity Contingency Fund                     |

|      | <b>Abbreviations/<br/>Acronyms</b> | <b>Full form</b>   |
|------|------------------------------------|--|
| 90.  | NCRTC                              | National Capital Region Tourist Circuit                                |
| 91.  | NEREGA                             | National Rural Employment Guarantee Programme                          |
| 92.  | NFP                                | National Forest Policy   |
| 93.  | NGO                                | Non-Government Organization  |
| 94.  | NHAI                               | National Highway Authority of India                                    |
| 95.  | NIS                                | National Institute of Sports   |
| 96.  | NIT                                | Notice Inviting Tender   |
| 97.  | NPV                                | Net Present Value  |
| 98.  | NRHM                               | National Rural Health Mission  |
| 99.  | OB                                 | Objection Book   |
| 100. | ORC                                | Oriental Research Centre   |
| 101. | PCCF                               | Principal Chief Conservator of Forests                                 |
| 102. | PCJSM                              | Prevention and Control of Juvenile Social Maladjustment                |
| 103. | PD                                 | Project Director   |
| 104. | PE                                 | Physical Education   |
| 105. | PET                                | Physical Education Teacher   |
| 106. | PHED                               | Public Health Engineering Department                                   |
| 107. | PHL                                | Public Health Laboratory   |
| 108. | PMGSY                              | Pradhan Mantri Gram Sadak Yojana                                       |
| 109. | PPC                                | Policy Planning Committee  |
| 110. | PPP                                | Public Private Partnership   |
| 111. | PS                                 | Panchayat Samiti   |
| 112. | PWD                                | Public Works Department  |
| 113. | PWF&AR                             | Public Works Financial and Accounts Rules                              |
| 114. | PYKKA                              | Panchayat Yuva Krida Khel Abhiyan                                      |
| 115. | RBM                                | Rajasthan Budget Manual  |
| 116. | RFBP                               | Rajasthan Forestry and Bio-diversity Project                           |
| 117. | RGLC                               | Rajiv Gandhi Lift Canal  |
| 118. | RHSDP                              | Rajasthan Health System Development Project                            |
| 119. | RSACS                              | Rajasthan State Aids Control Society                                   |
| 120. | RSEB                               | Rajasthan State Electricity Board                                      |
| 121. | RSMMDSD                            | Rajasthan State Museum and Monument Management and Development Society |
| 122. | RTDC                               | Rajasthan Tourism Development Corporation                              |
| 123. | RTU                                | Rajasthan Technical University   |
| 124. | RUHS                               | Rajasthan University of Health Sciences                                |
| 125. | RWSSMB                             | Rajasthan Water Supply and Sewerage Management Board                   |

|      | <b>Abbreviations/<br/>Acronyms</b> | <b>Full form</b>                                   |
|------|------------------------------------|--|
| 126. | SAI                                | Sports Authority of India                          |
| 127. | SE                                 | Superintending Engineer                            |
| 128. | SE                                 | Secondary Education                                |
| 129. | SGFI                               | School Games Federation of India                   |
| 130. | SLC                                | State Level Committee                              |
| 131. | SR                                 | Service Reservoir                                  |
| 132. | SSA                                | Sarv Shiksha Abhiyan                               |
| 133. | STA                                | State Technical Agency                             |
| 134. | TFC                                | Twelfth Finance Commission                         |
| 135. | TOs                                | Treasury Officers                                  |
| 136. | TSS                                | Talent Search Scheme                               |
| 137. | UCs                                | Utilisation Certificates                           |
| 138. | UIT                                | Urban Improvement Trust                            |
| 139. | UoR                                | University of Rajasthan                            |
| 140. | VFPMC                              | Village Forest Protection and Management Committee |
| 141. | WBM                                | Water Bound Macadam                                |
| 142. | WP&FS                              | Work Plan and Forest Settlement                    |
| 143. | WRD                                | Water Resources Department                         |