



**Report of the  
Comptroller and Auditor General of India  
on  
General and Social Sector  
for the year ended March 2013**

The Report has been laid on the table of the State Legislature Assembly on 25-07-2014



**Government of Gujarat  
Report No. 2 of the year 2014**

**REPORT OF THE  
COMPTROLLER AND AUDITOR GENERAL OF INDIA  
ON  
GENERAL AND SOCIAL SECTOR**

**FOR THE YEAR ENDED MARCH 2013**

**GOVERNMENT OF GUJARAT**

**REPORT NO. 2 OF 2014**

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## PREFACE

1. This Report is prepared for submission to the Governor of the State of Gujarat under Article 151 of the Constitution of India.
2. The audit of expenditure by the Departments of the State Government is conducted under Section 13 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.
3. This Report presents the results of audit of expenditure of the Government of Gujarat under the General and Social Services. The cases mentioned in this Report are those, which came to notice in the course of test audit during the year 2012-13 as well as those, which came to notice in the earlier years, but could not be dealt with in the previous Reports; matters relating to the period subsequent to 2012-13 have also been included, wherever necessary.
4. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

**CHAPTER-I**  
**INTRODUCTION**

## CHAPTER-I

### INTRODUCTION

#### 1.1 About this Report

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

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

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

This chapter, in addition to explaining the planning and extent of audit, provides a synopsis of the significant deficiencies in performance of selected programmes, significant audit observations made during the compliance audit and follow-up on previous Audit Reports. Chapter-II of this report contains findings arising out of performance audit of selected programmes/activities/departments. Chapter-III contains observations on the compliance audit in Government Departments.

#### 1.2 Audited entity profile

The Accountant General (General and Social Sector Audit), Gujarat conducts audit of the expenditure under the General and Social Services incurred by 15 Departments in the State at the Secretariat level and 146 autonomous bodies. The Departments are headed by Additional Chief Secretaries/Principal Secretaries/Secretaries, who are assisted by Directors/Commissioners/Chief Engineers and subordinate officers under them.

The summary of fiscal transactions during the years 2011-12 and 2012-13 is given in **Table 1** below –

**Table 1 : Summary of fiscal transactions**

(₹ in crore)

Receipts			Disbursements				
	2011-12	2012-13		2011-12	2012-13		
					Non- Plan	Plan	Total
<b>Section-A: Revenue</b>							
<b>Revenue receipts</b>	<b>62,958.99</b>	<b>75,228.53</b>	<b>Revenue expenditure</b>	<b>59,744.46</b>	<b>47,145.69</b>	<b>22,512.80</b>	<b>69,658.49</b>
Tax revenue	44,252.29	53,896.69	General services	21,480.52	23,167.93	960.34	24,128.27
Non-tax revenue	5,276.52	6,016.99	Social services	24,545.79	16,230.47	13,298.50	29,528.97
Share of Union taxes/ duties	7,780.31	8,869.05	Economic services	13,518.37	7,585.01	8,253.96	15,838.97
Grants from Government of India	5,649.87	6,445.80	Grants-in-aid and Contributions	199.78	162.28	-	162.28
<b>Section-B: Capital</b>							
Misc. Capital receipts	10.00	0.00	Capital Outlay	13,811.70	75.49	21,151.03	21,226.52
Recoveries of Loans and Advances	165.44	46.90	Loans and Advances disbursed	605.34	586.68	295.57	882.25
Public Debt receipts	17,534.76	19,497.19	Repayment of Public Debt*	5,275.19	**	**	6,536.52
Contingency Fund	0.66	80.50	Contingency Fund	80.50	-	-	0.00
Public Account receipts	79,653.14	50,046.35	Public Account disbursements	77,160.79	**	**	46,537.61
Opening Cash Balance	14,986.80	18,631.81	Closing Cash Balance	18,631.81	-	-	18,689.89
<b>Total</b>	<b>1,75,309.79</b>	<b>1,63,531.28</b>	<b>Total</b>	<b>1,75,309.79</b>	<b>47,807.86</b>	<b>43,959.40</b>	<b>1,63,531.28</b>
Source: Finance Accounts for the years 2011-12 and 2012-13.							
* Excluding net transactions under ways and means advances and overdrafts.							
** Bifurcation of Plan and Non-plan not available.							

### 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. C&AG conducts audit of expenditure of the Departments of Government of Gujarat under Section 13<sup>1</sup> and audit of accounts of stores and stock under Section 17 of the C&AG's (DPC) Act. C&AG is the

<sup>1</sup> Audit of (i) all transactions from the Consolidated Fund of the State, (ii) all transactions relating to the Contingency Fund and Public Accounts and (iii) all trading, manufacturing, profit and loss accounts, balance sheets and other subsidiary accounts.

sole auditor in respect of autonomous bodies which are audited under Sections 19 (2)<sup>2</sup>, 19 (3)<sup>3</sup> and 20 (1)<sup>4</sup> of the C&AG's (DPC) Act. In addition, C&AG also conducts audit of other autonomous bodies, under Section 14<sup>5</sup> of C&AG's (DPC) Act, which are substantially funded by the Government. Principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, 2007 issued by the C&AG.

#### **1.4 Organisational structure of the Office of the Accountant General (G&SSA) Gujarat**

Under the directions of the C&AG, the Office of the Accountant General (General and Social Sector Audit) Gujarat conducts audit of Government Departments/ Offices/Autonomous Bodies/Institutions under the General and Social Sector which are spread all over the State. The Accountant General (General and Social Sector Audit) is assisted by four Group Officers.

#### **1.5 Planning and conduct of Audit**

Audit process starts with the assessment of risks faced by various departments of Government based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls and concerns of stakeholders. Previous audit findings are also considered in this exercise. Based on this risk assessment, the frequency and extent of audit are decided.

After completion of audit of each unit, Inspection Reports containing audit findings are issued to the heads of the departments. The departments are requested to furnish replies to the audit findings within one month of receipt of the Inspection Reports. 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, which are submitted to the Governor of the State under Article 151 of the Constitution of India.

During 2012-13, in the General and Social Sector Audit Wing, 5,094 party-days were allocated to carry out compliance audit of total 589 units and Performance Audits. The audit plan covered those units/entities which were vulnerable to significant risk as per our assessment.

<sup>2</sup> Audit of the accounts of Corporations (not being Companies) established by or under law made by the Parliament in accordance with the provisions of the respective legislations.

<sup>3</sup> Audit of accounts of Corporations established by law made by the State Legislature, on the request of the Governor.

<sup>4</sup> Where the audit of the accounts of anybody or authority has not been entrusted to the CAG by or under any law made by Parliament, he shall, if requested so to do by the Governor of a State, undertake the audit of the accounts of such body or authority on such terms and conditions as may be agreed upon between him and the Government.

<sup>5</sup> (i) Audit of all receipts and expenditure of a body/authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated fund of the State in a financial year is not less than ₹ one crore.

## **1.6 Significant audit observations**

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

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

The present report contains three performance audits and six compliance audit paragraphs. The highlights are given in the following paragraphs.

#### **1.6.1.1 Management of Prisons**

The prisons are meant to confine offenders and keep the prisoners in safe custody. The management of prisons is governed by the Prisons Act, 1894. The Home Department of Government of Gujarat is responsible for the management and administration of prisons and reformation of prisoners. The performance audit of Management of Prisons was conducted for the period 2008-13 during December 2012 to June 2013 and the following deficiencies were noticed -

- The Gujarat State Police Housing Corporation Limited (GSPHCL) receives grants from the Home Department of the State for construction and repairs of prisons. The system for maintaining work records in IGP office and GSPHCL was inadequate. GSPHCL truncated the scope of work of construction of yard walls of hardcore cells at Sabarmati Central Prison without consent of the Prison authorities.
- Lapses in security led to excavation of a tunnel at Sabarmati Central Prison.
- Due to deficient planning in construction of new prisons, some prisons were overcrowded while some other prisons were underutilised among the test-checked prisons. The occupancy percentage in Sabarmati Undertrial Prison was 253 and in Lajpore Central Prison it was only 52 against the available capacity as on March 2013. Delays were also observed in commencement of newly created Prisons.
- Door Frame Metal Detectors, Close Circuit Television systems and mobile phone jammers installed at the test-checked prisons were found ineffective.
- There were no watch towers outside Sabarmati Central Prison and the elevation of watch towers at Palara Special Prison was reduced due to Air Defence protocols. In contravention of the Bombay Jail Manual, high-rise buildings were constructed within the prohibited distance of Navsari Sub Prison.

- Out of 1,540 prisoners who had escaped, 567 prisoners were yet to be traced (March 2013).
- There was acute shortage of man power. Personnel of Gujarat Industrial Security Force was assigned security task.
- Medical facilities available in prisons were inadequate.
- State Advisory Board and Prisons Development Board as envisaged in Model Prison Manual, 2003 were not formed.
- Preparation of revised Gujarat Jail Manual initiated in 2004 remained incomplete (September 2013). There was no Internal Audit Manual codifying the procedures and scope of audit of prisons.

(Paragraph 2.1)

### **1.6.1.2 Preservation and Conservation of Monuments and Antiquities**

Gujarat has a vast cultural heritage and many historical monuments and antiquities. There are 361 State protected monuments and 18 museums in Gujarat. Department of Archaeology (DOA) is engaged in the archaeological survey, excavation, preservation and conservation of State protected monuments while the Department of Museums (DOM) is engaged in establishment and maintenance of the museums. The performance audit of Preservation and Conservation of Monuments and Antiquities was conducted for the period 2008-13 during December 2012 to June 2013 and the following deficiencies were noticed –

- There were deficiencies found in the manner in which preservation of monuments was being carried out. Survey, excavation and research works was almost negligible. There was no long term plan for preservation and conservation of monuments. Projects taken up for conservation of monuments were not completed resulting in funds remaining unutilised.
- No monuments were identified for State protection (2008-13) and the last monument taken under protection was in June 2007. Periodical inspection for timely identification of damage, deterioration, encroachment, vandalism, *etc.* was not done. Two important monuments were found to be closed to public. Two monuments were found to have been encroached upon. Two groups of Budhhist caves had not been excavated despite these having been declared as protected monuments.
- The excavated sites were not being developed as centres of archaeological interest. Amenities such as drinking water, toilets, ramps for physically challenged persons, notice boards, *etc.* for the visitors visiting the monuments were not available.

- The management of antiquities found during excavations was improper as some were found dumped in spaces available in offices. New museum building/Galleries had not been opened as the works were incomplete. The lighting arrangement at the Baroda Museum and Picture Gallery was not effective.
- Key posts were found to be lying vacant in both, the DOA and DOM. The security of monuments and antiquities was not ensured as no watch and ward staff were posted.

**(Paragraph 2.2)**

### **1.6.1.3 Functioning of Food, Civil Supplies and Consumer Affairs Department**

The performance audit on functioning of Food, Civil Supplies and Consumer Affairs Department for the period 2008-13 was conducted during January 2013 to July 2013 and the following deficiencies were noticed -

- There were savings out of Budget provisions in capital head ranging from two to 76 per cent.
- Ration cards were found to have been issued to more number of families than those identified under Below Poverty Line (BPL) category by Government of India (GOI). Issuance of Bar Coded Ration Cards was found to have been delayed.
- Food grains allotted by GOI were not fully lifted by the Department resulting in loss of GOI subsidy.
- Prescribed inspections of Fair Price Shops had not been carried out to rectify the deficiencies and irregularities at Fair Price Shops.
- Implementation of schemes namely “Annapurna Yojana” and “Annam Brahman Yojana” was deficient as the Department failed to identify maximum beneficiaries for extending benefits of the Yojana.
- The distribution of fortified wheat flour in place of wheat under Antyodaya Anna Yojana in Ahmedabad City was discontinued by State Government though the use of fortified wheat flour was cost effective and increased intake of micronutrients.
- Vehicles and equipment provided by GOI were not appropriately utilised. Office buildings constructed for Consumer Grievance Redressal Forum at Dang, Dahod, Porbandar and Narmada were not utilised.
- State Consumer Welfare fund remained unutilised and Consumer protection was deficient as large number of consumer cases was pending with the Commission and District Fora.

- Reconciliation of remittances was not done. There was acute shortage of staff. Internal audit was deficient and there was no proper monitoring mechanism.

(Paragraph 2.3)

## 1.6.2 Compliance audit of Transactions

### 1.6.2.1 Implementation of Vidyalaxmi Scheme

The State Government launched (June 2002) a scheme named “Vidyalaxmi” with the objective to improve female literacy rate in the State by providing financial assistance of ₹ 1,000 (revised to ₹ 2,000 from 2012-13) to girl students enrolled in Standard-I belonging to the villages with female literacy below 35 *per cent* and BPL category in urban areas. The benefit of the scheme (₹ 2,000) was extended (June 2007) to girl students enrolled in Standard-VIII belonging to BPL category. During audit scrutiny of records at test checked District Primary Education Offices (DPEOs) and District Education Offices (DEOs), following deficiencies were noticed –

There were instances of irregularities in implementation of the scheme for the girl students defeating the objectives of the scheme to that extent. Unspent grants were kept in the PLA of DDO in contravention of provision of grant release order. Instances of purchase of multiple bonds for a single beneficiary and for ineligible beneficiaries were noticed. Eligible beneficiaries were also deprived of the benefit under the scheme due to non-submission of the list of students by subordinate offices and non-inclusion of names in the list by the DPEOs and DEOs. In Banaskantha district, 2,39,773 original bonds were transferred to TDOs and school authorities in contravention to the scheme guidelines and the bonds were also found missing from the custody of TDOs in some cases. There were number of cases of non-disbursement of benefits as amount realised by encashment of bonds were lying in the PLAs of DDOs, DEOs and TDOs.

(Paragraph 3.1)

### 1.6.2.2 Procurement of Machinery and Equipment for Government Engineering Colleges and Polytechnics

The Education Department (ED) provides technical education through 16 Government Engineering Colleges (GECs) (37 Degree Engineering courses) and 30 Government Polytechnics (GPs) (26 Diploma Engineering courses). The annual intake capacity for Degree and Diploma courses in the State was 8,970 and 20,220 seats respectively (June 2013). During audit scrutiny of records at office of the Commissioner of Technical Education (CTE) and test checked GECs and GPs, the following deficiencies were noticed –

Grants released for purchase of machinery and equipment were not adequately utilised. CTE failed to complete purchase procedure in time which resulted in parking of funds with other agencies. There were shortcomings in technical scrutiny which led to purchase of equipment with variation in specifications as mentioned in tender documents. Deficiencies in compliance of contract obligations were also noticed. Software was purchased though there was no demand/requirement. Instances of equipment lying idle due to non-availability of trained staff were also noticed.

**(Paragraph 3.2)**

#### **1.6.2.3 Functioning of Gujarat Building and Other Construction Workers' Welfare Board**

The State Government constituted (December 2004) the Gujarat Building and Other Construction Workers' Welfare Board (the Board) to carry out welfare schemes for construction workers. During audit scrutiny of records at Board office, Labour and Employment Department and two Regional Offices of Industrial Safety and Health (ISH), the following deficiencies were noticed –

The Board was constituted (December 2004) after a delay of eight years from the enactment of the Act. The cess was not collected between December 2004 and January 2006 due to delay in issuance of notification for collection of the cess. The cess collected (₹ 540.88 crore) was not transferred to the Board's account. Building and Other Construction Workers' (BOCW) Welfare Fund was not constituted due to non-transfer of receipts by the State Government to the Board. The State Government had not conducted any survey for identification and registration of establishment and construction workers. The Board had not prepared any long term perspective plan or annual plan to ensure proper implementation of the welfare schemes. Only 17.43 *per cent* registered workers were extended assistance under various schemes. The statutory scheme of pension for workers was not formulated. The Board had not maintained a centralised database of construction workers registered under the Act. Monitoring and internal control mechanism was also not effective.

**(Paragraph 3.3)**

#### **1.6.2.4 Procurement and Commissioning of Water Purifiers in Rural Government Schools under Jalmani programme**

Government of India (GOI) launched (September 2008) Jalmani programme with the aim to install simple Stand Alone Water Purification System (SAWPS) in rural government schools to enable school children to get safe drinking water. In Gujarat State, the programme was implemented from November 2008. Following deficiencies were noticed during audit scrutiny of records at Water and Sanitation Management Organisation (WASMO) head office and test checked districts, talukas and schools –

As against 31,324 schools identified, only 11,674 schools were covered under the scheme. On discontinuance of the scheme by the GOI, no action plan was prepared by WASMO to cover the remaining 19,650 identified schools from State funds. Inflated utilisation certificates were submitted to GOI for an amount of ₹ 3.85 crore. Ultra Violate Radiation Systems (UVs) were supplied against the requirement of Reverse Osmosis Systems (ROs) in 178 schools of Rajkot district. Schools in Dahod district were not covered under the scheme. Out of 11,024 UVs supplied, 1,848 UVs were not commissioned and in test checked districts, 792 UVs out of 4,386 UVs were not commissioned due to non-availability of pre-requisite infrastructure. Instances of payments made on fictitious commissioning reports were also noticed.

(Paragraph 3.4)

#### **1.6.2.5 Undue favour to contractors due to non-recovery/short recovery/refund of Labour Welfare Cess**

Failure to enforce the provisions of the Cess Act, 1996 and the Cess Rules, 1998 resulted in loss of ₹ 1.28 crore to Gujarat Water Supply and Sewerage Board (GWSSB) and undue favour to the contractors of ₹ 2.76 crore due to non-recovery/short recovery/refund of Labour Welfare Cess.

(Paragraph 3.5)

#### **1.6.2.6 Undue financial favour to an agency**

Based on audit observation, Executive Engineer, GWSSB, Bhavnagar recovered rebate offered by an agency amounting to ₹ 55.35 lakh. However, subsequent decision of the Tender and Purchase Committee of GWSSB to reimburse the recovered amount resulted in undue financial favour to the agency by ₹ 55.35 lakh.

(Paragraph 3.6)

### **1.7 Lack of responsiveness of Government to Audit**

#### **1.7.1 Inspection Reports outstanding**

The Hand Book of Instructions for prompt Settlement of Audit Objections/ Inspection Report issued by the Finance Department in 1992 provides for prompt response by the Executive to the Inspection Reports (IRs) issued by the Accountant General to ensure rectificatory action in compliance with the prescribed rules and procedures and accountability for the deficiencies, omissions, *etc.*, noticed during the inspections. The Heads of Offices and next higher authorities are required to comply with the observations contained in the IRs, rectify the defects and omissions promptly and report their compliance to the Accountant General within four weeks of receipt of the IRs. Periodical reminders are issued to the Head of the Department requesting them to furnish the replies expeditiously on the outstanding paragraphs in the IRs.

As of 31 December 2013, 9,230 IRs (37,487 paragraphs) were outstanding against 15 departments under the General and Social sector. Year-wise details of IRs and paragraphs outstanding are given in **Appendix-I**.

### **1.7.2 Response of departments to the audit paragraphs**

Three draft performance audit reports and six draft compliance audit paragraphs were forwarded to the Additional Chief Secretaries/Principal Secretaries/Secretaries of the concerned administrative departments between June 2013 and August 2013 with a request to send their responses within six weeks. The departments replied to three draft performance audits and two out of six draft compliance audit reports featured in this Report. Entry and exit conferences were also held with the concerned departments on the audit findings included in the draft reports of the performance audits. The replies of the departments and the views expressed by them have duly been considered while finalising this report.

### **1.7.3 Follow-up of Audit Reports**

Rule 7 of Public Accounts Committee (Rules of Procedure) 1990 provides for furnishing Detailed Explanation (DE) to the observations which featured in Audit Reports by all the departments of Government, within 90 days of their being laid on the Table of the Legislative Assembly.

The administrative departments did not comply with these instructions and 28 departments<sup>6</sup> as detailed in **Appendix-II** had not submitted DEs for 54 paragraphs for the period 1999-2000 to 2011-12 as of 31 December 2013.

### **1.7.4 Paragraphs to be discussed by the Public Account Committee**

Details of paragraphs pending discussion by the Public Account Committee as of 31 December 2013 are detailed in **Appendix-III**.

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<sup>6</sup> This includes audit of departments transferred to Accountant General (E&RSA), Gujarat, Ahmedabad after restructuring with effect from 1 April 2012.

**CHAPTER-II**  
**PERFORMANCE AUDITS**

## CHAPTER-II

This chapter contains findings of three performance audits on Management of Prisons, Preservation and Conservation of Monuments and Antiquities and Functioning of Food, Civil Supplies and Consumer Affairs Department.

### PERFORMANCE AUDIT

### HOME DEPARTMENT

#### 2.1 Management of Prisons

##### *Executive Summary*

*The prisons are meant to confine offenders and keep the prisoners in safe custody. The management of prisons is governed by the Prisons Act, 1894. The Home Department of Government of Gujarat is responsible for the management and administration of prisons and reformation of prisoners. The performance audit of Management of Prisons was conducted for the period 2008-13 during December 2012 to June 2013 and the following deficiencies were noticed-*

*The Gujarat State Police Housing Corporation Limited (GSPHCL) receives grants from the Home Department of the State for construction and repairs of prisons. The system for maintaining work records in Inspector General of Prison (IGP) office and GSPHCL was inadequate. GSPHCL truncated the scope of work of construction of yard walls of hardcore cells at Sabarmati Central Prison without consent of the Prison authorities. Lapses in security led to excavation of a tunnel at Sabarmati Central Prison. Due to deficient planning in construction of new prisons, some prisons were overcrowded while some other prisons were underutilised among the test-checked prisons. The occupancy percentage in Sabarmati Undertrial Prison was 253 and in Lajpore Central Prison it was only 52 against the available capacity as on March 2013. Delays were also observed in commencement of newly created Prisons.*

*Door Frame Metal Detectors, Close Circuit Television systems and mobile phone jammers installed at the test-checked prisons were found ineffective. There were no watch towers outside Sabarmati Central Prison and the elevation of watch towers at Palara Special Prison was reduced due to Air Defence protocols. In contravention of the Bombay Jail Manual, high-rise buildings were constructed within the prohibited distance of Navsari Sub Prison. Out of 1,540 prisoners who had escaped, 567 prisoners were yet to be traced (March 2013).*

*There was acute shortage of man power. Personnel of Gujarat Industrial Security Force was assigned security task. Medical facilities available in prisons were inadequate. State Advisory Board and Prisons Development Board as envisaged in Model Prison Manual, 2003 were not formed. Preparation of revised Gujarat Jail Manual initiated in 2004 remained incomplete (September 2013). There was no Internal Audit Manual codifying the procedures and scope of audit of prisons.*

### 2.1.1 Introduction

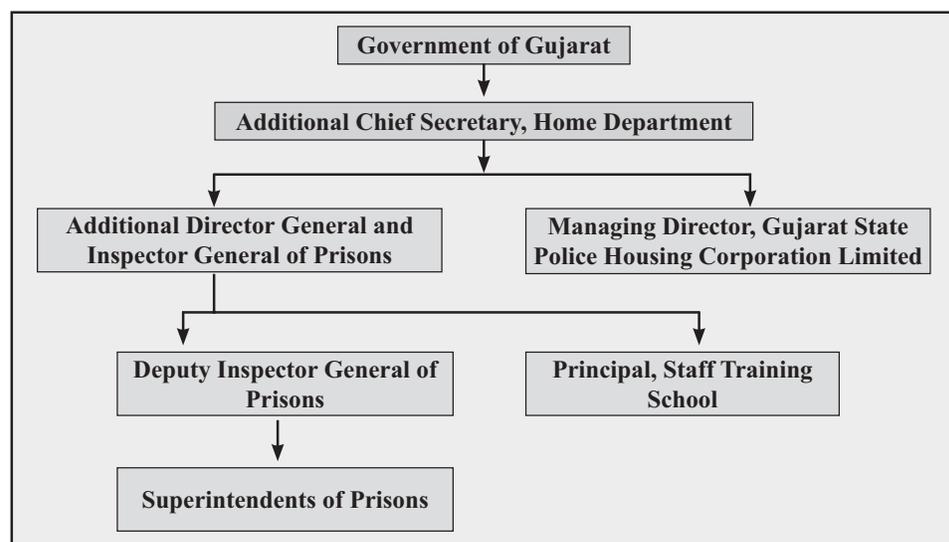
The prisons are meant to confine offenders and keep the prisoners in safe custody. Apart from providing custodial care to offenders and isolating them from the community at large, the Prison Department also undertakes programmes aimed at reforming and rehabilitation of prisoners as part of social reclamation.

Prisons are governed by the Prisons Act, 1894 and Prisons Manual (Bombay Jail Manual, 1955). Model Prison Manual, 2003 formulated by Government of India contain guidelines for streamlining prison administration and for bringing prison reforms. The Home Department of Government of Gujarat is responsible for the management and administration of prisons and reformation of prisoners.

### 2.1.2 Organisational set-up

The Additional Chief Secretary is in overall charge of the Home Department, Government of Gujarat. The “Additional Director General and Inspector General of Prisons” is responsible for overall control and superintendence of prisons, who is assisted by Deputy Inspector General of Prisons.

Organogram



There are 24 prisons in the State (**Appendix-IV**), each headed by a Superintendent of Prison and one Staff Training School at Ahmedabad (headed by a Principal

equivalent to the Superintendent of Prison). The Gujarat State Police Housing Corporation Limited<sup>1</sup> (GSPHCL), Gandhinagar, headed by Managing Director is responsible for the construction works of prisons.

### **2.1.3 Audit objectives**

The performance audit was conducted to assess whether –

- financial resources were adequate and funds were utilised efficiently and effectively;
- security equipment were modernised and utilised efficiently to ensure safe custody and detention of the prisoners;
- proper planning was made for providing adequate accommodation and health cover to prisoners;
- manpower provided for custodial care was adequate and properly trained; and
- monitoring mechanism and internal control were adequate and effective.

### **2.1.4 Audit criteria**

The performance of management of prisons was assessed with reference to –

- Gujarat Financial Rules, 1971 and Gujarat Treasury Rules, 2000;
- The Prisons Act, 1894 and the Prisoners Act, 1900;
- The Bombay Jail Manual, 1955 and the Model Prison Manual, 2003; and
- Government orders issued from time to time.

### **2.1.5 Audit coverage and methodology**

The records at the Secretariat (Government of Gujarat), Additional Director General and Inspector General of Prisons (IGP), Gujarat State Police Housing Corporation Limited (GSPHCL), Staff Training School and eight<sup>2</sup> out of 24 prisons selected on the basis of Stratified Random Sampling Method were test checked (December 2012 to June 2013) covering the period 2008-13. An entry conference was held (28 March 2013) with the Additional Chief Secretary (ACS), Home Department for explaining the audit scope and objectives. After the conclusion of field audit, the draft audit findings were discussed (2 September 2013) with ACS, Home Department during exit conference.

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<sup>1</sup> A State Public Sector Undertaking

<sup>2</sup> i) Lajpore Central Prison, ii) Sabarmati Central Prison, iii) Vadodara Central Prison, iv) Palara Special Prison, v) Junagadh District Prison, vi) Palanpur District Prison, vii) Godhara Sub Prison and viii) Navsari Sub Prison

## Audit Findings

### 2.1.6 Financial Management

#### 2.1.6.1 Flow of funds

The Home Department transfers funds to IGP office which in turn transfers the same to all prison offices and Staff Training School. GSPHCL receives funds directly from Home Department for construction of prison buildings/staff quarters.

#### 2.1.6.2 Budget provision and expenditure

The details of budget provision and expenditure incurred during the period 2008-2013 are shown in **Table 1** below -

**Table 1: Details of budget provision and expenditure**

(₹ in crore)

Year	Budget Provision <sup>3</sup>			Expenditure			Percentage of Utilisation	Non plan Excess (+) Saving(-)	Plan Excess (+) Saving(-)
	Non Plan	Plan	Total	Non Plan	Plan	Total			
2008-09	41.43	14.15	55.58	42.56	14.11	56.67	102	(+) 01.13	(-) 00.04
2009-10	42.37	44.85	87.22	44.11	41.17	85.28	98	(+) 01.74	(-) 03.68
2010-11	50.55	63.23	113.78	50.53	61.87	112.40	99	(-) 00.02	(-) 01.36
2011-12	60.78	82.17	142.95	60.38	79.07	139.45	98	(-) 00.40	(-) 03.10
2012-13	61.10	91.37	152.47	61.10	76.06	137.16	90	00.00	(-) 15.31
<b>Total</b>	<b>256.23</b>	<b>295.77</b>	<b>552.00</b>	<b>258.68</b>	<b>272.28</b>	<b>530.96</b>	<b>96</b>	<b>(+) 02.45</b>	<b>(-) 23.49</b>

(Source : Information furnished by Home Department, Government of Gujarat)

Audit observed that out of a total of ₹ 530.96 crore booked as expenditure (2008-13) in the Government accounts, ₹ 147.46 crore<sup>4</sup> remained un-utilised (March 2013) with GSPHCL as discussed in the following paragraph.

#### 2.1.6.3 Accumulation of funds with GSPHCL

Gujarat State Police Housing Corporation Limited (GSPHCL) receives grants for construction/repairs of prison buildings. Expenditure incurred by GSPHCL during 2008-13 was as shown in **Table 2** below –

**Table 2: Grants received and expenditure incurred by GSPHCL**

(₹ in crore)

Year	Opening Balance	Grants Re-ceived	Interest earned	Total	Expenditure incurred	Percent-age of utilisation	Closing Balance
2008-09	33.41	20.19	2.51	56.11	5.86	10	50.25
2009-10	50.25	40.54	2.44	93.23	17.25	19	75.98
2010-11	75.98	56.52	2.05	134.55	45.11	34	89.44
2011-12	89.44	76.45	2.17	168.06	44.96	27	123.10
2012-13	123.10	58.22	13.77	195.09	24.69	13	170.40
<b>Total</b>		<b>251.92</b>	<b>22.94</b>		<b>137.87</b>		

(Source : Information furnished by GSPHCL)

<sup>3</sup> Major heads 2056 for Revenue Expenditure and 4216 for Capital Expenditure

<sup>4</sup> ₹ 170.40 crore closing balance - ₹ 22.94 crore interest earned by GSPHCL = ₹ 147.46 crore

Out of ₹ 308.27 crore<sup>5</sup> available with GSPHCL, only ₹ 137.87 crore (45 per cent) was spent by it during the period 2008-13 resulting in accumulation of ₹ 170.40 crore with it as on March 2013.

Audit observed that the system for maintaining work records<sup>6</sup> in IGP office and GSPHCL was inadequate. On inquiry, an incomplete statement showing progress of works was provided by GSPHCL and hence, Audit could not verify the status of works assigned to it. GSPHCL also did not furnish monthly/yearly physical and financial progress reports to the IGP office. Thus, the IGP office was not aware of the progress of works under execution by GSPHCL.

Government stated (September 2013) that instructions have been issued to GSPHCL for completing pending works and savings of fund would be utilised for other new works.

#### ***2.1.6.4 Delay in submission of Detailed Countersigned Contingent Bills***

Rule 211 of Gujarat Treasury Rules (GTR), 2000 provides that a Detailed Countersigned Contingent (DCC) Bill should be sent to the office of the Accountant General (A&E), Gujarat by Drawing and Disbursing Officer (DDO) within three months from the date of drawal of moneys on Abstract Contingent (AC) Bill.

During scrutiny of records of IGP office, it was observed that out of 1,887 AC Bills drawn during 2008-13, 184 DCC Bills amounting to ₹10.48 crore by various Superintendents of Prisons (SPs) and Principal, Staff Training School were submitted with delays which ranged up to 100 days (87 cases), 101 to 200 days (74 cases) and more than 200 days (23 cases).

Government attributed (September 2013) the delay in submission of DCC Bills to lack of Accounts Cadre personnel and stated that strict instructions have been issued (January 2013 and July 2013) to take due care for submitting DCC Bills as per provision of GTR.

## **Prison Management**

### ***2.1.7 Prison Safety***

#### ***2.1.7.1 Ineffective Door Frame Metal Detectors***

The IGP office procured 40 Door Frame Metal Detectors<sup>7</sup> (DFMDs) at unit cost of ₹ 83,000 during June 2007 and 10 DFMDs at unit cost of ₹ 91,000 during

<sup>5</sup> ₹ 33.41 crore opening balance on April 2008 + ₹ 251.92 crore provided by HD + ₹ 22.94 crore interest earned

<sup>6</sup> Showing details of works sanctioned, funds provided for works, status of works, expenditure incurred and saving/excess

<sup>7</sup> Five for Sabarmati CP, four for Vadodara CP, three each for Surat DP (Lajpore CP) and Rajkot CP, two each for Palara Special Prison, Porbandar Special Prison, Bhavnagar DP, Nadiad DP, Junagadh DP and Jamnagar DP, one each for IGP office and other 12 prisons

March 2012 for Lajpore Central Prison (CP) to check smuggling of any metal weapons or metal items inside prison premises. Audit observed that –

- Out of five DFMDs at old Sabarmati CP, three were installed (June 2007) and two were kept idle as they were in excess. These were later installed (June 2011) at the new undertrial prison. During joint visit<sup>8</sup> (May 2013), one DFMD kept at entrance of Sabarmati CP was found non-functional.
- At Vadodara CP, four DFMDs installed (June 2007) were frequently not functioning since June 2010 and the agency responsible for maintenance and repairs during the warranty period failed to repair the same inspite of issuance of repeated reminders. During joint visit (January 2013), Audit observed that three DFMDs were not working and there were no trained security staff to operate the DFMDs.
- Surat District Prison (DP) was to be shifted to a new CP which was under construction at Lajpore. The DFMDs were provided to the DP at Surat keeping in view the future requirements on relocation. However, on commencement of the new CP, a fresh requirement was mooted and accepted which led to three DFMDs lying unutilised. Further, out of the new 10 DFMDs, (except three installed at the main gate, visitor's room and administrative building) seven were installed at library room, computer room, video conferencing room, hospital, female yard *etc.* which did not serve any purpose as no security guard was posted at these points for monitoring/checking of the DFMDs.
- As noticed (April 2013) from the records available at Junagadh DP, two DFMDs were not working since August 2012.

Thus, the purpose of installing DFMDs was not fully achieved.

The SP, Vadodara CP stated (March 2013) that after many reminders, an engineer of the agency visited (December 2012) but could not repair the DFMDs due to major defects. The SP Lajpore stated (April 2013) that after recruitment of staff and commencement of prison industries<sup>9</sup>, DFMDs would be used effectively to prevent prisoners from carrying metal items.

Government stated (September 2013) that Gujarat Info Petro Limited (GIPL) has been appointed as a technical consultant to take up annual maintenance.

• ***Annual Maintenance Contract of DFMDs***

IGP office had finalised the rate for Annual Maintenance Contract (AMC) for DFMDs at ₹ 12,500 *per* unit and issued (May 2011) instructions to all prisons for awarding AMC at their level. Among the test-checked prisons in audit, it was observed (February-May 2013) that except Vadodara CP (during November 2011 to October 2012) and Junagadh DP (during April 2011 to March 2012), no other prisons had entered into an AMC for maintenance of the DFMDs.

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<sup>8</sup> Audit team alongwith prison staff

<sup>9</sup> Industries established within prison complex to provide work to the inmates of the prison

Government stated (September 2013) that GIPL has been engaged as consultant to find a suitable agency for entering into an AMC.

### **2.1.7.2 Ineffective Close Circuit Television System**

The Model Prison Manual (MPM) provides installation of Close Circuit Television (CCTV) system to effectively monitor and maintain a close watch for any breach of security inside the prisons. The IGP office issued (March 2007) supply order to an agency<sup>10</sup> for installation of 58 CCTV cameras<sup>11</sup> which carried three years' warranty and the agency was paid ₹ 81.81 lakh (September 2007). Audit scrutiny in test-checked prisons revealed that—

- Out of 26 cameras installed (September 2007) at Sabarmati CP, 22 cameras were not working since October 2010 and system of taking footage had not been developed (May 2013).
- Out of 19 cameras installed (August 2007) at Vadodara CP, five were not working (February 2013).

Though, warranty period had expired (August 2010), no AMC was awarded by both the CPs (except for March 2011 to February 2012 by SP, Sabarmati CP) till date (March 2013).

This indicated lack of effective monitoring mechanism as prescribed under the MPM.

- **Installation of CCTV cameras at empty barracks**

GSPHCL installed (May 2011) 806 CCTV cameras (742 Fixed and 64 Pan Tilt and Zoom (PTZ)) at a cost of ₹ 4.85 crore<sup>12</sup> at Lajpore CP without obtaining approval of the IGP office.

Audit observed that out of 146 barracks in Lajpore CP, only 64 barracks were utilised and remaining 82 barracks were empty from April 2012 (commencement of prison) to September 2013. Thus, 328 cameras<sup>13</sup> installed in these 82 empty barracks were not being utilised and the warranty period of three years' would expire<sup>14</sup> in April 2015.

Government agreed that capacity of Lajpore CP had not been fully utilised and stated (September 2013) that decision of installation of 806 cameras was taken by GSPHCL in consultation with the IGP considering future requirement. Audit at the exit conference requested for the records showing approval of IGP for installation of 806 cameras but the same were not furnished.

<sup>10</sup> Modern Communication and Broadcast System Private Limited, Gandhinagar

<sup>11</sup> 26 at Sabarmati CP, 19 at Vadodara CP and 13 at Rajkot CP

<sup>12</sup> Which included expenditure incurred on wire fencing on main wall due to combine tender (estimated cost of wire fencing was ₹ 40 lakh)

<sup>13</sup> Four cameras were installed in each barrack (two inside barrack, one in open front area and one in wash area)

<sup>14</sup> Three years warranty period started from commencement of prison i.e. April 2012

### **2.1.7.3 Ineffective watch towers**

The MPM stipulates that watch towers, should be constructed both inside and outside the prison wherever necessary and searchlights and binoculars be provided to security staff posted on the watch towers. Audit observed that-

- There were no watch towers outside old Sabarmati CP and three watch towers constructed inside the prison were broken and abandoned (20 May 2013).
- No watch tower was constructed around the new Female Prison at Vadodara CP (27 February 2013) and at Palanpur DP (14 May 2013).
- As location of Palara Special Prison was on the approach path of Bhuj Air Force station, the elevation of the watch towers was reduced<sup>15</sup>, defeating the purpose for which these were constructed (30 May 2013).
- Binoculars and searchlights were not provided to staff on duty on the watch tower in test-checked prisons (February-May 2013).



**Picture showing broken watch tower at Sabarmati CP (20 May 2013)**



**Picture of low level watch tower at Palara Special Prison (30 May 2013)**

In reply, Sabarmati CP stated (June 2013) that watch towers constructed 24 years back were broken and hence, not utilised. This was clearly a breach of the provisions of MPM. The test-checked prisons also stated (February-May 2013) that requisition would be sent to IGP office for binoculars and searchlights.

Government stated (September 2013) that there were no watch towers at old Sabarmati CP since its existence and the height of watch towers had to be reduced at Palara Special Prison for air defence protocols.

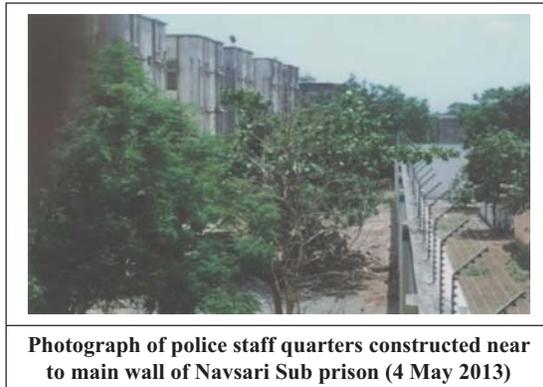
### **2.1.7.4 High-rise buildings in the vicinity of prison**

Rule 492(i) of Bombay Jail Manual provides that permission for construction of buildings within 220 yards<sup>16</sup> of the main Jail wall should not be granted

<sup>15</sup> Originally planned 33 feet but constructed 23 feet

<sup>16</sup> One yard is equal to 0.914 meter

when the IGP office thinks it inadvisable. Such buildings could pose security threats making the prisons prone to attack from outside and facilitate easy communication between the prisoners and outsiders.



Audit observed (May 2013) that near Navsari Sub Prison, four storeyed buildings of Police staff quarters<sup>17</sup> were constructed by the Police Department (2003) towards north side of the prison which was within a distance of 15 meters of the main wall and thus was in contravention of the Bombay Jail Manual.

The SP, Navsari Sub Prison stated (April 2013) that the buildings were constructed by Police Department without permission from the IGP office and the Collector had not taken any action though the matter was reported to him. Thus, the Prison authorities and the Collector failed to ensure safety of the prison as envisaged in the Bombay Jail Manual. Government stated (September 2013) that instructions have been issued to IGP office to develop a Green Belt for blocking the view between Jail wall and existing police staff quarters as a security measure.

### **2.1.8 Prisoners Security**

#### **2.1.8.1 Escape of prisoners**

MPM provides for installation of CCTV, construction of watch towers, power fencing, adequate guards and security staff, *etc.* as measures for prevention of prisoners escaping from custody.

As per information furnished by IGP office, 677 prisoners had escaped (prior to January 2008) from custody and were yet not traced (January 2008). Further, 863 prisoners had escaped during January 2008 to March 2013. Year-wise details of prisoners who had escaped from prisons/parole/furlough/intermediate bail and Police escort are shown in **Appendix-V**. Out of total 1,540 prisoners who had escaped, only 973 prisoners<sup>18</sup> were taken back into custody or had died (January 2008 to March 2013) and 567 prisoners were not yet traced (March 2013). This indicates that the security arrangements were inadequate. Disciplinary action was taken against prison staff in cases of escapes from prisons, however, the details of action taken against police personnel responsible for these lapses leading to the escape of the prisoners was not available with the prison authorities.

<sup>17</sup> Not for Prison Staff

<sup>18</sup> 947 prisoners captured and 26 prisoners died

Government stated (September 2013) that concerned authorities of the prisons are in constant touch with Additional Director General of Police (CID) Crime to trace such prisoners. However, the fact remained that 567 prisoners remained untraced till date (March 2013).

### ***2.1.8.2 Recovery of mobile phones and other prohibited items***

Bombay Jail Manual provides for surprise physical checking of every part of the prison and prisoners once in a week by the SP as well as by the Jailor. Further, IGP office issued (June 2010 and July 2011) instructions for strict physical checking of every prisoner/person at the time of entry/exit to prevent entry of prohibited items into the prison.

During scrutiny at test-checked prisons it was noticed that there were 551 cases (2008-13), where prisoners were found to be in possession of prohibited articles like mobile phones, cash, cigarettes, tobacco, *etc.* (**Appendix-VI**).

In reply, the prison authorities stated (February-May 2013) that strict physical checking of every person entering the prison was being carried out and equipment like Door Frame Metal Detectors, Scanning Machines, *etc.* were utilised. The reply was not acceptable as the possession of such prohibited articles by prisoners points to a weak security system.

### ***2.1.9 Detention of Prisoners***

#### ***2.1.9.1 Detention of undertrial prisoners beyond two years***

The Constitution of India (Article 21) envisages right to speedy trial. The Chairperson of National Human Rights Commission (NHRC) informed (22 December 1999) the Chief Justice of all the High Courts about the decision of the Hon'ble Supreme Court to complete the trial of prisoners for offences punishable up to seven years within two years and for offences punishable beyond seven years within three years.

During analysis of data maintained by the IGP office, it was observed that out of 11,609 prisoners as on 31 December 2012 in the State of Gujarat, there were 6,618 undertrial prisoners (UTPs) (6,304 male and 314 female), and of them, 1,040 UTPs had been in custody for more than two years due to non-finalisation of cases.

A Core Committee<sup>19</sup> has been constituted in every district to review the cases of undertrials in prisons for long periods and to take necessary action for speedy trials. The data of the test-checked prisons revealed that against 20 meetings that were prescribed for each core committee during the period of review (2008-13), the number of meetings of these committees ranged between one (Sabarmati CP) to 10 (Palanpur DP).

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<sup>19</sup> District Magistrate is chairman of core committee, respective Sessions Judge including Additional and Assistant Sessions Judge, District Superintendent of Police and Superintendent of Prison are members. The committee is required to hold one meeting in each calendar quarter

Government stated (September 2013) that all the District Collectors had been instructed (August 2013) to review such pending cases regularly.

The directions of the Hon'ble Supreme Court and the NHRC were defeated as the trials of prisoners were not completed in the prescribed time.

### ***2.1.10 Unsuccessful Preventive Mechanism***

#### ***2.1.10.1 Non-functional mobile phone jammers***

To prevent contact through smuggled communication devices, mobile phone jammers were required to be installed in sensitive prisons, where high security prisoners were lodged.

In January 2007, five jammers were installed at Sabarmati CP. These were found to be inefficient as there were large areas in the prison from where mobile phones could be used. Hence, an order for five more jammers was placed (March 2007). Though these were received by Sabarmati CP in 2008, their installation could be done only in June 2010 due to delay in construction of towers by GSPHCL. Similarly, due to delay in construction of towers at Vadodara CP and Rajkot CP, five and three jammers respectively were not installed till October 2010 and May 2012 though these were procured in 2008.

Further, during audit scrutiny at Sabarmati CP and Vadodara CP, it was noticed that the supplier had not attended to defects in time and as a result, the jammers were not working properly. Moreover, the jammers were not capable to block 3G mobile waves. For upgrading jammer system, a meeting was held (April 2012) at IGP office.

Government agreed (September 2013) and stated that now GIPL has been appointed as a consultant to look into the matter and resolve the technical problems.

#### ***2.1.10.2 Telephone booth not made operational***

Of the 551 prohibited articles seized during search in the selected prisons (**Appendix-VI**), 223 (41 *per cent*) were mobile phones. In order to facilitate the prisoner to communicate with their family when permitted to do so and in order to discourage unauthorised use of mobile phones in prisons, Government decided (December 2009) to start on an experimental basis, telephone booths in Sabarmati and Vadodara CPs. A telephone booth was set up at Sabarmati CP in November 2010. It was observed in Audit that instances of mobile phones seized from Sabarmati CP decreased subsequently. On the other hand no telephone booth was set up at Vadodara CP till September 2013.

Though more than two years have elapsed, no action was found to have been taken to provide this facility at other CPs.

Government stated (September 2013) that permission granted (April 2010) to Sabarmati CP was on an experimental basis and on the basis of input from IGP office, the same would be provided to other Central Prisons.

### ***2.1.10.3 Incomplete execution of civil works***

The Model Prison Manual (MPM) provides that the prisoners involved in terrorist and extremist activities are to be lodged under high security. Government accorded (September 2009) approval for construction of Hardcore Cells in Sabarmati CP with total intake capacity of 400 criminals.

As per the designed layout drawings, eight blocks (each consisting 50 cells) were to be constructed and each block was to be separated with 12 feet high internal wall (yard wall). GSPHCL awarded (June 2010) the work order for four blocks (Phase-I).

On a site visit (29 January 2011), the Executive Engineer in charge of the construction instructed the contractor to stop the work of yard wall between four blocks as the same was found unnecessary and IGP office was informed of the decision (February 2011). Though, IGP office requested (March 2011) GSPHCL to construct the yard wall as it was required from the security point of view, the request was not acceded to (April 2011) by GSPHCL. The construction of Cells without the yard wall was completed (December 2011) at a cost of ₹ 6.99 crore and *Taba Pavti*<sup>20</sup> was sent (February 2012) by GSPHCL to Sabarmati prison authorities for acceptance. The same was not accepted by Sabarmati CP till April 2013. However, on an incident (February 2013) of excavation of tunnel in Sabarmati CP, the prisoners were to be shifted to the hardcore cells and subsequently *Taba Pavti* was accepted (April 2013) so that same could be used.

The GSPHCL stated (June 2013) that the work of construction of yard wall was cancelled by informing IGP (February 2011 and April 2011) and possession of the blocks was not taken over by SP till April 2013. The reply was not acceptable as GSPHCL had to carry out work as per the requirements of prison authorities. The unilateral decision of GSPHCL was a breach of contract and hence a security threat to the prison authorities. Government stated (September 2013) that the work of construction of internal wall has now been taken up.

### ***2.1.10.4 Security lapses leading to excavation of tunnel in prison***

The guard on duty discovered (10 February 2013) a tunnel inside Chhota Chakkar yard in Sabarmati CP, allegedly excavated by 55 prisoners accused in cases of

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<sup>20</sup> Document of handing over the possession

carrying out serial blasts. The tunnel which was 218 feet long, started from the open yard of Barrack Number 4 and ended about 30 feet outside the main wall of the prison. It was a few feet below the ground level<sup>21</sup>. An FIR was registered with Ranip Police Station on 11 February 2013 and thereafter, investigation was transferred to the Crime Branch. Government appointed (February 2013) a three member High Power Committee<sup>22</sup> for probing the incident. The tunnel was closed (May 2013).

In this connection, Audit observed that -

- there were 26 CCTV cameras installed in Sabarmati CP, but majority of them were not functioning since October 2010 as discussed in paragraph 2.1.7.2;
- there were no watch towers surrounding the main wall of the old prison and the watch towers constructed inside were broken and abandoned as discussed in paragraph 2.1.7.3;
- though construction of 200 new cells for hardcore criminals and terrorists were completed by GSPHCL, prison authorities could not take over possession of the cells and prisoners accused in serious crimes were continued to be lodged in prison cells meant for ordinary prisoners; and
- though there was shortage of 50 *per cent* of security staff for a long time and permission was granted (January 2012) by the Government for recruitment of 672 Sepoys, the process for recruitment remained incomplete (September 2013) as discussed in paragraphs 2.1.15.1 and 2.1.15.3.

As mentioned in paragraph 2.1.10.3, after the above incident, Sabarmati prison authorities took over the new prison (hardcore cells) and all accused were shifted to hardcore cells. The new prison also had the facilities of CCTV cameras and watch towers.

In reply, Sabarmati prison authorities admitted (June 2013) that due to shortage of security staff, prisoners were not shifted to hardcore cells. It was also agreed that the watch towers were broken and that CCTV cameras were not functional and the agency had not responded to the request for AMC. Government stated (September 2013) that recruitment of Sepoys is under process and would be completed before December 2013.

<sup>21</sup> Since the matter was under investigation, details like diameter and depth of tunnel, equipment/materials used by prisoners for digging and transporting soil, disposal of soil *etc.* were not made available to audit

<sup>22</sup> Consisting of Joint Secretary, Narmada Department as Chairman, Additional Inspector General of Police, Law and Order and Director, Science Technology, as members

## 2.1.11 Prisoners' Amenities

### 2.1.11.1 Deficient planning to reduce overcrowding

As against the intake capacity of 5,489 prisoners (March 2003), there were 10,148 prisoners (185 per cent) in various prisons in the State as of March 2003. The State Government constructed new prisons/barracks to overcome the problem of overcrowding under "Prison Reforms" a Centrally Sponsored Scheme launched (2002-07) by GOI. The intake capacity of 5,489 prisoners (March 2003) was increased to 12,218 (March 2013) as shown in **Appendix-VII**. However, Audit observed in test-checked prisons that planning in enhancing the intake capacity of prisons was deficient as some prisons remained overcrowded while some were under-utilised as shown in **Table 3**. The details of inmates accommodated against the capacity during 2009-13 in the prisons of the State is shown in **Appendix-VIII**.

**Table 3 : Details of authorised capacity and actual population in test-checked prisons as of March 2013**

Name of Prison	Inmates Capacity			Inmates accommodated			Occupancy Percentage		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Lajpore CP	2,757	210	2,967	1,472	71	1,543	53	34	52
Sabarmati CP	2,051	65	2,116	1,488	91	1,579	73	140	75
Sabarmati Undertrial Prison	530	00	530	1,342	00	1,342	253	00	253
Vadodara CP for male	901	00	901	1,742	00	1,742	193	00	193
Vadodara Female Prison <sup>23</sup>	00	200	200	00	85	85	00	43	43
Palara Special Prison	490	40	530	386	21	407	79	53	77
Junagadh DP	250	15	265	423	15	438	169	100	165
Palanpur DP	260	08	268	294	14	308	113	175	115
Godhara Sub Prison (SP)	133	32	165	119	18	137	89	56	83
Navsari Sub Prison (SP)	220	10	230	295	27	322	134	270	140
<b>Total</b>	<b>7,592</b>	<b>580</b>	<b>8,172</b>	<b>7,561</b>	<b>342</b>	<b>7,903</b>	<b>100</b>	<b>59</b>	<b>97</b>

(Source : Information furnished by the IGP office and test checked prisons)

<sup>23</sup> Newly constructed

As seen from the above table, out of 7,903 prisoners accommodated in test-checked prisons, 6,291 (79.60 *per cent*) were accommodated in three CPs<sup>24</sup>. Audit observed that -

- to reduce overcrowding at Surat DP, the IGP instructed (March 2005) GSPHCL to construct a high-tech Prison at Lajpore (in Surat District) with an intake capacity of 2,500 prisoners. GSPHCL in phased manner constructed (2006-13) the prison (at a cost of ₹ 63.05 crore<sup>25</sup>) with an intake capacity of 2,967 as against the sanctioned capacity of 2,500 prisoners. However, the prison was under-utilised to the extent of 48 *per cent*<sup>26</sup>;
- against the approval (2003-04) of a new undertrial prison with intake capacity of 1,000, the Sabarmati undertrial prison was completed with intake capacity of 530 only. This undertrial prison remained overcrowded as the occupancy percentage was 253; and
- at Vadodara CP, the occupancy percentage in newly constructed Female prison and Male prison were 43 and 193 respectively.

This shows deficient planning by the IGP office in ensuring optimum utilisation of the capacity of prisons.

Government stated (September 2013) that sanction has been accorded for construction of new prisons at five Districts and for upgradation of Taluka Sub Prisons to overcome the problem of overcrowding.

### ***2.1.11.2 Delay in operationalisation of Prisons***

To reduce overcrowding in prisons of the State as discussed in preceding paragraph (2.1.11.1), many works of new prisons/barracks were taken up. However, during the test-check by Audit, it was observed that the completed prisons/cells were not put to use in time due to lack of co-ordination between IGP/SPs and executing agencies (Roads and Buildings Department/GSPHCL) as discussed as follows -

<sup>24</sup> Lajpore, Sabarmati and Vadodara

<sup>25</sup> In addition, the work of 158 staff quarters with tender cost of ₹ 13.71 crore was under progress

<sup>26</sup> 1,543 prisoners were lodged (March 2013) against the capacity of 2,967 created

Sl. No.	Name of prison	Proposed capacity/ upgradation	Outcome	Departmental reply
1	Female prison at Vadodara CP	Separate prison at Vadodara CP with intake capacity of 200 prisoners (2002-03)	The work was completed (February 2007) by Roads and Buildings (R&B) Department at cost of ₹ 3.45 crore except water supply work due to dispute <sup>27</sup> regarding source of water between SP and R&B Department. Subsequently, for completing the pending water supply and other works <sup>28</sup> additional funds (₹ 86 lakh) were demanded (January 2009). The provision was made in the year 2010-11 for pending ancillary works and work was allotted to GSPHCL. On completion (June 2012) of these works, the utilisation of female prison started in November 2012. Thus, there was a delay of more than five years in its utilisation due to lack of co-ordination between SP and R&B Department.	The IGP attributed (June 2013) the delay to non-execution of water supply work by R&B Department. He also stated that functioning of the prison started in November 2012 after female security staff was provided. The reply was not acceptable as lack of co-ordination of prison authorities with executing agency resulted in non-execution of water supply work with original work which delayed commencement of use of the prison.
2	Palara Special Prison, Bhuj (Kachchh District)	Intake capacity of 530 prisoners (2003-04)	The work was completed in December 2006 by R&B Department. However, the possession was not taken by SP due to pending works of watch towers, drainage, ground levelling, internal roads etc., for which R&B Department demanded additional funds of ₹ 57 lakh. On providing additional funds, the pending works were completed and prison started to function in April 2009. Thus, the use of prison was delayed by more than two years due to non-completion of ancillary works.	The IGP stated (June 2013) that initially some works were not completed by R&B Department, which delayed the use of the prison for two years. The non-provision of ancillary works in original work showed lack of co-ordination of prison authorities with executing agency.

### 2.1.11.3 Inadequate space and utilities

Rule 519 of Bombay Jail Manual (BJM), 1955 provides that minimum space of 40 square feet and air space of 560 cubic feet shall be made available to each prisoner. The MPM also provides that each sleeping barrack shall have one attached toilet for 10 prisoners. However, the space<sup>29</sup> and toilets available (March 2013) in the test-checked prisons were as shown in **Table 4** below –

**Table 4 : Details of ground space, air space and toilets provided to prisoners**

Name of Prisons	Number of prisoners lodged (March 2013)	Ground space (Square feet)		Air space (Cubic feet)		Number of toilets	
		As per norms	Actual	As per norms	Actual	As per norms	Actual
Sabarmati UTP (Male)	1,342	40	17	560	218	134	72
Sabarmati (Female)	91	40	35	560	471	09	08
Vadodara CP (Male)	1,742	40	20	560	327	174	130
Junagadh DP (Male and Female)	438	40	29	560	382	44	38
Palanpur DP (Male)	294	40	35	560	496	29	18
Navsari Sub Prison (Male and Female)	322	40	31	560	386	32	20

(Source : Information furnished by IGP and test-checked prisons)

<sup>27</sup> SP insisted for new water connection from Corporation while Executive Engineer, R&B insisted to provide water connection from existing water tank of old prison

<sup>28</sup> Underground drainage, coloring, gardening, compound wall etc.

<sup>29</sup> Square feet area and cubic feet area calculated on the base of information of length, width and height collected from test-checked prisons and divided by number of prisoners

Thus, overcrowding resulted in denial of minimum prescribed space and toilet facilities to the prisoners.

Government stated (September 2013) that as soon as the problem of overcrowding is solved, the prisoners of various prisons mentioned above would get space and facilities as per the provision.

### **2.1.12 Introduction of Modern Amenities**

#### **2.1.12.1 Delay in establishment of Video Conferencing System**

On expiry of judicial remand, the undertrial prisoners (UTPs) in judicial custody are required to be produced before the Magistrate for granting extension of judicial custody. With a view to avoid cost of transportation of UTPs between prisons and the Hon'ble Courts, problems of non-availability of police escort for movement of UTPs, prevention of escape, etc., Government decided (November 2004) to introduce Video Conferencing System (VCS) in nine<sup>30</sup> prisons. Accordingly ₹ 1.00 crore was provided (November 2004) from State Contingency Fund with the condition that the funds should be utilised within two months. Of this amount, ₹ 36 lakh was provided to GSPHCL for construction of studio rooms and ₹ 64 lakh was provided to Science and Technology Department of the State Government for purchase and installation of requisite equipment. Further, Government also allotted ₹ 2.79 crore<sup>31</sup> (March 2005 to August 2010) additionally for extending VCS to 12 prisons<sup>32</sup> with respective Courts.

Audit observed that establishment of VCS<sup>33</sup> was delayed for three to eight years in four test-checked prisons for want of co-ordination between the various agencies (**Appendix-IX**). As per information furnished by Sabarmati CP, a total of 1,83,159 prisoners were physically produced before the various Courts at Ahmedabad against 10,465 prisoners produced through VCS (January 2008 to March 2013). Thus, intended objectives for introduction of VCS at Sabarmati CP were not fully achieved.

The IGP office stated (July 2013) that due to delay in installation of equipment and providing Gujarat State Wide Area Network (GSWAN) connectivity by Science and Technology Department, commencement of VCS was delayed. The Government stated (September 2013) that consultant GIPL would look into the matter of establishment of VCS.

<sup>30</sup> i) Rajkot CP, ii) Sabarmati CP, iii) Surat (Lajpore) CP, iv) Vadodara CP, v) Palara Special Prison, vi) Bhavnagar DP, vii) Jamnagar DP, viii) Junagadh DP and ix) Nadiad DP

<sup>31</sup> ₹ 1.56 crore to S&TD and ₹ 1.23 crore to GSPHCL

<sup>32</sup> 1) Sabarmati CP (Ghee Kanta, Mirzapur and Old High Court), 2) Bhavnagar, 3) Jamnagar, 4) Junagadh, 5) Lajpore (Surat), 6) Mehsana, 7) Nadiad, 8) Palanpur, 9) Palara (Bhuj), 10) Porbandar, 11) Rajkot and 12) Vadodara

<sup>33</sup> Expenditure of ₹ 2.67 crore was incurred

## 2.1.13 Prisoners' Welfare

### 2.1.13.1 Lack of medical facilities

Para 7.2 of MPM, 2003 provides that hospital accommodation should be provided on the scale of five *per cent* of the daily average of the inmate population in all Central and District Prisons. Availability of medical facilities in the test-checked prisons were as shown in **Table 5** below –

**Table 5 : Details of hospital facility and medical staff available in test-checked prisons**

Name of Prison	Number of inmates lodged (March 2013)	Number of beds required	Actual beds available	Sanctioned medical staff <sup>34</sup>	Medical staff in position
Lajpore CP	1,543	77	10	10	5
Sabarmati CP	2,921	146	20	23	18
Vadodara CP	1,827	91	4	19	13
Palara Special Prison	407	20	0	8	3
Junagadh DP	438	22	0	2	1
Palanpur DP	308	15	0	1	1
Total	7,444	371	34	63	41

(Source : Information furnished by test-checked prisons)

Thus, as against requirement of 371 hospital beds in the test checked prisons, availability of beds was only 34 (nine *per cent*) and as against the requirement of 63 medical staff, availability was only 41 (65.08 *per cent*). Audit observed that due to shortage of beds, medical staff and equipment, prisoners were sent to civil hospital daily for treatment and there were 21 cases of escape of prisoners from hospital during transit (2008-13). Further, the following deficiencies were observed in health care facilities available in the test-checked prisons -

- Due to shortage of space and non-availability of technicians, Semi-Auto Analyzer (costing ₹ 0.93 lakh) and X-ray machine (costing ₹ 1.24 lakh) received (December 2005 and July 2007 respectively) were not installed at Lajpore CP (September 2013).
- Due to shortage of space, X-ray machine, Dental machinery, Ophthalmic instruments and Laboratory instruments/cupboard were kept in a single room at Vadodara CP.
- Due to non-availability of technicians, equipment<sup>35</sup> costing ₹ 16.55 lakh received (July 2011 to January 2012) were kept unutilised at Palara Special Prison till June 2013.

<sup>34</sup> Medical Officers, Pharmacists, Laboratory Technicians, Nurses *etc.*

<sup>35</sup> X-ray machine costing ₹ 11.85 lakh and ultrasonography (USG) machine costing ₹ 4.70 lakh

- Though, the posts of Surgeon were filled in Sabarmati CP and Vadodara CP in February 2010 and November 2010 respectively, operation theatre with equipment were not provided either at Sabarmati CP or at Vadodara CP (September 2013).

The prison authorities at Lajpore and Palara agreed (April 2013 and May 2013) that equipments were lying idle for want of technicians. Government stated (September 2013) that the Health and Family Welfare Department of the State Government has been requested to provide more medical officers/employees and para-medical staff on urgent basis.

### **2.1.14 Reformation and Rehabilitation of Prisoners**

#### **2.1.14.1 Working of prison industries**

The Prison Department undertakes programmes aimed at reforming and rehabilitation of prisoners as part of social reclamation. As a part of reclamation measures, industries were established in Sabarmati and Vadodara prisons complex to provide work to the inmates of the prisons. The MPM provides that vocational training may be imparted and that prison industries should be operated on business-cum-commercial basis. The MPM also provides that yearly accounts of the production/work be prepared and got audited from the government auditors for each financial year.

Details of annual targets, production and sales of industries at Sabarmati and Vadodara CPs for the period 2008-13 were as shown in **Appendix-X**. Audit scrutiny revealed that -

- the posts of technical/supervisory staff remained vacant for long periods (January 1998 to December 2012) as shown in **Appendix-XI**;
- annual accounts of prison industries were not prepared since their establishment<sup>36</sup>;
- test check of two months<sup>37</sup> records at Sabarmati CP revealed that four items prepared in prison industries valued ₹ 1.58 lakh and supplied to prison for internal use were not accounted for and their credit bills were also not provided to Accounts Branch;
- at Vadodara CP, it was observed during test check that one item valuing ₹ 6,000 sold on credit was not entered in the concerned Register; and
- in Bill Books, bill numbers were given manually instead of machine numbering.

The above instances highlighted the weak internal control mechanism and systemic failure in the prison industries.

<sup>36</sup> Date of establishment of prison industries at Sabarmati and Vadodara CPs were not made available to Audit

<sup>37</sup> September 2010 and December 2012

Government stated (September 2013) that permission to fill up the technical/supervisory staffs by outsourcing has been accorded (June 2013) and the post of the accounts cadre would be filled up to supervise accounts related works.

#### **2.1.14.2 Prisoners' Welfare Fund**

The Government notified (January 2002) the Gujarat Prisons (Prisoners Welfare Fund) Rules, 2002 with the objective to provide aid to the prisoners for cultural, recreational and vocational activities. Accordingly, IGP office issued (September 2003) order for creation of Prisoners' Welfare Fund (PWF) separately for all prisons from October 2003 and instructed for crediting the profit from prison canteen, agriculture and dairy activities to PWF.

Audit noticed that net income of ₹ 97 lakh (2008-13) from agriculture and dairy activities at Sabarmati CP and agriculture income of ₹ 28 lakh (2003-12) and ₹ 3 lakh (2008-13) at Vadodara CP and Junagdh DP respectively were not credited to PWF.

Government stated (September 2013) that instructions have been issued (August 2013) to all the Superintendents to deposit the respective amounts in the PWF.

#### **2.1.15 Human Resource Management**

##### **2.1.15.1 Shortage of manpower**

The men-in-position in the Prison Department of the State as a whole during the period covered under audit were as shown in **Table 6** below –

**Table 6: Details of sanctioned and available manpower as at close of every financial year**

Year	Sanctioned strength <sup>38</sup>	Men-in-position	Shortage	Percentage of shortage
2008-09	1,644	873	771	47
2009-10	2,051	863	1,188	58
2010-11	2,051	1,090	961	47
2011-12	2,049	1,143	906	44
2012-13	2,381	1,122	1,259	53

(Source : Information provided by IGP office)

As can be seen from the above table, there was shortage of manpower ranging from 44 per cent to 58 per cent during the period. The increase in sanctioned strength during 2009-10 and 2012-13 was due to opening of new prisons. Audit observed that IGP office had regularly sent proposals to the Government for recruitment of staff, but no action was taken for filling vacant posts except during 2010-11 and 2011-12. Thus, shortage of staff in prisons adversely affected the functioning of the prisons as mentioned in the preceding paragraphs.

<sup>38</sup> Class I to Class IV posts

Government stated (September 2013) that the matter is under active consideration of the General Administration Department and Finance Department.

#### ***2.1.15.2 Posting of Non-Official Personnel for Security Work***

As per Para 5.02 of MPM, untrained personnel should not be posted inside the prison and prison premises for security duty. The Government approved (October 2008) posting of Gujarat Industrial Security Force (GISF) personnel (temporarily on fixed salary) against 498 vacant posts of Sepoys for a period of two years or till recruitment. Audit observed that GISF personnel were continued even after two years and Government granted (March 2012) *ex-post facto* sanction for extension of posting of GISF personnel up to December 2012. However, GISF personnel still continue on duty (July 2013). This was not only a breach of MPM but also enhanced the security threat.

Government stated (September 2013) that the posting of GISF personnel is a stop gap arrangement till recruitment of Sepoys and recruitment process of Sepoys would be completed by December 2013.

#### ***2.1.15.3 Delay in Recruitment of Sepoys***

With a view to provide adequate security staff at the prisons, General Administrative Department granted permission (January 2012) for recruitment of 672 Sepoys by a Committee consisting of Deputy Inspector General of Prison (DIGP) as Chairman, SPs and officers of IGP office as Members. Though the recruitment process was required to be completed within one year, it was observed that the same was still in progress (September 2013). This adversely affected the security of prisons.

Government stated (September 2013) that the time limit has been extended till December 2013 and recruitment is under process.

#### ***2.1.15.4 Staff Training School***

To provide training to the prisons staff, the Staff Training School, Ahmedabad was established in 1996 with a capacity of 60 trainees. Audit observed the following in connection with working of the Staff Training School (STS).

- Against the total sanctioned strength of 21 posts, nine posts, (including Principal) were vacant as on September 2013. These were found to have fallen vacant between January 1997 and January 2010;
- No training calendar was prepared by the STS during the review period;
- In the absence of its own firing range, the STS was compelled to utilise the Police Department's firing range; and
- STS utilised old Rifles from Sabarmati prison for the training as it had no weapons of its own and storage facility.

Government stated (September 2013) that six out of nine posts would be filled up soon and the IGP office situated in the Staff Training School would be shifted to new Jail Bhawan building on completion of construction work and thereafter the training school would function with full facilities and establishment. It was further stated that IGP has been instructed to formulate regular training syllabus.

### **2.1.16 Monitoring**

#### **2.1.16.1 Non-formation of State Advisory Board and Prisons Development Board**

The MPM provides that there shall be a State Advisory Board<sup>39</sup> to advise the State Government and the prison administration on matters related to correctional work in prisons, rehabilitation of inmates and redressal of grievances of prisoners or of their relatives and a high powered Prisons Development Board<sup>40</sup> to improve and modernise the infrastructural facilities in prisons.

When inquired about formation of such Boards, the IGP office stated (January 2013) that no such Boards have been created by Government. It was agreed to send proposal to Government for formation of these Boards. Thus, no improvements in prison administration relating to correctional work, rehabilitation of inmates or redressal of grievances of prisoners were put in place.

Government stated (September 2013) that the IGP has been instructed to send a proposal as required and would be considered for formation of State Advisory and Prisons Development Boards.

#### **2.1.16.2 Deficiency in holding meeting of Board of Visitors**

The Bombay Jail Manual provides that there shall be a Board of Visitors for each prison under the Chairmanship of District Magistrate and comprising of officials and non-officials who shall be appointed by the State Government. The Chairman shall convene a quarterly meeting of the Board and shall arrange for a weekly visit to a prison by one of the Members to hear grievances of prisoners and also see whether the prisons are being run as per the Rules.

Audit observed that out of 160 quarterly meetings<sup>41</sup> in test-checked prisons required to be held, only 42 such meetings were held (2008-13). These meetings mainly discussed routine matters like pending cases of UTPs, non-providing police escorts, *etc.* No arrangement was made by the Chairman for weekly visit

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<sup>39</sup> Comprising ACS (HD) – as a Chairman, IGP as a Member Secretary, Judicial Secretary, Director General of Police, Director of Social Education, Director of Technical Education, Director of Health, Chief Engineer of PWD, Director Social Welfare as a members and non-official like three members of Legislative Assembly, two members of Parliament from the State, three members from social reform group *etc.*

<sup>40</sup> Chief Minister as Chairman, Minister of Prisons as Vice-Chairman, Registrar of High Court as Ex-officio, Principal Secretary of Home Department, Principle Secretary of Revenue Department, Principle Secretary of Law Department and Director General & Inspector General of Police as Ex-officio Director, Two Nominated members and IGP as Ex-officio Managing Director

<sup>41</sup> Four in a year (x) five years (x) eight prisons = 160

of Members to a prison in any of the test-checked prisons. This defeated the purpose of establishment of Board of Visitors.

Government stated (September 2013) that appointment of Members of the Board of Visitors would be cleared soon and the Board would have full quorum to hold the meetings regularly.

### ***2.1.16.3 Inspection of prisons***

Bombay Jail Manual provides that the IGP shall inspect the yards, wards, barracks, cells and other enclosures in every Central Prison, District Prison and Special Prison at least once a year. However, the work of inspection of sub prisons was allotted to the Deputy IGP since 1987. In addition, inspection of District Prison was also delegated to Deputy IGP from May 2012 onwards.

Audit observed that only eight inspections were carried out by the IGP (2008-13) against 58 inspections required. The Deputy IGP carried out only 15 inspections (2008-13) against the requirement of 62 inspections. Thus, the inspection of the prisons was deficient.

Government stated (September 2013) that IGP and Deputy IGP have now been instructed to conduct regular inspection of prisons.

### ***2.1.16.4 Non-formulation of Gujarat Jail Manual***

The MPM provides for formulation of the State Prison Manual on the lines indicated in MPM to adequately cater to the indigenous conditions without diluting the concept of basic uniformity in law and procedure. Government constituted (September 2004) a committee for preparation of Gujarat Jail Manual. The Committee was instructed to prepare the draft Gujarat Jail Manual within three months and submit the same to the Government for approval. During scrutiny in audit it was observed that draft Manual was submitted to the Government in April 2010 after delay of more than five years. Further, the approval of the Government to the draft manual is still awaited (September 2013).

Government stated (September 2013) that the draft Manual is in the final stage and Deputy IGP has been entrusted to carry out certain revisions and on receipt of revised Manual, the same would be considered by the Government.

### ***2.1.16.5 Internal Audit***

The Internal Audit (IA) wing of the IGP office consisting of one Accounts Officer and five Auditors, was functioning under the control of IGP. The office did not have an Internal Audit Manual codifying the procedures and scope of audit for prisons.

Out of 24 prisons in the State, five to 24 prisons were audited by IA wing in each year during 2008-13 as shown in **Appendix-XII**. As of June 2013, 204 Internal Audit Reports with 2,386 paragraphs remained unsettled for periods ranging from one to 36 years due to non-receipt of compliance.

Government stated (September 2013) that IGP has been instructed to comply the pending audit paragraphs as early as possible.

### ***2.1.17 Conclusion***

A review of the Management of Prisons in the State of Gujarat brought out deficiencies in financial management and in providing basic infrastructure in the prisons. Equipment like Door Frame Metal Detectors, Close Circuit Television Cameras were found to be either absent or not working optimally. There were security lapses in terms of prisoners' escapes, entry of prohibited articles inside prison and even excavation of tunnel. Lack of planning was observed in optimal utilisation of the accommodation capacity in the prisons leading to overcrowding in some prisons and underutilisation in some other prisons. Utilisation of newly constructed prisons/hardcore cells was delayed due to lack of co-ordination with GSPHCL/R&B Department. Health care facilities provided in the prisons were inadequate. Acute shortage of security staff adversely affected security of prisons. No State Advisory Board or Prisons Development Board had been constituted in the State for better administration and modernisation of prisons. Internal control system was found weak in the prisons.

### ***2.1.18 Recommendations***

The Home Department should –

- ensure proper co-ordination with GSPHCL for utilisation of funds provided to the latter so that projects are completed in time and as per specifications laid down;
- modernise security equipment and ensure their effective functioning for safety and security of prisons;
- provide adequate medical facilities and space for the prisoners;
- provide sufficient security personnel and technical staff for effective management of prisons in the State; and
- improve monitoring and internal control systems in the prisons.

## SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT

### 2.2 Preservation and Conservation of Monuments and Antiquities

#### *Executive Summary*

*Gujarat has a vast cultural heritage and many historical monuments and antiquities. There are 361 State protected monuments and 18 museums in Gujarat. Department of Archaeology (DOA) is engaged in the archaeological survey, excavation, preservation and conservation of State protected monuments while the Department of Museums (DOM) is engaged in establishment and maintenance of the museums. The performance audit of Preservation and Conservation of Monuments and Antiquities was conducted for the period 2008-13 during December 2012 to June 2013 and the following deficiencies were noticed –*

*There were deficiencies found in the manner in which preservation of monuments was being carried out. Survey, excavation and research works was almost negligible. There was no long term plan for preservation and conservation of monuments. Projects taken up for conservation of monuments were not completed resulting in funds remaining unutilised. No monuments were identified for State protection (2008-13) and the last monument taken under protection was in June 2007. Periodical inspection for timely identification of damage, deterioration, encroachment, vandalism, etc. was not done. Two important monuments were found to be closed to public. Two monuments were found to have been encroached upon. Two groups of Budhhist caves had not been excavated despite these having been declared as protected monuments. The excavated sites were not being developed as centres of archaeological interest. Amenities such as drinking water, toilets, ramps for physically challenged persons, notice boards, etc. for the visitors visiting the monuments were not available.*

*The management of antiquities found during excavations was improper as some were found dumped in spaces available in offices. New museum building/Galleries had not been opened as the works were incomplete. The lighting arrangement at the Baroda Museum and Picture Gallery was not effective.*

*Key posts were found to be lying vacant in both, the DOA and DOM. The security of monuments and antiquities was not ensured as no watch and ward staff were posted.*

### **2.2.1 Introduction**

Archaeological Survey of India (ASI) working under Ministry of Culture, Government of India and Department of Archaeology, Government of Gujarat are two separate authorities which are authorised to declare monuments as ‘protected monuments’ in Gujarat. There are 361 monuments declared by the State Government as ‘protected’, under Gujarat Ancient Monuments and Archaeological Sites and Remains (GAMASR) Act<sup>42</sup>, 1965 upto June 2013. In Gujarat there are 202 monuments protected by ASI in addition to the State protected monuments. Department of Archaeology, Government of Gujarat is engaged in archaeological survey and excavation in the State, besides carrying out the work of preservation and conservation of State protected monuments. The Department of Museums, Government of Gujarat is engaged in establishment and maintenance of museums in Gujarat. There are 18 museums in Gujarat (June 2013).

### **2.2.2 Organisational set-up**

Principal Secretary, Department of Sports, Youth and Cultural Activities (SYCA) is in charge of the preservation and conservation of protected monuments and antiquities.

Director of Archaeology (DOA), Gandhinagar is the Head of the Department of Archaeology. He is assisted by Superintending Archaeologist and Archaeological Engineer. In field formations, the Assistant Directors (ADs) at circle offices<sup>43</sup> are assisted by Superintending Archaeologist (SA), Technical Assistant (TA) and Conservation Assistant (CA).

Director of Museums (DOM), Vadodara is the Head of the Department of Museums. He is assisted by Conservation Chemist at Head Office and Curators at the museums.

### **2.2.3 Audit objectives**

The objectives of the performance audit were to ascertain whether –

- the financial management is efficient and effective;
- adequate efforts are being made for identification, preservation, protection of the monuments and that there exists a system for management of excavation projects, sites and antiquities;
- there is a system to ensure effective and efficient functioning of the museums; and
- there is sufficiency of manpower and that enhancement of their skills through training is ensured.

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<sup>42</sup> Monuments if they have been in existence for a period not less than 100 years and having unique cultural or historical importance are declared as protected under GAMASR Act, 1965

<sup>43</sup> Ahmedabad, Bhuj and Rajkot

### **2.2.4 Audit criteria**

With a view to achieve the above audit objectives, the performance audit was carried out with reference to the following –

- Gujarat Ancient Monuments and Archaeological Sites and Remains (GAMASR) Act, 1965;
- John Marshall’s Conservation Manual; and
- Government Rules, Regulations and orders issued from time to time.

### **2.2.5 Audit coverage and methodology**

This performance audit covers only State protected monuments, antiquities and museums in Gujarat. Audit conducted test-check (December 2012 to June 2013) of the records for the period April 2008 to March 2013 in the office of the Principal Secretary, Sports, Youth and Cultural Activities (SYCA) Department; Director of Archaeology (DOA) at Gandhinagar, three circle offices of DOA; Director of Museums (DOM) at Vadodara and 10 out of 18 museums selected (based on diversity of items and number of items kept in exhibition). Audit also conducted test-check of records and joint field visits<sup>44</sup> of 91 out of 361 State protected monuments selected (based on historical period, type and importance of monuments).

An Entry Conference was held (05 April 2013) with the Principal Secretary, SYCA and DOA for explaining the audit scope and objectives. After the conclusion of field audit, the draft audit findings were discussed (10 September 2013) with the Principal Secretary SYCA, DOA and DOM during an Exit Conference.

Audit conclusions were drawn on the basis of test check of records, analysis of data furnished, site visits and replies given by the State Government.

## **Audit findings**

### **2.2.6 Financial Management**

#### **2.2.6.1 Budget estimates and expenditure**

Grants were provided to DOA and DOM by the State Government under State Plan head<sup>45</sup> for execution of works for preservation and conservation of monuments besides development and maintenance of museums. Grants were also provided by Government of India (GOI) through State Government under 12<sup>th</sup> Finance Commission (TwFC) for heritage conservation. Year-wise allotment

<sup>44</sup> Audit team alongwith the staff of the Department concerned

<sup>45</sup> Major Head – 2205 Arts and Culture, 01-EDN-58 Archaeological development, 05-EDN-104 Grant under 12<sup>th</sup> FC, 01-UDP-42 GSDMA (State Government) Fund, 06-EDN-58 Establishment of Panchmahal circle and 01-EDN-58 International seminar on Buddhist Heritage of Gujarat

of grants and expenditure during 2008-13 is as shown in **Appendix-XIII**. Audit observed that -

- The persistent savings ranging from 21 to 55 *per cent* during 2008-13 (DOA) was mainly due to less expenditure incurred out of the grants received under the TwFC and the Gujarat State Disaster Management Authority (GSDMA) grant.

Government stated (September 2013) that the Department had made concerted efforts to utilise the grant but did not succeed as skilled workers and personnel required for preservation work could not be hired. This indicates lack of planning in utilisation of grants received under TwFC, which is discussed in detail in paragraph 2.2.8.2.

- The persistent savings ranging from 27 to 47 *per cent* during 2008-13 (DOM) was mainly due to less expenditure incurred from the grants received under TwFC.

Government attributed (September 2013) the savings to non-execution of development work and vacant posts of Curators (July 2013). The reply was not acceptable as budget proposals ought to have been prepared keeping these vacancies in view.

### ***2.2.7 Identification of monuments and their documentation***

#### ***2.2.7.1 Survey for monuments***

For appropriate protection and conservation of monuments and sites, the first step is their identification. Under Section 20 of the GAMASR Act, 1965, State Government may, by issue of Gazette notification declare a monument or a site of historical, archaeological or artistic interest as 'protected monument/site' if it has been in existence for not less than 100 years.

Audit observed that no survey was carried out to identify new monuments since 2007-08. The DOA stated (June 2013) that earlier survey mechanism was in existence but due to vacancy in technical posts, survey for identifying new monuments had not been done.

#### ***2.2.7.2 Inadequate records management***

For proper preservation and conservation of monuments, a system of recording and documentation of the monuments was essential. Audit observed that following important records were not maintained at the DOA or circle offices—

- Land records for monuments like land allotment order issued by the Revenue Department, letter for handing over/taking over the possession of land on which the monument exists, Village Form<sup>46</sup>, Revenue Map

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<sup>46</sup> Form No. 6 - Records of Right and Form No. 7/12 - showing transfer of land in the name of the party

showing position of monument for establishment of claim for ownership, *etc.* These were required for adequately safeguarding the monuments, avoiding/removing encroachment thereon and for carrying out preservation work in the monument without legal problems;

- Photograph of each monument at the time of issue of Gazette Notification for its protection and its updation each year. These were required in order to identify progressive damage/deterioration and undertaking restoration/repairs works in accordance with the original design;
- Monument files for recording events of a monument starting with gazette notification, chronological details of conservation works undertaken, for planning further works of rectification and renovation, in accordance with the works already done;
- Inventory of artefacts, sculptures (fixed and loose) kept at monument sites or sub circle office so that cases of theft, or loss of artefacts could be identified promptly and dealt with in time; and
- Records of complaint/suggestion, news clippings regarding monuments, court cases/notices for planning, watch and ward issues, court matters, *etc.*

Government stated (September 2013) that many of the monuments were taken over from the erstwhile princely States of pre-independence era and thus records were not available for those monuments. It was also stated that records were maintained for the monuments taken over after independence. However, the DOA acknowledged (June 2013) that no specific direction in this regard was given and the circle offices have now been asked to keep all the records.

### **2.2.8 Preservation and Conservation**

Director of Archaeology being the custodian of State protected monuments was responsible for protection, preservation, conservation and development of monuments. Preservation of monuments was necessary to protect them against damage/deterioration and conservation was required for maintaining its original shape, design, *etc.* Development of monuments and its proper maintenance (including display of information, boards, approach road, adequate lighting, *etc.*) ensure appreciation of the heritage value of the monument. Every year an Annual Action Plan (known as conservation plan) for conservation of monuments was prepared by the circle offices and after approval thereof, budget proposals were submitted by the DOA to the State Government. The conservation works were required to be executed as per the approved Annual Action Plan and budget.

#### **2.2.8.1 Non-preparation of long term action plan**

Preservation, conservation and development of monuments are time consuming processes and thus a long term action plan spread will help in better utilisation of resources and achievement of strategic goals.

However, it was observed that no long term action plan was made for allocation of budget, fixing of priorities, maintenance, *etc.* Further, it was observed that the DOA had not fixed any targets for preservation, conservation and development activities.

DOA attributed (August 2013) non-preparation of plan and non-fixing of targets to vacancies in technical posts since last two decades.

### **2.2.8.2 Deficient planning**

GOI sanctioned (October 2005) a project submitted by the State Government under TwFC for heritage conservation in Gujarat which included conservation of monuments, development of museums and upgradation of libraries. GOI released (2006-10) grants of ₹ 25.00 crore. The State Government placed ₹ 14.00 crore<sup>47</sup> with DOA for repairs/restoration/ development of 49 monuments, ₹ 5.00 crore with DOM for construction/repairs/renovation, *etc.* of three<sup>48</sup> museums and creation of new galleries and ₹ 6.00 crore with Department of Libraries for upgradation of libraries.

The DOA planned to complete the work of repairs/restoration/comprehensive development of all the 49 selected monuments by the end of 2009-10. The components under the grants included restoration of monuments, their safety/security, renovation/repairs, *etc.*

Audit observed that –

- Consultants for preparation of plans and designs for the works were appointed (February 2007) and a Committee for selection of contractors was formed (August 2007) with a delay of 16 months after the project was started (April 2006). Thus, there was no progress of work during 2006-08;
- while the project was in progress (November 2008), the DOA reported to the Government that due to vacancies (around 75 *per cent*) in technical posts, it was not possible to utilise the funds. It further stated that considering the progress of the works, only 50 *per cent* fund would be utilised. Despite this, no attempts to fill the technical posts had been made by the Government (September 2013);
- out of 49 works planned for repair/restoration/development of monuments under TwFC, only one work could be completed (May 2013) by the DOA;
- as against the budget provision of ₹ 14.00 crore during 2006-10 for the 49 monuments, expenditure of ₹ 4.94 crore (35 *per cent*) had been incurred and the remaining amount of ₹ 9.06 crore has been surrendered.

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<sup>47</sup> For conservation/restoration, compound wall/fencing, *etc.* (₹ 13.43 crore), documentation (₹ 0.33 crore), supervisory staff (₹ 0.14 crore) and consultancy charges (₹ 0.10 crore)

<sup>48</sup> (1) Repairs and renovation of building of Baroda Museum and Picture Gallery, Vadodara (2) Development of new museum at Taj Manjil, Junagadh and (3) renovation/modification of the Alfred High School building at Bhuj and a connecting link between the school building and Kachchh Museum building

Similarly, as against ₹ 5.00 crore provided (2006-10) to the DOM for the development of museums, only ₹ 1.97 crore (39 per cent) had been spent and the remaining amount of ₹ 3.03 crore was found to have lapsed; and

- no planning was done to complete three museum projects by the DOM, which resulted in delayed execution and non-completion (September 2013) of works of all three museums as discussed in paragraph 2.2.11.1.

Government agreed (September 2013) that due to shortage of technical staff, delay in selection of consultant and preparation of estimates; the works had not been completed. Government further stated that the incomplete works have been taken up in phased manner under State budget.

### **2.2.8.3 Monuments not preserved**

- ***Dilapidated Chhindiya Gate, Patan***

Patan, the capital of the State in the medieval period from 10<sup>th</sup> to 14<sup>th</sup> Century A.D. had six gates for entry into the city. Chhindiya Gate, one of the six gates was declared (October 1989) as State protected monument. The gate was made of big stones and was open for traffic. Audit observed (March 2013) that the gate was damaged, was in a dilapidated condition and was thus a safety hazard.

Government stated (September 2013) that the gate was inspected by DOA after audit and the work of preparation of estimates for its repair was in process.

- ***Encroached Vavs***

Vav is a step well, an underground water conservation structure. Two stepwells (i) Vori Vav, Kapadvanj, District Kheda and (ii) Vav at Kathwada, District Ahmedabad were State protected monuments. Audit observed that Vori Vav, Kapadvanj was found to be completely buried and residential buildings had been constructed around it. The Vav at Kathwada had been encroached upon by a private temple trust which had not only included the Vav in its premises but had also made alterations in the basic structure of the Vav by dismantling a wall and carrying out plastering of the entire compound.

The DOA stated (June 2013) that as the Kapadvanj Vav has been buried, therefore it is not being maintained.

In respect of Vav at Kathwada, the Government stated (September 2013) that due to non-availability of records, it was difficult to ascertain that there had been an encroachment. Thus, the Department has abrogated its responsibility of preserving these monuments altogether.

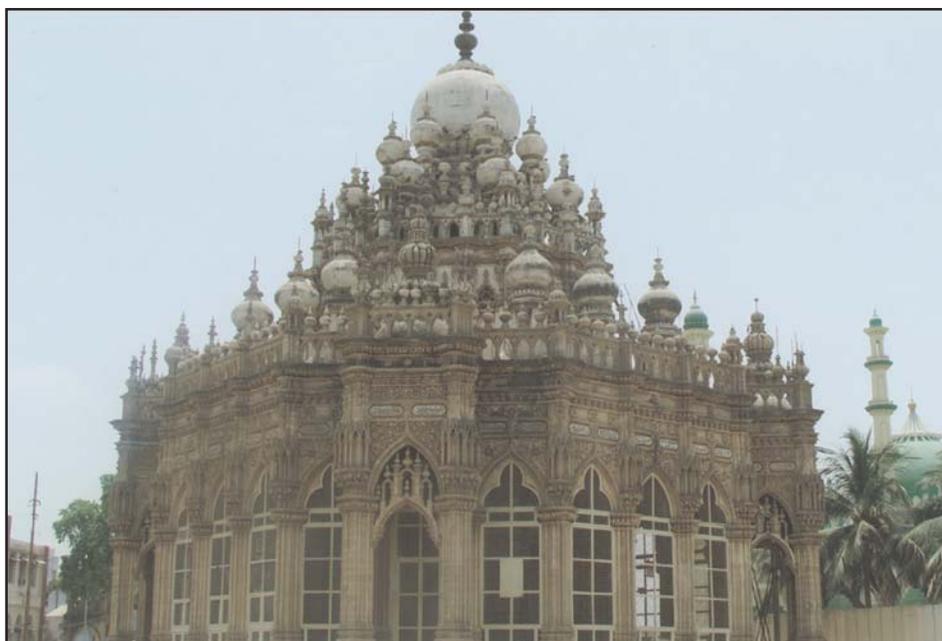
#### 2.2.8.4 Monuments closed to public

The DOA was responsible for making arrangements for opening of State protected monuments to the public. During joint field visits to two important monuments, the monuments were found locked and closed to public, as shown in **Table 1** below –

**Table 1: Monuments closed to public**

Sr. No.	Monument	Description of the monument
1.	Mahobat Makabaro, Junagadh ( <b>Picture below</b> )	A tomb of early Ruler of Junagadh constructed in a design synthesising Gothic, Islamic and Hindu architecture. Declared as protected monument in April 1950.
2.	Paintings on the walls of Office of the Deputy Collector, Anjar, Kachchh District	Having frescos in the Kamangar style. Declared as protected monument in January 1977.

(Source : Site visits by Audit with the Departmental officers on May 2013)



**Mahobat Makabaro, Junagadh closed to public (Photo taken in May, 2013)**

The DOA stated (June 2013) that due to shortage of watch and ward staff, the monuments were closed to public.

#### 2.2.8.5 Monuments not excavated

Two groups of Buddhist caves viz. (i) Shail Buddhist Caves, Khambhalida, District Rajkot and (ii) Shail Caves, Siyot, District Kachchh were declared (July 1972) as protected monuments. In the joint field visit of the monuments, it was noticed that –

- In addition to the two caves at Khambhalida site, three more structures could be seen, which were covered with deposits and appeared as mounds. The steps leading downwards towards one of these structures gave the impression of existence of a cave. This was brought to the notice of the Department and the Department in its reply stated (September 2013) that this area shall be further explored after taking the necessary scientific clearances.
- The DOA publication on Siyot caves states that in the south-eastern direction to the monument, a mound shaped Buddhist Stupa can be seen which is surrounded by ruins. However, audit observed that the site has not been taken up for excavation and the Stupa is further getting damaged as revealed by the publication itself.

#### **2.2.8.6 Conservation works left incomplete**

A group of five temples<sup>49</sup>, known as 'Polo' at village Vijaynagar (Sabarkantha District) was selected (October 2005) for carrying out comprehensive development works including landscaping, pathway construction, parking, creation of a sculpture garden, cafeteria, *etc.* under heritage conservation project under the TwFC. For preparing plans and estimates, a private consultant was appointed (February 2007). The estimates of ₹ 1.79 crore prepared by the consultant was approved by the Government (November 2008). However, before sanction by the Principal Secretary SYCA, the work was awarded (June 2008) by the DOA to a contractor at his tendered cost of ₹ 2.45 crore with the time limit of nine months (April 2009) for completion. The contractor executed the work to the tune of ₹ 2.14 crore.

As these monuments were situated adjacent to forest land, land of one hectare was required for construction of an approach road. Audit observed that DOA approached the Forest Department for obtaining permission to acquire the forest land (May 2009) after four and a half years since the commencement of the project in October 2005 and the permission was still awaited (June 2013). Meanwhile, the project period expired (March 2010) and the work was treated as completed without execution of works on forest land. Further, it was also observed (December 2012) that some of the works remained incomplete at all the five temple sites as shown in **Appendix-XIV**. Thus, despite incurring an expenditure of ₹ 2.14 crore, the monuments were not fully developed as planned/envisaged. Also, the works carried out partially such as clearing of the forest, landscaping and construction of borewell were susceptible to deterioration as they were incomplete.

Government agreed (September 2013) that the works proposed on forest land could not be completed as the Forest Department did not grant permission before the expiry of the project period. It was also stated that the incomplete works in

<sup>49</sup> (i) Jain Temple, Lakhena, (ii) Sarneshwer Temple, Abhapur, (iii) Shiv Panchayatan Temple, Aantarsuba (iv) Jain temple No. 1,2,3,4 Navdera and (v) Shiv Panchayatan No 2, Navdera

the precincts of monument which do not fall under forest have been taken up by the department and shall be completed with the department's budget.

### **2.2.8.7 Infrastructure for horticulture not developed**

The work of landscaping to develop the gardens which surround a monument needs to be carried out in order to enhance the beauty of the monument. However, it was observed that no efforts are being made to conceptualise, plan and develop these features around the various monuments.

DOA stated (May 2013) that no horticulture branch existed in the Department.

### **2.2.8.8 Inspection of the monuments**

Regular inspection of monuments was necessary for ascertaining their correct status and for assessing the degree of deterioration/damage/destruction/loss, *etc.* if any, over the period of time and for taking necessary corrective measures. Further, according to the Conservation Manual of John Marshall, regular and systematic inspections of monuments were to be carried out annually or even more frequently, wherever possible.

During the course of test-check in Audit, it was noticed (April 2013) that there was no prescribed system for carrying out inspections of the monuments and no periodicity was fixed for the same by the DOA. Casual visits were made by the Director, Superintending Archaeologist (SA), officers of circle offices and there was no system for issuance of inspection reports for the visits made.

Government accepted this (September 2013) and attributed it to the vacancies existing in the posts of the Archeologists.

### **2.2.9 Excavation**

One of the main functions of DOA is to carry out survey, exploration and excavation of ancient sites. An archaeological excavation is a research aimed at the discovery of the objects of the archaeological character<sup>50</sup>. Central Advisory Board of Archaeology (CABA), New Delhi working under Ministry of Culture, GOI receives proposals for excavation/exploration/scientific clearance from ASI, State Archaeology Departments, Universities, Institutes, *etc.* On getting approval from CABA, excavations are taken up. The site is scientifically excavated and structures, antiquities, artefacts, biological remains *etc.* that emerge on excavation or are recovered from the site are studied and tested in laboratories and analysed with a view to understand their significance. Excavation of archaeological remains has been one of the primary responsibilities of the DOA. The important sites are surveyed by DOA and chosen for archaeological excavation.

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<sup>50</sup> As per Delhi Declaration of UNESCO in 1956

### 2.2.9.1 No long term plan and negligible excavation

As per State Government records, there were more than 550 Indus Valley sites<sup>51</sup> (also known as Harappan sites) in Gujarat. Important prehistoric/Mesolithic/Harappan sites excavated (1962-2012) by the DOA or jointly with others<sup>52</sup> are shown in **Table 2** below –

**Table 2 : Important sites excavated in Gujarat**

Name of the site excavated	Cultural assemblage	Period of excavation
Rojdi (Rajkot district)	Harappan	1962-63, 1982-83, 1983-84, 1984-85, 1985-86
Shikarpur (Kachchh district)	Harappan	1987-88, 1988-89, 1989-90
Kuntasi (Rajkot district)	Harappan	1987-88, 1988-89
Babarkot (Bhavanagar district)	Harappan	1990-91
Kanmer (Kachchh district)	Harappan	2005-06 and 2006-07
Vadnagar (Mehsana district)	Early Historical	2004-05, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12
Kotda Bhadli (Kachchh district)	Harappan	2010-11 and 2011-12

(Source : Indian Archaeology a Review, an annual publication of ASI)

However, it has been observed that -

- State Government had not prepared any long term strategic plan for survey, excavation, research and development of important sites though there were more than 550 Indus Valley sites;
- during more than a decade, DOA could undertake only one excavation project (2007-11) at Vadnagar and three joint venture excavation projects (Kanmer<sup>53</sup>, Kotda Bhadli<sup>54</sup> and Kuntasi). These sites were lying unprotected/unexcavated and were in constant danger of permanent loss/destruction by natural forces/human activity over a period of time;
- all the above sites have not been notified as State protected monuments (September 2013);
- though the excavation at Kanmer and Kuntasi had been completed (1989 and 2007), the antiquities collected at Kanmer site by the venture organisation have not been taken over by DOA (September 2013); and
- as per the Indian Archaeology – a Review, important sites such as Prabhas Patan, Oriya, Nageshwar, Desalpar, Nagwada and Juni Kuran were excavated by Deccan College of Post Graduate and Research (DCPGR), Pune, M. S. University, Vadodara and Archaeological Survey of India. However, these sites were not surveyed or taken under protection by DOA.

<sup>51</sup> Indus Valley Civilisation was developed along the Indus river around 3500 BC and is one of the earliest civilisation. Mohenjo-daro and Harappan are the biggest sites excavated by Sir John Marshal during latter part of 19<sup>th</sup> century. The uniqueness of this civilisation is that it represents urban civilisation

<sup>52</sup> Deccan College of Post Graduate and Research (DCPGR), Pune, Indus Project, Research Institute for Human and Nature (IPRIHN), Japan and Institute of Rajasthan Studies, Udaipur, etc.

<sup>53</sup> Jointly with IPRIHN, Japan and Institute of Rajasthan Studies, Udaipur

<sup>54</sup> Jointly with DCPGR, Pune

It was also observed that though archaeological excavation was a specialised and full time work (requiring a multi-disciplinary approach<sup>55</sup> and continuous efforts for a number of years), the DOA had no full-time technical staff. Excavation was carried out through regular staff or in joint venture with research institutes. Further, the services of Forensic Science Laboratory of the Home Department of the State renowned for its analytical/testing abilities was not utilised by the DOA for analysis of archaeological samples.

The DOA accepted (June 2013) that most of the technical posts were vacant and the work was carried out with the existing staff. Government stated (September 2013) that one independent large scale excavation project in a decade was a significant contribution.

### ***2.2.9.2 Excavated Sites not developed***

The excavated sites need to be developed as centres of archaeological interest so as to facilitate visits by students, scholars, historians and visitors. It is, thus, important to carry out essential work such as fencing, construction of sheds, developing signages, putting up display boards, *etc.*

Audit observed that there was no planning for carrying out these works at the excavated sites (except in case of Vadnagar). Important sites like Rojdi, Kuntasi, Shikarpur, Kanmer, Kotda-Bhadli, *etc.* were infact found to have been filled with earth post excavation.

Government stated (September 2013) that as all the sites under reference were yet not notified and hence the necessary works for protection were not being carried out. This, however, reflects that urgent necessary steps need to be taken by the State Government to ensure the safety of excavated monuments.

### ***2.2.9.3 Important site of Modhera not excavated***

In Mehsana District, there were three monuments in Modhera village. Out of these, the Sun Temple was protected monument of Archaeological Survey of India (ASI) and two monuments, viz. *Vav* and *Hawamahal* were the protected monuments of the State. As per a brochure published (February 1990) by the DOA, the remains traced under the Modhera village indicate that the village was a major port town in the early medieval period. However, it was observed (April 2013) in Audit that the DOA had only partly excavated the site and no action plan was prepared to undertake its further excavation and development.

Government stated (September 2013) that it had approached ASI for central protection of these two monuments namely *Vav* and *Hawamahal* as well but the request had not been accepted. It further stated that the scope for further excavation of the ancient site which is underlying the village is not much. However, the Government needs to establish this fact on the basis of a study.

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<sup>55</sup> Involving Anthropology, History, Art, Ethnology, Geography, Geology, Linguistics, Semiology, *etc.*

**2.2.10 Inadequate management of antiquities after excavation**

From the important excavated sites<sup>56</sup>, DOA had recovered thousands of antiquities like seals, terracotta toys, bead, utensils, ornaments, earthen potteries, etc. during 1962-2013. Audit observed that the DOA had not prescribed any standard procedure for maintenance of antiquities recovered from the excavation sites.

During joint field visit and scrutiny of records at test-checked circle offices, it was observed that -

- none of these antiquities and artefacts were found to have been accessioned and measured. These also did not carry any descriptions;
- no plan was made by the DOA to transfer the artefacts to museums;
- no maintenance of artefacts was undertaken; and
- the artefacts/antiquities were found dumped in the boxes/bags in the circle office at Rajkot and Bhuj besides headquarter office at Gandhinagar as shown in the pictures below–

	
<p><b>Rajdi potteries lying dumped in stores at circle office, Rajkot (May 2013)</b></p>	
	
<p><b>Artefacts recovered from Shikarpur lying in boxes dumped at Head Office at Gandhinagar (May 2013)</b></p>	<p><b>Circle Office, Bhuj (May 2013)</b></p>

<sup>56</sup> Pabu Math, Shikarpur, Kanmer and Kotda-Bhadli (Kachchh district), Rajdi and Kuntasi (Rajkot district), etc.

It was also observed that circle office, Bhuj was flooded with rain water (September 2011). Due to this, the artefacts/antiquities<sup>57</sup> recovered from Pabumath, Dholavira, Suvai, Meghpar, Shikarpur, Siyot and Lear sites were damaged, had deteriorated and/or had disintegrated.



**Harappan objects lying disintegrated at circle office, Bhuj (May 2013)**

Government stated (September 2013) that after restructuring of the Department and filling up of the technical posts, artefacts would be properly documented and stored. It was further stated that important antiquities have been transferred to the museums. The DOA subsequently stated (December 2013) that steps were being taken for proper display and storage of antiquities.

## **2.2.11 Management of Museums**

### **2.2.11.1 Museums/Galleries not opened to public**

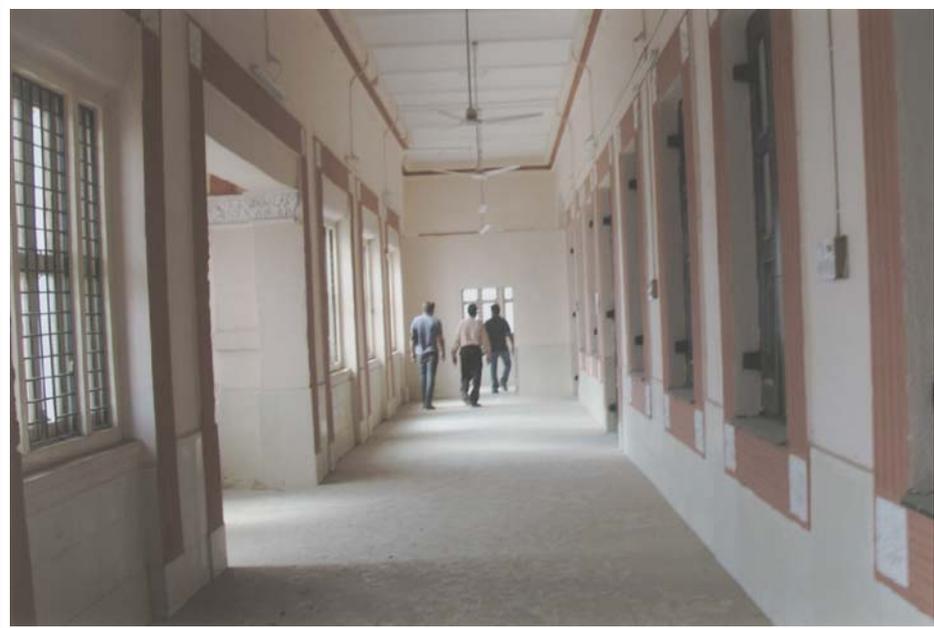
- **Taj Manjil, Junagadh**

In Junagadh, DOM decided (2006) to develop a new museum at a building called Taj Manjil for display of the royal jewellery of the Nawab of Junagadh lying in the police custody at Treasury Office. After taking possession (June 2007) of the building, renovation and modification of the building was carried out (2008-09) at a cost of ₹ 2.34 crore<sup>58</sup> for making the building suitable for display.

Audit observed (April 2013) that though the Taj Manjil building was ready after incurring an expenditure of ₹ 2.34 crore, it was not opened (April 2013) to public due to non-completion of public amenities and non-finalisation of the agency for transportation of jewellery from the Treasury Office to Taj Manjil building. Thus, expenditure incurred remained unfruitful and the objective of display of the royal jewellery was not achieved.

<sup>57</sup> Consisting of beads, copper pieces, shell bangles, terracotta cakes, microliths, weights, earthen rings, etc.

<sup>58</sup> Bullet proof showcases for display of jewellery (₹ 0.87 crore), installation of CCTV security system and fire extinguishers (₹ 0.70 crore), construction of strong room for security of spare jewellery (₹ 0.63 crore) and minor civil works like collapsible doors, borewell, repairing of shutters, glass windows, etc. (₹ 0.14 crore)



**Renovated building of Taj Manjil, Junagadh not opened to public (May 2013)**

Government stated (September 2013) that arrangements for exhibition of the royal jewellery were under way.

- ***Kachchh Museum, Bhuj***

The State Government handed over (August 2007) the heritage building of Alfred High School, Bhuj to Kachchh Museum as both were situated in the same complex. The Government accorded (April 2008) administrative approval of ₹ 0.41 crore for renovation/modification of the school building, construction of three galleries<sup>59</sup> and the work of providing a connecting link between the school building and museum building.

Though the DOM had incurred an expenditure of ₹ 0.41 crore<sup>60</sup> (March 2010), the work of connecting link had not been completed (May 2013). As a result, the museum had not been opened even after a lapse of three years of the completion of the remaining works.

The Government stated (September 2013) that the work was in progress and the new Galleries would be opened shortly.

- ***Baroda Museum and Picture Gallery, Vadodara***

At Baroda Museum and Picture Gallery, space for display of miniature paintings was not available and therefore the DOM decided to establish a new Miniature Painting Gallery in the first floor of the administrative building. The allied civil works were carried out (2010-11) by Roads and Buildings Department of the State Government. Further, showcases and miniature paintings were also arranged by the DOM. However, Gallery had not been opened (June 2013) to

<sup>59</sup> Anthropology, Maritime Activities and Ayurvedic Herbarium

<sup>60</sup> For purchase of display exhibits, diorama and exhibition show cases, display panels, life size models, electrification, display materials, etc.

public as the paintings had not been labelled and arranged chronologically.

The Government stated (September 2013) that the work had now been completed and that the galleries would be opened soon.

### **2.2.12 Display of antiquities in museums**

#### **2.2.12.1 Improper light arrangements**

The European Picture Gallery at Baroda Museum and Picture Gallery, Vadodara has original paintings of renowned painters from Italy, Spain and Holland pertaining to the Renaissance period. These are the prime attractions of the museum.

During the joint field visit, the following was noticed (April 2013) –

- LED lights which generate lesser heat and do not harm the display were not installed. Further, the recommended illumination standards were also not being maintained;
- the background of the pictures was dark which prevented the necessary contrast from emerging and for a clear view of the artefacts; and
- small pictures had been placed above the larger ones.



**Inadequate lighting arrangements at the European Picture Gallery at Baroda Museum and Picture Gallery, Vadodara (May 2013)**

**Good practice**



**Light background colour used in various Galleries in the National Museum, New Delhi**

(Source: Picture downloaded from website of National Museum, New Delhi in May 2013)



**Dark colour tapestry used in background in European Picture Gallery at Baroda Museum and Picture Gallery, Vadodara (May 2013)**

The Government accepted (September 2013) the observations and stated that the DOM has initiated the tender procedure to procure LED lights.

### **2.2.12.2 Shortage of space in museums**

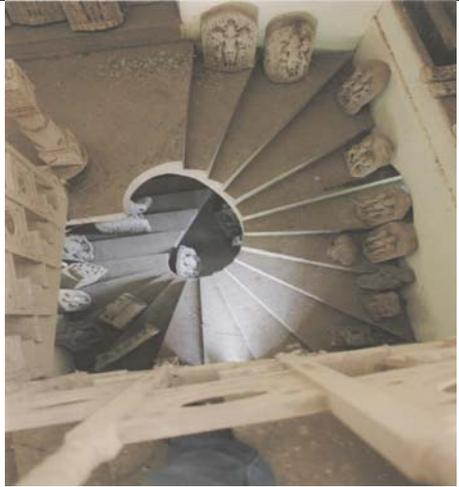
The DOM has not maintained a database for display, storage of exhibits and available area for each museum. Audit observed (May 2013) that a large number of antiquities were lying in the store or dumped at several places. The details of items in display and store, *etc.* at five test-checked museums was as shown in **Table 3** and **pictures** as follows –

**Table 3 : Position of items in display and stores in five museums**

<b>Museums</b>	<b>Number of items in display</b>	<b>Number of items in Store</b>
Baroda Museum and Picture Gallery, Vadodara	10,919	61,557
Darbar Hall, Junagadh	730	1,843
Watson, Rajkot	1,262	1,372
Sakkarbaug, Junagadh	605	1,637
Kachchh Museum, Bhuj	769	3,425

**(Source : Information furnished by test checked museums and DOM)**

It was noticed that the artefacts were displayed in close proximity or in horizontal rows one above the other at Baroda Museum and Picture Gallery, Vadodara and at Watson Museum, Rajkot. Also, artefacts were found lying on the staircases, open passages, parking areas or were found to have been stacked together.

	
<p><b>Sculptures lying in stairs at Baroda Museum and Picture Gallery, Vadodara (May 2013)</b></p>	<p><b>Sculptures lying in the parking area at Sakkarbaug Museum, Junagadh (May 2013)</b></p>

Government attributed (September 2013) the improper display of artefacts to lack of proper displaying space, duplication of exhibits and requirement of restoration and conservation of certain exhibits. It was also stated that all Curators in-charge have been instructed to keep as many exhibits on display as possible.

### 2.2.13 Human Resource Management

#### 2.2.13.1 Shortage of Manpower in Department of Archaeology

It was observed that as against 112 sanctioned posts in the Department, there were 62 vacancies (55 per cent) as on 30 June 2013. It was seen that most of the posts were lying vacant for over ten years. No new recruitment was made during the last 20 years. The vacancies in key posts were as shown in **Table 4** below–

**Table 4 : Key posts vacant in Department of Archaeology**

Post	Number of posts sanctioned	Number of posts vacant	Since when vacant
Archaeological Engineer	2 (both in HO)	1	April 2008
Assistant Director	2 (at circle offices at Ahmedabad and Rajkot)	2	In Ahmedabad circle office : since July 2011 and In Rajkot circle office: since February 2012
Superintending Archaeologist	5 (one in HO, two in circle office Ahmedabad, one each at circle offices Rajkot and Bhuj)	4	In Ahmedabad circle office: one post each since August 2005 and September 2008, In Rajkot circle office: since September 2008 In Bhuj circle office: since June 2009
Technical Assistant	5 (one at HO, two at circle office Ahmedabad and one each at circle offices Rajkot and Bhuj)	5	In HO : since December 2003 In Ahmedabad circle office: both posts since May 2000, In Rajkot circle office: since July 2003, In Bhuj circle office: since May 1997
Chowkidar	42 (at monuments)	26	Since June 1996

(Source : Information provided by DOA)

Audit observed that existence of large scale vacancies adversely affected the protection, preservation, conservation and restoration of monuments as illustrated below –

- Survey, excavation and research works was almost negligible as discussed in paragraph 2.2.7.1 and 2.2.9.1;
- Projects taken up for conservation of monuments were not completed resulting in funds remaining unutilized as discussed in paragraph 2.2.8.6;
- No monuments were identified for State protection (2008-13), the last monument taken under protection was in June 2007 as discussed in paragraph 2.2.9.2;
- Periodical inspection for timely identification of damage, deterioration, encroachment, vandalism, *etc.* was not done as discussed in paragraph 2.2.8.8; and
- Security/safety of monuments were not ensured besides the monuments being kept closed for public as except 18 monuments, 343 monuments were without watch and ward staff.

The Government stated (September 2013) that the matter was reviewed at higher level and restructuring of both DOA and DOM with increase in technical staff was underway.

### **2.2.13.2 Shortage of manpower in Department of Museum**

Audit observed that there was inadequate manpower in the Department and there were large number of vacancies in all cadres since a long period. As of June 2013, against 215 sanctioned posts, 105 posts were vacant.

#### **• *Museum Curators***

Curator is a key technical post in a museum and has the overall responsibility for all technical and administrative matters like planning for display of artefacts, their storage, proper lighting arrangements, maintenance and conservation of exhibits, proper utilisation of grants *etc.*

Audit observed that against 11 posts of Curators sanctioned, only two Curators were posted and nine posts were lying vacant as of June 2013. Five important museums<sup>61</sup> were functioning without any Curator.

Government stated (September 2013) that the process of recruiting Curators has been initiated.

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<sup>61</sup> Sakkarbaug Museum, Junagadh, Saputara Museum, Saputara, Kachchh Museum, Bhuj, Archaeological Museum, Jamnagar and Watson Museum, Rajkot

- ***Picture Restorer***

Picture restoration is a specialised work requiring skill and training. During Audit, it was observed that the DOM had no Picture Restorer since June 2007.



**Darkened picture in European Picture Gallery, Vadodara (June 2013)**

The Baroda Museum and Picture Gallery, Vadodara is famous for European pictures and has a collection of over 150 pictures of the Renaissance period. During the joint field visit of the Baroda Museum and Picture Gallery, Vadodara, Audit observed that three pictures in European Picture Gallery had darkened and three pictures in Japanese Art Gallery had faded. Further,

Curator, Darbar Hall Museum, Junagadh reported (October 2008) to the DOM that six pictures in the museum were damaged/deteriorated/faded.

Government stated (September 2013) that the process for recruitment of a Picture Restorer had been initiated.

- ***Gallery Attendants***

The Gallery Attendant was directly responsible for safeguarding the antiquities. There were 79 sanctioned posts of Gallery Attendants in the Department but only 49 posts had been filled up. Due to vacancies in posts, every Gallery Attendant was holding the charge of three to four Galleries. Audit observed (June 2013) that two important Galleries viz. Greeco-Roman Civilisation and European Civilisation Gallery at Baroda Museum and Picture Gallery were frequently closed in the absence of the Gallery Attendant.

Government stated (September 2013) that the process of recruitment had been initiated and a proposal to obtain permission for getting manpower through outsourcing was under consideration.

### ***2.2.13.3 Training***

Training for staff at regular intervals was vital for updation of knowledge/improvement of skills. Audit observed (July 2013) that none of the Curators in the Department were trained in display and storage techniques in the museums.

Government stated (September 2013) that the DOM had conducted a restoration workshop to train its existing staff. After fresh recruitment detailed training schedules would be formulated.

### **2.2.14 Security of the monuments and antiquities**

The DOA was assigned the responsibility of ensuring security of the protected monuments from risks such as encroachment, unauthorised access, *etc.* Audit observed that no policy has been framed for ensuring the security of the monuments and antiquities. Due to vacancies in watch and ward staff, monuments were found to have been encroached upon, damaged, *etc.* as discussed in the paragraphs 2.2.8.3.

### **2.2.15 Non-translation of writings on exhibits**

The translation of the manuscripts, stampage, *etc.* in Hindi, English and local language of the State is necessary so as to enable the visitors to appreciate and understand these better. However, during the joint field visit of Baroda Museum and Picture Gallery, Vadodara and Watson Museum, Rajkot it was observed that the writings of 18 manuscripts<sup>62</sup> and four stampages had not been translated in Hindi, English or Gujarati.

### **2.2.16 Public amenities not provided**

The DOA and DOM were required to ensure basic amenities viz. drinking water, toilets, ramps for physically challenged persons, notice boards, *etc.* at the monuments and museums. Further, Persons with Disability (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 provided for the provision of ramps in public buildings and adaptation of toilets for wheel-chair users.

It was observed in Audit that Visitors Entry Register was not being maintained. Also, in the joint field visit (March to May 2013) of 91 monuments, it was noticed that amenities like drinking water, toilet, guide, sitting/parking arrangements, ramps/wheel-chairs had not been provided for and no planning for providing these amenities was found to be under consideration. Joint field visit of five museums<sup>63</sup> also revealed that basic amenities had neither been provided for and nor were being planned (**Appendix-XV**).

### **2.2.17 Conclusion**

It was observed in Audit that there were persistent savings ranging from 21 to 55 *per cent* in the DOA and from 22 to 47 *per cent* in the DOM against the grants received by them for archaeology and museology activities from the State Government. No survey for identification of new monuments was carried out during 2008-13. The maintenance of records and documentation was inadequate. There was no long term action plan for preservation, conservation and development of archeological sites. Even the short-term plans were deficient as

<sup>62</sup> Baroda Museum and Picture Gallery, Vadodara – 10 manuscripts written in old devanagiri script, three stampage written in Urdu and one stampage written in Marathi Language, Watson Museum, Rajkot – eight manuscripts written in Jain language.

<sup>63</sup> Kachchh Museum Bhuj, Darbar Hall Museum Junagadh, Sakkarbaugh Museum Junagadh, Watson Museum, Rajkot and Baroda Museum and Picture Gallery, Vadodara.

the works planned could not be completed. Due to shortage of human resources at various levels in the Department, the monuments were closed for public. Also due to scarcity of manpower, there were deficiencies in preservation, negligible excavation, conservation and inspection of monuments. Antiquities recovered during excavation were not properly preserved. Due to incomplete civil works, new museums/galleries had not been opened to public. Deficiencies in display of antiquities due to improper lighting, shortage of space, *etc.* were observed. Public amenities to make the monuments and museums visitor-friendly did not exist.

Since the goal of archaeology is to search for patterns in the evaluation of significant human activity and cultural events of the past through artefacts, architecture, *etc.* and as it provides a history and heritage of culture, it is imperative that this wealth is properly explored, excavated, catalogued, stored, restored, preserved, conserved and safely kept.

### **2.2.18 Recommendations**

DOA should

- develop a sound system for assessment of budget requirements and ensure proper utilisation of the grants received;
- prepare a strategic action plan for survey and identification of new monuments besides preservation, conservation, development and showcasing of monuments;
- prepare a long term plan for excavation, research and development of sites of historical importance;
- devise a system for cataloguing, safe keeping and display of artefacts recovered from excavated sites;
- prescribe norms for inspection of monuments; and
- deploy qualified technical personnel for excavation and preservation work.

DOM should

- plan to create space for display and storage of all artefacts/paintings at each museum;
- prepare and catalogue, update all artefacts and paintings in each museum;
- adopt secure arrangements for preservation of artefacts and paintings; and
- adopt scientific arrangements for display of the artefacts and paintings.

## FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

### 2.3 Functioning of Food, Civil Supplies and Consumer Affairs Department

#### *Executive Summary*

*The performance audit on the functioning of Food, Civil Supplies and Consumer Affairs Department for the period 2008-13 was conducted during January 2013 to July 2013 and the following deficiencies were noticed -*

*There were savings out of Budget provisions in capital head ranging from two to 76 per cent. Ration cards were found to have been issued to more number of families than those identified under Below Poverty Line (BPL) category by GOI. Issuance of Bar Coded Ration Cards was found to have been delayed. Food grains allotted by GOI were not fully lifted by the Department resulting in loss of GOI subsidy. Prescribed inspections of Fair Price Shops had not been carried out to rectify the deficiencies and irregularities at Fair Price Shops. Implementation of schemes namely “Annapurna Yojana” and “Annam Brahmam Yojana” was deficient as the Department failed to identify maximum beneficiaries for extending benefits of the Yojana. The distribution of fortified wheat flour in place of wheat under “Antyodaya Anna Yojana” in Ahmedabad City was discontinued by State Government though the use of fortified wheat flour was cost effective and increased intake of micronutrients. Vehicles and equipment provided by GOI were not appropriately utilised. Office buildings constructed for Consumer Grievance Redressal Forum at Dang, Dahod, Porbandar and Narmada were not utilised. State Consumer Welfare fund remained unutilised and Consumer protection was deficient as large number of consumer cases was pending with the Commission and District Fora. Reconciliation of remittances was not done. There was acute shortage of staff. Internal audit was deficient and there was no proper monitoring mechanism.*

#### **2.3.1 Introduction**

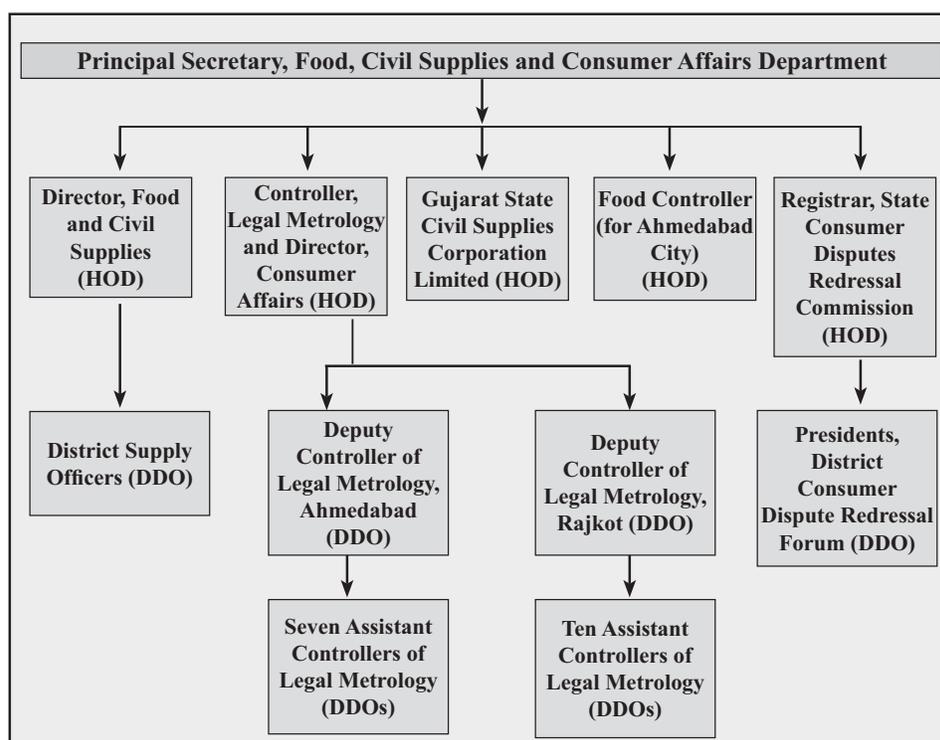
The Food, Civil Supplies and Consumer Affairs Department (the Department) is responsible for the procurement, monitoring and distribution of essential commodities. The key functions of the Department are implementation and monitoring of Public Distribution System (PDS), approval of Fair Price Shops (FPS), issue of Ration cards, monitoring and implementation of various laws related to Weight and Measures and Consumer Affairs, conducting programmes related to consumer awareness, issuing licenses to Petrol/Diesel pumps and gas

agencies, inspection of FPSs, dealers of petrol, diesel, solvent and gas, *etc.*, to hear and decide about various appeals of FPS and Petrol/Diesel Pumps, to regulate the price of essential commodities in open market and to watch the smooth supply of these essential commodities to public, to ensure food security in times of disaster, *etc.*

### 2.3.2 Organisational set-up

The Principal Secretary (PS) is the Chief Controlling Officer of the Department. The organogram of the Department is depicted below -

Organogram of Food, Civil Supplies and Consumer Affairs Department



- Director, Food and Civil Supplies (FCS) is responsible for assessing and submitting the requisition of food grains, sugar, kerosene, *etc.* to the GOI for the State, manage the PDS at subsidised rate for the targeted public and to review the prevailing market price of essential commodities;
- The Gujarat State Civil Supplies Corporation Limited (GSCSCL) is a wholly State owned company for providing logistic support like procurement, lifting, storage and distribution of food grains, coarse grains, edible oil, sugar, salt, *etc.* for implementation of PDS in the State. Food grains are being procured at District level by the District Supply Manager, GSCSCL from FCI on the basis of quantity allotted for the District by FCS;

- Controller Legal Metrology and Director Consumer Affairs (Controller) is responsible for implementation of consumer protection Acts and Rules, stamping of weight and measures, implementation of Standard Weight and Measures Act, administration of Consumer Affairs and Protection Agency of Gujarat, formation of consumer clubs and provide financial assistance to NGOs to organise seminars, jagruti shibirs, workshops, *etc.* for consumer awareness. These activities are implemented at the District level through Assistant Controllers of Legal Metrology under the Deputy Controllers of Legal Metrology, Ahmedabad and Rajkot;
- Registrar, State Consumer Disputes Redressal Commission (Commission) is responsible for the protection of the interest of the consumers, make them aware of their consumer rights and redress their grievances in a free, fair and independent way, control the functioning of District Consumer Disputes Redressal Forum (District Forum) and running the consumer courts at State level and District level, *etc.*; and
- Food Controller (FC) is responsible to issue licences for FPS, gas agency, kerosene shops, food items shops, *etc.*, inspection and monitoring of the essential commodities, prevention of black marketing, *etc.* within the Ahmedabad City. In other Districts, the District Supply Officers (DSOs) are responsible for these activities.

### **2.3.3 Scope and methodology of audit**

Nine Districts<sup>64</sup> were selected out of 26 Districts in the State on the basis of Stratified Random Sampling Method. The records of office of the PS, all five HODs along with Drawing and Disbursing Officers (DDOs) of the Department and 56 FPSs out of 5,351 FPSs in the nine selected Districts for the period (2008-13) were test checked (January 2013 to July 2013). An entry conference was held on 24 June 2013 with the Deputy Secretary of the Department to explain the objectives of audit and its scope.

The audit methodology included scrutiny of records and of the office test checked, communication of the audit observations to the Department and obtaining their comments while finalising the audit report. The audit findings were also discussed with the Principal Secretary of the Department in the exit conference on 25 September 2013. The replies of the Department have been incorporated in the report at appropriate places.

### **2.3.4 Audit Objectives**

The broad objective of the performance audit was to assess the performance of the Department on the following parameters –

- whether the budgetary and financial management was carried out adhering to the rules, procedures and principles of economy and efficiency;

<sup>64</sup> Anand, Dahod, Jamnagar, Kachchh, Mehsana, Narmada, Panchmahals, Surendranagar and Valsad

- whether the procurement and distribution arrangements were effective and the extent of benefit reached the intended beneficiaries;
- whether implementation of schemes was effective;
- whether the Controller Legal Metrology and Director Consumer Affairs ensured creation of adequate infrastructure;
- whether consumer protection was ensured by the Department;
- whether human resources were adequate and used effectively; and
- whether internal control including monitoring mechanism was adequate and effective in achieving the objectives of the Department.

### **2.3.5 Audit Criteria**

Audit criteria adopted for the evaluation of performance of the Department were –

- Provisions of the Budget Manual;
- Rules framed and orders issued by the Department and instructions of the Government issued from time to time;
- Guidelines of the Schemes implemented by the Department;
- Essential Commodity Act, 1955;
- Public Distribution System (Control) Order, 2001, as amended from time to time; and
- Orders/instructions of GOI/Food Corporation of India (FCI) regarding procurement, storage and allocation of food grains.

## **Audit Findings**

### **2.3.6 Financial Management**

#### **2.3.6.1 Poor Budget Management**

The GOI releases funds to the Finance Department of the State and the Finance Department in turn releases the funds alongwith State funds to the Department based on the budget allocation. The Department releases the funds to the HODs who in turn releases to the DDOs of the Department (**Appendix-XVI**).

The budget provisions, expenditure and savings/excess under Revenue and Capital heads during 2008-13 are as shown in the **Table 1** below –

**Table 1: Details of budget provisions and actual expenditure**

(₹ in crore)

Year	Budget Provision <sup>65</sup>		Final Budget Allocation		Actual Expenditure		Excess (+)/Saving (-) (percentage)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
2008-09	204.90	1.36	212.02	1.39	212.90	0.34	(+0.88 (0.42))	(-) 1.05 (76)
2009-10	285.86	0.32	334.85	0.33	288.76	0.17	(-) 46.09 (14)	(-) 0.16 (48)
2010-11	327.22	7.33	346.68	7.33	305.00	7.15	(-) 41.68 (12)	(-) 0.18 (2)
2011-12	387.32	10.37	387.32	10.37	307.88	4.07	(-) 79.44 (21)	(-) 6.30 (61)
2012-13	421.46	11.51	426.17	11.51	312.91	11.13	(-) 113.26 (27)	(-) 0.38 (3)

(Source : Appropriation accounts for the years 2008-13)

Saving under Revenue head ranged between 12 *per cent* and 27 *per cent* and saving under Capital head ranged between two *per cent* and 76 *per cent*. The details of budget, expenditure and savings/excess in respect of five HODs are shown in **Appendix-XVII**. Audit observed that the budgets were prepared without obtaining the estimates from field offices and without considering the status of implementation of various schemes of the Department.

The Department admitted (September 2013) the facts and stated that the savings was due to discontinuation of some schemes, vacancies in various posts, less payment to outsourced agencies as the target for issue of bar coded ration cards *etc.* had not been met.

### 2.3.7 Public Distribution System

The Public Distribution System (PDS) involves procurement, storage and distribution of commodities<sup>66</sup> to ration card holders through Fair Price Shops (FPS) under the Public Distribution System (Control) Order, 2001. The main objective of PDS is to ensure regular supply of essential commodities at reasonable prices, particularly to the weaker section of the society for enhancing food security. PDS, till 1992, was a general entitlement scheme for all consumers without any specific target. GOI strengthened PDS by introducing (June 1997) the Targeted Public Distribution System (TPDS), under which 35 kilograms (kg.) of food grains *per* month were to be issued at subsidised rates to families living Below Poverty Line (BPL) and 10 to 15 kg. of food grains to Above Poverty Line (APL) families. GOI launched (December 2000) the Antyodaya Anna Yojana (AAY) with a view to making TPDS more focused and targeted towards poorest of the poor. The scheme envisaged distribution of 35 kg. of food grains *per* month at highly subsidised rates of ₹ two *per* kg. of wheat and ₹ three *per* kg. of rice. GOI launched (April 2000) the Annapurna Yojana for distribution of 10 kg. of food grains *per* month free of cost to those poor senior

<sup>65</sup> Grant Numbers 21, 22, 23 and 24 under major Heads 3451, 3475, 3456, 2408, 7610, *etc*

<sup>66</sup> Rice, wheat, sugar, kerosene oil *etc.*, as notified by GOI

citizens who were though eligible but remained uncovered under the National Old Age Pension scheme or the State Pension scheme.

### **2.3.7.1 Excess identification of BPL families**

The PDS (Control) Order, 2001 provides that the State Government shall formulate guidelines for the purpose of identification of BPL families including AAY families as per the estimates adopted by the GOI. The GOI had prescribed a method of identifying BPL beneficiaries in a scale of zero to 16 points. It was observed in audit that State Government had identified BPL families in a scale of zero to 20 point in deviation from the above norms. As against 21.20 lakh<sup>67</sup> BPL families including AAY families estimated by the GOI (February 2001 and May 2005), State Government had identified 32.05 lakh<sup>68</sup> families (2001). This resulted in excess issue of ration cards to 11.53 lakh<sup>69</sup> BPL families and short issue of ration cards to 0.68 lakh<sup>70</sup> AAY families against the estimates of GOI.

The lists of BPL and AAY families were to be reviewed every year for the purpose of deletion of ineligible families and inclusion of eligible families. However, the Department had not conducted any survey for identifying number of AAY families for issue of ration cards.

Government stated (September 2013) that it had approached the GOI for allotment of food grains for additional identified BPL families, but the same was denied by the GOI. The reply was not acceptable as the norms fixed by GOI were ignored for the identification of beneficiaries.

### **2.3.7.2 Non-lifting of food grains from FCI**

With a view to enable the State Government to plan timely lifting of the allotted quantities of food grains and to make distribution cost effective, monthly allocation of rice and wheat were made by GOI to the States. Under the revised procedure, the State Government is allowed a validity period of 50 days to arrange for lifting the allotted food grains. Director, FCS sends their monthly details of requirement of food grains to the GOI. Accordingly, GOI releases food grains to the GSCSCL through FCI and GSCSCL distributes it in turn to the Districts as per their requirement. The category-wise details of allocation, lifting, distribution and stock of wheat and rice are shown in **Appendix-XVIII**.

Audit observed that overall shortfall in offtake (2008-13) of wheat and rice by State Government was 33 *per cent* and seven *per cent* respectively as against the allotment made by the GOI (**Appendix-XVIII**). The shortfall in wheat offtake in APL category, BPL category and AAY category was 56 *per cent*, three *per cent* and two *per cent* respectively and shortfall in rice offtake was 77 *per cent*, six *per cent* and three *per cent* respectively. This resulted in beneficiaries being

<sup>67</sup> BPL cards – 13.07 lakh + AAY cards – 8.13 lakh

<sup>68</sup> BPL cards – 24.60 lakh + AAY cards – 7.45 lakh

<sup>69</sup> 24.60 lakh – 13.07 lakh = 11.53 lakh BPL Cards

<sup>70</sup> 8.13 lakh – 7.45 lakh = 0.68 lakh AAY Cards

deprived of subsidised food grains and loss of subsidy to the tune of ₹ 2,651.79 crore<sup>71</sup> (2008-13) to the State Government due to non-lifting of subsidised food grains allotted by GOI.

Government stated (September 2013) that low off take of wheat by the APL beneficiaries resulted in short lifting of wheat under APL category. The Government further stated that utmost attention had been given to lift full quota but sometimes due to non-availability of stock at FCI depots during the downloading of rakes, the same was short lifted.

### 2.3.7.3 Diversion of APL food grains for BPL

State Government had issued 24.60 lakh ration cards for BPL families and 7.45 lakh ration cards for AAY families against 21.20 lakh (13.07 lakh BPL families and 8.13 lakh AAY families) as estimated by GOI (February 2001 and May 2005). As against the requirement of food grains for 24.60 lakh BPL families as estimated by the State Government, the GOI allotted (35 kg. food grains *per family per month*) for the 13.07 lakh BPL families as per their estimates. As no allocation was made by GOI for remaining 11.53 lakh BPL families under BPL quota, State Government diverted APL food grains to BPL for distributing 35 kg. food grains to cover all the 24.60 lakh BPL card holders as shown in **Table 2** below –

**Table 2 : Details of food grain diverted from APL to BPL category**

(Quantity in MT)

Year	Opening Balance of wheat for APL	Lifting during the year (APL)	Total stock of wheat available during the year (APL)	Quantity of wheat diverted from APL to BPL during the year	Per cent diversion from APL to BPL
2010-11	(-) 55,226	6,18,181	5,62,955	3,13,110	55.62
2011-12	(-) 61,163	4,16,083	3,54,920	1,26,263	35.58
2012-13	(-) 99,891	4,79,066	3,79,175	1,57,580	41.56

(Source : Data provided by GSCSCL)

The Government stated (September 2013) that it had made proposal to GOI for allotment of food grains according to the number of BPL families identified by the State Government, however, GOI had not accepted the proposal. The reply was not acceptable as once the allocations of food grains to the State Government was issued by the GOI based on the applicable norms, it was the responsibility of the State Government to ensure their proper distribution to the eligible BPL and APL families in the State under TPDS and AAY.

<sup>71</sup> In APL category: ₹ 2,429.15 crore, in BPL category: ₹ 151.20 crore and in AAY category: ₹ 71.44 crore. Subsidy is based on Economic Cost – Central Issue Price. Economic cost is arrived by addition of Minimum Support price + Procurement incidentals + Distribution costs of the food grains.

#### **2.3.7.4 Delay in issuing Bar Coded Ration Card**

The State Government had launched (April 2010) a project for issue of Bar Coded Ration Card to AAY, BPL and APL families. The main objective of adoption of biometric bar coded ration cards was to ensure that there is no duplication of data relating to individuals and families, the beneficiaries are genuine and duplicate/bogus and forged cards are forfeited. For this purpose, information in the prescribed proforma was to be submitted to the FPS by the beneficiaries. The project of bar coded ration card was to be implemented by the Director (FCS). The Director issued (October 2010) guidelines for implementation of the project and the work was to be completed by March 2011. Funds to the tune of ₹ 16.20 crore (2010-11 to 2012-13) were allotted for the work. It was, however, noticed that –

- as against 1.29 crore old existing ration card holders, only 1.05 crore duly filled in forms had been received and only 87.69 lakh (83.51 *per cent*) Bar Coded Ration Cards had been generated;
- biometrics of only 57.70 lakh cards (54.95 *per cent*) had been captured; and
- out of 17,233 FPS in the State, the work of capturing more than 80 *per cent* biometrics had been completed only in 10,670 FPS (June 2013).

Thus, the main objective of the project for issue of Bar Coded Ration Cards had not been fully achieved.

Government attributed (September 2013) the delay to urban card holders not turning up for giving their biometrics, problems of connectivity, operational difficulties, *etc.* The fact remained that the project has been delayed considerably resulting in non-achievement of project objectives. Active steps need to be taken for its implementation.

- ***Non-commencement of issue of ration coupons***

The Government started (2011-12) bio-metric based food coupon system in one pilot FPS (Phase-I) of each Taluka/Zone. The coupons provide complete information about the entitled quantity and price of subsidised commodities to the card holders and also help in minimising diversion and leakages of subsidised commodities from the FPS. Further, the Government issued (September 2012) instructions to all Collectors and DSOs that distribution of food grains on the basis of food coupons generated by using bio-metrics captured was to be started from October 2012 in FPSs where more than 80 *per cent* bar coded ration cards were issued.

Audit observed in nine test checked DSOs that distribution of food grains on the basis of food coupons was started only in 393 FPSs out of 2,904 FPSs,

where more than 80 *per cent* cards were issued, the details of which are given in **Table 3** below –

**Table 3 : Details of distribution of food grains on the basis of food coupons**

Name of District	Total FPS	Number of FPS were more than 80 <i>per cent</i> bio-metric ration cards issued	Number of FPS where the work of Food Coupons started
Anand	713	417	17
Dahod	632	516	69
Jamnagar	653	171	10
Mehsana	703	436	74
Narmada	220	161	135
Panchmahals	719	476	06
Kachchh	651	320	11
Surendranagar	622	237	67
Valsad	438	170	04
<b>Total</b>	<b>5,351</b>	<b>2,904</b>	<b>393</b>
<b>Total for the State</b>	<b>17,219</b>	<b>8,870</b>	<b>1,579</b>

(Source : Data provided by Director, Food and Civil Supplies, Gandhinagar and nine DSO offices)

As food coupons are to be generated on the basis of biometrics of the card holders, absence of coupon system may lead to sale of food grains to ineligible card holders by FPS owners.

### 2.3.7.5 Violation of contract conditions

The standardised contract conditions of GSCSCL with the labour contractors for packing the food grain bags provide that each bag should contain the same quantity, bags should be machine stitched with yellow thread and stamped with details like name of the godown, date, year, *etc.* This was intended to prevent leakage of food grains through unauthorised channels during transit and to prevent malpractices, if any.

However, during joint<sup>72</sup> field visit of 18 godowns of GSCSCL, it was noticed that in 11<sup>73</sup> godowns the bags were not machine stitched with yellow thread and stamping was not being done. At Mandvi godown, the stamps were small in size and illegible. These violations may lead to diversion/misappropriation of food grains during transit from godowns to FPSs.

Government stated (September 2013) that penalty has been recovered (March 2013 to May 2013) at few godowns for the above irregularities. The fact remained that the provisions of the contract were not strictly imposed at all godowns for violations by the labour contractor. Strict compliance by the contractors must be ensured to prevent any leakage of the food grains.

<sup>72</sup> Audit team with departmental staff jointly

<sup>73</sup> Borsad and Petlad of Anand District, Dahod and Jhalod of Dahod District, Mundra and Mandvi of Kachchh District, Sagbara and Tilakwada of Narmada District, Patadi and Limbdi of Surendranagar District and Sanjan of Valsad District

### **2.3.7.6 Functioning of Fair Price Shops**

The success of the PDS depends considerably on the efficient functioning of the FPSs. The PDS (Control) Order, 2001 stipulated that the FPS owners should display details such as the stock position along with prevalent issue prices, number of beneficiaries, scale of ration admissible to different categories of consumers and sample of food grains, timings of opening and closing of the shop, *etc.*

#### **• Deficiencies in functioning of Fair Price Shops**

Audit test checked 56 FPSs and found various deficiencies and irregularities. In seven FPSs notice board was not found, in 17 FPSs stock of all the PDS commodities was not displayed and in 19 FPSs samples of food grains for sale were not displayed.

In the 56 test checked FPSs, joint<sup>74</sup> physical verification of the stock revealed differences<sup>75</sup> with those recorded in the Stock Register (**Appendix-XIX**).

Further, in 13 FPSs, audit observed that items of PDS were not sold to AAY/BPL/APL category as per quota prescribed and in six FPSs original cash memos (customer's copy) along with the carbon copy (shop's copy) were found for the PDS items shown to be already sold in the Register.

Government stated (September 2013) that concerned District Collectors and Food Controller, Ahmedabad have been informed to take necessary action and furnish the action taken report.

#### **• Non-inspection of Fair Price Shops**

The PDS (Control) Order, 2001 envisages inspection of FPS once in six months by DSO and other officers to ensure their smooth and efficient functioning. Accordingly, the Department fixed the monthly targets for DSOs and other officers for inspection of FPSs to rectify deficiencies in the functioning of FPSs. During scrutiny of records (2010-13), it was observed that the prescribed number of inspections of FPSs were not being carried out by the DSOs. The overall shortfall in inspection of FPSs in the State ranged between 31 *per cent* (2010-11) and 46 *per cent* (2012-13) as shown in **Appendix-XX**. It was also noticed that the shortfall was more than 80 *per cent* in Navsari District (2012-13).

Government attributed (September 2013) the shortfall in inspection to inadequate staff, election duties of the staff, work pertaining to New Bar Coded Ration Cards, *etc.* The fact remained that the prescribed number of inspections of FPSs were not being carried out by the DSOs.

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<sup>74</sup> Audit team with departmental staff jointly

<sup>75</sup> In 26 FPSs excess stock were found (Sugar 82.650 kgs., Kerosene 229 litres, Salt 892 kgs., Wheat 61.50 kgs. and Rice 61.50 kgs.). In 16 FPSs less stock were found (Sugar 16.350 kgs., Edible Oil 10 litres, Wheat 1781.8 kgs. and Rice 333.40 Kgs.)

### 2.3.8 Implementation of schemes

#### 2.3.8.1 Improper implementation of Annam Brahman Yojana

As per orders of Supreme Court<sup>76</sup> (October 2002), States/UTs were responsible to prevent deaths due to starvation or malnutrition. In pursuance to the said order, State Government launched (January 2009) ‘Annam Brahman Yojana’ for providing 10 kg. to 15 kg. food grains free of cost to the persons who had no ration card and belonged to the targetted category<sup>77</sup>. Mamlatdars/DSOs were to identify the beneficiaries carefully and issue cards for six months, which could be renewed for another six months.

Audit observed that as against the target of 2,250 quintals<sup>78</sup> *per annum* of food grains, only 241.80 quintals (11 *per cent*), 487.20 quintals (22 *per cent*) and 480 quintals (21 *per cent*) were distributed during 2009-10, 2010-11 and 2011-12 respectively. The food grains under the scheme were not distributed in 19 Districts<sup>79</sup>, 13 Districts<sup>80</sup>, 18 Districts<sup>81</sup> and five Districts<sup>82</sup> in 2009-10, 2010-11, 2011-12 and 2012-13 respectively. This indicated that the Mamlatdars/DSOs failed to identify maximum beneficiaries under the scheme defeating the very purpose of the scheme.

Government in its reply stated (September 2013) that instructions have been issued to all DSOs to identify the beneficiaries and issue the cards to extend the benefits of the Yojana.

#### 2.3.8.2 Improper implementation of Annapurna Yojana

During Budget speech (1999-2000), the Union Finance Minister announced ‘Annapurna Yojana’ under which 10 kg. of food grains *per month* was to be distributed free of cost to all poor<sup>83</sup> above 65 years of age who were though eligible but remained uncovered under National Old Age Pension scheme or the State Pension scheme. GOI had fixed the quantity of 1,000 MT *per annum* for the States and accordingly released 83.33 MT of wheat every month to the State Government under the scheme. The State Government was to allocate the wheat to all DSOs and the latter in turn were to allocate the same to the Mamlatdars as per their requirements.

Audit could not ascertain the number of beneficiaries identified and allocation of wheat under the scheme for the period 2008-09 to 2010-11 as the consolidated

<sup>76</sup> Writ Petition No. 196/2001 dated 29 October 2002 – People’s Union for Civil Liberties Vs. Union of India and others

<sup>77</sup> Very poor/handicapped/orphaned/bed ridden at hospitals/ orphaned children/ street children, etc.

<sup>78</sup> Under this scheme, Government provides 10 quintal of food grains to each Mamlatdar for distribution. There are 225 Mamlatdars in the State.

<sup>79</sup> Ahmedabad city, Ahmedabad, Anand, Amreli, Bhavnagar, Dahod, Dang, Gandhinagar, Jamnagar, Junagadh, Mehsana, Narmada, Navsari, Panchmahals, Patan, Sabarkantha, Surat, Surendranagar and Valsad

<sup>80</sup> Ahmedabad, Dahod, Dang, Gandhinagar, Jamnagar, Kachchh, Mehsana, Panchmahals, Patan, Porbandar, Sabarkantha, Surendranagar and Valsad

<sup>81</sup> Ahmedabad, Amreli, Banaskantha, Bharuch, Bhavnagar, Dang, Gandhinagar, Jamnagar, Junagadh, Kachchh, Mehsana, Narmada, Navsari, Panchmahals, Porbandar, Sabarkantha, Surendranagar and Valsad

<sup>82</sup> Anand, Bhavnagar, Dang, Kachchh and Sabarkantha

<sup>83</sup> Having little or no regular means of subsistence for his/her own source of income or through financial support from family members or other sources

information was not available with the Department. The Department had identified 11,966 and 13,356 beneficiaries during 2011-12 and 2012-13 respectively. The details of allocation and distribution of wheat during 2011-12 and 2012-13 are shown in the **Table 4** below –

**Table 4 : Details of wheat allocated for Annapurna Yojana**

Period	Requirement of wheat as per norms (MT)	Opening Stock of wheat (MT)	Allocation of wheat by GOI (MT)	Total Stock (MT)	Wheat allotted to Districts (MT)	Closing Stock of wheat (MT)	Percentage	
							Allocation against requirement (Col. 5 and 3)	Distribution against available stock (Col. 7 and 6)
1	3	4	5	6	7	8	9	10
2011-12	1,435.92	384.98	575.96	960.94	634.00	326.94	40.11	65.97
2012-13	1,602.72	326.94	999.96	1,326.90	561.48	765.42	62.39	42.32

(Source : Data provided by Director, Food and Civil Supplies, Gandhinagar)

The above table shows that only 65.97 per cent and 42.32 per cent of available stock of wheat were distributed among the Districts during 2011-12 and 2012-13 respectively, resulting in 765.42 MT of wheat lying undistributed in the godowns at the end of March 2013.

Further, audit observed that no beneficiaries were identified under the scheme in three Districts<sup>84</sup> during 2012-13. Though four beneficiaries were identified in Bhavnagar District, no food grains were allocated to the District (2012-13). Thus, the programme introduced for the destitute was not implemented properly.

The Director (FCS) stated (June 2013) that all Collectors and DSOs had been directed to ensure proper implementation of the scheme.

### **2.3.8.3 Non-creation of Village Grain Banks**

The Village Grain Bank (VGB) scheme was introduced (November 2006) to provide safeguard against starvation during the period of natural calamity or during lean agriculture season. The scheme envisages setting up of VGBs with 40 families by inclusion of all willing BPL/AAY families of the villages identified by the State Government as food deficit areas like the draught-prone areas, the hot and cold desert areas, tribal areas and inaccessible hilly areas. Village Panchayat/Gram Sabha, Self Help Group or NGOs, etc. identified by the State Government were eligible to run the VGBs. The GOI provided onetime cash component of ₹ 12,200 for administrative expenses<sup>85</sup> and four MT<sup>86</sup> food grains for lending to the families of each VGB. The quantity lent was required to be returned by the families within one year. GOI sanctioned (2006-07 and 2007-08) 354 VGBs<sup>87</sup> and released onetime cash component of ₹ 43.19 lakh and 1,416 MT food grains.

<sup>84</sup> Anand, Dang and Mehsana

<sup>85</sup> Storage/Weights and Scale - ₹ 6,000, Training - ₹ 1,400, Monitoring and administrative expenses - ₹ 3,000, 50 per cent of the Transportation cost at the rate of ₹ 90 per quintal - ₹ 1,800

<sup>86</sup> One quintal per member of VGB

<sup>87</sup> 226 VGBs – 2006-07 and 128 VGBs – 2007-08

However, out of 61 VGBs sanctioned (2006-07) for Porbandar and Banaskantha District, 24 VGBs<sup>88</sup> only were in existence as at the end of March 2013. Thus, 37 VGBs ceased to exist and no action was initiated by the State Government to revive the VGBs. Hence the objective of setting up of these VGBs was defeated. Further, it was observed that 12 VGBs sanctioned (2007-08) for Dahod and Panchmahals Districts (six in each District) were not formed. However, the Department had submitted full utilisation certificate to the GOI in respect of assistance and allocated food grains to these VGBs.

#### **2.3.8.4 Discontinuation of distribution of fortified wheat flour**

The State Government introduced (April 2006) distribution of fortified wheat flour in place of wheat under Antyodaya Anna Yojana in Ahmedabad City on experimental basis to overcome micronutrient deficiencies, which was expanded to the whole State in April 2010.

The GOI sanctioned (March 2010) Additional Central Assistance (ACA) of ₹ 27 crore for the programme. However, State Government did not utilise the ACA fully and refunded ₹ 5.04 crore (December 2012). Though the use of fortified wheat flour was cost effective and increased intake of micronutrients, the State Government discontinued (May 2012) the project after incurring total expenditure of ₹ 210.64 crore<sup>89</sup>.

Government attributed (September 2013) the reasons of non-availability of flour mills, milling capacity, testing facility to ensure the actual mixed quantity of soya, iron, folic and other micro-nutrients, complaints from people regarding insects in fortified flour, *etc.* The reply was not acceptable as instead of making efforts to overcome the hindrances on implementation of scheme, Government opted to close the scheme. Further, as per a case study<sup>90</sup>, substitution of fortified wheat flour had increased the intake of micronutrients, reduced 94 per cent of inadequate iron intake among PDS beneficiaries and according to WHO criterion, this programme was highly cost effective.

#### **2.3.9 Decentralised Procurement**

To provide Minimum Support Price (MSP) to farmers and to ensure economy in transportation expenses, the Decentralised Procurement (DCP)<sup>91</sup> system was introduced (2009-10) in the State for procurement and maintenance of stock of wheat at State level. Memorandum of Understanding (MOU) executed (September 2009) between GOI and State Government regulates the procurements and claims for distribution of procured quantity under PDS.

<sup>88</sup> five in Porbandar District and 19 in Banaskantha District

<sup>89</sup> 2009-10 (GOG- ₹ 51.85 crore, GOI- ₹ 21.96 crore), 2010-11 (GOG- ₹ 100.84 crore), 2011-12 (₹ 35.99 crore)

<sup>90</sup> Indian Social Safety Net Programs as platforms for introducing wheat flour fortification : A case study of Gujarat State by John Fiedler and Keith Lividini affiliated with HarvestPlus, International Food Policy Research Institute, Washington DC(March 2012).

<sup>91</sup> Under DCP, procurement was done at State level and kept with for distribution under PDS against the allotment by GOI.

GSCSCL was appointed as nodal agency for the procurement of wheat under DCP Scheme. Procurement under DCP was 2.66 lakh MT (2009-13), which was 6.05 per cent of offtake (43.96 lakh MT) from FCI. Audit observed that –

- GOI reimbursed the expenditure incurred by the State Government on the procurement operations on provisional basis, however, final claims of ₹ 10.92 crore<sup>92</sup> pertaining to the period 2009-12 were still pending with GOI;
- shortages in the stock of wheat (2,624.29 MT), rice (1,674.68 MT) and fortified wheatflour (53.17 MT) valuing ₹ 1.23 crore, ₹ 0.69 crore and ₹ 0.02 crore respectively during 2008-13 were detected by GSCSCL. However, information regarding recovery/write-off was not made available to audit;
- GOI fixed (October 2003) norms relating to gain in weight of wheat due to absorption of moisture after storage in open/covered space, which were adopted by the FCI also. However, GSCSCL had not fixed any norms for storage gain;
- an amount of ₹ 2.76 crore<sup>93</sup> was pending for realisation from FCI towards Road Freight Transport claims towards extra cost on transportation of food grains from non-designated depots pertaining to the period up to 2012-13; and
- claim of ₹ 46.38 lakh for damaged supply (March 2012 and December 2012) of 265 gunny bales (1,32,500 gunny bags) supplied by Director General of Supplies and Disposal, Kolkata was preferred belatedly by GSCSCL in June 2013 and the settlement of claim was still pending (December 2013).

### ***2.3.10 Legal Metrology and Consumer Affairs***

#### ***2.3.10.1 Delay in construction of Laboratories***

The GOI decided (May 2009) to extend financial assistance for construction of Working Standard Laboratory (WSL)/Secondary Standard Laboratory (SSL) at a cost of ₹ 25 lakh each under XI<sup>th</sup> Plan Central Scheme “Strengthening Weight and Measurement Infrastructure of States/UTs” to be utilised during 2009-12. The GOI released ₹ 2.25 crore (November 2009) for construction of seven WSL<sup>94</sup> and two SSL<sup>95</sup> laboratories in the State. The amount was deposited (March 2010) in the PLA of Controller, Legal Metrology and later on placed at the disposal of Road and Building Department.

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<sup>92</sup> ₹ 4.30 crore (2009-10) + ₹ 0.04 crore (2010-11) + ₹ 6.58 crore (2011-12)

<sup>93</sup> ₹ 0.27 crore (prior to 2007-08) + ₹ 0.84 crore (2007-08) + ₹ 0.86 crore (2008-09) + ₹ 0.56 crore (2009-10) + ₹ 0.21 crore (2010-11) - ₹ 0.07 crore (2011-12) + ₹ 0.09 crore (2012-13)

<sup>94</sup> Anreli, Jamnagar, Narmada, Navsari, Rajkot, Tapi and Vadodara

<sup>95</sup> Rajkot and Vadodara

Audit observed that no expenditure was incurred from this grant till 2010-11, but subsequently an amount of ₹ 1.63 crore<sup>96</sup> (June 2013) was utilised for construction and an amount of ₹ 0.62 crore remained unutilised. The construction work of WSL at Vadodara was incomplete while the works of SSL at Vadodara and WSL at Amreli had not started (September 2013). This has resulted in non-utilisation of Central assistance and affected the testing of working standards and secondary standards weights and measures equipment in the State.

The Government stated (September 2013) that Assistant Controller of Legal Metrology has been instructed to complete the construction work of laboratories.

### **2.3.10.2 Non-utilisation of vehicles and equipment**

The GOI allotted two mobile weigh bridge testing kit vehicles (April 2010) and one small size mobile kit fitted on vehicle (February 2011) for testing of weigh bridges, stamping and smooth functioning of the work related to legal metrology costing ₹ 1.24 crore and ₹ 65.68 lakh respectively and four<sup>97</sup> mass flow prover systems (January 2012) for verification of Compressed Natural Gas (CNG)/LPG dispenser costing ₹ 25.00 lakh to the Controller of Legal Metrology. Audit observed that -

- the two mobile weigh bridge testing kit vehicles allotted to the Assistant Controllers of Legal Metrology, Mehsana (March 2011) and Surat (October 2011) for their use in nearby Districts, were never utilised and remained idle since allotment as no drivers had been appointed;
- the small size mobile kit fitted on vehicle allotted (April 2012) to Assistant Controller of Legal Metrology, Vadodara was also never utilised and remained idle since its allotment due to non-appointment of cleaner and driver; and
- the LPG mass flow prover systems were allotted (August 2012) to Assistant Controllers of Legal Metrology, Bharuch and Surat. Though the verification of 10 LPG pumps/stations was completed in the Districts, the kits were not transferred to other District offices for their utilisation and the same were lying idle thereafter. Out of two CNG mass flow prover systems, one was retained by the Controller for checking and stamping of CNG stations of Gujarat State Petroleum Corporation<sup>98</sup> (GSPC) and the other was allotted to Deputy Controller of Legal Metrology, Ahmedabad Region for checking of all non-GSPC CNG stations. The stamping of only 13 stations (9.50 per cent) out of 137 CNG stations run by GSPC was done (September 2013). The Controller had no information about the number of non-GSPC stations in the State and the utilisation of system by Deputy Controller of Legal Metrology, Ahmedabad.

<sup>96</sup> 2011-12 - ₹ 78.61 lakh and remaining ₹ 84.39 lakh during 2012-13 and upto June 2013

<sup>97</sup> Two LPG and Two CNG Systems

<sup>98</sup> A wholly State Owned Company

Thus, the above vehicles and systems allotted by the GOI were not utilised/ properly utilised defeating the very purpose for which they were intended.

### **2.3.10.3 Consumer Welfare Funds**

#### **• Unutilised State Consumer Welfare Fund**

The GOI issued orders (February 2004) for creation of State Consumer Welfare Fund (SCWF) in each State to strengthen consumer movement at grassroot level. The State Government created (December 2005) SCWF with a corpus of ₹ 47.50 lakh (GOI share ₹ 22.50 lakh and State share ₹ 25.00 lakh), out of which ₹ 7.74 lakh was spent (August 2006) for the publication of booklets on food fortification. Audit observed that the remaining amount (₹ 39.76 lakh) was kept in the PLA of the Controller and remained unutilised (September 2013). As a result, the very purpose of creating fund for strengthening consumer movement was defeated.

#### **• Delay in establishing State Corpus Fund**

In order to strengthen the consumer movement in the country with the active involvement of State/Union Territories (UTs), GOI issued (February 2010) instructions to create a State Corpus Fund of ₹ 10 crore to be shared in the ratio of 75:25 between GOI and respective States/UTs. This fund was to be kept in separate account and interest earned was to be utilised for financing State/ local level activities relating to welfare and protection of consumers. GOI share (₹ 7.50 crore) was to be released after the State share (₹ 2.50 crore) was deposited in a separate, non-lapsable and interest bearing account. The State Government was required to notify its guidelines on the lines of Central Consumer Welfare Fund (CCWF) guidelines and upload on State website.

The State Government released (March 2010) its share of ₹ 2.50 crore which was kept (March 2010) in PLA by the Controller contrary to GOI instructions of depositing the amount in non-lapsable interest bearing account. Subsequently, the State share was deposited (December 2012) in Fixed Deposit with Gujarat State Financial Services Limited. Thus, the fund was deposited in separate interest bearing deposit after 33 months which resulted in late release (May 2013) of GOI share of ₹ 7.50 crore and cumulative loss of interest of approximately ₹ 69.32 lakh<sup>99</sup>, which could have been utilised for strengthening the consumer movement. Further, the State Government had not notified its guidelines till October 2012 and had not released (June 2013) the GOI share to the Department.

The Government stated (September 2013) that the process of administrative approval for obtaining income tax exemption certificate consumed more time and thereby the funds were deposited in interest bearing account belatedly. The reply was not acceptable as depositing of State share in separate account and Income Tax exemption are not directly related as income tax exemption

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<sup>99</sup> As per compound interest formula -  $A = P(1+r/100)^n$  {(P=25000000, r=0.0225 (9 per cent compounded quarterly (at the rate at which the fund was actually deposited) and n=11 quarter (33months/3 =11 quarter))}.

was required for availing exemption from TDS on the interest earned on such deposits.

### 2.3.11 Consumer protection

#### 2.3.11.1 Non-establishment of Consumer Protection Councils

As per Sections 7 and 8A of the Consumer Protection Act, 1986, the State Government was required to establish State and District level Consumer Protection Councils (CPC) to promote and protect the rights of the consumers. However, State CPC was established in June 2004 after a delay of 18 years after the Act came into force. The State CPC was reorganised (February 2009) but no meetings were held. Further, in eight<sup>100</sup> out of 26 Districts, the District CPCs were not established (September 2013). Hence, the legislation for protection of consumers' right was not ensured.

The Government stated (September 2013) that due to State Legislative Assembly election in 2012, the appointment of non-government members was not done, hence, State CPC and some CPCs had not been established. The reply was not acceptable as the appointments had not been made even though more than one year has elapsed after the Assembly election.

#### 2.3.11.2 Delay in disposal of consumer cases

Protection of Consumers' interest is the main function of the State Consumer Disputes Redressal Commission (Commission). Section 13(3A) of Consumer Protection Act, 1986 and Rule 5(9) of the Gujarat Consumer Protection Rules, 1988 provides that every complaint shall be heard as expeditiously as possible and endeavor shall be made to decide the complaint within a period of three months from the date of receipt of notice by opposite party where the complaint does not require analysis or testing of commodities and within five months if it requires analysis or testing of commodities.

Audit observed that large number of cases was pending with the Commission and District Fora, though the time limit for disposal of these cases had expired, as detailed in **Table 5** below –

**Table 5 : Number of pending consumer cases**

Total Complaint cases pending (June 2013)		Duration of pendency of cases							
		More than 2 years		Between 1 year to 2 years		Six months to 1 year		Below six months	
		Number of cases	Per-cent-age	Number of cases	Per-cent-age	Num-ber of cases	Per-cent-age	Number of cases	Per-cent-age
Commission	7,777	794	10.21	980	12.60	883	11.35	5,120	65.84
District Fora	11,273	2,331	20.68	1,764	15.65	1,981	17.57	5,197	46.10
<b>Total</b>	<b>19,050</b>	<b>3,125</b>	<b>16.40</b>	<b>2,744</b>	<b>14.40</b>	<b>2,864</b>	<b>15.03</b>	<b>10,317</b>	<b>54.16</b>

(Source : Data provided by State Consumer Disputes Redressal Commission, Gandhinagar)

<sup>100</sup> Ahmedabad, Dang, Jamnagar, Kheda, Navsari, Panchmahals, Tapi and Valsad

Non-disposal of cases within reasonable time had deprived the consumers of their rights to get timely justice.

The Government stated (September 2013) that during last three years the disposal of cases have increased and the State Commission as well as District Fora are trying to speed up the disposal of cases.

### **2.3.11.3 Non-utilisation of Forum buildings**

As per Consumer Protection Act, 1986, at least one District Forum is required to be established in each District and GOI provides onetime Central assistance to State Government for this purpose. Audit observed (May 2013) that the District Forum buildings constructed at four test checked Districts were not utilised due to non-appointment of judges and required staff as shown in **Table 6** below –

**Table 6 : Non-utilisation of Forum buildings**

(₹ in crore)

Sr. No.	Name of the District	Cost of construction	Date of completion
1	Dahod	1.00	20-09-2012
2	Dang	0.79	29-11-2011
3	Narmada	0.70	21-06-2012
4	Porbandar	0.60	05-08-2011

The Government stated (September 2013) that judges and required staff were not appointed in these Fora, as there were very few complaint cases and the cases of these Fora are being handled by nearby District forum. Government further, stated that judges and required staff would be appointed on increase in number of complaint cases in these Districts. This indicated that the buildings were constructed out of GOI grant without assessing the need for the same.

### **2.3.11.4 Purchase from GRIMCO without inviting open tenders**

The State Government prescribed (September 1997) the purchase policy to be observed by all Departments. Subject to certain financial limits, purchase can be made without inviting tenders from specified category of Government Industries and Government approved institutions. However, annual purchase above ₹ 2 lakh is required to be made by inviting tenders through advertisement in leading newspapers.

Audit observed that the Commission had awarded (March 2013) the work of supply of furniture and equipment for Commission Office, Ahmedabad and for all District Forum offices of ₹ 1.08 crore to Gujarat Rural Industries Marketing Corporation Limited (GRIMCO) without inviting tenders. Thus, the department flouted the Government instructions.

Government stated (September 2013) that as GRIMCO is a State Government Undertaking Company, tenders were not invited. The reply was not acceptable as no such exemptions were laid down in the purchase policy issued by the State Government.

### 2.3.12 Human Resource Management

#### 2.3.12.1 Shortage of manpower

To carry out various functions of the Department, it was essential that vacant posts of different categories be filled up immediately. Shortage of staff especially for long periods eventually affects the performance of the Department. As of June 2013, overall shortage of manpower ranged between 26 per cent and 38 per cent (**Appendix-XXI**). The important work of inspection of various weights and measures are carried out by the inspectors of Controller of Legal Metrology. Against sanctioned strength of 18 Senior Inspectors and 150 Junior Inspectors, only 17 Senior Inspectors and 92 Junior Inspectors were in position (June 2013). Shortage of manpower has thus adversely affected the performance of the Department in carrying out various activities as commented in the foregoing paragraphs.

The Government stated (September 2013) that the process of filling up vacant posts was under progress.

### 2.3.13 Internal Control Mechanism

#### 2.3.13.1 Irregularities in maintenance of Cash Book

In contravention to Rule 28 of the Gujarat Treasury Rules (GTR), 2000, Audit observed following deficiencies in maintenance of cash book (2008-13) at test checked offices –

- In six test checked offices<sup>101</sup>, no monetary transaction had been attested by the Drawing and Disbursing Officers (DDOs);
- In 25 test checked offices<sup>102</sup>, DDOs had not certified cash balances at the end of the month and no periodical surprise checks had been conducted by competent authority during 2008-13;
- In 17 test checked offices<sup>103</sup>, overwriting and corrections remained un-attested;
- In four test checked offices<sup>104</sup>, full details such as from whom amounts were received/paid and nature of transaction were not recorded;
- In Cash Book of the President, Consumer Disputes Redressal Forum, Valsad, transactions had not been entered in the Cash Book on day to day basis; and

<sup>101</sup> (1) PS (2) Commission (3) Food Controller (4) DSO, Anand (5) DSO, Surendranagar and (6) DSO, Valsad

<sup>102</sup> (1) PS (2) Commission (3) Food Controller (4) Director, FCS (5) Controller (6) Eight DSOs - Anand, Dahod, Jamnagar, Kachchh, Narmada, Panchmahals, Surendranagar and Valsad (7) Six Assistant Controllers – Jamnagar, Kachchh, Mehsana, Panchmahals, Surendranagar and Valsad and (8) Six District Fora - Anand, Jamnagar, Mehsana, Panchmahals, Surendranagar and Valsad

<sup>103</sup> (1) Commission (2) Controller, (3) Five DSOs - Anand, Dahod, Kachchh, Narmada and Valsad, (4) Five Assistant Controllers - Jamnagar, Kachchh, Panchmahals, Surendranagar and Valsad and (5) Five District Fora - Jamnagar, Kachchh, Mehsana, Panchmahals and Surendranagar

<sup>104</sup> DSOs – Jamnagar, Kachchh and Surendranagar and Assistant Controller of Legal Metrology, Panchmahals

- Cash books were not being maintained at the office of the President, Consumer Disputes Redressal Forum, Anand for the period 1 October 2008 to 3 May 2010 and from 20 January 2012 till date of audit (May 2013).

Non-observance of the provisions of the GTR Rules in respect of maintenance of the Cash Book was fraught with the risk of mistakes remaining undetected leading to possible misappropriation of funds.

The Government stated (September 2013) that necessary instructions would be issued and audit instructions are being followed from September 2013.

### ***2.3.13.2 Non-maintenance of Dead stock registers***

Rule 95 of the Bombay Contingent Expenditure Rules, 1959 provides that a register in Form-8 should be maintained for recording purchase of furniture, fixture and other dead stock articles and as per Rule 98 the Head of Office would be responsible for verification of dead stock articles annually with reference to the register and would record a certificate to that effect. Audit observed in test checked offices that dead stock registers were not maintained properly and in some cases, items/articles received were not recorded in the dead stock registers. Further, annual physical verification of dead stock articles was not carried out. Improper maintenance of dead stock registers and failure to conduct annual physical verification of dead stock articles was fraught with the risk of theft and loss of Government assets remaining un-noticed.

### ***2.3.13.3 Non-reconciliation of remittances***

GTR 2000 provides that when Government money is paid into treasury or the bank, the head of office, should compare the Treasury Officer's or bank's receipt on the challan or his pass book with the entry in the cash book before attesting it and satisfy himself that the amounts have been actually credited into treasury or the bank. If any discrepancy is noticed, it should be reconciled. However, the remittances were not reconciled at five District Forum offices<sup>105</sup> out of seven District Fora test checked. There was misappropriation<sup>106</sup> of ₹ 61.65 lakh at District Forum Office, Valsad during November 2006 to October 2011 due to non-reconciliation of remittances.

The Government stated (September 2013) that necessary instructions have been issued to all to reconcile remittances with Treasury records.

### ***2.3.13.4 Internal Audit***

General Administration Department directed (August 1987) that all the Departments shall carry out Internal Audit (IA) to assess the work done, the schemes and programmes carried out, the implementation of rules and

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<sup>105</sup> Anand and Panchmahals (2008-13), Mehsana and Valsad (since beginning) and Surendranagar (2012-13)

<sup>106</sup> First Information Report (FIR) was registered on 11 January 2012 and the charged official has since expired. Action to write off the loss is pending

regulations, hearing and redressal of complaints of public/Government servants and maintenance of office records.

Audit observed that the Internal Audit system was not in place in the Department except in the office of the Controller Legal Metrology and Director of Consumer Affairs. In the absence of IA, compliance with the rules and procedures by various officials/offices could not be ensured.

### **2.3.14 Monitoring**

#### **2.3.14.1 Non-formation of vigilance committees**

GOI instructed (August 2001 and May 2006) all States to form Vigilance Committees<sup>107</sup> at Village (VVC), City (CVC), Taluka (TVC), District (DVC) and State level. These committees were to keep watch on the activities of FPSs, report irregularities noticed to the DSOs for taking appropriate action and were to be reconstituted every two years. There were 12,473 VVCs, 4,226 CVCs, 304 TVCs and 26 DVCs in the State (March 2013).

Audit observed that there was no information available with the Department about reconstitution of these committees. Thus, the committees were functioning in violation of the guidelines. Further, the committees were to convene meetings by 15 to 20 of every month. However, it was noticed that there was shortfall in the meetings during the period 2008-13. The overall shortfall<sup>108</sup> in meetings ranged between 24 per cent and 100 per cent. Shortfall<sup>109</sup> ranged between 0.88 per cent and 100 per cent in test checked Districts. Thus, there was no effective monitoring by the committees of the activities of the FPSs.

The Government stated (September 2013) that necessary instructions have been issued (June 2013) to all Collectors and DSOs to organise meetings of CVCs, TVCs and DVCs and send information of meetings organised on regular basis.

### **2.3.15 Conclusion**

The performance audit on the functioning of Food, Civil Supplies and Consumer Affairs Department brought out instances of loss of subsidy from GOI due to non-lifting of food grains, issue of BPL ration cards in excess of the norms prescribed by GOI and delay in issue of Bar Coded Ration Cards. Prescribed inspections of Fair Price Shops had not been carried out to rectify the deficiencies and irregularities at Fair Price Shops. Implementation of schemes namely “Annapurna Yojana” and “Annam Brahman Yojana” was deficient as the Department failed to identify maximum beneficiaries for extending benefits of the Yojana. Vehicles and equipment provided by GOI were not appropriately

<sup>107</sup> Chairman - Sarpanch at village level, Mamlatdar at Taluka level, Commissioner of Municipal Corporation/ Corporator of Nagar Panchayat at City level and Collector at District level

<sup>108</sup> 24 per cent - VVC in May 2011 and 100 per cent - DVC in November 2010 and January 2013

<sup>109</sup> 0.88 per cent - VVCs of Dahod District and 100 per cent - TVCs of Anand and DVCs of Anand, Kachhh, Surendranagar and Valsad Districts

utilised. State Consumer Welfare fund remained unutilised and there was delay in disposal of consumer cases at State as well as District level. Office buildings constructed for Consumer Grievance Redressal Forum at Dang, Dahod, Porbandar and Narmada were not utilised. Internal audit was deficient. There was acute shortage of staff and the monitoring mechanism was ineffective.

### **2.3.16 Recommendations**

- Proper implementation of the schemes may be ensured by proper identification of beneficiaries;
- Food grains allotted by GOI may be lifted fully so that benefits to the needy are ensured;
- Prescribed inspections should be carried out to rectify the deficiencies and irregularities of Fair Price Shops;
- Office buildings constructed and vehicles procured may be utilised;
- State Consumer Welfare fund should be optimally utilised for strengthening the consumer movement;
- Timely disposal of consumer cases should be ensured for protection of consumers' interest; and
- Internal control and monitoring mechanism should be strengthened to ensure better delivery of benefits of the schemes to the intended beneficiaries and allow for proper functioning of the Department.

**CHAPTER-III**  
**COMPLIANCE AUDIT**

## CHAPTER-III

### COMPLIANCE AUDIT

This Chapter contains four thematic paragraphs on “Implementation of Vidyalaxmi Scheme”, “Procurement of Machinery and Equipment for Government Engineering Colleges and Polytechnics”, “Functioning of Gujarat Building and Other Construction Workers’ Welfare Board” and “Procurement and Commissioning of Water Purifiers in Rural Government Schools under Jalmani programme” and two individual paragraphs on audit of transactions.

### EDUCATION DEPARTMENT

#### 3.1 Implementation of Vidyalaxmi Scheme

##### 3.1.1 Introduction

The State Government launched (June 2002) a scheme named “Vidyalaxmi” with the objective to improve female literacy rate in the State by providing financial assistance of ₹ 1,000<sup>1</sup> in the form of Bond of Sardar Sarovar Narmada Nigam Limited<sup>2</sup> (SSNNL) to the girl students enrolled in Standard (Std.) I belonging to the villages in the State with female literacy rate below 20 *per cent* (prior to February 2004) and 35 *per cent* (from February 2004). The benefits of the scheme were also extended (May 2005) to girl students of urban areas belonging to Below Poverty Line (BPL) category. The financial assistance was payable with interest<sup>3</sup> to the girl student on her passing Std. VII. The scheme was further extended (June 2007) for secondary girl students<sup>4</sup> on enrolment in Std. VIII by providing financial assistance of ₹ 2,000 in the form of bond and payable with interest on passing of Std. X. The scheme was implemented by the Director of Primary Education, for primary education and by the Commissioner of Mid-Day-Meals and Schools, for secondary education. At the district level, District Primary Education Officer (DPEO) and District Education Officer (DEO) were responsible for the implementation of the scheme.

The records relating to the scheme covering the period 2002-13 were test checked (January 2013 to May 2013) at the office of the Director of Primary Education, Gandhinagar, Commissioner of Mid-Day-Meals and Schools, Gandhinagar, six

<sup>1</sup> Revised to ₹ 2,000 from 2012-13

<sup>2</sup> A State Government Undertaking

<sup>3</sup> 14 *per cent* (10 December 1993 to 17 February 1995, 1 August 1997 to 30 November 1997 and 1 April 1998 to 31 August 1999), 15 *per cent* (18 December 1995 to 31 July 1997), 13 *per cent* (1 December 1997 to 31 March 1998 and 1 September 1999 to 31 May 2000), 12 *per cent* (1 June 2000 to 30 September 2001), 11 *per cent* (1 October 2001 to 30 September 2002), 10.50 *per cent* (1 October 2002 to 28 February 2003), nine *per cent* (1 March 2003 to 30 September 2003 and 1 June 2007 to 9 September 2009), 7.50 *per cent* (1 October 2004 to 31 May 2007) and eight *per cent* (1 October 2003 to 30 September 2004 and 10 September 2009 to 30 September 2011), and 8.50 *per cent* from 1 October 2011 onwards

<sup>4</sup> Belonging to villages with female literacy rate below 35 *per cent* and BPL family

DPEOs and DEOs (selected from all the five regions<sup>5</sup> considering the number of bonds purchased) with the objective to ascertain the efficacy of implementation of the scheme. The audit findings are discussed in the succeeding paragraphs.

## Audit Findings

### 3.1.2 Financial Management

The DPEOs and DEOs collect the information regarding number of students eligible to get admission in Std. I and Std. VIII through Block Resource Centres (BRCs) and Schools respectively and after assessing the requirement of bonds, submit their demand for grants. The Education Department releases grants based on the demand and the DPEOs and DEOs in turn purchase the Bonds from SSNNL in the name of the concerned beneficiaries. The year-wise details of grants released and expenditure incurred towards purchase of bonds are as shown in **Table 1** below -

**Table 1 : Grants released and expenditure incurred**

(₹ in crore)

Year	Primary Education			Secondary Education		
	Budget Provision	Grants released to DPEOs	Expenditure	Budget Provision	Grants released to DEOs	Expenditure
2002-03	10.00	10.00	9.28	NA <sup>6</sup>	NA	NA
2003-04	20.00	20.00	15.00	NA	NA	NA
2004-05	15.00	15.00	13.57	NA	NA	NA
2005-06	15.00	15.00	13.51	NA	NA	NA
2006-07	15.00	15.00	12.70	NA	NA	NA
2007-08	15.00	15.00	14.75	3.00	3.00	2.71
2008-09	15.00	15.00	12.87	3.00	3.00	2.00
2009-10	14.50	14.50	11.16	3.00	3.00	3.11
2010-11	13.00	13.00	10.43	3.00	3.00	2.99
2011-12	13.00	13.00	11.44	5.00	5.00	5.00
2012-13	26.00	21.09	21.06	3.00	3.00	1.66
<b>Total</b>	<b>171.50</b>	<b>166.59</b>	<b>145.77</b>	<b>20.00</b>	<b>20.00</b>	<b>17.47</b>

(Source : Information furnished by Director of Primary Education and Commissioner of Mid-Day-Meals and Schools )

Grant release order provided that funds should not be kept in the Personal Ledger Account (PLA) and any unspent amount remaining at the end of the year should be returned to the Government. However, in five out of six test checked DPEOs<sup>7</sup>, audit observed that unspent grant of ₹ 1.91crore (**Appendix-XXII**) was kept in the PLA of District Development Officer (DDO), in violation of above instructions of the Government.

<sup>5</sup> North Gujarat (Banaskantha and Sabarkantha), Central Gujarat (Vadodara), South Gujarat (Surat), East Gujarat (Dahod) and Saurashtra (Amreli)

<sup>6</sup> NA means Not Applicable as the scheme was extended for Secondary Education from 2007-08

<sup>7</sup> Amreli, Banaskantha, Dahod, Surat and Vadodara

### 3.1.3 Irregularities in purchase of Bonds

The information regarding eligible students under the scheme for primary education is collected by DPEOs through BRCs/School Coordinators and for secondary education by DEOs through School Coordinators/School Principals. Scheme guidelines provide for pre-admission survey of students to be enrolled in Std. I and Std. VIII. Based on the survey reports, the bonds are purchased by the respective officers. The year-wise details of bonds purchased, encashed and yet to be encashed in respect of the State are shown in **Appendix-XXIII**. The method of purchasing bonds based upon the survey reports and non-scrutiny of information furnished by subordinate offices<sup>8</sup> by DPEOs and DEOs led to various irregularities as discussed in the succeeding paragraphs.

#### 3.1.3.1 Purchase of Multiple Bonds

Scheme guidelines provide that bond should be purchased in the joint names of DPEO/DEO, girl student and parent/guardian on enrolment in Std. I/Std. VIII. Audit observed in five out of six test checked DPEOs and three out of six DEOs that the information submitted by subordinate offices was not scrutinised by DPEOs and DEOs which led to purchase of more than one bond<sup>9</sup> (575 bonds of ₹ 10.26 lakh) in the name of the same beneficiary as shown in **Appendix-XXIV**. Further, no timely action was taken to get the bonds cancelled and credit the money back to Government account.

DPEOs/DEOs stated (January to May 2013) that this was due to oversight and that due care would be taken to ensure payment for single bond to each beneficiary on maturity.

This lapse indicated that the purchases of bonds had been made without verifying the correctness of the lists of beneficiaries enrolled in the schools.

#### 3.1.3.2 Bonds purchased for ineligible beneficiaries

The scheme guidelines provide that the benefit under the scheme for primary students was to be provided to girl students on enrolment in Std. I, belonging to a village having female literacy rate below 35 *per cent*<sup>10</sup> and in case of Urban Areas to girl students, belonging to the BPL category, on submission of BPL card. For secondary students, the benefit was to be provided to BPL girl students, on enrolment in Std. VIII, belonging to a village having female literacy level below 35 *per cent*. Irregularities noticed in purchase of bonds are discussed below -

<sup>8</sup> BRCs/School Coordinators under DPEOs and School Coordinators/School Principals under DEOs

<sup>9</sup> DPEOs – 124 multiple bonds of ₹ 1.24 lakh and DEOs – 451 multiple bonds of ₹ 9.02 lakh

<sup>10</sup> With effect from February 2004 as per Census data

- ***Bonds purchased for beneficiaries of villages with high female literacy rate***

Scrutiny of records of three<sup>11</sup> out of six test checked DPEOs and four<sup>12</sup> out of six test checked DEOs revealed that 1,385 bonds valuing ₹ 19.97 lakh were purchased for girl students belonging to villages with female literacy rate above 35 per cent as shown in **Appendix-XXV** which was in violation of the scheme guidelines. Further scrutiny revealed that 215 bonds out of the above bonds were encashed and payment of ₹ 4.92 lakh was made by the DPEOs and DEOs concerned to these ineligible beneficiaries.

The DPEOs and DEOs stated (January to May 2013) that due care would be taken in future while purchasing the bonds. The fact, however, remained that these bonds were required to be cancelled and the total amount of ₹ 19.97 lakh with interest be credited to Government account at the earliest.

- ***Bonds purchased without ascertaining BPL status***

Scrutiny of records at test checked DPEOs and DEOs revealed that 2,085 bonds (DPEOs-38 bonds<sup>13</sup> and DEOs-2,043 bonds<sup>14</sup>) valuing ₹ 41.28 lakh were purchased without obtaining the copy of BPL card of the beneficiaries for ascertaining their BPL status, as the list maintained had no details of BPL numbers. Further, audit could not vouchsafe the correctness of the BPL status of the beneficiaries as no records were found maintained in all test checked districts in this regard.

The DPEOs and DEOs accepted the omission and stated (January to May 2013) that due care would be taken in future during the purchase of bonds.

- ***Bonds purchased for APL beneficiaries***

Scrutiny of records in DPEO, Vadodara and DEOs Sabarkantha and Banaskantha revealed that 13 bonds<sup>15</sup> valuing ₹ 0.23 lakh were purchased for girl students belonging to Above Poverty Line (APL) category resulting in issuance of bonds to ineligible beneficiaries in violation of the scheme guidelines.

- ***Bonds purchased for boy student***

Scrutiny of records in two DPEOs<sup>16</sup> and two DEOs<sup>17</sup> revealed that 18 bonds valuing ₹ 0.22 lakh were purchased for boy students. This indicated that the

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<sup>11</sup> Amreli, Dahod and Vadodara

<sup>12</sup> Dahod, Banaskantha, Sabarkantha and Vadodara

<sup>13</sup> DPEO, Surat – 16 bonds in 2002-03, DPEO, Vadodara – six bonds in 2006-07 and 16 bonds in 2011-12

<sup>14</sup> DEO Amreli – 96 bonds (eight of 2009-10 and 88 of 2010-11), DEO Banaskantha – 56 (2010-11), DEO, Dahod – 117 bonds (20 of 2007-08, 26 of 2008-09 and 71 of 2010-11), DEO Sabarkantha – 77 bonds (2009-10), DEO Surat – 97 bonds (11 of 2007-08, three of 2008-09 and 83 of 2009-10) and DEO Vadodara – 1,600 bonds (2007-08)

<sup>15</sup> DPEO Vadodara – two bonds in 2012-13 (₹ 2,000), DEO Sabarkantha – two bonds in 2008-09 and eight bonds in 2009-10 (₹ 20,000) and DEO Banaskantha – one bond in 2007-08 (₹ 1,000)

<sup>16</sup> DPEO Banaskantha – 12 bonds of 2005-06 (₹ 0.12 lakh) and DPEO Vadodara – one bond of 2003-04 and one bond of 2007-08 (₹ 0.02 lakh)

<sup>17</sup> DEO Amreli – three bonds of 2007-08 (₹ 0.06 lakh) and DEO Dahod – one bond of 2009-10 (₹ 0.02 lakh).

bonds were purchased without proper verification and no action was taken to cancel these bonds and credit the amount in Government account.

The DPEOs and DEOs stated (January to May 2013) that due care would be taken while purchasing the bonds in future. The fact, however, remained that these bonds were required to be cancelled and action taken to credit the amount back to Government account, which was not done (May 2013).

### **3.1.3.3 Non-purchase of bonds for eligible beneficiaries.**

The scheme guidelines provide that bonds should be purchased for girl students on enrolment in Std. I and Std. VIII. Audit observed at three DPEOs<sup>18</sup> and four DEOs<sup>19</sup> that bonds were not purchased for 2,482 eligible beneficiaries of primary section and 71 eligible beneficiaries of secondary section though subordinate offices and schools had forwarded their names as eligible beneficiaries for availment of benefit under the scheme. Further, no reasons were found recorded for the non-inclusion of their names in the lists forwarded to SSNNL for purchase of bonds.

Apart from above, it was also observed that -

- at DEO Surat, eligible beneficiaries of seven talukas<sup>20</sup> enrolled in Std. VIII during 2007-10 were deprived of the scheme benefits, as the DEO failed to call for the list of eligible beneficiaries enrolled (2007-10) in the schools of these talukas;
- at DEO Vadodara, upto 2008-09, out of 12 talukas, information regarding eligible beneficiaries was called for from only four talukas<sup>21</sup>. The eligible beneficiaries of the remaining eight talukas were thus deprived of the benefit under the scheme; and
- at DEO Banaskantha, in three test checked talukas<sup>22</sup>, audit observed that four schools<sup>23</sup> had not sent the list of beneficiaries to DEO for the period 2007-12, as they were not aware of the scheme. Thus, the girl students enrolled during 2007-12 were deprived of the scheme benefit.

The DPEOs and DEOs stated (January to May 2013) that necessary care would be taken in future in purchase of bonds. The fact remained that eligible beneficiaries were deprived of the benefit of the scheme due to failure on the part of school authorities, DPEOs and DEOs.

<sup>18</sup> Amreli - 47 (26 of 2005-06, 21 of 2011-12), Banaskantha – 1,877 (1,032 of 2003-04, 256 of 2009-10, 337 of 2010-11 and 252 of 2012-13) and Vadodara - 558 (2004-05)

<sup>19</sup> Dahod - 36 (2007-08), Sabarkantha - 10 (five each of 2007-08 and 2009-10), Surat – 18 (2008-09) and Vadodara - seven (2011-12)

<sup>20</sup> Bardoli (upto 2010-11), Choriyasi (upto 2009-10), Kamrej (upto 2009-10), Mandvi (upto 2009-10), Mangrol (upto 2009-10), Palsana (upto 2010-11) and Surat city (upto 2010-11)

<sup>21</sup> Chotaudepur, Kwant, Naswadi and Pavi Jetpur

<sup>22</sup> Amirgadh, Danta and Tharad

<sup>23</sup> Vivekanand Uttar Buniyadi Vidyalaya at Tharad, Agrasen Secondary and Higher Secondary Kanya Vidyalaya at Amirgadh, Swastik Secondary and Higher Secondary School at Amirgadh and Vinay Mandir Pimplawadi Vav at Danta

### **3.1.3.4 Incomplete/incorrect information in Bonds**

Scheme guidelines provide that bond should be purchased in the joint name of DPEO/DEO, girl student and parent/guardian on enrolment in Std. I/Std. VIII. Scrutiny of records at test checked DPEOs and DEOs revealed that -

- at four DPEOs<sup>24</sup> and DEO Amreli, 56 bonds and 146 bonds (2010-11) valuing ₹ 0.56 lakh and ₹ 2.92 lakh respectively had no details of the father/guardian name. This may lead to payment of maturity benefits to ineligible beneficiaries in future.
- at two DPEOs<sup>25</sup> and three DEOs<sup>26</sup>, the names mentioned in 31 bonds valuing ₹ 0.54 lakh did not match with the list furnished by the respective schools. This was fraught with risks and lead to payment of assistance to ineligible beneficiaries.
- at DPEO Vadodara, 20 bonds (₹ 0.20 lakh) purchased in 2003-04 and at DEO Sabarkantha, 10 bonds (₹ 0.20 lakh) purchased in 2009-10 had no names of beneficiary student/parent/guardian and no efforts were made by the DPEO and DEO to rectify the omission. These bonds were encashed and the amount was lying in their PLAs due to non-identification of beneficiaries. The denial of assistance to beneficiaries cannot be ruled out. Further, the purchase of these bonds appeared fictitious.

The DPEOs and DEOs accepted the observations raised by audit and stated that efforts would be made to rectify these discrepancies.

### **3.1.3.5 Custody of original bonds and missing bonds**

Scheme guidelines provide that bonds purchased were to be kept in the custody of DPEOs/DEOs and on clearing the Std. VII/Std. X by the beneficiary, the DPEOs/DEOs were required to encash the bonds and make payments to the concerned beneficiaries with interest. Audit observed that DPEO Banaskantha and DEO Banaskantha had transferred 2,39,773 original bonds<sup>27</sup> to Taluka Development Officers (2002-12) and School Authorities (2007-09). Further, some school authorities had even handed over the bonds to the beneficiaries. Thus, the DPEO and DEO had violated the scheme guidelines. It was further observed that -

- in three test checked TDOs, 1,884 bonds out of 2,263 bonds<sup>28</sup> (2002-03 to 2004-05) were found missing from the custody of the concerned TDOs.

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<sup>24</sup> DPEO Amreli – 30 bonds (2011-12) of ₹ 0.30 lakh, DPEO Banaskantha – six bonds (2005-06) of ₹ 0.06 lakh, DPEO Surat – 14 bonds (seven bonds each of 2004-05 and 2005-06) of ₹ 0.14 lakh and DPEO Vadodara – six bonds (2007-08) of ₹ 0.06 lakh

<sup>25</sup> DPEO Banaskantha – six bonds (2005-06) of ₹ 0.06 lakh and DPEO Surat – two bonds (2008-09) of ₹ 0.02 lakh

<sup>26</sup> DEO Amreli – five bonds (2010-11) of ₹ 0.10 lakh, DEO Dahod – 14 bonds (2009-10) of ₹ 0.28 lakh and DEO Banaskantha – four bonds (2008-09) of ₹ 0.08 lakh

<sup>27</sup> DPEO – 2,39,243 bonds and DEO – 530 bonds

<sup>28</sup> Bhabhar – 398 bonds out of 446 bonds of 2003-04 and 958 bonds out of 1,131 bonds of 2004-05, Amirgadh – 494 bonds out of 652 bonds of 2002-03 and Kankrej – all 34 bonds of 2003-04

This led to non-payment of financial assistance of ₹ 18.84 lakh plus accrued interest to 1,884 beneficiaries, as these bonds were due (2009-10 to 2011-12) for payment to them. Neither the TDOs nor the DPEO initiated any action to trace the bonds and timely payment was denied to the beneficiaries.

- DEO Banaskantha transferred 530 original bonds<sup>29</sup> (2007-09) valuing ₹ 10.60 lakh to concerned school authorities instead of keeping the same in own custody. Further, only 128 bonds were encashed and paid to the beneficiaries while the remaining 402 bonds (valuing ₹ 8.04 lakh) were lying un-encashed with the school authorities though those were payable to the beneficiaries (2010-12). This resulted in denial of assistance to the beneficiaries besides defeating the very purpose of the scheme.

The DPEO and DEO stated (May 2013) that custody of original bonds would be taken back and the payments already due to the beneficiaries would be made. As regards missing bonds, DPEO stated that necessary investigation would be carried out.

### **3.1.4 Encashment of Bonds**

#### **3.1.4.1 Non-disbursement/Blocking of Scheme Funds**

The scheme guidelines provide that DPEOs and DEOs should conduct regular inspection to ascertain whether the beneficiaries continued their education after enrolment. In case, the beneficiary drops out/shifts to another district, the bonds purchased are to be cancelled/transferred to the respective district.

The SSNNL records revealed that all the bonds purchased (2002-03 to 2004-05) by DPEOs were encashed. However, scrutiny of records at five out of six test checked DPEOs<sup>30</sup> revealed that out of ₹ 25.88 crore realised by encashment of 1,51,104 bonds, ₹ 8.10 crore in respect of 43,128 bonds were lying undisbursed in the PLA of District Development Officers (**Appendix-XXVI**). Audit further observed that -

- DPEO Dahod transferred ₹ 9.84 crore<sup>31</sup> to TDOs in respect of 57,439 encashed bonds (2002-05) for disbursement to beneficiaries but an amount of ₹ 5.39 crore<sup>32</sup> for 31,552 bonds was lying undisbursed in the PLA of TDOs.
- In test checked DEOs<sup>33</sup>, ₹ 1.69 crore in respect of 6,503 encashed bonds were lying un-disbursed in the PLA of the concerned DEOs (**Appendix-XXVII**).

<sup>29</sup> 2007-08 – 315 bonds and 2008-09 – 215 bonds

<sup>30</sup> Amreli, Banaskantha, Dahod, Sabarkantha and Vadodara

<sup>31</sup> 2002-03 – ₹ 2.77 crore of 16,123 bonds, 2003-04 - ₹ 3.17 crore of 18,557 bonds and 2004-05 - ₹ 3.90 crore of 22,759 bonds

<sup>32</sup> 2002-03 - ₹1.46 crore of 8,528 bonds, 2003-04 - ₹ 1.56 crore of 9,178 bonds and 2004-05 - ₹ 2.37 crore of 13,846 bonds

<sup>33</sup> Banaskantha, Sabarkantha and Vadodara

Audit observed that the assistance remained unpaid as the beneficiaries were not traceable due to their dropping out of school, shifting to other places, non-enrolment in next class, *etc.* This indicated that regular inspections were not being carried out to ascertain whether the beneficiary continued her education, transfer of bonds was done on time and bonds were encashed in time. Further, the DPEOs and DEOs failed to credit the undisbursed amount into Government account in respect of beneficiaries who had left studies in between or had not been enrolled.

The DPEOs and DEOs agreed to the facts and stated (January and May 2013) that amount lying in PLA would be deposited in Government account.

### ***3.1.5 Other Irregularities***

Scrutiny of records of all test checked DPEOs and DEOs revealed that following provisions of scheme were not adhered to -

- the surety bonds of parent/guardian of beneficiaries were not obtained before issuance of bonds;
- taluka-wise register of beneficiaries was not maintained;
- the details of bonds regarding bond number, date of issue, maturity date, receivable amount were not provided to the parent/guardian of the beneficiaries; and
- in two districts<sup>34</sup>, benefit was not given to parents whose daughters expired before maturity period.

The DPEOs and DEOs stated that irregularities pointed out by audit would be corrected and due procedure would be followed in future.

### ***3.1.6 Conclusion***

There were instances of irregularities in implementation of the scheme for the girl students defeating the objectives of the scheme to that extent. Unspent grants were kept in the PLA of DDO in contravention of provision of grant release order. Instances of purchase of multiple bonds for a single beneficiary and for ineligible beneficiaries were noticed. Eligible beneficiaries were also deprived of the benefit under the scheme due to non-submission of the list of students by subordinate offices and non-inclusion of names in the list by the DPEOs and DEOs. In Banaskantha district, 2,39,773 original bonds were transferred to TDOs and school authorities in contravention to the scheme guidelines and the bonds were also found missing from the custody of TDOs in some cases. There were number of cases of non-disbursement of benefits as amount realised by encashment of bonds were lying in the PLAs of DDOs, DEOs and TDOs.

The matter was reported to Government (August 2013); but reply has not been received (November 2013).

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<sup>34</sup> Amreli and Vadodara

## 3.2 Procurement of Machinery and Equipment for Government Engineering Colleges and Polytechnics

### 3.2.1 Introduction

The Education Department (ED) provides technical education through 16 Government Engineering Colleges (GECs) (37 Degree Engineering courses) and 30 Government Polytechnics (GPs) (26 Diploma Engineering courses). The annual intake capacity for Degree and Diploma courses in the State was 8,970 students and 20,220 students respectively (June 2013). Principal Secretary, Education Department was in charge of the overall functioning of Education Department. Technical Education was headed by Commissioner of Technical Education (CTE) and Joint Director (Planning, Budget and Purchase) was responsible for planning and purchase of machinery and equipment.

The records relating to the procurement of machinery and equipment covering the period 2008-13 were test checked (December 2012 to July 2013) at the office of the CTE, four<sup>35</sup> GECs and eight<sup>36</sup> GPs.

### 3.2.2 Purchase Policy and Procedures

The Central Stores Purchase Manual (CSPM)<sup>37</sup> prescribed (February 2004) the policy and procedures to be adopted while making procurement of machinery and equipment by the Government Departments. There were three committees for procurement of machinery and equipment namely Departmental Purchase Committee (DPC), Secretariat Departmental Purchase Committee (SDPC) and Secretariat Purchase Committee (SPC) with financial powers up to ₹ 50 lakh, above ₹ 50 lakh and upto ₹ 3.00 crore and above ₹ 3.00 crore respectively.

State Government designated (May 2001) Gujarat Informatics Limited (GIL)<sup>38</sup> as Central Purchase Organisation for procurement of Hardware, Software and Information Technology (IT) related equipment for all the Government Departments.

## Audit findings

### 3.2.3 Financial Management

For procurement of machinery and equipment, budget provision was made under the category of ‘new items<sup>39</sup>’ in the Budget. The details of budget provisions, grants released and expenditure incurred for procurement of machinery and

<sup>35</sup> GEC Modasa, GEC Patan, GEC Rajkot and SS Engineering College, Bhavnagar

<sup>36</sup> GP Ahmedabad, RC Technical Institute Ahmedabad, SB Polytechnic Institute Bhavnagar, GP Chhotaudepur, GP Godhra, GP Jamnagar, AV Parekh Technical Institute Rajkot and GP Rajkot

<sup>37</sup> Issued by Industries and Mines Department

<sup>38</sup> GIL is the State Government Undertaking under Science and Technology Department

<sup>39</sup> As per Gujarat Budget Manual, before inclusion of a “new item” in the budget, it is necessary that Administrative Department should recommend administrative approval for only such necessary items, which are proposed with adequate details

equipment for GPs and GECs in the State during the period 2008-13 are as shown in **Table 1** below—

**Table 1 : Budget provision, grants sanctioned and expenditure**

(₹ in crore)

Year	Budget Provision			Grant released			Expenditure incurred <sup>40</sup>			Percentage of expenditure	
	GP	GEC	Total	GP	GEC	Total	GP	GEC	Total	GP	GEC
2008-09	20.49	5.61	26.10	6.49	5.20	11.69	5.35	4.59	9.94	82	88
2009-10	22.00	37.43	59.43	22.00	37.43	59.43	16.94	18.80	35.74	77	50
2010-11	13.03	8.27	21.30	4.00	5.10	9.10	2.39	3.61	6.00	60	71
2011-12	4.78	3.01	7.79	4.78	3.01	7.79	2.81	1.95	4.76	59	65
2012-13	3.00	13.04	16.04	4.51	3.23	7.74	4.31	3.16	7.47	96	98
<b>Total</b>	<b>63.30</b>	<b>67.36</b>	<b>130.66</b>	<b>41.78</b>	<b>53.97</b>	<b>95.75</b>	<b>31.80</b>	<b>32.11</b>	<b>63.91</b>	<b>76</b>	<b>59</b>

(Source : Budget figures and information furnished by CTE)

Apart from the above, a separate grant of ₹ 19.73 crore<sup>41</sup> was also provided for procurement of IT related equipment.

Analysis of above table shows that –

- for GPs, as against budget provision of ₹ 63.30 crore, Government released ₹ 41.78 crore (66 per cent), but expenditure of ₹ 31.80 crore (76 per cent) only was incurred; and
- for GECs, as against budget provision of ₹ 67.36 crore, Government released ₹ 53.97 crore (80 per cent), but expenditure of ₹ 32.11 crore (59 per cent) only was incurred.

It was observed that during 2008-09, Government did not release ₹ 14 crore provided in the budget for procurement of machinery and equipment for opening new Polytechnic Extension Centers at Gujarat Industrial Development Council (GIDC) due to non-supply of detailed information regarding establishment by CTE. Similarly, an amount of ₹ 9.03 crore provided in the budget for procurement of machinery and equipment during 2010-11 was not released due to delay in providing details by CTE to ED regarding purchases made during previous years and exact requirement in the current year.

The CTE attributed (July 2013) the reasons for these savings to the procedure for calling for tender being long, non-receipt of offers, cancellation of tenders and failure of vendors to supply materials. The reply was not acceptable as the provision in the budget was required to be made only after detailed and proper planning for its timely utilisation. This indicated that these items were included in the budget without adequate planning for their utilisation.

<sup>40</sup> Total expenditure included an amount of ₹ 12.71 crore (2008-09 - ₹ 0.83 crore, 2009-10 - ₹ 6.95 crore, 2010-11 - ₹ 1.67 crore, 2011-12 - ₹ 1.21 crore and 2012-13 - ₹ 2.05 crore) on furniture, there is no separate budget head for this and this has been included under machinery and equipment head in the budget

<sup>41</sup> ₹ 0.57 crore (2008-09), ₹ 2.33 crore (2009-10), ₹ 3.88 crore (2011-12) and ₹ 12.95 crore (2012-13)

### 3.2.3.1 Parking of funds

Rule 193 (2) of Gujarat Treasury Rules, 2000 provide that no money shall be drawn from Treasury unless it is required for immediate disbursement. It is not permissible to draw money from Treasury in anticipation of demand or to prevent lapse of grants. Audit observed that CTE withdrew ₹ 55.20 crore meant for procurement of machinery and equipment and IT related items and parked this amount with various agencies as shown in **Table 2** to avoid lapse of grant, as it failed to complete the purchase procedure in the respective financial years -

**Table 2 : Statement showing parking of funds**

(₹ in crore)

Year	Amount	Purpose	Name of Agency
2008-09	0.57	Purchase of software	Gujarat Knowledge Society
2009-10	2.33	Procurement, installation and commissioning of Campus Wide Area Network (CWAN)	Gujarat Informatics Limited
	31.17	Purchase of machinery and equipment <sup>42</sup>	Gujarat Technological University
2011-12	3.88	Procurement, installation and commissioning of CWAN	Gujarat Informatics Limited
2012-13	17.25 <sup>43</sup>	Purchase of computers and peripherals	Gujarat Informatics Limited
	<b>55.20</b>		

(Source : Information collected from CTE)

It was further observed that out of a fund of ₹ 6.21 crore<sup>44</sup> provided (March 2010 and March 2012) to GIL for procurement, installation and commissioning of CWAN for nine GECs and 13 GPs, expenditure of only ₹ 5.64 crore was incurred by GIL in the years 2010-11 and 2011-12 and an unspent amount of ₹ 0.57 crore was not refunded to Government Account though it was clearly specified in the grant release orders.

CTE stated (December 2013) that for IT related purchases, indents are placed with GIL and on finalisation of purchase procedure by GIL, the purchase orders are issued and inspection, installation and commissioning of items is done. In respect of machinery and equipment, on receipt of indents from the institutes, the expert committee finalises the standard specifications and thereafter the process of calling for tenders is initiated. Thus, due to delay in finalisation of purchase procedure, funds could not be utilised in the particular financial year. The reply was not acceptable as reporting of expenditure without actually incurring it in the same financial year is a violation of financial propriety. As regards unspent balance with GIL, CTE stated (June 2013) that the matter was taken up with GIL for necessary action.

<sup>42</sup> IR-Spectroscopy, CNC Vertical Machining centre with accessories, Power Electronics Trainers, Computerised four cylinder four stroke diesel engine test rig, basic electronics work station, digital electronics work station, basic laboratory workbench, advanced test and measurement workbench, 5 KVA online UPS, Rack based server, etc.

<sup>43</sup> ₹ 12.95 crore – IT fund (separate grant received) and ₹ 4.30 crore – State Plan

<sup>44</sup> ₹ 2.33 crore (March 2010) and ₹ 3.88 crore (March 2012)

### 3.2.4 Purchases

Based upon the budget allocation under plan head, CTE invites indents<sup>45</sup> for procurement of machinery and equipment from GECs and GPs. The indents received are consolidated, scrutinised and finalised by CTE considering the budget allocation and based upon the prescribed syllabus and norms of All India Council for Technical Education (AICTE). Subject-wise expert committee consisting of experts from GPs and GECs are formed to decide common specifications of equipment. Thereafter, purchase orders are issued for items finalised after following the purchase procedure and on installation, the payment is made either by CTE centrally or by respective GECs and GPs.

The details of number of items for which tenders were processed<sup>46</sup> by CTE during the period 2008-13 are shown in **Table 3** below –

**Table 3 : Details of number of items for which tenders were processed**

Year <sup>47</sup>	Number of items tendered	Number of items technically disqualified	Number of items for which no response received	Number of items for which purchase order (PO) issued	Number of items not supplied	Amount involved in the purchase orders issued (₹ in crore)
2008-09	414	156	44	214	0	3.12
2009-10	822	169	90	563	70	11.04
2010-11	374	71	36	267	51	4.98
2011-12	250	40	30	180	17	2.99
<b>Total</b>	<b>1,860</b>	<b>436</b>	<b>200</b>	<b>1,224</b>	<b>138</b>	<b>22.13</b>

(Source : Information furnished by CTE)

The above table shows that out of 1,860 items tendered, purchase orders were issued for 1,224 items of which 138 items were not received.

Audit scrutinised the tender documents of 608 items (₹ 11.04 crore) relating to purchase of machinery and equipment and records such as indent, specifications and utilisation of IT related equipment at CTE and test checked GPs and GECs.

For IT related equipment, CTE placed the indent with GIL, who consolidated the indents received from all the State Government Departments and invited common tender. After finalisation of tender by GIL, purchase orders were issued by the CTE and payment was made to the supplier either by CTE or through GIL. During 2008-12, procurement of IT items worth ₹ 22.13 crore was made from the general budget and ₹ 19.73 crore from the IT grant.

Specific instances of irregularities in purchase procedure are discussed in succeeding paragraphs.

<sup>45</sup> Requirements are called for the equipment having estimated cost more than ₹20,000. For equipment having estimated cost upto ₹ 20,000, local purchase is made by the concerned institute

<sup>46</sup> Tenders processed by GIL and purchases below ₹ 20,000 made by the concerned GECs and GPs were not included in this table

<sup>47</sup> During 2012-13, tenders were not processed for machinery and equipment, for IT related purchases and furniture, so not included in the table

### 3.2.4.1 Failure to make bulk purchases

Each GEC/GP was affiliated to Gujarat Technological University (GTU) and had common course and curriculum. Before procurement of any equipment, specification was to be drawn by the expert committee<sup>48</sup> of the CTE. Audit observed at CTE that no common requirement was assessed for institutes and same items were procured by CTE for various institutes in different years resulting in non-availability of benefits of bulk purchases. Illustrative cases are shown in **Appendix-XXVIII**.

The CTE attributed (December 2013) the reasons for frequent revision of indents submitted by the institutes for different equipment. The reply was not acceptable as the syllabus and curriculum was similar for all the institutes. The CTE should have thus assessed common requirement and purchases should have been made accordingly to avail the benefit of bulk purchase.

### 3.2.4.2 Purchase of equipment with variations in specifications than mentioned in tender document

Audit scrutiny of technical specifications given in the tender documents and those supplied with the equipment revealed that there were variations between specifications mentioned in the tender documents and those given in the catalogues provided with the equipment, as detailed below -

- Exhaust Gas Analyzers were purchased (December 2011) for two GPs<sup>49</sup> and one GEC<sup>50</sup>. It was noticed from the technical scrutiny report and the catalogue of the equipment that the equipment supplied was not as per the specification mentioned in the tender for measurement of Hydrocarbon and Revolution Per Minute (RPM) count. Audit observed at GP, Chhotaudepur that the equipment was not able to measure the RPM and oil temperature. CTE stated (June 2013) that the equipment was as per specifications and 'no deviation certificate' was submitted by the supplier. The reply was not acceptable as the specification shown in the catalogue of the equipment itself was different from the specifications quoted in the tender.
- Hot air ovens were purchased (2009-10) for three GPs<sup>51</sup> and two GECs<sup>52</sup>. Audit observed that as against the tender requirement of temperature range between 50 and 250 degree Celsius, the temperature range inscribed on the instrument showed temperature range between 50 and 150 degree Celsius. CTE stated (June 2013) that explanation would be called for from concerned institutes and necessary action would be taken.
- 'Flow Measurement by Venture Meter and Orifice Meter Apparatus' of one HP was purchased (January 2010) for three GPs<sup>53</sup> and three GECs<sup>54</sup>. Audit

<sup>48</sup> Members of the committee are subject-wise experts from different institutes of the department

<sup>49</sup> Ahmedabad and Chhotaudepur

<sup>50</sup> Modasa

<sup>51</sup> RC Technical Institute Ahmedabad, GP Rajkot and GP Chhotaudepur

<sup>52</sup> One for GEC Surat and two for GEC Chandkheda

<sup>53</sup> RC Technical Institute Ahmedabad, Chhotaudepur and Godhra

<sup>54</sup> Bhavnagar, Chandkheda and Patan

observed from the technical scrutiny report that the equipment supplied was of 0.5 HP instead of one HP specified in the tender document. Principal, GP, Chhotaudepur and Godhra accepted (June 2013) the variation in specification.

This indicated that verification of specifications included in the tender with equipment supplied were not carried out at the time of technical scrutiny either by the CTE or the consignee institutes which resulted in purchase of equipment with variation in specifications.

#### ***3.2.4.3 Purchase of power electronics trainers in excess quantity than indented***

The Principal, GEC, Patan submitted an indent for two sets of power electronics trainer kits each containing 12 different types of trainers items at an estimated cost of ₹ 1.20 lakh for Electrical Engineering Department. Scrutiny of records at GEC, Patan and CTE revealed that CTE issued (February 2010) supply order for 24 sets instead of two sets at a cost of ₹ 21.94 lakh. On being informed by GEC, Patan that additional sets had been purchased, the CTE issued (May 2010) instructions that these be distributed to other institutes<sup>55</sup>. However, an excess purchase of 22 sets valuing ₹ 20.12 lakh was made. The CTE stated (December 2013) that this happened due to confusion in understanding 24 items as 24 kits by the expert committee members but as these items were useful to other institutes, they were distributed among other institutes. The reply was not acceptable as no indents were received from other institutes for these items and the fact remained that 22 sets were purchased in excess of requirement.

#### ***3.2.4.4 Procurement of computers with lower specifications than indented***

The CTE placed (September 2010) an indent on GIL for procurement of computers and peripherals. In the specifications, CTE specified the requirement of four GB RAM and 500 GB hard disk. Audit observed at CTE that GIL finalised the tender with specification of two GB RAM and 320 GB hard disk and on the basis of tender finalised by GIL, CTE procured 692 computer systems of the lower configuration at a total cost of ₹ 1.71 crore. CTE stated (December 2013) that minor differences in specifications were accepted as per the advice of Education Department. The reply was not acceptable as an expert committee on computer procurement in its meeting (September 2010) opined that GIL must procure computers as per specifications mentioned in their indent. Further, the purchase of computers with lower specifications reduces the processing speed of the system.

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<sup>55</sup> LD Engineering College Ahmedabad (6), GEC Gandhinagar (4), Vishwakarma Government Engineering College Gandhinagar (2), GEC Modasa (2), GEC Bharuch (2), GEC Surat (2), GEC Rajkot (2) and GEC Dahod (2)

### 3.2.5 Deficiencies in compliance of contract conditions

#### 3.2.5.1 Sub-contracting of contract for Commissioning of Campus Wide Area Network

CTE entered (August 2011) into a contract agreement with ITI limited, Ahmedabad for supply, installation, commissioning and maintenance of Campus Wide Area Network (CWAN) at 12 GPs<sup>56</sup> and GEC Surat at a cost of ₹ 3.76 crore. Audit observed at CTE and test checked GPs<sup>57</sup> that the work was carried out and completed by SAI Infosystem, Ahmedabad instead of ITI limited which resulted in breach of contractual obligation, as there was no clause of sub-contracting in the contract agreement. GPs Jamnagar and Rajkot confirmed (January and April 2013) that the work was carried out by SAI Infosystem. CTE stated (June 2013) that contract was entered with ITI limited and payment was also made to ITI limited. The reply was not acceptable as it was evident from the installation reports at test checked institutes that SAI Infosystem had carried out the installation and commissioning work. Further, CTE had not verified this fact while making payments based on installation reports. This had resulted in breach of contract agreement by ITI limited. CTE may take steps to address ITI limited on this issue and to ensure that maintenance of CWAN is undertaken by it.

#### 3.2.5.2 Non-updation of antivirus software

CTE purchased (2009-13) 7,850<sup>58</sup> personal computers at the cost of ₹ 22.36 crore for GPs and GECs with “Trend Micro System” as antivirus software to be updated every year for three years by the supplier<sup>59</sup>. Audit observed at test checked GPs<sup>60</sup> and GECs<sup>61</sup> that the antivirus installed was not updated by the supplier and no action was initiated by the CTE or the GPs and GECs to get the same updated from the supplier. CTE replied (December 2013) that Trend Micro system was purchased as per State Government’s policy and it could be downloaded free of cost from Gujarat State Wide Area Network (GSWAN)<sup>62</sup>. Audit observed that the software was not updated at test checked GPs and GECs as they were not provided with GSWAN connectivity and their systems were used without antivirus software protection though it was to be provided as per the purchase order.

<sup>56</sup> Ahmedabad (Government Girls Polytechnic), Bhuj, Chhotaudepur, Dahod, Dang, Godhra, Jamnagar, Palanpur, Rajkot, Surat (Government Girls Polytechnic), Vadnagar and Valsad

<sup>57</sup> Chhotaudepur, Godhra, Jamnagar and Rajkot

<sup>58</sup> 2009-10 (3,825- ₹ 9.81 crore), 2010-11 (692- ₹ 1.71 crore), 2011-12 (602 - ₹ 1.81 crore) and 2012-13 (2,731 - ₹ 9.03 crore)

<sup>59</sup> SAI Infosystem, Ahmedabad

<sup>60</sup> RC Technical Institute Ahmedabad, GP Ahmedabad, GP Jamnagar and GP Rajkot

<sup>61</sup> SS Engineering College Bhavnagar, GEC Patan and GEC Rajkot

<sup>62</sup> GSWAN is the state wide area network of State Government connecting all Government departments

### 3.2.6 Non-utilisation of equipment

Audit observed at test checked institutes that several equipment were lying unutilised as shown in **Table 4** below –

**Table 4 : Non-utilisation of equipment**

(₹ in lakh)

Sl. No.	Name of Equipment	Month and Year of procurement	Name of Institute	Value	Reasons, if any, assigned
1	Universal Testing Machine <sup>63</sup>	August 2007	GP Chhotaudepur	6.35	The Head of Department of Applied Mechanics was responsible to teach the concerned course with usage of the equipment. However, the post was vacant upto December 2012. Further, the equipment was not in working condition and the period since the machine was not in working condition was not available in the records. However, the Principal stated that machine would be repaired during the next academic session.
2	Hopkinson's Test set up for DC Machine model	March 2011	SS Engineering College Bhavnagar	0.55	Due to non-availability of three phase electricity connection in the laboratory. Institute had made several correspondences with Roads and Buildings (R&B) <sup>64</sup> Department, however, the same was not provided.
3	Microcontroller based over current relay Trainer with necessary arrangement	February 2012		2.05	
4	Relay Test Circuit	March 2012		0.50	
5	Motor Protection relay Trainer	March 2012		3.05	
6	Plate bearing test apparatus	February 2010	GEC Patan	4.01	Due to non-availability of laboratory facility, the equipment was installed in open area and it rusted. Further, there was no technical staff, so its usage was not ensured. The Principal stated that a shed was proposed to be constructed over the equipment.
7	10 equipment <sup>65</sup> for Bio Medical Department	March 2011	AV Parekh Technical Institute Rajkot	10.80	At the time of purchase of equipment, there were trained staff, but current staff was not trained for operating these equipment
	<b>Total</b>			<b>27.31</b>	

(Source : Information compiled from the records of test checked institutes)

This showed that even after making expenditure on procurement of these equipment, the same could not be utilised by the students.

### 3.2.7 Non-availability of equipment

- Plastic Engineering Department was started in GP Chhotaudepur in 1994. Audit observed that no major equipment/instruments were purchased by

<sup>63</sup> Universal Testing machine is used to test tensile, stress and compressive strength of materials

<sup>64</sup> R&B Department carries out repair and maintenance work of Government estates including electrifications

<sup>65</sup> Portable USG, ELISA reader and washer, Cottery, Defibrillator, Centrifugal, Blood cell counter, Multipara monitor, Portable ECG, Portable X-ray and Auto analyzer

the GP or CTE for the department (2008-13). The GP stated (June 2013) that proposal for supply of required equipment/instruments was sent annually (**Appendix-XXIX**) to the CTE. It was also stated that in absence of equipment/instruments, courses were taken through web-based learning and industrial visits. The reply was not acceptable as web-based learning could not replace class room teaching and practical sessions.

- The Chemical Engineering Department in SB Polytechnic Institute, Bhavnagar was approved (2009-10) by the AICTE with an intake capacity of 60 students. Audit observed that there was no classroom, laboratory building and equipment for the course in the Institute. The Principal stated (January 2013) that students were taught about the working of equipment of the subject theoretically and the practical examinations were conducted orally. Thus, the students were deprived of practical knowledge of use of equipment.

### 3.2.8 Shortage of Staff

To carry out various functions, it is essential that vacant posts of different categories be filled up immediately. Shortage of staff for considerable period eventually affects the performance of the institutes. The details of sanctioned strength and men-in-position in 16 GECs and 26 GPs are shown in **Table 5** and **Table 6** respectively below –

**Table 5 : Details of sanctioned strength and men-in-position in 16 GECs**

Name of post	Sanctioned Strength	Men-in-position	Vacant	Percentage of vacancy
Principals	16	3	13	81
Professor	279	27	252	90
Associate Professor	559	252	307	55
Assistant Professor	1,183	912	271	23
Instructors	130	87	43	33
Laboratory Assistants	157	46	111	71

(Source : Information furnished by CTE)

The above table showed that the staff shortage ranged between 90 *per cent* (professors) and 23 *per cent* (assistant professors).

**Table 6 : Details of sanctioned strength and men-in-position in 26 GPs**

Name of post	Sanctioned Strength	Men-in- position	Vacant	Percentage of vacancy
Principal	26	4	22	85
Head of Departments	244	64	180	74
Lecturers	2,415	2,016	399	17
Instructors	183	76	107	58
Laboratory Assistants	258	79	179	69

(Source : Information furnished by CTE)

The above table showed that there was shortage in teaching and laboratory staff. Vacancy ranged between 17 *per cent* (lecturers) and 85 *per cent* (Principals).

Adequate human resources are most important for imparting knowledge in any institute and their shortage would adversely affect quality of education and the purpose of creation of physical infrastructure at the institutes would be defeated.

### **3.2.9 Conclusion**

Grants released for purchase of machinery and equipment were not adequately utilised. CTE failed to complete purchase procedure in time which resulted in parking of funds with other agencies. There were shortcomings in technical scrutiny which led to purchase of equipment with variation in specifications as mentioned in tender documents. Deficiencies in compliance of contract obligations were also noticed. Software was purchased though there was no demand/requirement. Instances of equipment lying idle due to non-availability of trained staff were also noticed.

The matter was referred (July 2013) to Government; reply has not been received.

## LABOUR AND EMPLOYMENT DEPARTMENT

### 3.3 Functioning of Gujarat Building and Other Construction Workers' Welfare Board

#### 3.3.1 Introduction

The Government of India (GOI) enacted (August 1996) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act) which provided for constitution of a Welfare Board in each State to undertake social security scheme for safety, health and welfare of construction workers. With a view to augment the resources of the Board, GOI enacted (August 1996) the Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) which provided for the levy and collection of Labour Welfare Cess (the cess) at the uniform rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction incurred by the employer.

Accordingly, in exercise of the powers conferred under the Cess Act, the State Government constituted (December 2004) the Gujarat Building and Other Construction Workers' Welfare Board (the Board) to collect the cess at the rate of one *per cent* of the cost of construction and carry out welfare schemes for constructions workers, by providing loans and advances for construction of houses, financial assistance for education of children and for marriages, medical assistance, pension, personal accident scheme, *etc.* The Board was headed by a Chairman<sup>66</sup> who was assisted by the Secretary and subordinate offices<sup>67</sup> under the Labour and Employment Department.

The provisions of the Act were applicable to every establishment which employed, or had employed 10 or more workers on any day during the preceding 12 months in any building or other construction works. All such establishments<sup>68</sup> were liable to pay cess under the Cess Act. The employer in relation to an establishment means the owner thereof and includes the head of the Department and Chief Executive Officer of local authority in case of work carried out without any contractor, otherwise the contractor is the employer.

In order to assess the efficacy of functioning of the Board, records covering the period 2006-13 were test checked (December 2012 to March 2013) at the Board office, Labour and Employment Department Gandhinagar and two<sup>69</sup> out of four Regional offices of Industrial Safety and Health (ISH).

<sup>66</sup> Principal Secretary, Labour and Employment Department

<sup>67</sup> Director, ISH, Regional Offices of ISH at Ahmedabad, Rajkot, Surat and Vadodara, Rural Labour Commissioner, Labour Commissioner, Government Labour Officers and Assistant Government Labour Officers

<sup>68</sup> Except construction activity by an employer in relation to his residence costing less than ₹ 10 lakh

<sup>69</sup> Ahmedabad and Rajkot

## **Audit findings**

### ***3.3.2 Planning for implementation of Act***

#### ***3.3.2.1 Delay in framing of State Rules***

Sections 40 and 62 of BOCW Act provide that the appropriate Government may, by notification, make rules regarding the measures to be taken for the safety and health of construction workers in the course of their employment and the equipment and appliances necessary to be provided to them for ensuring their safety, health and protection, during such employment. However, the State Government framed (August 2003) the Gujarat Building and Other Construction Workers' (Regulation of Employment and Condition of Service) Rules, 2003 (GBOCW Rules) after a delay of seven years from the enactment of BOCW Act.

#### ***3.3.2.2 Delay in constitution of the Board and its corporate body***

Section 18 of BOCW Act provides that every State Government shall, with effect from such date as it may, by notification, appoint, constitute a Board which shall be a body corporate. However, the Board was constituted (December 2004) in the State after a delay of eight years from the enactment of the Act. Further, the corporate body of the Board was constituted only in July 2008 which resulted in delay in implementation of welfare schemes for construction workers.

#### ***3.3.2.3 Constitution of State Advisory Committee***

As per Section 4 of BOCW Act, the State Government was to constitute a State Advisory Committee (SAC) consisting of a chairperson appointed by the State Government, two members of the State Legislature, one member from GOI, Chief Inspector, seven to eleven nominees of the State Government representing employers, construction workers, *etc.*, to advise the State Government on matters arising out of the administration of the Act.

Audit observed that the State Government constituted the SAC in July 2008 after a delay of more than 12 years from the enactment of the Act. The SAC was required to meet at least once in six months. However, no meeting was held till its term expired (July 2011) and thereafter SAC was not reconstituted (December 2013). Thus, even after its formation, SAC had not delivered any advice to the State Government upto July 2011. The inordinate delay in formation of the SAC itself indicated lack of will and initiative on the part of the Government to take the issue of workers welfare forward by eliciting suitable expert advice on the subject.

### 3.3.3 Financial Management

#### 3.3.3.1 Financial resources of the Board

The main source of funds of the Board was grants<sup>70</sup> received from State Government. The Board distributed the grants to Director, Industrial Safety and Health (DISH) and its four Regional Offices being the Implementing Authorities (IAs). The details of grants received and expenditure incurred by the Board are shown in **Table 1** below—

**Table 1 : Receipt and expenditure of the Board**

(₹ in crore)

Year	Grants Received		Total Grants received	Expenditure including grants released to IAs		Total Expenditure
	Plan	Non-Plan		Plan	Non- Plan	
2006-07	0.00	0.05	0.05	0.00	0.01	0.01
2007-08	2.90	0.08	2.98	0.00	0.03	0.03
2008-09	1.69	0.08	1.77	0.07	0.08	0.15
2009-10	3.07	0.10	3.17	0.72	0.10	0.82
2010-11	3.50	0.11	3.61	0.93	0.20	1.13
2011-12	3.16	0.15	3.31	1.08	0.11	1.19
2012-13 <sup>71</sup>	6.26	0.14	6.40	6.45	0.14	6.59
<b>Total</b>	<b>20.58</b>	<b>0.71</b>	<b>21.29</b>	<b>9.25</b>	<b>0.67</b>	<b>9.92</b>

(Source : Information furnished by the Board and Annual Accounts)

Thus, against the grants of ₹ 21.29 crore (2006-13), only ₹ 9.92 crore (47 per cent) was utilised. The savings of ₹ 12.09 crore<sup>72</sup> (2007-13) including interest earned was invested in Fixed Deposit in Gujarat State Financial Services Limited.

The Secretary of the Board stated (February 2013) that the grants were utilised based on applications received from the workers and the savings kept in Fixed Deposit would be utilised as and when required. The reply was not acceptable as the utilisation of plan grants was only 45 per cent against the plan grants received, resulting in poor implementation of welfare schemes for construction workers as discussed in the succeeding paragraph.

#### 3.3.3.2 Excess administrative expenses

Section 24(3) of the Act provides that administrative expenses of the Board, in any financial year shall not exceed five per cent of the total expenditure of the year. The total expenditure (2006-13) of the Board was ₹ 9.92 crore and administrative expenditure was required to be restricted to ₹ 0.50 crore. Audit observed that the Board incurred administrative expenditure of ₹ 0.67 crore (six per cent) resulting in excess expenditure of ₹ 0.17 crore.

<sup>70</sup> Plan Grants – for welfare schemes for building and other construction workers and Non-Plan Grants – for pay and allowances and other contingent expenditures

<sup>71</sup> Accounts for the year 2012-13 have not been finalised. As such provisional figures furnished by the Board have been adopted

<sup>72</sup> ₹ 11.37 crore plus ₹ 0.72 crore interest earned (₹ 0.18 crore earned during 2012-13) = ₹ 12.09 crore

The Secretary of the Board stated (February 2013) that the expenditure<sup>73</sup> was made in the larger interest of construction workers. The reply was not acceptable as it was contrary to the provisions of the Act.

### **3.3.3.3 Non-collection of cess**

The Board passed (December 2004) a Resolution for collection of cess with effect from 18 December 2004 and to credit the proceeds into a new sub head opened by the State Government. Audit observed that the collection of the cess was delayed by more than one year as the new sub head of account was opened only in December 2005 and late issuance (January 2006) of instructions to Cess Collectors. Further, the cess collected was credited in the head of account only from 2006-07. Thus, the cess for the period from December 2004 to January 2006 was completely foregone.

The Additional Secretary, Labour and Employment Department admitted (May 2013) that cess was not collected during the period due to late issuance (January 2006) of instructions.

### **3.3.3.4 Non-transfer of cess to the Board**

The State Government appointed (January 2005) all Heads of Departments, all Executive Heads of Public Sector Undertakings and Local authorities<sup>74</sup> as Cess Collectors and Assessing Officers for collection of the cess. The Cess Rules<sup>75</sup> 1998 provide that the cess so collected was required to be transferred to the Board within 30 days of collection.

Audit observed that cess amounting to ₹ 540.88 crore<sup>76</sup> collected in the State was credited into the new sub head of account<sup>77</sup> but was not transferred to Board's Account. This resulted in violation of the provisions of Cess Rules.

The Joint Secretary, Labour and Employment Department accepted the facts and stated (June 2013) that a proposal to deposit/transfer the cess to the Board was under consideration.

### **3.3.3.5 Non-constitution of BOCW Welfare Fund**

To meet the expenses of the Board to discharge its functions, Section 24 of the BOCW Act provides for constitution of Building and Other Construction Workers' Welfare Fund (the Fund) by the Board consisting of (i) any grants and loans received from Central Government; (ii) all contributions made by the

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<sup>73</sup> Towards stationary, publicity, RTI cases and such other office works

<sup>74</sup> Except Gram Panchayats and Nagar Panchayats

<sup>75</sup> The Building and Other Construction Workers' Welfare Cess Rules, 1998

<sup>76</sup> ₹ 17.88 crore (2006-07) + ₹ 24.59 crore (2007-08) + ₹ 44.86 crore (2008-09) + ₹ 77.98 crore (2009-10) + ₹ 104.99 crore (2010-11) + ₹ 115.54 crore (2011-12) + ₹ 155.04 crore (2012-13) = ₹ 540.88 crore

<sup>77</sup> Major Head – 0230 Labour and Employment, Minor head – 106 Fees under contract labour (Regulation and Abolition) Rules, Sub-head – (04) Income from Cess levied under Gujarat Building and Other Construction Workers' Welfare Cess Act, 1996

beneficiaries; and (iii) all sums received by the Board from such other sources as may be decided by the Central Government. However, the Board did not constitute the Fund (July 2013).

Audit observed that registration fees and contributions from beneficiaries amounting to ₹ 9.78 crore (2006-13) were credited into Consolidated Fund of the State under a new sub head of account<sup>78</sup> opened (December 2005) by the State Government instead of passing the credit to the Board for creation of the Fund. Thus, non-transfer of these receipts in the Board's account resulted in non-constitution of the Fund, besides defeating the very purpose as provided in the BOCW Act.

The Joint Secretary, Labour and Employment Department accepted the facts and stated (March 2013) that a proposal to deposit/transfer the Fund so collected to Board was under consideration.

### ***3.3.3.6 Non-compliance to Honorable Supreme Court's direction***

The Honorable Supreme Court (SC) directed<sup>79</sup> (February 2012) that the funds available with the Board, which was not disbursed or were not likely to be disbursed within a short period should be properly invested with Nationalised Banks only. However, the Board had parked its funds of ₹ 12.09<sup>80</sup> crore in Gujarat State Financial Services Limited upto March 2013 instead of a Nationalised bank. The Secretary of the Board stated (January 2013) that efforts were being made to implement the directions of the Honorable Supreme Court.

### ***3.3.4 Welfare measures***

#### ***3.3.4.1 Identification and registration of establishments and construction workers***

Section 7 of BOCW Act provides that every employer is to make an application with prescribed fee for the registration of his establishment within a period of sixty days of commencement of the Act or within sixty days from the date on which the Act becomes applicable to the establishment.

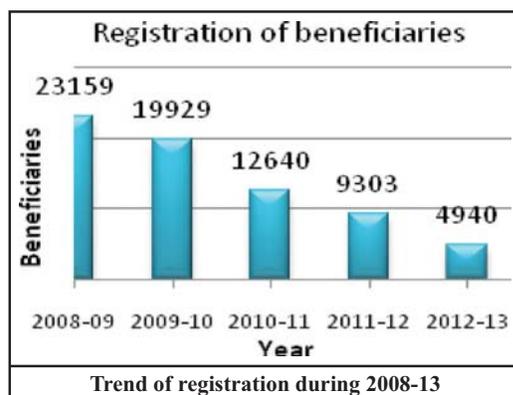
The BOCW Act also provides that every construction worker (18 years to 60 years) engaged in building or other construction work for not less than 90 days during the preceding 12 months was eligible for registration as a beneficiary under the Act by making an application. Thus, the workers were to renew their registration every year. The Registering Officers appointed by the State Government were responsible for registration of the workers.

<sup>78</sup> Major Head – 0230 Labour and Employment, Minor head – 106 Fees under contract labour (Regulation and Abolition) Rules, Sub-head – (03) Contribution from beneficiaries building workers under Gujarat Building and Other Construction Workers' Welfare Cess Act, 1996

<sup>79</sup> Writ Petition (Civil) No. 318 of 2006 order dated 7<sup>th</sup> February 2012 in National Campaign Committee for Central Legislation on Construction Workers Vs. Union of India and others.

<sup>80</sup> ₹ 11.91 crore (Principal amount) + ₹ 0.18 crore (interest) = ₹ 12.09 crore

Audit observed that the State Government had not conducted any survey or devised any system to ascertain the actual number of establishments and eligible beneficiaries in the State. Thus, the State Government did not take adequate measure or any initiative to secure registration of all establishments and eligible workers. As against approximately 12 lakh (March 2012) construction workers in the State, only 69,971 workers (six per cent) and 3,243 establishments were registered during the year 2008-13.



(Source : Details furnished by the Board)

Audit scrutiny also revealed decreasing trend in registration of workers from 23,159 (2008-09) to 4,940 (2012-13). Further, the Board had no information about the number of registered workers having renewed their registration on completion of one year of registration. Non-identification/registration of construction workers resulted in denial of the intended benefits to the workers.

The Honorable Supreme Court had directed<sup>81</sup> (January 2010) that awareness should be created among construction workers for registration, benefits available under the Act and procedure for availing the benefits by use of media like All India Radio (AIR) and Doordarshan. However, the Board had not utilised the media (AIR and Doordarshan) to create awareness amongst construction workers.

### 3.3.4.2 Implementation of the welfare schemes by the Board

The BOCW Act provides that the Board was required to implement welfare schemes for construction workers and the cess so collected was required to be utilised for the said purpose.

The Board had formulated (January 2008 and September 2011) six statutory<sup>82</sup> and two non-statutory<sup>83</sup> schemes for the welfare of construction workers. Regional Offices of Director of Industrial Safety and Health (DISH) were authorised to make payment in respect of all schemes except in case of accidental death for which Directorate office of ISH was authorised to make payment.

Audit observed that the Board had not prepared any long term perspective plan or annual plan to ensure proper implementation of welfare schemes. The Board had no system of reporting total number of applications received seeking

<sup>81</sup> Writ Petition (Civil) No. 318 of 2006 order dated 7<sup>th</sup> February 2012 in National Campaign Committee for Central Legislation on Construction Workers Vs. Union of India and others

<sup>82</sup> Statutory schemes are those schemes which are provided in the Act and the State Government is required to implement these schemes. The statutory schemes are Educational Assistance, Maternity benefit, Accidental Death, Medical Assistance, Housing Assistance and Rashtriya Swastha Bima Yojana (RSBY)

<sup>83</sup> Funeral Assistance and Training and free tools distribution

assistance, in the absence of which, audit could not ascertain the actual number of applications received and rejected. Further, the Board had no administrative control on working of Chief Inspectors and Inspectors of DISH leading to non co-ordination of activities in implementation of schemes.

Audit also observed that out of the total cess collected (2006-13) of ₹ 540.88 crore, the Board had incurred expenditure of ₹ 9.92 crore including ₹ 4.12 crore on welfare schemes. Hence, actual benefit received by the workers was only 0.76 per cent of the cess collected. Further, only 12,193 (17.43 per cent) out of 69,971 eligible workers were extended assistance under various welfare schemes. Thus, the object of levying the cess for improving social conditions of the workers was not achieved, as negligible expenditure was made towards welfare activities. Deficiencies noticed in implementation of welfare schemes are discussed in succeeding paragraphs.

- ***Educational assistance***

Out of ₹ 4.12 crore spent on welfare activities, ₹ 3.91 crore (94.90 per cent) was spent for educational assistance. The education assistance extends to school education (Standard I to XII), vocational education (ITI, Diploma), graduation (Medical, Engineering, MBA, IIT), post-graduation onwards and hostel charges (Standard X onwards). The scheme provided for periodical payment of assistance above ₹ 250 directly into the beneficiaries' bank or post office account. Audit observed that in the test checked Regional Offices, educational assistance was paid through cheques instead of directly crediting the money in the beneficiaries' accounts.

Test check of records of Government Labour Officer (GLO) Agriculture, Jamnagar revealed that no application was received during 2008-10 and only 35 applications were received during 2011-13. Of the 35 applications, only four applications were entertained by the Regional office of DISH at Rajkot and the remaining 31 applications were not processed. The GLO Agriculture however, did not pursue the matter with the Regional office.

- ***Maternity benefit***

The scheme provides for financial assistance of ₹ 3,000 per delivery (maximum two) to women workers. Audit observed that the Board had no information about the number of women workers registered with the Board and only 60 workers (2009-13) were benefited.

- ***Accidental death***

The scheme provides for financial assistance of ₹ 2.00 lakh for accidental death and ₹ 1.00 lakh for permanent disability on account of accident.

As per entries in control register, 33 death cases (2009-12) of construction workers were reported by Regional offices. However, financial assistance was

released for seven cases only. Remaining 26 cases were not considered (June 2013) on the ground that the workers were not registered with the Board.

Audit observed during field visit of ISH office at Jamnagar that one Shri Kasam Allarakha Janar met with a fatal accident (16 February 2012), however, the employer Shanti Construction Company applied for registration on 21 February 2012. Thus, non-registration of the establishment resulted in loss of financial benefit of ₹ 2 lakh to the family of the deceased worker.

Thus, non-identification of unregistered establishments constructing high-rise buildings by the Board and non-reporting of death cases by establishments, deprived the workers of the benefits under the schemes.

- ***Medical allowance***

The scheme provides financial assistance of 75 per cent of expenditure (limited to ₹ 1.00 lakh) incurred on treatment of heart, kidney, cancer, AIDS, asthma, and Tuberculosis (TB) availed from hospitals recognised by State Government. Audit observed that the Board paid only ₹ 1.17 lakh to four construction workers during the period covered by audit.

- ***Housing assistance***

The scheme provides for financial assistance of ₹ 20,000 for purchase of house from any housing scheme recognised by the Government. Audit observed that no such case was registered with the Board.

- ***Medical insurance***

The scheme provides for coverage of workers under Rashtriya Swasthya Bima Yojana (RSBY)<sup>84</sup> for medical treatment of construction workers and their family upto five members (limited to ₹ 30,000 per annum). Audit observed that the payment of premium for RSBY was made only during 2011-12 covering 613 workers and no premium was paid during 2012-13. Thus, the benefit of the scheme was not provided to construction workers in 2012-13.

- ***Funeral assistance***

The scheme provides for financial assistance of ₹ 2,000 for last rites of a construction worker for incidence occurred during membership period. Audit observed that families of only 18 workers got the benefit of the scheme during the period covered by audit.

- ***Training and free tools distribution***

The scheme provides for organising free training in Industrial Training Institutions along with monthly stipend of ₹ 1,500 and distribution of tool kit

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<sup>84</sup> Implemented from September 2011

costing ₹ 5,000. Audit observed that no action was initiated by the Board to implement the scheme.

Overall the lack of initiatives by the Board, publicity and awareness, deprived the workers of the intended benefits under the schemes.

### ***3.3.4.3 Non-formulation of pension scheme***

The BOCW Act also provides that the Board may make payment of pension to the construction workers who have completed the age of sixty years. Audit observed that the Board has not formulated the pension scheme so far. This has resulted in denial of pensionary benefits to the eligible construction workers.

### ***3.3.4.4 Delay in payment of assistance***

As per the provisions of the welfare schemes implemented by the Board, the benefits under the schemes were required to be paid to the beneficiaries within 90 days from the date of receipt of application from the construction workers.

Audit observed at two test checked Regional offices that the payment of financial assistance of ₹ 6.28 lakh<sup>85</sup> to 113 beneficiaries was delayed by one month to 21 months in three welfare schemes.

## ***3.3.5 Maintenance of accounts and records***

### ***3.3.5.1 Non-maintenance of cash book***

Rule 28 of the Gujarat Treasury Rules (GTR), 2000 provides that all monetary transactions should be entered in the cash book as soon as they occur and attested by the head of office in token of having been verified. Audit observed that though the Board had received grants and incurred expenditure during 2006-09, the cash book was not maintained upto August 2008. Further, the cash book was not verified during the entire period covered by audit except in July 2011 and March 2012.

The Secretary of the Board admitted (January 2013) that the cash book was maintained from September 2008.

### ***3.3.5.2 Un-reconciled difference***

Rule 28 of GTR, 2000 provides that the head of office should carry out reconciliation of balances of treasury statement/bank pass book with cash book balance at the end of every month. Audit observed that reconciliation was never carried out by the Board.

<sup>85</sup> ₹ 5.80 lakh in respect of 94 beneficiaries (90 of Rajkot and 04 of Ahmedabad) of Education assistance scheme + ₹ 0.30 lakh in respect of 10 beneficiaries (04 of Rajkot and 06 of Ahmedabad) of Maternity assistance scheme + ₹ 0.18 lakh in respect of nine beneficiaries (05 of Rajkot and 04 of Ahmedabad) of Funeral assistance scheme

### 3.3.5.3 Non-maintenance of register of beneficiaries

The Rules provide for maintenance of register of beneficiaries in Form-VI by the Board. However, no such register was maintained by the Board. Thus, the Board had no central database of beneficiaries registered under the Act.

The Secretary of the Board stated (January 2013) that registers of beneficiaries were maintained at District level. The reply was not acceptable as a centralised database was required to be maintained at the Board level to access and monitor the proper implementation of provisions of the Act.

### 3.3.6 Human Resource Management

#### 3.3.6.1 Sanctioned strength and men-in-position

- *At State Government level*

The State Government had not recruited separate staff for implementation of the BOCW Act except the Secretary of the Board, who was appointed on regular basis, while other staff was either on deputation basis or outsourced on contract basis. However, the State Government had assigned duties of the implementation of the Act to the officers of the Labour and Employment Department (LED) as shown in **Table 2** below –

**Table 2 : Details of the officers of LED, assigned with the duties of the Board**

Officers of Labour Department	Designation in Welfare Board
Director of ISH	Chief Inspector and Appellate Authority
Director and a Lady Officer of ISH	Inspector for the whole state
Joint Directors of ISH	Inspectors
Deputy Directors, Assistant Directors and Health Officers of ISH	Inspectors and Registering Officers
All heads of Department, all executive heads of Public Sector Undertakings and Local authorities except Gram Panchayats and Nagar Panchayats	Cess Collectors and Assessing Officers

(Source : As per notification issued by the State Government)

The sanctioned strength and men-in-position of the Board as of March 2013 was as shown in **Table 3** below –

**Table 3 : Details of sanctioned strength and men-in-position of the Board**

Sr. No.	Category of staff	Sanctioned strength	Men-in-position	Shortfall
1	Secretary	01	01	00
2	Accounts Officer	01	00	01
3	Government Labour Officer	04	00	04
4	Assistant Government Labour Officer	02	02#	00
5.	Stenographer	01	00	01
6.	Clerk	01	00	01
7.	Data entry operator	01	01*	00
8.	Poen/Sweeper	02	02*	00

(Source : Information furnished by the Board)

# On deputation \*Outsourced.

Thus, the Board was not having its own staff to monitor the implementation of its schemes and had to rely on the field offices of ISH.

The Secretary of the Board stated (December 2012) that the proposal for filling up the posts was made to the Government.

### ***3.3.7 Monitoring and Internal Control***

#### ***3.3.7.1 Shortfall in conducting meetings of the Board***

Rule 44 of GBOCW Rules, 2003 provides that the Board shall meet at least once in two months. Audit observed that against the required 44 meetings (2005-12), only 25 meetings were held resulting in shortfall of 19 meetings. Audit also observed that even the decisions taken in the meetings regarding providing financial assistance for purchase of spectacles (June 2010), grant of pension (February 2011), providing nutritious food (September 2010) through mobile van (January 2012), sanction and recruitment of staff (September 2011) and Mobile Medical Unit (January 2012) were not implemented. Thus, the construction workers were deprived of the benefits intended to be provided through these welfare measures.

#### ***3.3.7.2 Internal Control mechanism***

Internal Control is closely aligned with good governance for recognising the responsibilities. Audit observed that no centralised database of registered construction workers was maintained by the Board. In the absence of a centralised database, the chances of duplication of assistance to the beneficiaries could not be ruled out due to their movement from one region to another for want of employment.

Audit further observed that the Board failed to obtain the utilisation certificates amounting to ₹ 2.63 crore<sup>86</sup> (2010-12) from implementing authorities against the grants released for welfare schemes. Thus, release of subsequent grants by the Board without monitoring the actual utilisation indicated inadequate financial control and monitoring.

The Secretary of the Board stated (January 2013) that the implementing authorities were requested to submit the utilisation certificates.

#### ***3.3.7.3 Non-submission of Annual Report***

Section 26 of BOCW Act and Rule 47 of GBOCW Rules provide that the Board shall prepare its annual report giving a full account of its activities done during the previous financial year and submit a copy thereof to the State and Central Governments. Audit observed that the Board had not prepared the Annual

<sup>86</sup> 2010-11 – ₹ 0.91 crore and 2011-12 - ₹ 1.72 crore

Reports for the financial years upto 2009-10. Further, the Annual Reports prepared for the financial years 2010-11 and 2011-12 were not submitted to the State and Central Governments.

The Secretary of the Board stated (January 2013) that the Annual Reports for the financial years 2010-11 and 2011-12 would be submitted to the State Government after obtaining the approval of the General Body of the Board.

### **3.3.8 Conclusion**

The Board was constituted (December 2004) after a delay of eight years from the enactment of the Act. The cess was not collected between December 2004 and January 2006 due to delay in issuance of notification for collection of the cess. The cess collected (₹ 540.88 crore) was not transferred to the Board's account. BOCW Welfare Fund was not constituted due to non-transfer of receipts by the State Government to the Board. The State Government had not conducted any survey for identification and registration of establishment and construction workers. The Board had not prepared any long term perspective plan or annual plan to ensure proper implementation of the welfare schemes. Only 17.43 *per cent* registered workers were extended assistance under various schemes. The statutory scheme of pension for workers was not formulated. The Board had not maintained a centralised database of construction workers registered under the Act. Monitoring and internal control mechanism was also not effective.

The matter was reported to Government (August 2013); but reply has not been received (August 2013).

## Narmada, Water Resources, Water Supply and Kalpsar Department

### 3.4 Procurement and Commissioning of Water Purifiers in Rural Government Schools under Jalmani programme

#### 3.4.1 Introduction

Government of India (GOI) launched (September 2008) Jalmani programme<sup>87</sup>, with the aim to install simple Stand Alone Water Purification System (SAWPS) in rural government schools to enable school children to get safe drinking water. In Gujarat State, the programme was implemented from November 2008.

Water and Sanitation Management Organisation (WASMO) under Narmada, Water Resources, Water Supply and Kalpsar Department is the nodal agency to implement the programme. WASMO has 16 Co-ordination, Monitoring and Support Units<sup>88</sup> (CMSUs) and 11 District Water and Sanitation Committees<sup>89</sup> (DWSCs) at the district level that facilitates the implementation of the programme in the rural government schools. WASMO identified 31,324 out of a total of 39,324 rural schools in the State for coverage under the programme on the basis of the water quality<sup>90</sup>. Ultra Violet Radiation System (UV)<sup>91</sup> and Reverse Osmosis Systems (RO)<sup>92</sup> were considered appropriate as SAWPSs.

Records relating to the programme covering the period 2008-13 were test checked (January 2013 to June 2013) at WASMO head office, eight<sup>93</sup> selected districts, 25 *per cent* talukas from each selected district and 10 *per cent* of the rural government schools from each selected taluka. Testing of water was done during joint<sup>94</sup> field visit of schools in presence of school authorities for quality assurance and proper functioning of UVs/ROs. A survey form was used to assess awareness regarding various aspects of the programme.

### Audit Findings

#### 3.4.2 Planning

Planning is an integral part of the programme implementation. Proper planning leads to successful implementation and execution of the programme.

Audit observed that WASMO had not prepared any long term action plan for proper implementation of the programme. Targets were set broadly for coverage

<sup>87</sup> A 100 *per cent* centrally sponsored programme

<sup>88</sup> Amreli, Banaskantha, Bharuch, Bhavnagar, Dharampur, Jamnagar, Junagadh, Kachchh, Kheda, Narmada, Panchmahals, Patan, Rajkot, Sabarkantha, Surendranagar and Vadodara

<sup>89</sup> Ahmedabad, Anand, Dahod, Dangs, Gandhinagar, Mehsana, Navsari, Porbandar, Surat, Tapi and Valsad

<sup>90</sup> District level Social Mobiliser of WASMO tested the quality of water through their Field Test Kits (FTK) and Total Dissolved Solids (TDS) meters

<sup>91</sup> Where raw water contains bacteriological contamination

<sup>92</sup> Where raw water contains chemical contamination of (i) Total Dissolved Solids (TDS) >1000 mg/litre or (ii) Nitrate >45 mg/litre or (iii) Fluoride >1.5 mg/litre

<sup>93</sup> Banaskantha (CMSU), Gandhinagar (DWSC), Kheda (CMSU), Navsari (DWSC), Panchmahals (CMSU), Rajkot (CMSU), Surendranagar (CMSU) and Valsad (DWSC)

<sup>94</sup> Audit team alongwith staff of CMSUs/DWSCs

of rural government schools. No specific targets however, were set for supply of number of UVs/ROs to the schools. This resulted in non-implementation of the programme in Dahod district; coverage of only 11,674 schools (37 per cent) against a total of 31,324 identified schools (**Appendix-XXX**) even after a lapse of five years; supply of UVs instead of ROs and supply of disproportionate capacity of UVs in the schools as discussed in the succeeding paragraphs.

### **3.4.3 Financial Management**

#### **3.4.3.1 Expenditure incurred and physical achievements**

GOI released (2008-10) ₹ 17.67 crore to provide UVs/ROs in 8,829 schools. The details of expenditure incurred and physical achievements (2008-13) are shown in **Table 1** below –

**Table 1 : Expenditure incurred and Physical achievements**

Year	Expenditure incurred (₹ in crore)	Physical achievements (Number of schools)	
		UVs	ROs
2008-09	0	0	0
2009-10	1.07	2,367	173
2010-11	3.75	5,599	351
2011-12	3.63	2,762	26
2012-13	1.65	296	100
<b>Total</b>	<b>10.10</b>	<b>11,024</b>	<b>650</b>

(Source : Information furnished by the WASMO)

The above table shows that as against available funds of ₹ 17.67 crore, only ₹ 10.10 crore was utilised, leaving an unutilised balance of ₹ 7.89 crore (including ₹ 0.32 crore interest earned).

Audit observed that –

- WASMO submitted utilisation certificate of ₹ 13.95 crore as against the actual expenditure of ₹ 10.10 crore. Thus, inflated utilisation certificate was submitted to GOI for an amount of ₹ 3.85 crore.
- GOI informed (November 2011) discontinuance of the scheme from April 2012 and stated that the State Government may continue the programme from its own funds. However, WASMO had not submitted any action plan to the State Government to cover the remaining 19,650 schools out of 31,324 identified schools.

WASMO stated (October 2013) that ₹ 10.10 crore was the actual expenditure but the amount transferred to District Water and Sanitation Committees and Co-ordination, Monitoring and Support Units were treated as expenditure, for continuance of the programme. It was also stated that WASMO explored the

possibilities of convergence with Sarva Shiksha Abhiyan scheme and District Panchayat schemes, and had approached private players<sup>95</sup> for continuance of the scheme. However, till date nothing could be finalised. The fact remained that inflated utilisation certificates were submitted to the GOI and 19,650 identified schools were yet to be covered.

### 3.4.4 Assessment of type and capacity of UVs/ROs

#### 3.4.4.1 Providing of UV systems in place of requirement of RO Systems

WASMO decided (May 2009) to supply UVs to those schools where raw water contained bacteriological contamination and ROs to those schools where raw water contained chemical contamination of (i) Total Dissolved Solids (TDS) >1000 mg/litre or (ii) Nitrate >45 mg/litre or (iii) Fluoride >1.5 mg/litre.

Audit observed that 178 schools of Rajkot district were provided (2010-11) UVs instead of ROs by WASMO though the chemical contamination exceeded the prescribed permissible limits (**Appendix-XXXI**). Thus, supply of UVs in place of ROs did not meet the requirement of the schools and the very purpose was defeated.

WASMO admitted (October 2013) that 178 schools of Rajkot district were provided UVs instead of ROs and stated that henceforth such error in selection of technology would not be repeated.

#### 3.4.4.2 Supply of UVs of disproportionate capacity

The scheme guidelines provide that technology should be selected on the basis of an average need of three litres potable water *per day per child*. Accordingly, WASMO prescribed (May 2009) the capacity of UVs as shown in **Table 2** below –

**Table 2 : Capacity of UVs**

Number of students	Daily Requirement of drinking water (in litres)	Capacity of UVs in Litres Per Hour (LPH)
0-200	600	100
200-400	600-1,200	250
400-800	1,200-2,400	500

Audit observed that -

- in Kheda district, 15 schools were supplied UVs of 100 LPH instead of UVs of 250 LPH (12 schools) and 500 LPH (three schools), as the number of students in these schools ranged between 306 and 580 (**Appendix-XXXII**);

<sup>95</sup> International Organisations like Rotary, Corporate CSR initiatives and Non-Governmental organisation

- in Rajkot district, 146 schools were supplied UVs of 100 LPH instead of UVs of 250 LPH (110 schools) and 500 LPH (36 schools), as the number of students in these schools ranged between 201 and 621 (**Appendix-XXXII**);
- in Rajkot district, 83 schools were supplied UVs of 250 LPH (65 schools) and 500 LPH (18 schools) instead of UVs of 100 LPH (74 schools) and 250 LPH (nine schools), as the number of students in these schools ranged between 19 and 301 (**Appendix-XXXIII**); and
- in Panchmahals district, 14 schools were supplied UVs of 500 LPH instead of UVs of 100 LPH (three schools) and 250 LPH (11 schools), as the number of students in these schools ranged between 171 and 367 (**Appendix-XXXIII**);

WASMO accepted (October 2013) the fact that there was an overall lack of co-ordination and monitoring while planning and supplying various capacities of UVs in certain districts and stated that necessary and appropriate actions would be initiated as a part of reconciliation process.

#### **3.4.4.3 Defective control panel of RO system**

As per specification of rate contract, RO system should have an electric control panel with digital display showing the TDS content of the water.

Joint field visit revealed that there were differences between the TDS content measured<sup>96</sup> and the measurement displayed by the RO Systems in four cases as shown in **Table 3** below –

**Table 3 : Incorrect display of TDS content**

District	Taluka	School name	TDS as per digital meter (mg/litre)	TDS measured by RO systems at the time of joint visit (mg/litre)	Date of joint visit
Banaskantha	Palanpur	Samdhi Ranajivas	752	1900	03-04-2013
Surendranagar	Muli	Tidana	493	1280	13-02-2013
Banaskantha	Deesa	Ghunshol	250	720	05-04-2013
Navsari	Chikhali	Soldhara	1342	1900	18-04-2013

<sup>96</sup> Measurements were done with TDS meters, which were provided by WASMO office to their district level office for testing the quality of water and these were user friendly having TDS detection indicator. Test was done in the presence of WASMO staff (DWSC) and concerned school authorities

The measurement displayed by control panels in two cases are shown in **Picture 1** and **Picture 2** below –



This showed that either the RO System or the display meter was not functioning properly. Thus, the quality of water treated in these systems could not be ensured.

WASMO stated (October 2013) that following the audit observations, these ROs were immediately checked for error and the reasons for incorrect display of TDS in control panel were noted for corrective action.

### 3.4.5 Implementation

#### 3.4.5.1 Non-implementation of Jalmani Programme in Dahod District

As per conditions of rate contract, the DWSC/CMSU would provide the list of identified schools to the supplier for installing and commissioning the systems.

WASMO released (2010-11) an amount of ₹ 0.30 crore to DWSC, Dahod and issued (2010-11) allotment order to the supplier<sup>97</sup> for supply, installation and commissioning of UVs in 240 Government schools out of 1,612 schools identified in Dahod district. Audit observed that the DWSC failed to provide the list of 240 identified schools to the supplier. Further, due to non-utilisation of fund, subsequently, an amount of ₹ 0.25 crore out of ₹ 0.30 crore was transferred to Gandhinagar district. Thus, the children of schools in Dahod District (Tribal District) were deprived of potable water.

WASMO replied (October 2013) that local conditions like use of hand pumps, hilly/remote area and unwillingness of the school authorities were the main

<sup>97</sup> Orion Appliances

hindrances in the implementation. However, the situation would be reassessed to implement the programme with improved planning taking into account the physical and technical feasibility at the district level. The fact remained that WASMO had released the funds and issued allotment orders without assessing the feasibility for implementation of the scheme.

### **3.4.6 Installation and Commissioning**

#### **3.4.6.1 UVs not commissioned**

As per the terms and conditions of the work order issued by WASMO, the supplier was required to commission the UVs within one month on receipt of list of the schools from the concerned district level CMSU/DWSC offices.

Audit observed in seven out of eight selected districts, 792 UVs out of 4,386 UVs delivered between February 2010 and October 2012, were not commissioned (March 2013) for want of availability of pre-requisite infrastructure at schools and due to lack of co-ordination between village panchayats and school authorities. The percentage of non-commissioning of the system despite its delivery to the schools ranged upto 46 *per cent* (Banaskantha district) as shown in **Table 4** below –

**Table 4 : UVs not commissioned**

<b>Sr. No.</b>	<b>District</b>	<b>Number of UVs supplied to the schools</b>	<b>Number of UVs not commissioned</b>	<b>Percentage of shortfall in commissioning</b>
01	Gandhinagar	539	60	11
02	Surendranagar	483	151	31
03	Banaskantha	694	320	46
04	Valsad	353	25	07
05	Navsari	382	54	14
06	Kheda	991	171	17
07	Panchmahals	401	11	03
08	Rajkot	543	00	00
	<b>Total</b>	<b>4,386</b>	<b>792</b>	<b>18</b>
	<b>State</b>	<b>11,024</b>	<b>1,848</b>	<b>17</b>

(Source : Information furnished by WASMO and test checked DWSCs/CMSUs)

During joint field visit of 120 schools, audit observed in 26 schools<sup>98</sup> (22 per cent) that the systems were not installed, lying idle in sealed box since delivery or not put to use due to non-availability of infrastructure or water source shown in **Picture 3 and Picture 4** below –



This indicated that the supply orders for UVs were issued by CMSUs/DWSCs without verifying the availability of pre-requisite infrastructure in the schools.

WASMO accepted (October 2013) the reasons of non-availability of pre-requisite infrastructure in the schools for non-commissioning of the UVs and stated that the work would be completed by the end of December 2013.

#### **3.4.6.2 Functioning of SAWPSs**

During joint field visit of 120 schools for review of functioning of the UVs/ROs, audit observed in 40 schools<sup>99</sup> (33 per cent) that the systems were non-functional due to broken accessories, technical problem, water scarcity, irregular power supply, etc. and no action was initiated by WASMO to solve water and electricity problem and also to get these systems repaired from the supplier as per contract obligation for supply and under the five years operation and maintenance contract.

#### **3.4.6.3 Non-testing of treated water after installations of UVs/ROs**

As per conditions of rate contract, product water quality of each RO/UV supplied shall be tested in Public Health Engineering Laboratories of Gujarat Water Supply and Sewerage Board or WASMO approved laboratories. The report of chemical and bacteriological test from the laboratories shall be treated as final.

Audit observed that reports supporting the testing of treated water of the schools from the approved laboratories were not found on record in all the test checked

<sup>98</sup> Banaskantha – 08, Gandhinagar – 07, Kheda – 07 and Panchmahals – 04

<sup>99</sup> Banaskantha – 04, Gandhinagar – 01, Kheda – 15, Navsari – 04, Panchmahals – 04, Rajkot – 05, Surendranagar – 04 and Valsad – 03

districts. In the absence of testing of treated water, the quality assurance and proper functioning of the systems could not be ensured of the drinking water supplied. Further, payment was made to the supplier without ensuring the quality of treated water.

WASMO admitted (October 2013) that the treated waters were not tested in any laboratory and henceforth, water quality test would be ensured.

#### ***3.4.6.4 Payment on fictitious commissioning reports***

As per conditions of rate contract, 60 *per cent* of the cost of ROs was to be paid to the supplier on supply, installation, testing, commissioning and trial run for 15 days. The agency<sup>100</sup> had supplied (March 2013) 50 ROs<sup>101</sup> in Banaskantha district and CMSU, Banaskantha made payment of ₹ 0.12 crore (32 *per cent*<sup>102</sup>) to the agency on the basis of commissioning report.

Audit observed during joint field visit of four<sup>103</sup> schools that the ROs supplied were not commissioned by the agency. This indicated that the agency had submitted fictitious commissioning reports which resulted in irregular payment to the agency by the CMSU.

CMSU Palanpur stated that payments were made on the basis of delivery of ROs by the supplier to the schools. Reply was not acceptable as the condition of rate contract stipulated payment after commissioning and 15 days of trial run. WASMO stated (October 2013) that inquiry would be initiated and appropriate corrective action for payment against alleged fictitious commissioning reports would be taken.

#### ***3.4.7 Operation and Maintenance***

##### ***3.4.7.1 Operation and Maintenance Services not provided by the suppliers***

As per conditions of rate contract, the supplier was responsible for installation, commissioning and comprehensive services<sup>104</sup> of system for five years from the date of installation and commissioning. The comprehensive service included mandatory quarterly replacement of activated carbon filter of the systems.

In the test checked districts, audit observed that -

- Suppliers<sup>105</sup> failed to provide comprehensive service for the UVs/ROs since their commissioning but penalty for breach of contract obligation was not imposed on the suppliers by WASMO till date;

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<sup>100</sup> Panda Water Tech Private Limited

<sup>101</sup> 50 LPH – 20 and 100 LPH - 30

<sup>102</sup> Against the total amount of ₹ 37.80 lakh payable

<sup>103</sup> Balvada, Gopalpura, Fatehpura and Vagada Primary schools of Palanpur Taluka of Banaskantha district

<sup>104</sup> Four services in a year

<sup>105</sup> UVs were supplied by Orion Appliances and Hi-tech Waters while ROs by Panda Water respectively

- Though the contract with Shivam Water Treaters Private Limited was terminated after supply of 713 UVs/ROs<sup>106</sup> against supply order of 2905 UVs/ROs<sup>107</sup> due to failure in supply of the systems as per contract schedule, no action was taken by WASMO for engaging any other agency for comprehensive services of the UVs/ROs supplied/installed.

Non-replacement of carbon filter and non-servicing of the systems on regular basis could result in non-functioning of the system and the safety of the treated water could not be ensured.

DWSCs/CMSUs admitted and stated that they had issued reminders to suppliers and intimated the suppliers' lapses to the head office. WASMO stated (October 2013) that efforts were being made to get the systems serviced through agency and put the systems in operation. The District authorities were instructed to engage another agency for operation and maintenance of 713 systems supply by Shivam Water Treaters Private Limited.

### **3.4.8 Conclusion**

As against 31,324 schools identified, only 11,674 schools were covered under the scheme. On discontinuance of the scheme by the GOI, no action plan was prepared by WASMO to cover the remaining 19,650 identified schools from State funds. Inflated utilisation certificates were submitted to GOI for an amount of ₹ 3.85 crore. UVs were supplied against the requirement of ROs in 178 schools of Rajkot district. Schools in Dahod district were not covered under the scheme. Out of 11,024 UVs supplied, 1,848 UVs were not commissioned and in test checked districts, 792 UVs out of 4,386 UVs were not commissioned due to non-availability of pre-requisite infrastructure. Instances of payments made on fictitious commissioning reports were also noticed.

The matter was reported to Government (August 2013); but reply has not been received (August 2013).

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<sup>106</sup> 10 ROs of 50 LPH and 703 UVs of 100/250 LPH

<sup>107</sup> 2,660 UVs and 245 ROs

### 3.5 Undue favour to contractors due to non-recovery/short recovery/refund of Labour Welfare Cess

*Failure to enforce the provisions of the Cess Act, 1996 and the Cess Rules, 1998 resulted in loss of ₹ 1.28 crore to GWSSB and undue favour to the contractors of ₹ 2.76 crore due to non-recovery/short recovery/refund of labour welfare cess*

The Government of India (GOI) enacted (August 1996) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act) which provided for constitution of a Welfare Board in each State to undertake social security scheme<sup>108</sup> for safety, health and welfare of construction workers. With a view to augment the resources of the Board, GOI enacted (August 1996) the Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) which provides for the levy and collection of Labour Welfare Cess (cess) at the uniform rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction incurred by the employer<sup>109</sup>. Accordingly, in exercise of the powers conferred under the Cess Act, the State Government constituted (December 2004) the Gujarat Building and Other Construction Workers' Welfare Board (Board) and notified to collect the cess at the uniform rate of one *per cent* with effect from 18 December 2004. The State Government appointed (January 2005) all heads of Department, all executive heads of Public Sector Undertakings and Local authorities<sup>110</sup> as Cess Collectors and Assessing Officers for the purpose of collection of the cess.

The provisions of the Act were applicable to every establishment which employed, or had employed 10 or more workers on any day during the preceding 12 months in any building or other construction works. All such establishments<sup>111</sup> were liable to pay cess under the Cess Act. The employer in relation to an establishment means the owner thereof and includes the head of the Department and Chief Executive Officer of local authority in case of work carried out without any contractor, otherwise the contractor is the employer.

Test check in audit of seven works<sup>112</sup> in five units of Gujarat Water Supply and Sewerage Board (GWSSB) revealed that only ₹ 1.72 crore was recovered as cess from the contractors' running account bills (₹ 331.62 crore) during the period 2006-13 as against ₹ 3.31 crore that stood recoverable. Audit also observed that out of the above recovered amount, ₹ 1.17 crore was subsequently refunded to the contractors. This has resulted in undue favour to the contractors to the tune of ₹ 2.76 crore as detailed in **Appendix-XXXIV** on account of non-recovery/short recovery/refund of the cess. Further, the Executive Engineers, Jamnagar credited (January-February 2013) an amount of ₹ 1.28 crore to the Government

<sup>108</sup> Provide loans and advances to beneficiaries for construction of houses, rendering financial assistance for education of children and for marriages, medical assistance to beneficiaries, pension, personal accident insurance scheme, etc. for construction workers

<sup>109</sup> BOCW Act – If the building or other construction work is carried on by or through a contractor, or by the employment of building workers supplied by a contractor, the Employer would be the contractor

<sup>110</sup> except gram panchayats and nagarpanchayats

<sup>111</sup> Except construction activity by an employer in relation to his residence costing less than ₹ 10 lakh

<sup>112</sup> Running Account Bills and information furnished by the Divisions

account towards the cess from GWSSB's own funds though the same was to be recovered from the contractors and deposited by GWSSB as per the provisions of the Act. This has resulted in loss of ₹ 1.28 crore to GWSSB and undue favour to the contractors by non-recovery of the cess.

Government stated (August 2013) that as the estimates and the contract agreements did not contain provision of the cess, the same was not recovered and the recovered amount was refunded to the contractors to avoid any legal complications for breach of contract. It was further stated that notifications and circulars regarding the provisions of the Cess Act issued by the State Government were not received by GWSSB and some clarifications sought for were still awaited. Further, it was stated that GWSSB acted as employer and credited the amount of ₹ 1.28 crore from its own fund.

The reply was not acceptable as the provisions of recovery of the cess were made effective in the State on constitution of the Board (18 December 2004) and the notifications/circulars for its implementation were published in the Gujarat Government Gazettes and issued to all Government Departments, Public Sector Undertakings, Local authorities, etc. and the work orders of all the test-checked works were issued after issuance of above notifications/circulars. Further, the claim that the order was not received by GWSSB is not correct as the Board had deducted the cess initially and then refunded the amount to the contractors (employers) in violation of the Act. The non-inclusion of specific clause in the contract agreement for recovery of cess from the contractor (employer) was a failure on the part of GWSSB and led to a loss of ₹ 1.28 crore to GWSSB and undue benefits of ₹ 2.76 crore to the contractors (employers).

It is recommended that GWSSB recover the cess from the contractors (employers).

### 3.6 Undue financial favour to an agency

***Based on Audit observation, Executive Engineer, GWSSB, Bhavnagar recovered rebate offered by an agency amounting to ₹ 55.35 lakh. However, subsequent decision of the Tender and Purchase Committee of GWSSB to reimburse the recovered amount resulted in undue financial favour to the agency by ₹ 55.35 lakh***

Central Excise Notification No.47/2002-CX dated 6 September 2002 read with Circular No.659/50/2002-CX dated 6 September 2002 granted full exemption from payment of Central Excise Duty on all items of machinery, including instruments, apparatus and appliances, auxiliary equipment and their components/parts required for setting up of Water Treatment Plant (WTP) intended to treat water to make it fit for consumption of humans or animals. It further, granted exemption on pipes required for obtaining untreated (raw) water from its source to the WTP and for supplying the treated (potable) water to first storage place. The concession was not available for pipes required for supply of treated water in the distribution network and this was also clarified by GOI (October 2005). The duty concession was subject to production of

“intended use” certificate signed by the Collector/District Magistrate/Deputy Commissioner of the District in which the WTP was to be set up.

The Chief Engineer, Zone-III, Gujarat Water Supply and Sewerage Board (GWSSB) Rajkot accorded (December 2002) administrative approval and overall technical sanction for ₹ 28.88 crore for Mahuva Group Water Supply Scheme (MGWSS) of Bhavnagar District. The Scheme was to provide drinking water to Talaja town and 107 villages of Mahuva, Gariadhar and Palitana talukas. Turnkey tenders for the work of “Distribution Pipeline Network including construction of Sumps, Elevated Storage Reservoirs and Civil Works” of MGWSS at an estimated cost of ₹ 18.35 crore were invited (November 2001). Work amounting to ₹ 7.54 crore qualified for exemption of excise duties. On opening of technical bids (October 2002), all the six participating bidders were declared qualified.

Since the Central excise rebate was notified in September 2002 i.e. after the tenders were invited but before the financial bids were opened (January 2003), the Chief Engineer forwarded (December 2002) a copy of the above Notification and Circular to all the participating bidders and called upon them to reconsider their bids and offer rebate in the tender cost in view of the above Central Excise exemption. The price bid was then opened (2 January 2003) and an agency<sup>113</sup> which was not lowest with tender cost of ₹ 20.73 crore, offered unconditional rebate of 5.89 *per cent* on price offered in “Schedule-I Civil Works, Installation and Other Services” of the tender bid. Since other bidders refused to offer any rebate, this agency became lowest at ₹ 19.52 crore against the tender cost of ₹ 19.77 crore quoted by the original lowest bidder. The work order was issued (April 2003) to this agency with stipulation to complete work within 12 months.

Scrutiny of records of the Executive Engineer, Bhavnagar revealed (August 2007) that the rebate of ₹ 44.41 lakh was recovered upto the 19<sup>th</sup> Running Account (RA) Bill. Thereafter rebate of ₹ 55.35 lakh was not recovered on the plea that the pipes used after 19<sup>th</sup> RA Bill pertained to distribution network beyond storage place, which was not exempted from payment of Excise Duty and hence no exemption certificates were issued after 19<sup>th</sup> RA Bill. Based on audit observation (June 2008) for non-recovery of rebate, the amount of ₹ 55.35 lakh was correctly recovered from the final bill<sup>114</sup> of the agency against the total work of ₹ 16.94 crore executed in respect of Schedule I of the tender bid.

Subsequently, it was seen (May 2011) that GWSSB reimbursed (October 2010) the recovered amount of ₹ 55.35 lakh to the agency based on the decision<sup>115</sup> (June 2010) of the Tender and Purchase Committee (TPC) that the rebate of 5.89 *per cent* was offered by the agency was against excise exemption certificates issued only and as no certificates were issued after the 19<sup>th</sup> RA Bill by the Board, the rebate could not be availed. This action of the TPC was not in order. As the agency had offered an unconditional lumpsum rebate on total cost of

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<sup>113</sup> Petron Civil Engineering Private Limited, Mumbai

<sup>114</sup> 40<sup>th</sup> Running Account Bill

<sup>115</sup> 303<sup>rd</sup> meeting

works involved in Schedule I, this action to refund a correct amount which was recovered, resulted in undue favour of ₹ 55.35 lakh to the agency.

Government stated (August 2013) that (i) the rebate of 5.89 *per cent* offered by the agency amounting to ₹ 44.42 lakh was deducted from 1<sup>st</sup> to 19<sup>th</sup> RA Bills as excise exemption on pipes after first storage was not available and the “intended use” certificates were not issued; (ii) the agency demanded cancellation of rebate offered by him as no exemption certificate were issued by the Board; (iii) considering the audit observation, the rebate amounting to ₹ 55.35 lakh due from 20<sup>th</sup> RA Bill onwards was deducted from the final bill of the agency; and (iv) the agency demanded reimbursement of ₹ 55.35 lakh as the rebate offered was a part of contract agreement and GWSSB had failed to issue excise exemption certificates. Based on these factors, the Government stated that the reimbursement was made to the agency.

The reply was not correct as the agency had offered an overall unconditional rebate of 5.89 *per cent* of the total value of work under Schedule-I of the contract and the refund of ₹ 55.35 lakh which was correctly recovered from the agency was a loss sustained to the Government.



(BIBHUDATTA BASANTIA)

Rajkot, Accountant General (General and Social Sector Audit), Gujarat  
The

Countersigned



(SHASHI KANT SHARMA)

New Delhi  
The Comptroller and Auditor General of India

# **APPENDICES**

## APPENDIX-I

Statement showing the details of year-wise outstanding IRs/Paragraphs

(Reference : Paragraph 1.7.1; Page 10)

Year	IRs	Paras
1992-93	6	29
1993-94	34	89
1994-95	72	199
1995-96	157	397
1996-97	121	300
1997-98	158	523
1998-99	173	428
1999-2000	210	584
2000-01	186	516
2001-02	289	871
2002-03	294	735
2003-04	389	1,119
2004-05	579	1,906
2005-06	674	2,465
2006-07	724	2,810
2007-08	760	3,246
2008-09	662	2,567
2009-10	1,032	3,972
2010-11	1,111	4,921
2011-12	759	4,776
2012-13	552	3,414
2013-14	288	1,620
<b>Total</b>	<b>9,230</b>	<b>37,487</b>

**APPENDIX-II**

**Details of Detailed Explanations pending as of 31 December 2013  
(Reference : Paragraph 1.7.3; Page 10)**

Sl. No.	Department	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	Total
1	Co-operation	0	0	0	0	0	0	0	01	0	0	0	0	01
2	Education	0	0	0	0	0	0	0	0	0	0	01	01	02
3	Forest and Environment	0	0	0	0	0	0	0	0	0	01	0	01	02
4	Health and Family Welfare	0	0	0	0	0	0	0	0	0	01	01	0	02
5	Home	0	0	0	0	0	0	0	0	0	01	00	0	01
6	Home (Transport)	0	0	0	0	0	0	0	0	01	0	0	0	01
7	Labour and Employment	0	0	0	0	0	0	0	0	01	0	0	0	01
8	Panchayat, Rural Housing and Rural Development	0	0	0	0	0	0	0	01	01	01	01	0	04
9	Ports	0	0	0	0	0	0	0	0	0	0	0	01	01
10	Fisheries	0	0	0	0	0	0	0	0	0	0	01	0	01
11	Revenue	0	0	0	0	0	0	01	0	0	0	0	01	02
12	Roads and Buildings	0	0	0	0	0	0	0	01	01	0	01	01	04
13	Social Justice and Empowerment	0	0	0	0	0	0	0	01	01	01	0	0	03
14	Urban Development and Urban Housing	0	0	0	0	0	0	0	0	0	0	0	01	01
15	Water Resources	0	0	0	0	0	0	0	01	01	01	01	01	05
16	Water Supply	01	01	0	0	0	0	0	0	0	01	0	0	03
17	Youth Services and Cultural Activities	0	0	0	01	0	0	0	0	0	0	0	01	02
18	Science and Technology	0	0	0	0	01	0	0	0	0	0	01	0	02
19	General paragraphs	05	03	04	01	0	0	0	01	01	0	01	0	16
	<b>Total</b>	<b>06</b>	<b>04</b>	<b>04</b>	<b>02</b>	<b>01</b>	<b>0</b>	<b>01</b>	<b>06</b>	<b>07</b>	<b>07</b>	<b>08</b>	<b>08</b>	<b>54</b>

Note : 1) there are 28 departments in all.

2) Details shown against Sr.No. 19 General Paragraph refer to the common paragraph of general nature pertaining to various departments which formally remain pending until the Discussion/ Examination in all respect of all the Departments is Completed.

## APPENDIX-III

**Paragraphs to be discussed by Public Account Committee as of 31 December 2013**  
(Reference : Paragraph 1.7.4; Page 10)

Sl. No.	Department	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	Total
1	Agriculture	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Co-operation	0	0	0	0	0	0	0	04	0	0	0	0	04
3	Education	0	0	0	0	0	0	0	01	01	02	03	01	08
4	Forest and Environment	0	0	0	0	0	0	0	0	0	01	0	01	02
5	Health and Family Welfare	0	0	0	0	0	0	0	0	0	01	03	0	04
6	Home	0	0	0	0	0	0	0	0	01	01	0	0	02
7	Home (Transport)	0	0	0	0	0	0	0	0	01	0	0	0	01
8	Energy and Petrochemicals	0	0	0	0	0	0	0	0	02	0	0	0	02
9	Labour and Employment	0	0	0	0	0	0	0	0	01	0	0	0	01
10	Panchayat, Rural Housing and Rural Development	0	0	0	0	0	0	0	01	02	01	02	0	06
11	Ports	0	0	0	0	0	0	0	02	01	0	0	01	04
12	Fisheries	0	0	0	0	0	0	0	01	0	0	01	0	02
13	Revenue	0	0	0	0	0	0	01	01	0	0	0	01	03
14	Roads and Buildings	0	0	0	0	0	0	0	03	06	0	05	02	16
15	Social Justice and Empow- erment	0	0	0	0	0	0	0	02	01	01	0	0	04
16	Urban Development and Urban Housing	0	0	0	0	0	0	0	02	01	01	0	01	05
17	Water Resources	0	0	0	0	0	0	0	03	07	02	02	02	16
18	Water Supply	01	01	0	0	0	0	01	01	06	03	01	03	17
19	Youth Services and Cul- tural Activities	0	0	0	01	0	0	0	0	0	0	0	01	02
20	Science and Technology	0	0	0	0	02	0	0	0	0	0	01	0	03
21	General paragraphs	05	03	04	01	0	0	0	01	01	0	01	0	16
	<b>Total</b>	<b>06</b>	<b>04</b>	<b>04</b>	<b>02</b>	<b>02</b>	<b>0</b>	<b>02</b>	<b>22</b>	<b>31</b>	<b>13</b>	<b>19</b>	<b>13</b>	<b>118</b>

Note : 1) there are 28 departments in all.

2) Details shown against Sr. No. 21 General Paragraph refer to the common paragraph of general nature pertaining to various departments which formally remain pending until the Discussion/ Examination in all respect of all the Departments is Completed.

**APPENDIX-IV**

**Statement showing details of prisons in the State**

**(Reference: Paragraph 2.1.2; Page 12)**

<b>Sr. No.</b>	<b>Types of prison</b>	<b>Name of Prison</b>
1	Central Prison	Sabarmati (Ahmedabad)
2	Central Prison	Lajpore (Surat)
3	Central Prison	Rajkot
4	Central Prison	Vadodara
5	Special Prison	Palara (Bhuj)
6	Special Prison	Porbandar
7	Open Prison	Amreli
8	District Prison	Amreli
9	District Prison	Bhavnagar
10	District Prison	Jamnagar
11	District Prison	Junagadh
12	District Prison	Mehsana
13	District Prison	Nadiad
14	District Prison	Palanpur
15	Sub Prison	Bharuch
16	Sub Prison	Chhotaudepur
17	Sub Prison	Gondal
18	Sub Prison	Godhara
19	Sub Prison	Himatnagar
20	Sub Prison	Morbi
21	Sub Prison	Modasa
22	Sub Prison	Navsari
23	Sub Prison	Rajpipla
24	Sub Prison	Surendranagar

## APPENDIX-V

Statement showing number of prisoners escaped during January 2008 to March 2013

(Reference: Paragraph 2.1.8.1; Page 19)

Year	Number of prisoners escaped from prison	Number of prisoners escaped from parole/ furlough/ intermediate bail	Number of prisoners escaped from police escorting	Total Number of prisoners escaped	Number of prisoners captured during the year	Number of prisoners died during the year
Number of prisoners escaped prior to 2008 and yet not traced	60	541	76	677	--	--
2008	06	236	27	269	165	05
2009	02	188	37	227	259	07
2010	--	50	22	72	278	04
2011	11	114	17	142	121	04
2012	01	97	18	116	101	05
2013 (Up to 03/2013)	--	34	03	37	23	01
<b>Total</b>	<b>80</b>	<b>1,260</b>	<b>200</b>	<b>1,540</b>	<b>947</b>	<b>26</b>

**APPENDIX-VI**

**Statement showing the details of prohibited items seized from the test-checked prisons during the period 2008-13**

(Reference : Paragraphs 2.1.8.2 and 2.1.10.2; Pages 20 and 21)

Name of Prison	Name of Item recovered	2008-09	2009-10	2010-11	2011-12	2012-13	Total
Lajpore CP	Mobile	--	--	02	06	02	10
	cash, cigarettes, tobacco, etc.	--	02	04	07	40	53
Sabarmati CP	Mobile	08	12	02	02	03	27
	cash, cigarettes, tobacco, etc.	15	18	12	14	10	69
Vadodara CP	Mobile	16	16	32	64	41	169
	cash, cigarettes, tobacco, etc.	21	10	05	14	19	69
Palara Special Prison	Mobile	--	02	05	03	01	11
	cash, cigarettes, tobacco, etc.	--	--	--	10	08	18
Junagadh DP	Mobile	--	01	--	01	01	03
	cash, cigarettes, tobacco, etc.	--	51	10	09	37	107
Palanpur DP	Mobile	--	01	--	01	--	02
	cash, cigarettes, tobacco, etc.	02	01	01	01	02	07
Godhara Sub Prison	Mobile	--	--	--	--	--	00
	cash, cigarettes, tobacco, etc.	--	--	--	--	--	00
Navsari Sub Prison	Mobile	--	--	--	--	01	01
	cash, cigarettes, tobacco, etc.	01	01	--	01	02	05
<b>Total (Mobile)</b>							<b>223</b>
<b>Total (cash, cigarettes, tobacco, etc.)</b>							<b>328</b>
<b>Grant Total</b>							<b>551</b>

## APPENDIX-VII

Statement showing details of capacity in prisons, number of prisoners lodged and extent of overcrowding in various prisons as on March 2003 *vis-a-vis* March 2013

(Reference: Paragraph 2.1.11.1; Page 24)

Sr. No.	Name of Prison	March 2003			March 2013		
		Authorised Capacity	Prisoners lodged	Percentage of over-crowding	Authorised Capacity	Prisoners lodged	Percentage of over-crowding
1	Sabarmati	1,714	2,801	63	2,646	2,921	10
2	Vadodara	795	1,707	115	1,101	1,827	66
3	Rajkot	212	814	284	1,232	1,198	(-) 03
4	Surat (Lajpore)	260	986	279	2,967	1,543	(-) 48
5	Amreli	90	122	36	264	173	(-) 34
6	Bhavnagar	320	399	25	320	367	15
7	Jamnagar	240	572	138	466	476	02
8	Junagadh	264	482	83	265	438	65
9	Mehsana	124	146	18	244	245	00
10	Nadiad	275	368	34	275	289	05
11	Palanpur	124	212	71	268	308	15
12	Bhuj (Palara)	114	--	--	530	407	(-) 23
13	Porbandar	120	146	22	120	113	(-) 06
14	Bharuch	165	292	77	205	204	00
15	Chottaudepur	107	108	01	107	50	(-) 53
16	Gondal	--	--	--	150	141	(-) 06
17	Godhara	100	185	85	165	137	(-) 17
18	Himatnagar	92	149	62	123	122	00
19	Morbi	72	69	(-) 04	176	117	(-) 34
20	Modasa	--	--	--	105	50	(-) 52
21	Navsari	100	271	171	230	322	40
22	Rajpipla	64	78	22	94	32	(-) 66
23	Surendranagar	97	176	81	125	239	91
24	Amreli Open Prison	40	27	(-) 33	40	15	(-) 63
<b>Total</b>		<b>5,489</b>	<b>10,110</b>	<b>84</b>	<b>12,218</b>	<b>11,734</b>	<b>(-) 04</b>

**APPENDIX-VIII**  
**Statement showing details of capacity in prisons, number of prisoners lodged and extent of overcrowding in various prisons during 2008-09 to 2012-13**  
**(Reference: Paragraph 2.1.11.1; Page 24)**

Sr. No.	Name of Prison	March 2009		March 2010		March 2011		March 2012		March 2013	
		Authorised Capacity	Prisoners lodged								
1	Sabarmati	1,956	3,993	1,956	3,766	2,646	3,420	2,646	3,151	2,646	2,921
2	Vadodara	795	2,380	795	2,399	955	2,260	955	2,216	1,101	1,827
3	Rajkot	212	611	212	563	1,232	591	1,232	646	1,232	1,198
4	Surat (Lajpore)	365	995	350	1,139	350	1,011	2,967	1,105	2,967	1,543
5	Amreli	90	182	90	221	90	162	264	184	264	173
6	Bhavnagar	320	342	320	315	320	342	320	344	320	367
7	Jamnagar	320	427	320	518	466	549	466	492	466	476
8	Junagadh	265	455	265	430	265	391	265	400	265	438
9	Mehsana	124	229	124	266	244	188	244	205	244	245
10	Nadiad	275	422	275	459	275	343	275	270	275	289
11	Palanpur	268	362	268	394	268	350	268	301	268	308
12	Bhuji (Palara)	68	129	530	365	530	429	530	437	530	407
13	Porbandar	120	154	120	145	120	142	120	142	120	113
14	Bharuch	205	246	205	244	205	207	205	234	205	204
15	Chhotaudepur	107	103	107	61	107	80	107	69	107	50
16	Gondal	100	111	150	132	165	97	150	83	150	141
17	Godhara	141	186	141	196	165	217	165	229	165	137
18	Himatnagar	123	121	123	178	123	184	123	171	123	122
19	Morbi	176	272	176	70	176	77	176	75	176	117
20	Modasa	100	47	100	62	100	57	100	46	105	50
21	Navsari	230	218	230	245	230	266	230	297	230	322
22	Rajpipla	94	46	94	00 <sup>1</sup>	94	38	94	25	94	32
23	Surendranagar	125	219	125	277	125	256	125	233	125	239
24	Amreli Open Prison	40	20	40	19	40	18	40	19	40	15
<b>Total</b>		<b>6,619</b>	<b>12,270</b>	<b>7,116</b>	<b>12,464</b>	<b>9,291</b>	<b>11,675</b>	<b>12,067</b>	<b>11,374</b>	<b>12,218</b>	<b>11,734</b>

<sup>1</sup> Prison was under repair

## APPENDIX-IX

**Statement showing delay in commencement of Video Conferencing System between Prisons and Courts in the State**

(Reference: Paragraph 2.1.12.1; Page 27)

Sr. No.	Name of Prison and Court	Date of order for establishment of VCS	Targeted date of commencement	Actual date of commencement of VCS	Reasons for delay in commencement of VCS
1	Sabarmati CP – Ghee Kanta Court	02-11-2004	31-03-2005	02-12-2008	Studio rooms were completed at both places in August 2005 but equipment at Sabarmati studio was delayed by Science and Technology Department (S&TD) for three years upto 2008.
2	Sabarmati CP – Mirzapur Court	02-11-2004	31-03-2005	2010	Studio rooms and equipment were delayed by GSPHCL and S&TD respectively.
3	Sabarmati CP – Old High (SIT) Court	21-08-2009	June 2010	06-03-2013	Studio room at Sabarmati were completed by GSPHCL in October 2010, but equipment were delayed by S&TD. VCS was commenced after the Hon'ble High Court's instruction in February 2013.
4	Lajpore CP – Surat Court	02-11-2004	31-03-2005	05-03-2013	Expenditure on construction of one room (₹ 4.52 lakh) and generator set installed (₹ 7.58 lakh) at Surat DP (January 2009) became wasteful due to non-supply of equipment by S&TD and thereafter shifting (April 2012) of prison at Lajpore.
5	Palara Special Prison – Bhuj Court	02-11-2004	31-03-2005	07-03-2013	Studio rooms and equipment were ready in 2008 but due to delay in providing GSWAN connectivity by S&TD, the VCS was started in March 2013.
6	Junagadh DP – Junagadh Court	02-11-2004	31-03-2005	01-09-2008	Reasons for delay were not furnished by IGP office.

**APPENDIX-X**

**Statement showing performance of industries (targets, production and sales) during 2008-13 in two Central Prisons  
(Reference: Paragraph 2.1.14.1; Page 29)**

(₹ in crore)

Year	Target for production	Annual production	Sales during the year
<b>Sabarmati CP</b>			
2008-09	3.24	2.78	2.37
2009-10	3.73	3.59	2.84
2010-11	3.85	3.67	2.95
2011-12	3.86	4.91	3.90
2012-13	4.90	5.03	3.78
<b>Total</b>	<b>19.58</b>	<b>19.98</b>	<b>15.84</b>
<b>Vadodara CP</b>			
2008-09	2.36	2.54	2.17
2009-10	2.72	2.11	2.09
2010-11	2.17	1.93	1.76
2011-12	2.17	2.48	2.05
2012-13	2.48	3.08	2.07
<b>Total</b>	<b>11.90</b>	<b>12.14</b>	<b>10.14</b>

## APPENDIX–XI

## Statement showing technical posts in prison industries and their vacancy position in Sabarmati CP and Vadodara CP

(Reference: Paragraph 2.1.14.1; Page 29)

Name of post	Sanctioned post	Filled post	Vacant post	Vacant since
<b>Sabarmati CP</b>				
Factory Manager	01	01	00	---
Udhyod Jailor	02	02	00	---
Weaving Master	01	00	01	31-10-2012
Sales Manager	01	01	00	---
Carpentry Supervisor	01	00	01	03-10-2010
Carpentry Teacher	01	00	01	30-11-2004
Carpenter	01	00	01	01-07-2003
Loom Feater	01	00	01	31-08-2010
Sr. Tailor Master	01	00	01	---
Jr. Tailor Master	01	00	01	23-02-2001
Weaving Assistant	03	00	03	08-09-1998, 06-06-2003
Bakery Instructor	01	00	01	17-07-2006
Binder	01	01	00	---
<b>Total</b>	<b>16</b>	<b>05</b>	<b>11</b>	
<b>Vadodara CP</b>				
Press Manager	01	01	00	---
Factory Manager	01	00	01	31-12-2009
Udhyog Jailor	02	01	01	31-05-2009
Weaving Supervisor	01	00	01	30-04-2010
Chemical Supervisor	01	00	01	12-01-1998
Asstt. Chemical Supervisor	01	01	00	---
Sr. Tailor Master	01	00	01	Since sanctioned <sup>2</sup>
Weaving Assistant	01	00	01	30-07-2005
Leather Teacher	02	00	02	10-12-1999
Carpentry Teacher	01	00	01	30-06-2002
Bakery Instructor	01	00	01	Since sanctioned <sup>2</sup>
Proof Reader	01	01	00	---
Compositor	02	01	01	Since sanctioned <sup>2</sup>
Machineman	02	00	02	06-05-2002 and 30-04-2004
Binder	03	01	02	Since sanctioned <sup>2</sup>
<b>Total</b>	<b>21</b>	<b>06</b>	<b>15</b>	

<sup>2</sup> Records of date(s) when posts were sanctioned (those remained vacant) was not made available in Audit

APPENDIX-XII

Statement showing details of Internal Audit conducted in the Prisons during 2008-13

(Reference : Paragraph 2.1.16.5; Page 34)

Type of Prison	2008-09		2009-10		2010-11		2011-12		2012-13	
	Number of prison	Number of prison audited	Number of prison	Number of prison audited	Number of prison	Number of prison audited	Number of prison	Number of prison audited	Number of prison	Number of prison audited
Central Prison	2	2	2	1	2	2	4	4	4	-
District Prison	7	7	8	4	8	5	7	-	7	1
Special Prison	2	2	2	2	2	-	2	2	2	2
Open Prison	1	1	1	-	1	-	1	-	1	1
Sub Prison	12	12	11	8	11	4	10	3	10	3
<b>Total</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>15</b>	<b>24</b>	<b>11</b>	<b>24</b>	<b>5</b>	<b>24</b>	<b>7</b>

## APPENDIX-XIII

**Year-wise allotment of grants and expenditure against it  
(Reference : Paragraph 2.2.6.1; Page 38)**

Year	State plan		12 <sup>th</sup> Finance Commission		Centrally Sponsored Scheme		Total		Savings (Percentage)
	Grant received	Expenditure	Grant received	Expenditure	Grant received	Expenditure	Grant received	Expenditure	
<b>Director of Archaeology</b>									
2008-09	5.75	2.42	3.30	1.63	0.10	0.08	9.15	4.13	5.02(55)
2009-10	3.65	3.26	3.95	2.01	0.14	0.11	7.74	5.38	2.36(31)
2010-11	7.10	5.86	3.00	0.00	0.17	0.09	10.27	5.95	4.32(42)
2011-12	4.25	3.37	0.00	0.00	0.00	0.00	4.25	3.37	0.88(21)
2012-13	4.46	2.12	0.00	0.00	0.00	0.00	4.46	2.12	2.34(52)
<b>Total</b>	<b>25.21</b>	<b>17.03</b>	<b>10.25</b>	<b>3.64</b>	<b>0.41</b>	<b>0.28</b>	<b>35.87</b>	<b>20.95</b>	<b>14.92(42)</b>
<b>Director of Museums</b>									
2008-09	4.45	3.15	1.40	0.02	0.10	0.00	5.95	3.17	2.78(47)
2009-10	4.25	4.73	3.40	0.87	0.18	0.13	7.83	5.73	2.10(27)
2010-11	7.54	5.68	1.85	0.00	0.02	0.00	9.41	5.68	3.73(40)
2011-12	8.98	6.39	0.00	0.00	0.00	0.00	8.98	6.39	2.59(29)
2012-13	9.04	5.74	0.00	0.00	0.00	0.00	9.04	5.74	3.30(36)
<b>Total</b>	<b>34.26</b>	<b>25.69</b>	<b>6.65</b>	<b>0.89</b>	<b>0.30</b>	<b>0.13</b>	<b>41.21</b>	<b>26.71</b>	<b>14.50(35)</b>

(₹ in crore)

**APPENDIX–XIV**

**Non-execution of conservation works at Polo group of monuments**

**(Reference : Paragraph 2.2.8.6; Page 43)**

<b>Jain Temple, Lakhena</b>	<b>Sarneshwer Temple, Abhapur</b>	<b>Shiv Panchayatan Temple, Aantarsuba</b>	<b>Jain temple No. 1,2,3,4, and Shiv Panchayatan No 2, Navdera</b>
Landscaping except providing garden soil work	Landscaping except providing garden soil work	Laying of pipe lines for garden	Landscaping
Three phase electricity connection and lighting	Construction of Visitors shed	Arrangement for electricity	Construction of borewell
Construction of overhead tank	Construction of Visitors Information Centre	-	Construction of security cabin
Laying of pipe lines for drinking water	Electricity fittings in toilet blocks	-	Arrangement for electricity
	Construction of overhead tank	-	-

## APPENDIX–XV

## Status of Public Amenities

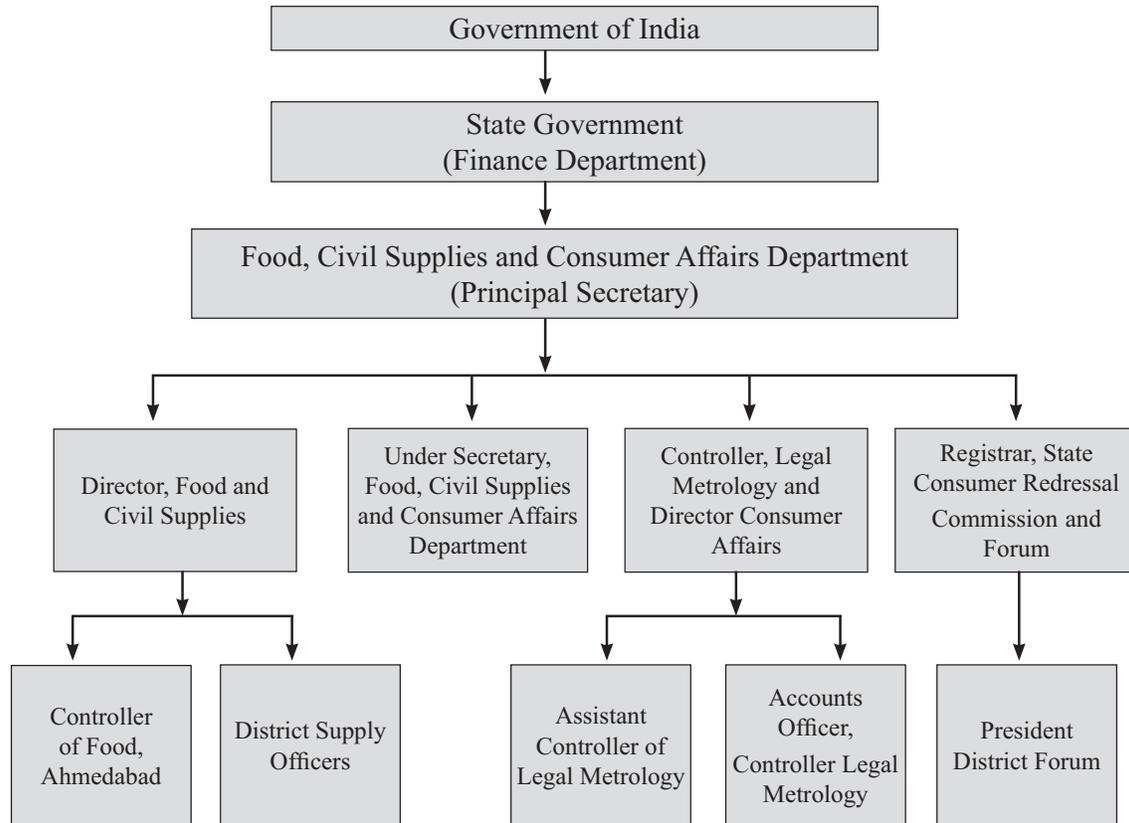
(Reference: Paragraph 2.2.16; Page 55)

Sr. No.	Amenities	Baroda Museum and Picture Gallery, Vadodara	Kachchh Museum, Bhuj	Watson Museum, Rajkot	Darbar Hall Museum, Junagadh	Sakkarbaugh Museum, Junagadh
1.	Ramp and wheel chair	Not provided	Provided	Not provided	Not provided	Not provided
2.	Drinking water facility	Provided	Provided	Provided	Provided	Provided
3.	Toilets	Provided	Not provided	Provided	Provided	Provided
4.	Guidebook/kiosks	Not provided	Not provided	Not provided	Provided	Not provided
5.	Tea/Coffee vending machines	Not provided	Not provided	Not provided	Not provided	Not provided
6.	Video show on LCD	Not provided	Not provided	Provided	Not provided	Not provided

**APPENDIX–XVI**

**Fund flow chart of the Department**

**(Reference: Paragraph 2.3.6.1; Page 60)**



## APPENDIX–XVII

## The details of budget, expenditure and savings/excess in respect of five HODs

(Reference: Paragraph 2.3.6.1; Page 61)

(₹ in lakh)

Year	Budget			Expenditure			Amount of Saving(-)/Excess(+) against budget and percentage in bracket	
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan
<b>Principal Secretary office</b>								
2008-09	17.00	224.30	241.30	0	235.74	235.74	-17.00 (100.00)	11.44 (5.10)
2009-10	524.97	303.00	827.97	519.41	320.12	839.53	-5.56 (1.06)	17.12 (5.65)
2010-11	617.56	368.10	985.66	536.46	438.56	975.02	-81.10 (13.13)	70.46 (19.14)
2011-12	385.35	338.36	723.71	333.78	331.32	665.10	-51.57 (13.38)	-7.04 (2.08)
2012-13	185.10	339.00	524.10	142.53	326.92	469.45	-42.57 (23.00)	-12.08 (3.56)
<b>Total</b>	<b>1,729.98</b>	<b>1,572.76</b>	<b>3,302.74</b>	<b>1,532.18</b>	<b>1,652.66</b>	<b>3,184.84</b>	<b>-197.80 (11.43)</b>	<b>-79.90 (5.08)</b>
<b>Director, Food and Civil Supplies</b>								
2008-09	2,627.38	16,650.64	19,278.02	2,568.51	16,768.40	19,336.91	-58.87 (2.24)	117.76 (0.71)
2009-10	6,016.29	20,202.56	26,218.85	7,317.21	17,477.44	24,794.65	1,300.92 (21.62)	-2,725.12 (13.49)
2010-11	8,355.42	19,752.17	28,107.59	8,305.61	18,802.67	27,108.28	-49.81 (0.60)	-949.50 (4.81)
2011-12	7,712.20	20,267.89	27,980.09	7,644.40	20,083.73	27,728.13	-67.80 (0.88)	-184.16 (0.91)
2012-13	6,963.45	22,491.60	29,455.05	6,734.74	22,298.02	29,032.76	-228.71 (3.28)	-193.58 (0.86)
<b>Total</b>	<b>31,674.74</b>	<b>99,364.86</b>	<b>1,31,039.60</b>	<b>32,570.47</b>	<b>95,430.26</b>	<b>1,28,000.73</b>	<b>895.73 (2.83)</b>	<b>-3,934.60 (3.96)</b>
<b>Controller of Legal Metrology and Director of Consumer Affairs</b>								
2008-09	290.00	707.59	997.59	206.74	713.16	919.90	-83.26 (28.71)	5.57 (0.79)
2009-10	586.76	1,089.24	1,676.00	397.44	1,191.16	1,588.60	-189.32 (32.27)	101.92 (9.36)
2010-11	746.66	1,121.00	1,867.66	699.31	1,155.65	1,854.96	-47.35 (6.34)	34.65 (3.09)
2011-12	415.98	1,221.10	1,637.08	395.16	1,256.65	1,651.81	-20.82 (5.01)	35.55 (2.91)
2012-13	487.33	1,316.30	1,803.63	460.94	1,331.72	1,792.66	-26.39 (5.42)	15.42 (1.17)
<b>Total</b>	<b>2,526.73</b>	<b>5,455.23</b>	<b>7,981.96</b>	<b>2,159.59</b>	<b>5,648.34</b>	<b>7,807.93</b>	<b>-367.14 (14.53)</b>	<b>193.11 (3.54)</b>
<b>Registrar, State Consumer Disputes Redressal Commission</b>								
2008-09	278.50	447.90	726.40	327.46	505.12	832.58	48.96 (17.58)	57.22 (12.78)
2009-10	1,069.29	843.54	1,912.83	925.44	743.26	1,668.70	-143.85 (13.45)	-100.28 (11.89)
2010-11	986.25	722.78	1,709.03	770.07	506.48	1,276.55	-216.18 (21.92)	-216.30 (29.93)
2011-12	847.62	378.11	1,225.73	782.04	355.28	1,137.32	-65.58 (7.74)	-22.83 (6.04)
2012-13	847.09	404.17	1,251.26	726.97	382.19	1,109.16	-120.12 (14.18)	-21.98 (5.44)
<b>Total</b>	<b>4,028.75</b>	<b>2,796.50</b>	<b>6,825.25</b>	<b>3,531.98</b>	<b>2,492.33</b>	<b>6,024.31</b>	<b>-496.77 (12.33)</b>	<b>-304.17 (10.88)</b>

APPENDIX-XVIII

Statement showing the details of allocation, opening stock, lifting and distribution of food grains  
(Reference: Paragraph 2.3.7.2; Page 62)

Year	Category	Allocation by GOI		Opening Balance		Lifting		Total Stock		Distribution		Shortfall in lifting against Allocation(3-5)		Shortfall in distribution against Total stock (7-6)	
		Wheat	Rice	Wheat	Rice	Wheat	Rice	Wheat	Rice	Wheat	Rice	Wheat	Rice	Wheat	Rice
2008-09	APL	210273	5218	6683	262	61607	5218	68290	5480	64596	3719	148666(71)	0(0)	3964(5)	1761(32)
	BPL	343625	142844	476	1316	317047	123811	317523	125127	302614	136911	26578(8)	19033(13)	14909(5)	-11784(0)
	AAY	184476	155604	-7137	961	180699	144901	173562	145862	163889	144310	3777(2)	10703(7)	9673(6)	1552(1)
2009-10	APL	796440	0	-17346	1761	303771	0	286425	1761	324489	211	492669(62)	0(0)	-38064(0)	1550(88)
	BPL	308124	173844	14909	-11787	299596	157812	314505	146025	293126	158990	8528(3)	16032(9)	21379(7)	-12965(0)
	AAY	184476	155604	9673	612	179509	150520	189182	151132	176211	149042	4967(3)	5084(3)	12971(7)	2090(1)
2010-11	APL	955728	39822	-55226	1550	618181	5259	562955	6809	624053	18337	337547(35)	34563(87)	-61098(0)	-11528(0)
	BPL	450670	207102	21380	-12965	448899	192953	470279	179988	413232	184113	1771(0.4)	14149(7)	57047(12)	-4125(0)
	AAY	184476	151968	12971	2091	183427	148007	196398	150098	168760	145719	1049(1)	3961(3)	27638(14)	4379(3)
2011-12	APL	1095105	0	-61163	-11528	416083	0	354920	-11528	445489	1193	679022(62)	0(0)	-90569(0)	-12721(0)
	BPL	532927	246057	57048	-4123	513807	228268	570855	224145	527594	243111	19120(4)	17789(7)	43261(8)	-18966(0)
	AAY	184476	155604	27638	4379	174834	153497	202472	157876	160541	138461	9642(5)	2107(1)	41931(21)	19415(12)
2012-13	APL	1194660	0	-99891	-12721	479066	0	379175	-12721	499159	0	715594(60)	0(0)	-119984(0)	-12721(0)
	BPL	594771	268326	37731	-20903	594771	268326	632502	247423	564069	265105	0(0)	0(0)	68433(11)	-17682(0)
	AAY	184476	155604	44319	23416	183967	150446	228286	173862	170002	142237	509(0.3)	5158(3)	58284(26)	31625(18)
Total	APL	4252206	45040	6683	262	1878708	10477	1885391	10739	1957786	23460	2373498(56)	34563(77)	-72395(0)	-12721(0)
	BPL	2230117	1038173	476	1316	2174120	971170	2174596	972486	2100635	988230	55997(3)	67003(6)	73961(3)	-15744(0)
	AAY	922380	774384	-7137	961	902436	747371	895299	748332	839403	719769	19944(2)	27013(3)	55896(6)	28563(4)
Grand Total		7404703	1857597	22	2539	4955264	1729018	4955286	1731557	4897824	1731459	2449439(33)	128579(7)	57462(1)	98(0.006)

## APPENDIX-XIX

**Deficiencies found in Fair Price Shops**  
**(Reference: Paragraph 2.3.7.6; Page 66)**

Sr. No.	Name of FPS	Licence Number	Display Board not found	Food grains samples not displayed	Opening Stock of PDS items not displayed	Original Cash Memo of goods sold found	Less Stock found	Excess Stock found	Less Quantity Issued to beneficiaries
<b>Valsad</b>									
1	Atgam Seva Sahkari Mandali, Atgam	VAL-1/2005	✓	✓	✓	-	-	-	-
2	Dandi Sahkari Bhandar, Dandi	VAL-22/2005	-	✓	✓	-	-	-	-
3	Patel Maganbhai Gopalbhai, Gadriya	57/2005	-	-	-	-	-	-	-
4	Varshaben Dhansukhbhai Patel, Khadki	84/2005	-	-	-	-	-	-	-
5	Tukvada Vividh Seva Sahkari Mandali Ltd. Tukvada	56/2005	-	-	-	-	-	-	-
6	Taraben B Ahir, Dugara	76/2005	-	-	-	-	-	-	-
<b>Anand</b>									
7	Mahendrasingh Jasbhai Thakor, Dabhasi	285/99	✓	✓	✓	-	-	-	-
8	Mahendrasingh Dhanshyamsingh Cavda, Kapasi	145/09	✓	✓	✓	✓	-	-	-
9	The Bhadran Seva Sahkari Mandali Ltd., Bhadran	67/88	-	-	-	-	-	-	-
10	Shree Bhadran Grahak Sahkari Bhandar Ltd. Bhadran	100/81	-	-	-	-	✓	-	-
11	Varshaben Harishbhai Parmar	106/05	-	✓	✓	-	-	-	-
12	Dharmaj Seva Sahkari Mandali Ltd., Dharmaj	7/92	-	-	-	-	-	-	-
13	Tusharbhai M Suthar. Mehlav	56/05	-	-	✓	-	✓	-	-
<b>Surendranagar</b>									
14	Harisidhi Juth Mahila Adyogik Sahkari Mandali, Limbadi	51/05	-	✓	✓	-	-	✓	-
15	Natwarlal Parsottamdas Soni, Kherva	R-21/88	-	-	-	-	-	-	✓
16	Makwana Ramjibhai Punjabhai	45/05	-	-	-	-	-	-	-
17	Shri Mayuri Mahila Bhachat Juth, Zezari	89/09	-	-	-	-	-	-	-
<b>Panchmahals</b>									
18	The Kalol Taluka Kharid Vechan Sangh Ltd., Vejalpur	51/05	-	-	-	-	✓	✓	-

Sr. No.	Name of FPS	Licence Number	Display Board not found	Food grains samples not displayed	Opening Stock of PDS items not displayed	Original Cash Memo of goods sold found	Less Stock found	Excess Stock found	Less Quantity Issued to beneficiaries
19	N D Rathod, Khandeval	82/10	-	-	✓	-	✓	✓	-
20	Himatbhai Bhikhabhai, Halol	10/04	-	-	✓	-	✓	-	-
21	The Halol Taluka Sahkari Kharid Vechan Sangh Ltd., Arad	-	-	-	✓	-	-	-	-
22	Shah Jitendrakumar Ramanlal Deol	12/04	-	-	-	-	-	-	-
<b>Narmada</b>									
23	The Wagheli Vibhag Mota Kadni Seva Sahkari Mandali Ltd, Wagheli	5/2005	-	✓	✓	✓	✓	✓	-
24	Upendrakumar s Baria Namaria	26/05	-	✓	-	✓	-	-	✓
25	The Odambia Dudh Utpadak Sahkari Mandali Ltd, Odabia	15/2005	-	-	-	-	✓	-	✓
26	Girishchandra B. Pancholi., Daulatbazar	13/05	-	✓	-	-	✓	✓	-
27	The Bhadam Group Mota Kadni Seva Sahkari Mandali Ltd., Br.-1, Bhadam	19/05	-	✓	-	-	-	-	✓
28	The Rajpipala Group Co-Op. Multi Purpose Society Ltd.,	14/2005	✓	-	-	-	-	-	-
<b>Dahod</b>									
29	Atul V Desai, Jalod	J/84	-	-	-	✓	-	-	✓
30	The Khedwal Motakadni Kheti Visyak Vividh Karyakari Sahkari Mandali Ltd., Kadwal	J/24	-	-	✓	-	-	-	-
31	Jai Bhole Sakhi Mandal, Devjini Saraswani, Jalod	J/168	-	-	-	-	✓	✓	-
32	The Panch Mahal Aadiwasi Jangal Khanij Tatha Kheti Visyak Vikas Mandali, Dahod.	D/56	-	✓	-	-	-	✓	-
33	V. R. Katkad, Dahod	D/146	-	✓	✓	-	✓	✓	-
34	The Panchmahals Jilla Tribal Area Odhyogik Utpadak Sahkari Mandali, Dahod	D/69	-	-	-	-	✓	✓	-
<b>Jamnagar</b>									
35	Ajaiben Karsanbhai Chavda, Bhatia	52/05	-	-	-	✓	-	✓	-

Sr. No.	Name of FPS	Licence Number	Display Board not found	Food grains samples not displayed	Opening Stock of PDS items not displayed	Original Cash Memo of goods sold found	Less Stock found	Excess Stock found	Less Quantity Issued to beneficiaries
36	Salaya Machhimar Sahkari Mandali, Salaya	R/07	-	-	-	✓	-	-	✓
37	Kanjaria Nirmal Ratanshi, Kenedi	R-31/05	-	-	-	-	-	-	✓
<b>Mehsana</b>									
38	Thakar Jitendrakumar Nagarji, Acharasan	86/05	-	-	✓	-	-	-	-
39	Pilvai Seva Sahkari Mandali Ltd.-1, Pilvai	62/05	-	-	✓	-	-	-	-
40	Pilvai Seva Sahkari Mandali Ltd.-2, Pilvai		-	-	✓	-	-	✓	-
<b>Ahmedabad City</b>									
41	Sardarnagar Consumer Co-op. Society, Ellis Bridge	08101	-	✓	-	-	-	-	-
42	Patel Kokilaben Ramchandra, Ellis Bridge	08134	✓	✓	-	-	-	-	-
43	Sardaben Kanji Thakor, Ellis Bridge	17731	✓	✓	-	-	-	-	-
44	Udaysingh Devsingh Rajput, Dariyapur	09113	-	-	-	-	-	-	-
45	Mahavir Consumer Co-op Society, Asharwa	1106	✓	✓	✓	-	✓	-	-
46	Dabhi Bipinkumar Ramjibhai, Asharwa	01156	-	-	-	-	-	-	-
47	Ritaben Pravinkumar Shah, Asharwa	01147	-	✓	-	-	-	-	-
48	Patel Chadradeep Shankarlal, Maninagar	06145	-	✓	-	-	-	-	-
49	Jay Shree Ram Grahak Sahkari Bhandar Ltd., Maninagar	06144	-	-	-	-	-	-	-
50	Lauharprasad Rammagam Prajapati, Maninagar	06185	-	-	-	-	-	-	-
<b>Kachchh</b>									
51	Maltiben P Makwana, Bhuj	30/2004	-	-	-	-	✓	✓	✓
52	City Grahak Sahkari Bhandar Ltd., Bhuj	17/2004	-	-	-	-	✓	✓	✓
53	Mayank Navinchadra Thakkar, Bhuj	15/2004	-	-	-	-	-	✓	✓
54	Shri Talwana Seva Sahkari Mandali, Talvana.	25/04	-	✓	-	-	-	-	✓
55	Shah Dhirajlal Manilal, Mandavi	58/04	-	-	-	-	✓	✓	✓
56	Godavariben Dayaram Joshi, Mandavi	30/04	-	-	-	-	-	-	✓

**APPENDIX-XX**  
**Statement showing non-inspection of Fair Price Shops**  
**(Reference: Paragraph 2.3.7.6; Page 66)**

Sr. No.	Districts	Fair Price Shops													
		Number of Inspections to be carried out				Number of Inspections carried out				Shortfall			Percentage of shortfall		
		2010-11	2011-12	2012-13		2010-11	2011-12	2012-13		2010-11	2011-12	2012-13	2010-11	2011-12	2012-13
1	Ahmedabad City	984	984	984	845	529	-	139	455	-	14.13	-	14.13	46.24	
2	Ahmedabad	1,032	1,032	1,032	395	512	738	637	520	71.51	61.72	50.39	50.39	50.39	
3	Amreli	1,032	1,032	1,032	495	424	252	537	608	24.42	52.03	58.91	58.91	58.91	
4	Anand	744	744	744	350	326	353	394	418	47.45	52.96	56.18	56.18	56.18	
5	Banaskantha	1,128	1,128	1,128	1,713	1,441	-	-	-	-	-	-	-	-	
6	Bhavnagar	1,032	1,032	1,032	1,511	1,182	17	-	-	1.65	-	-	-	-	
7	Bharuch	744	744	744	719	668	151	25	76	20.30	3.36	10.22	10.22	10.22	
8	Dahod	648	648	648	250	223	20	398	425	3.09	61.42	65.59	65.59	65.59	
9	Dang	72	72	72	66	50	-	6	22	-	8.33	30.56	30.56	30.56	
10	Gandhinagar	360	360	360	273	198	152	87	162	42.22	24.17	45.00	45.00	45.00	
11	Jamnagar	936	936	936	405	295	272	531	641	29.06	56.73	68.48	68.48	68.48	
12	Junagadh	1,320	1,320	1,320	664	480	405	656	840	30.68	49.70	63.64	63.64	63.64	
13	Kheda	936	936	936	761	845	-	175	91	-	18.70	9.72	9.72	9.72	
14	Kachehh	936	936	936	340	214	303	596	722	32.37	63.68	77.14	77.14	77.14	
15	Mehsana	840	840	840	318	211	571	522	629	67.98	62.14	74.88	74.88	74.88	
16	Navsari	456	456	456	136	86	352	320	370	77.19	70.18	81.14	81.14	81.14	
17	Narmada	360	360	360	322	217	46	38	143	12.78	10.56	39.72	39.72	39.72	
18	Panchmahals	1,032	1,032	1,032	311	585	721	807	447	69.86	78.20	43.31	43.31	43.31	
19	Patan	648	648	648	476	271	172	-	377	26.54	-	58.18	58.18	58.18	
20	Porbandar	264	264	264	195	211	32	69	53	12.12	26.14	20.08	20.08	20.08	
21	Rajkot	1,320	1,320	1,320	602	521	602	718	799	45.61	54.39	60.53	60.53	60.53	
22	Sabarkantha	1,224	1,224	1,224	806	446	418	692	778	34.15	56.54	63.56	63.56	63.56	
23	Surat	936	936	936	317	400	619	323	536	66.13	34.51	57.26	57.26	57.26	
24	Surendranagar	936	936	936	804	562	-	132	374	-	14.10	39.96	39.96	39.96	
25	Vadodara	1,128	1,128	1,128	877	719	522	251	409	46.28	22.25	36.26	36.26	36.26	
26	Valsad	456	456	456	357	360	56	99	96	12.28	21.71	21.05	21.05	21.05	
27	Tapi	456	456	456	318	254	115	138	202	25.22	30.26	44.30	44.30	44.30	
<b>Total</b>		<b>21,960</b>	<b>21,960</b>	<b>21,960</b>	<b>14,757</b>	<b>12,230</b>	<b>6,889</b>	<b>8,290</b>	<b>10,193</b>	<b>31.37</b>	<b>37.75</b>	<b>46.42</b>	<b>46.42</b>	<b>46.42</b>	

## APPENDIX-XXI

## Statement showing the men-in-position against the sanctioned strength

(Reference: Paragraph 2.3.12.1; Page 75)

Categories	Sanctioned strength	Men-in-position	Vacant Post (shortfall <i>per cent</i> )
<b>Office of the Principal Secretary, Gandhinagar</b>			
I	06	06	00(00)
II	08	08	00(00)
III	46	35	11(24)
IV	16	03	13(81)
<b>Total</b>	<b>76</b>	<b>52</b>	<b>24(32)</b>
<b>Director, Food and Civil Supplies, Gandhinagar</b>			
I		05	02(29)
II		12	01(08)
III		57	35(38)
IV		12	05(29)
<b>Total</b>		<b>86</b>	<b>43(33)</b>
<b>Food Controller, Ahmedabad</b>			
I		02	00(00)
II		02	01(33)
III		70	50(42)
IV		15	04(21)
<b>Total</b>		<b>89</b>	<b>55(38)</b>
<b>Managing Director, Gujarat State Civil Supplies Corporation, Gandhinagar</b>			
I		47	06(11)
II		66	13(16)
III		1,126	262(19)
IV		243	227(48)
<b>Total</b>		<b>1,482</b>	<b>508(26)</b>
<b>State Consumer Disputes Redressal Commission, Ahmedabad</b>			
I		02	00(00)
II		00	01(100)
III		18	00(00)
IV		10	04(29)
I (Districts Forums)		22	04(15)
II (Districts Forums)		11	15(58)
III (Districts Forums)		86	39(31)
IV (Districts Forums)		19	09(32)
Members (Districts Forums)		42	06(13)
<b>Total</b>		<b>210</b>	<b>78(27)</b>
<b>Controller of Legal Metrology, Gandhinagar</b>			
I		04	02(33)
II		17	05(23)
III		184	76(29)
IV		147	78(35)
<b>Total</b>		<b>352</b>	<b>161(31)</b>

**APPENDIX-XXII**

**Unspent grant lying in the PLA of DDO**

**(Reference: Paragraph 3.1.2; Page 80)**

(₹ in lakh)

<b>Year</b>	<b>Amreli</b>	<b>Dahod</b>	<b>Banaskantha</b>	<b>Surat</b>	<b>Vadodara</b>	<b>Total</b>
2002-03	0.54	0.00	0.00	0.00	0.00	0.54
2003-04	2.59	0.00	0.00	2.75	0.00	5.34
2004-05	2.93	0.00	24.40	3.04	0.00	30.37
2005-06	12.64	0.00	0.00	0.00	3.28	15.92
2006-07	6.06	30.44	0.00	0.00	1.17	37.67
2007-08	0.58	0.44	0.00	0.00	2.96	3.98
2008-09	0.00	0.00	24.50	2.41	5.48	32.39
2009-10	0.00	0.16	18.36	1.78	7.15	27.45
2010-11	0.00	0.00	0.00	0.63	0.00	0.63
2011-12	0.03	1.27	0.00	3.28	3.62	8.20
2012-13	0.36	3.80	0.00	17.49	6.88	28.53
<b>Total</b>	<b>25.73</b>	<b>36.11</b>	<b>67.26</b>	<b>31.38</b>	<b>30.54</b>	<b>191.02</b>

## APPENDIX-XXIII

## Details of bonds purchased, encashed and yet to be encashed in the State

(Reference: Paragraph: 3.1.3; Page 81)

Year	Number of Bonds purchased		Total value of bonds purchased (₹ in lakh)		Total number of bonds encashed/ cancelled		Total number of bonds yet to be encashed/cancelled	
	DPEO (Primary)	DEO (Secondary)	DPEO (Primary)	DEO (Secondary)	DPEO (Primary)	DEO (Secondary)	DPEO (Primary)	DEO (Secondary)
2002-03	56,380	NA	563.80	NA	56,380	NA	NA	NA
2003-04	93,337	NA	933.37	NA	93,337	NA	NA	NA
2004-05	2,06,696	NA	2,066.96	NA	2,06,696	NA	NA	NA
2005-06	1,35,025	NA	1,350.25	NA	1,07,260	NA	27,765	NA
2006-07	1,51,908	NA	1,519.08	NA	33,576	NA	1,18,332	NA
2007-08	1,44,365	33,609	1,443.65	672.18	367	33,609	1,43,998	NA
2008-09	1,28,803	10,891	1,288.03	217.82	1,155	10,891	1,27,648	NA
2009-10	1,07,461	8,137	1,074.61	162.74	2,654	4,077	1,04,807	4,060
2010-11	1,09,027	5,888	1,090.27	117.76	23	2,092	1,09,004	3,796
2011-12	1,09,529	10,705	1,095.29	214.10	4	84	1,09,525	10,621
2012-13	92,511	24,701	925.11	494.02	12	3,196	92,499	21,505
<b>Total</b>	<b>13,35,042</b>	<b>93,931</b>	<b>13,350.42</b>	<b>1,878.62</b>	<b>5,01,464</b>	<b>53,949</b>	<b>8,33,578</b>	<b>39,982</b>

**APPENDIX–XXIV**

**Details of multiple bonds purchased**

**(Reference: Paragraph 3.1.3.1; Page 81)**

(Amount in ₹)

Implementing Officer	Name of District	Year	Number of instances of Multiple bonds	Total Amount
<b>DPEO</b>	Surat	2002-03	1	1,000
		2004-05	8	8,000
		2005-06	2	2,000
	Dahod	2005-06	22	22,000
		2007-08	4	4,000
		2011-12	33	33,000
	Amreli	2005-06	4	4,000
		2006-07	4	4,000
		2007-08	4	4,000
		2008-09	2	2,000
		2009-10	4	4,000
		2010-11	5	5,000
	Banaskantha	2002-03	17	17,000
		2004-05	7	7,000
		2005-06	4	4,000
	Vadodara	2003-04	2	2,000
		2004-05	1	1,000
<b>Total (A)</b>		<b>124</b>	<b>1,24,000</b>	
<b>DEO</b>	Sabarkantha	2009-10	287	5,74,000
	Vadodara	2008-09	46	92,000
		2009-10	63	1,26,000
		2010-11	24	48,000
		2011-12	11	22,000
	Dahod	2008-09	08	16,000
		2009-10	08	16,000
		2010-11	01	2,000
		2011-12	03	6,000
	<b>Total (B)</b>		<b>451</b>	<b>9,02,000</b>
<b>Grand Total (A +B)</b>		<b>575</b>	<b>10,26,000</b>	

## APPENDIX-XXV

**Statement showing details of bonds purchased for beneficiaries belonging to villages  
having female literacy level above 35 per cent  
(Reference: Paragraph 3.1.3.2; Page 82)**

(Amount in ₹)

Implementing Officer	Name of the District	Name of the Taluka	Name of villages of beneficiaries provided with assistance having literacy level above 35 per cent	Year	Number of Bonds purchased	Total amount	Number of Bonds encashed	Amount encashed and paid	
DPEO	Vadodara	Kwant	Jamli (M), Chapariya, Amalvant, Motitokari, Balagam, etc.	2004-05	371	3,71,000	-	-	
	Dahod	Limkheda	Dhudhaya and Kalliari	2003-04	314	3,14,000	-	-	
		Dhanpur	Ved	2003-04	15	15,000	15	26,115	
	Amreli	Lathi	Dhupaniya and Bhurakhiya	2004-05	11	11,000	11	18,854	
				2003-04	42	42,000	31	51,615	
			Toda	2004-05	16	16,000	16	26,640	
			Damnagar	2008-09	02	2,000	-	-	
				2009-10	02	2,000	-	-	
	2012-13	12	24,000	-	-				
	<b>Total</b>				<b>785</b>	<b>7,97,000</b>	<b>73</b>	<b>1,23,224</b>	
DEO	Sabarkantha	Idar	Aoda, Mota kotada, chandap and Kamalpur	2009-10	10	20,000	-	-	
		Meghraj	Cheetadar, rellvada, meghraj, ramgadhi and odha		37	74,000	-	-	
		Vijaynagar	Kalva vasahat, Navagam and Ulkhadungri		8	16,000	-	-	
		Khedbrahma	Ratanpur		13	26,000	-	-	
		Himatnagar	Khedavada		2	4,000	-	-	
		Prantij	Anvarpura and Dhadkan		6	12,000	-	-	
		Talod	Dolatabad, Poyda, Rupal and Talod Gam		13	26,000	-	-	
	Vadodara	Kwant	Panwad and Kanabeda	2007-08	154	3,08,000	-	-	
		Waghodia	Khedakarmasia	2009-10	18	36,000	-	-	
	2011-12			11	22,000	11	27,841		
	Dahod	Limkheda	Mata Na Palla	2007-08	02	4,000	-	-	
				2008-09	11	22,000	-	-	
				2009-10	14	28,000	-	-	
			Limkheda	2008-09	40	80,000	40	1,04,240	
				2009-10	76	1,52,000	-	-	
		Jhalod	Jhalod	Jhalod	2007-08	16	32,000	-	-
				Limdi	2007-08	53	1,06,000	53	1,38,118
				Anika and Limdi	2008-09	13	26,000	13	33,878
					2009-10	27	54,000	-	-
	Devgadhbaria	Chanpur	Chanpur	2008-09	09	18,000	-	-	
			Fangiya, Kaliyakota, Virol and Chanpur	2009-10	25	50,000	-	-	
			Chanpur	2010-11	10	20,000	-	-	
	Banaskantha	Danta	Bhachadiya, Navavas	2008-09	32	64,000	25	65,150	
<b>Total</b>				<b>600</b>	<b>12,00,000</b>	<b>142</b>	<b>3,69,227</b>		
<b>Grand Total</b>					<b>1,385</b>	<b>19,97,000</b>	<b>215</b>	<b>4,92,451</b>	

**APPENDIX–XXVI**

**Statement showing details of undisbursed funds lying in the PLA of District Development Officers (DDOs)**

**(Reference: Paragraph 3.1.4.1; Page 85)**

(₹ in crore)

DPEOs	Bonds Encashed			Transferred to TDOs		Amount lying in PLA of DDO	
	Year	Number of Bonds	Amount (including interest)	Number of Bonds	Amount (including interest)	Number of Bonds	Amount (including interest)
Sabarkantha	2002-03	5,440	0.94	2,666	0.46	2,774	0.48
	2003-04	5,444	0.91	3,298	0.55	2,146	0.36
	2004-05	4,037	0.69	1,564	0.27	2,473	0.42
Vadodara	2002-03	6,359	1.10	1,674	0.30	4,685	0.80
	2003-04	8,344	1.37	4,707	0.79	3,637	0.58
	2004-05	6,595	1.13	6,595	1.13	00	0.00
Amreli	2002-03	3,157	0.55	1,991	0.35	1,166	0.20
	2003-04	4,030	0.67	2,576	0.43	1,454	0.24
	2004-05	2,179	0.38	550	0.09	1,629	0.29
Banaskantha	2002-06	38,259	6.62	24,916	3.57	13,343	3.05
Dahod	2002-03	16,123	2.77	16,123	2.77	00	0.00
	2003-04	18,557	3.17	18,557	3.17	00	0.00
	2004-05	22,759	3.90	22,759	3.90	00	0.00
	2005-06	9,821	1.68	00	0.00	9,821	1.68
<b>Total</b>		<b>1,51,104</b>	<b>25.88</b>	<b>1,07,976</b>	<b>17.78</b>	<b>43,128</b>	<b>8.10</b>

## APPENDIX-XXVII

## Statement showing details of undisbursed funds lying in the PLA of DEOs

(Reference: Paragraph 3.1.4.1; Page 85)

(₹ in crore)

DEO	Year	Number of bonds encashed	Amount	Number of bonds paid	Amount	Number of bonds unpaid	Amount
Sabarkantha	2007-09	2,775	0.72	0	0.00	2,775	0.72
	2009-10	1,310	0.33	0	0.00	1,310	0.33
Vadodara	2007-08	1,600	0.44	700	0.19	900	0.25
	2008-09	1,353	0.35	719	0.19	634	0.16
	2009-10	1,562	0.40	678	0.17	884	0.23
<b>TOTAL</b>		<b>8,600</b>	<b>2.24</b>	<b>2,097</b>	<b>0.55</b>	<b>6,503</b>	<b>1.69</b>

**APPENDIX-XXVIII**

**Statement showing failure to make bulk purchases  
(List of similar equipment purchased in different years)**

**(Reference: Paragraph 3.2.4.1; Page 91)**

**(Amount in ₹)**

<b>Name of the equipment</b>	<b>Year of purchase</b>	<b>Purchase price</b>	<b>Quantity purchased</b>	<b>Total value</b>
Universal Testing Machine (Computerized)	2008-09	4,21,875	2	8,43,750
	2009-10	8,52,800	4	34,11,200
	2011-12	9,45,000	1	9,45,000
Compression Testing Machine	2008-09	1,40,400	3	4,21,200
	2009-10	5,14,800	7	36,03,600
	2010-11	4,94,005	1	4,94,005
Total Station	2008-09	3,74,400	2	7,48,800
	2009-10	5,25,000	8	42,00,000
3 Phase Transformer with Control Panel	2009-10	44,100	2	88,200
	2010-11	55,431	1	55,431
Capston Lathe	2009-10	1,94,250	2	3,88,500
	2010-11	2,67,225	2	5,34,450
Diesel Smoke Meter	2010-11	1,62,891	2	3,25,782
	2011-12	2,10,000	1	2,10,000
Direct Shear Test Apparatus (12 speed Motorised)	2009-10	65,560	7	4,58,920
	2011-12	87,150	1	87,150
Universal Vibrating Machine	2010-11	53,023	5	2,65,115
	2011-12	69,300	1	69,300

## APPENDIX-XXIX

## Statement showing non-availability of equipment/instrument

(Reference: Paragraph 3.2.7; Page 95)

(Amount in ₹)

Sr. No.	Name of equipment	Year of indent	Quantity	Cost
1	Injection Molding machine with two molds (microprocessor control)	2011-12	1	6,00,000
2	Compression molding machine with two molds	2011-12	1	3,00,000
3	Components	2011-12	1	1,50,000
4	Cooling towers	2011-12	1	70,000
5	Mold flow/unigraphics	2011-12	10	10,00,000
6	Pressure gauge(Digital/analog)	2011-12	2	34,000
7	Injection Auto Mold for Bottle cap	2012-13	1	19,000
8	Injection Molding Screw	2012-13	1	18,500
9	Extrusion Twin Screw	2012-13	1	19,000
10	Hand injection Molding Machine	2012-13	1	18,700

APPENDIX-XXX

List of Schools identified for coverage and actually covered by March 2013

(Reference: Paragraph 3.4.2; Page 110)

Sr. No.	District	Number of schools identified for coverage	Total school covered
1	Ahmedabad	794	566
2	Gandhinagar	588	524
3	Sabarkantha	2,457	680
4	Mehsana	995	519
5	Patan	518	356
6	Banaskantha	2,488	694
7	Kheda	1,655	985
8	Anand	1,041	620
9	Surendranagar	970	558
10	Rajkot	1,321	543
11	Jamnagar	1,349	435
12	Porbandar	319	204
13	Junagadh	1,311	505
14	Amreli	782	521
15	Bhavnagar	1,056	482
16	Kutch	1,563	540
17	Vadodara	2,390	515
18	Panchmahals	2,402	390
19	Dahod	1,612	0
20	Narmada	688	228
21	Bharuch	886	440
22	Surat	995	429
23	Tapi	803	100
24	Navsari	872	382
25	Valsad	1,067	358
26	Dang	402	100
	<b>Total</b>	<b>31,324</b>	<b>11,674</b>

## APPENDIX-XXXI

## List of Schools supplied with UVs instead of ROs

(Reference: Paragraph 3.4.4.1; Page 111)

Sr. No.	Taluka	Name of School	Number of Students	Water Parameter			Plants to be Given		Supplied by WASMO	
				TDS	Nitrate	Fluoride	UV/RO	Capacity	UV/RO	Capacity
1	Gondal	Patidad Kanya Shala	153	1,080	8.8	0.25	RO	100	UV	250
2	Jasdan	Jasdan Kumar Taluka Shala (TS)	241	2,040	85.4	0.26	RO	250	UV	100
3	Jasdan	Gaddiya (jas) Primary Shala (PS)	470	790	116.0	0.55	RO	250	UV	100
4	Jasdan	Kasloliya PS	351	980	180.0	0.67	RO	250	UV	100
5	Jasdan	Gadana PS	307	780	188.0	0.57	RO	250	UV	100
6	Jasdan	Sompipaliya PS	469	2,960	883.0	0.94	RO	250	UV	100
7	Jasdan	Bhadali TS-1	327	1,500	272.0	0.71	RO	250	UV	100
8	Jasdan	Bhadali TS-2	271	1,500	272.0	0.71	RO	250	UV	100
9	Jasdan	Bhadali Sim Shala-2	40	1,500	272.0	0.71	RO	50	UV	100
10	Jasdan	Bhadali Sim Shala-3	50	1,500	272.0	0.71	RO	50	UV	100
11	Jasdan	Bhadali Sim Shala-4	26	1,500	272.0	0.71	RO	50	UV	100
12	Jasdan	Moduka PS	600	730	108.0	0.57	RO	250	UV	100
13	Jasdan	Sanala PS	309	830	199.0	0.45	RO	250	UV	100
14	Jasdan	Madadha PS	62	870	155.0	0.36	RO	50	UV	100
15	Jasdan	Kamlapur TS	231	1,870	20.9	0.59	RO	250	UV	100
16	Jasdan	Kamlapur Kanya Shala	206	1,870	20.9	0.59	RO	250	UV	100
17	Jasdan	Kamlapur Plot Shala	243	1,870	20.9	0.59	RO	250	UV	100
18	Jasdan	Madava Shala	379	1,570	458.0	0.40	RO	250	UV	100
19	Jasdan	Parevala Shala	251	690	168.0	0.59	RO	250	UV	100
20	Jasdan	Shri Kanpar PS	285	1,090	126.0	0.35	RO	250	UV	100
21	Jasdan	Rajavadala PS	390	540	69.4	0.48	RO	250	UV	100
22	Jasdan	Khadvavadi PS	561	730	112.0	0.78	RO	250	UV	100
23	Jasdan	Lilipur Kumar TS	137	1,750	13.7	0.66	RO	100	UV	100
24	Jasdan	Lilipur Kanya TS	146	1,750	13.7	0.66	RO	100	UV	100
25	Jasdan	Bhoyra PS	242	790	117.0	0.55	RO	250	UV	100
26	Jasdan	Jasdan Kanya TS	249	2,040	85.4	0.26	RO	250	UV	100
27	Jasdan	Rajavadala (Jas) PS	82	540	69.4	0.48	RO	50	UV	100
28	Jasdan	Khanda Hadmatiya PS	398	620	156.0	0.64	RO	250	UV	100
29	Jasdan	Khanda Hadmatiya Sim PS	38	620	156.0	0.64	RO	50	UV	100
30	Jasdan	Nani Lakhavad Sim Shala	43	1,990	203.8	0.36	RO	50	UV	100
31	Jasdan	Mahadevvadi Sim	49	1,990	203.8	0.36	RO	50	UV	100

Sr. No.	Taluka	Name of School	Number of Students	Water Parameter			Plants to be Given		Supplied by WASMO	
				TDS	Nitrate	Fluoride	UV/RO	Capacity	UV/RO	Capacity
32	Jasdan	Ajmera Kumar PS	429	520	79.3	0.44	RO	250	UV	100
33	Jasdan	Ajmer PS	429	520	79.3	0.44	RO	250	UV	100
34	Jasdan	Mota Hadmatiya Sim Shala	71	4,730	1270.0	0.66	RO	50	UV	100
35	Jasdan	Bhandariya Kuma TS	346	1,590	165.0	0.62	RO	250	UV	100
36	Jasdan	Bhandariya Kanya TS	291	1,590	165.0	0.62	RO	250	UV	100
37	Jasdan	Bodhravadar PS	209	1,150	165.0	0.40	RO	250	UV	100
38	Jasdan	Aadhiya PS	140	770	99.7	0.53	RO	100	UV	100
39	Jasdan	Ranjitgadh PS	56	1,620	153.0	0.63	RO	50	UV	100
40	Jasdan	Aadhiya Sim PS	37	770	99.7	0.53	RO	50	UV	100
41	Jasdan	Sanali PS	314	830	199.0	0.45	RO	250	UV	100
42	Jasdan	Patiyali PS	449	1,150	45.0	0.00	RO	250	UV	100
43	Jasdan	Patiyali Sim PS	80	1,150	45.0	0.00	RO	50	UV	100
44	Morbi	Dhunda PS	413	1,220	14.5	1.47	RO	250	UV	100
45	Morbi	Vivekanand Kanya Shala	327	1,030	28.9	2.31	RO	250	UV	100
46	Morbi	Lalpar TS	296	1,940	44.7	2.33	RO	250	UV	100
47	Morbi	Lakhdir PS	225	1,700	28.6	0.75	RO	250	UV	100
48	Morbi	Kalikanagar PS	101	1,060	9.5	0.85	RO	100	UV	100
49	Morbi	Juna Jambudiya PS	122	615	30.7	1.88	RO	100	UV	100
50	Morbi	Rafaleshwar PS	518	750	11.7	2.32	RO	250	UV	100
51	Morbi	Paneli PS	587	1,350	73.5	0.96	RO	250	UV	100
52	Morbi	Gidach PS	83	1,020	94.8	1.40	RO	50	UV	100
53	Morbi	Nava Makansar PS	465	670	24.9	1.80	RO	250	UV	100
54	Morbi	Juna Makansar PS	54	1,320	160.0	1.18	RO	50	UV	100
55	Morbi	Gokulnagar PS	63	2,370	373.0	1.89	RO	50	UV	100
56	Morbi	Bandhunagar PS	116	1,040	44.9	2.71	RO	100	UV	100
57	Morbi	Trajpar PS	261	570	5.2	2.19	RO	250	UV	100
58	Morbi	Khari Trajpar PS	339	570	5.2	2.19	RO	250	UV	100
59	Morbi	Jawahar PS	426	570	5.2	2.19	RO	250	UV	100
60	Morbi	Nichi Mandal TS	138	1,360	15.5	0.84	RO	100	UV	100
61	Morbi	Unchi Mandal PS	147	1,270	16.1	1.75	RO	100	UV	100
62	Morbi	Ghuntu Kumar PS	162	1,200	1.6	0.18	RO	100	UV	100
63	Morbi	Ghuntu Kanya PS	185	1,200	1.6	0.18	RO	100	UV	100
64	Morbi	Ghuntu Plot PS	217	1,200	1.6	0.18	RO	250	UV	100
65	Morbi	Khareda Kumar TS	189	1,270	23.8	0.81	RO	100	UV	100
66	Morbi	Khareda Kanya Shala	200	1,270	23.8	0.81	RO	100	UV	100
67	Morbi	Vankada PS	66	1,200	20.5	1.49	RO	50	UV	100
68	Morbi	Jikiyari PS	214	1,400	44.9	3.33	RO	250	UV	100

Sr. No.	Taluka	Name of School	Number of Students	Water Parameter			Plants to be Given		Supplied by WASMO	
				TDS	Nitrate	Fluoride	UV/RO	Capacity	UV/RO	Capacity
69	Morbi	Ramnagar (jikiyari) PS	85	1,400	44.9	3.33	RO	50	UV	100
70	Morbi	Rangpar TS	225	1,320	17.2	1.49	RO	250	UV	100
71	Morbi	Jetpar Kanya TS	201	640	6.6	3.07	RO	250	UV	100
72	Morbi	Jetpar Kumar PS	239	640	6.6	3.07	RO	250	UV	100
73	Morbi	Chakampar PS	216	1,130	15.8	0.99	RO	250	UV	100
74	Padadhari	Shri Gitanagar TS	412	1,050	26.9	0.47	RO	250	UV	250
75	Padadhari	Shri Paddhari PS	68	1,050	26.9	0.47	RO	50	UV	500
76	Padadhari	Shri Motaram par PS	72	1,640	15.7	0.29	RO	50	UV	250
77	Padadhari	Shri Ukarada PS	169	1,210	355.0	0.68	RO	100	UV	250
78	Padadhari	Tardhadi TS	26	1,050	75.2	0.79	RO	50	UV	500
79	Padadhari	Tardhadi Plot TS	35	1,050	75.2	0.79	RO	50	UV	250
80	Padadhari	Shri Sarpadad Kumar PS	121	1,160	62.3	0.45	RO	100	UV	250
81	Padadhari	Shri Sarpadad Kanya PS	106	1,160	62.3	0.45	RO	100	UV	250
82	Padadhari	Shri Ramvadi PS	166	1,160	62.3	0.45	RO	100	UV	250
83	Padadhari	Shri Laxamivadi PS	28	1,160	62.3	0.45	RO	50	UV	250
84	Padadhari	Shri Motakhijdiya TS	183	1,150	16.3	0.48	RO	100	UV	250
85	Padadhari	Shri Patirampar PS	53	1,910	75.4	0.42	RO	50	UV	250
86	Padadhari	Shri Salpipaliya TS	225	1,090	9.1	0.45	RO	250	UV	250
87	Padadhari	Dahisarada (und) PS	41	1,220	95.6	0.52	RO	50	UV	250
88	Padadhari	Domada Bhayu PS	111	1,460	101.0	0.48	RO	100	UV	250
89	Padadhari	Rojiya PS	89	890	84.3	0.70	RO	50	UV	500
90	Padadhari	Visaman TS	105	1,240	126.0	0.68	RO	100	UV	500
91	Padadhari	Madhavnagar PS	63	1,240	126.0	0.68	RO	50	UV	250
92	Padadhari	Hadmatiya PS	142	1,010	115.0	0.64	RO	100	UV	250
93	Padadhari	Dharampur PS	25	1,010	115.0	0.64	RO	50	UV	250
94	Padadhari	Suvag TS	92	1,020	15.6	0.44	RO	50	UV	250
95	Padadhari	Hirad PS	77	2,220	265.0	0.42	RO	50	UV	250
96	Padadhari	Khodapipar TS	234	1,200	65.2	0.28	RO	250	UV	500
97	Padadhari	Thoriyali PS	208	990	72.4	0.41	RO	250	UV	500
98	Padadhari	Badhi TS	134	1,280	82.5	0.44	RO	100	UV	250
99	Padadhari	Juna Naranaka PS	39	1,130	43.5	0.43	RO	50	UV	250
100	Padadhari	Shivpur PS	116	740	180.0	0.38	RO	100	UV	250
101	Padadhari	Movaiya TS	170	700	71.4	0.29	RO	100	UV	250
102	Padadhari	Movaiya Kanya Shala	185	700	71.4	0.29	RO	100	UV	250
103	Padadhari	Motichanol PS	113	1,460	258.0	0.41	RO	100	UV	250
104	Padadhari	Rupavati PS	70	1,710	196.0	0.53	RO	50	UV	250

Sr. No.	Taluka	Name of School	Number of Students	Water Parameter			Plants to be Given		Supplied by WASMO	
				TDS	Nitrate	Fluoride	UV/RO	Capacity	UV/RO	Capacity
105	Padadhari	Nana Khijdiya PS	70	1,320	273.0	0.40	RO	50	UV	250
106	Padadhari	Jilariya TS	181	1,160	97.0	0.42	RO	100	UV	250
107	Rajkot	Dhandhani Shala	333	590	103.0	0.31	RO	250	UV	250
108	Rajkot	Lili sajdiyali Shala	211	1,140	30.1	0.32	RO	250	UV	250
109	Rajkot	Makanpar Shala	203	1,070	182.0	0.56	RO	250	UV	250
110	Rajkot	Hodthali Shala	235	660	57.7	0.42	RO	250	UV	250
111	Rajkot	Khorana Shala	309	830	126.0	0.42	RO	250	UV	250
112	Rajkot	Maliyasan TS	256	1,100	27.6	0.41	RO	250	UV	250
113	Rajkot	Bharvan Shala	310	1,130	22.0	0.32	RO	250	UV	250
114	Rajkot	Madhapar TS	313	1,670	87.7	0.29	RO	250	UV	250
115	Rajkot	Vejagam Shala	201	1,540	176.0	0.52	RO	250	UV	250
116	Rajkot	Virada Vajdi Shala	217	760	83.3	0.32	RO	250	UV	250
117	Tankara	Amrapar PS	228	1,240	15.3	0.73	RO	250	UV	250
118	Tankara	Vadh-gadh PS	61	500	113.0	0.27	RO	50	UV	250
119	Tankara	Lajai Kumar PS	155	2,650	465.0	0.42	RO	100	UV	500
120	Tankara	Dhruvnagar PS	72	2,650	465.0	0.42	RO	50	UV	250
121	Tankara	Sajanpar PS	362	1,220	35.9	0.99	RO	250	UV	250
122	Tankara	Tol PS	229	1,530	18.7	0.61	RO	250	UV	250
123	Tankara	Neknam Kumar TS	171	880	104.0	0.40	RO	100	UV	250
124	Tankara	Jodhpar PS	125	1,860	5.5	0.44	RO	100	UV	250
125	Tankara	Shakinagar PS	42	1,860	5.5	0.44	RO	50	UV	250
126	Tankara	Devliya PS	22	1,330	10.0	0.31	RO	50	UV	250
127	Tankara	Khakhra PS	62	2,190	12.0	0.29	RO	50	UV	250
128	Wankaner	Juni. Lunsaria PrimaryShala	120	1,740	80.3	0.89	RO	100	UV	250
129	Wankaner	Dighalia PS	193	1,090	38.0	0.69	RO	100	UV	250
130	Wankaner	Shekhardi PS	189	1,090	24.3	1.13	RO	100	UV	250
131	Wankaner	Channchadia PS	103	2,100	30.6	1.10	RO	100	UV	250
132	Wankaner	Kachhiyagala PS	247	2,100	30.6	1.10	RO	250	UV	250
133	Wankaner	Kotharia Kumar	294	1,170	28.7	0.99	RO	250	UV	250
134	Wankaner	Nava Dhamalpar-1	228	1,690	80.1	0.90	RO	250	UV	250
135	Wankaner	Hasanpar PS	207	3,130	44.9	0.71	RO	250	UV	250
136	Wankaner	Bhojpara PS	211	2,370	42.8	1.48	RO	250	UV	250
137	Wankaner	Jetarpada PS	240	1,170	27.5	0.84	RO	250	UV	250
138	Wankaner	Jali PS	282	2,150	42.3	2.07	RO	250	UV	250
139	Wankaner	Paddhara PS	227	1,380	44.9	1.45	RO	250	UV	250
140	Wankaner	Lakaddhar PS	203	1,630	43.4	0.54	RO	250	UV	250
141	Wankaner	Bhayati Jambudiya PS	153	1,870	67.4	1.77	RO	100	UV	250

Sr. No.	Taluka	Name of School	Number of Students	Water Parameter			Plants to be Given		Supplied by WASMO	
				TDS	Nitrate	Fluoride	UV/RO	Capacity	UV/RO	Capacity
142	Wankaner	Panchasar PS	286	1,260	38.8	0.55	RO	250	UV	250
143	Wankaner	Ranekpar PS	105	1,120	82.8	0.22	RO	100	UV	250
144	Wankaner	Mahika	280	1,280	18.4	0.86	RO	250	UV	500
145	Wankaner	Gariya	157	970	44.9	1.82	RO	100	UV	250
146	Wankaner	Paj	91	970	44.9	1.82	RO	50	UV	250
147	Wankaner	Rangpar	130	1,010	18.3	0.85	RO	100	UV	250
148	Wankaner	Mechanical TS	444	1,700	79.0	0.87	RO	250	UV	500
149	Wankaner	Adepar Prim. Shal	230	1,100	15.8	0.32	RO	250	UV	250
150	Wankaner	Gundakhada Prim. Shal	176	1,460	44.5	0.57	RO	100	UV	250
151	Wankaner	Thikriyala Prim. Shal	399	1,200	126.0	0.61	RO	250	UV	250
152	Wankaner	Bhalgam PS	324	1,410	44.8	1.87	RO	250	UV	250
153	Wankaner	Vithathal Sim PS	34	1,140	20.4	0.85	RO	50	UV	250
154	Wankaner	Aranitimba Primary Shala	343	1,300	67.4	0.47	RO	250	UV	250
155	Wankaner	Juni Panchdwarka PS	153	1,290	38.1	0.47	RO	100	UV	250
156	Wankaner	Amarsar PS	210	1,320	32.5	1.33	RO	250	UV	500
157	Wankaner	Valasan PS	258	710	82.6	0.64	RO	250	UV	250
158	Wankaner	Jalida PS	134	2,150	42.3	2.07	RO	100	UV	250
159	Wankaner	Rupavati PS	243	1,370	44.7	2.20	RO	250	UV	250
160	Wankaner	Khanpar PS	207	1,830	37.8	0.91	RO	250	UV	250
161	Wankaner	Bherda PS	324	1,370	43.9	0.81	RO	250	UV	250
162	Wankaner	Chitrakhada PS	414	1,520	44.9	1.95	RO	250	UV	250
163	Wankaner	Derala PS	254	1,970	40.6	1.26	RO	250	UV	250
164	Wankaner	Rajsthali PS	120	1,150	82.5	0.22	RO	100	UV	250
165	Wankaner	Gangiyavadar PS	312	1,150	82.5	0.22	RO	250	UV	250
166	Wankaner	Juni Kalavadi PS	64	1,620	115.0	0.46	RO	50	UV	250
167	Wankaner	Kasampara PS	20	2,370	42.8	1.48	RO	50	UV	250
168	Wankaner	Ghiyavad PS	207	1,350	145.0	0.59	RO	250	UV	250
169	Wankaner	Pipardi PS	96	2,370	6.9	0.34	RO	50	UV	250
170	Wankaner	Bhimguda PS	379	1,310	44.8	0.94	RO	250	UV	250
171	Wankaner	Jamsar PS	163	1,650	27.6	0.90	RO	100	UV	250
172	Wankaner	Maktapar PS	169	1,650	27.6	0.90	RO	100	UV	250
173	Wankaner	Anandpar PS	136	1,340	43.9	1.06	RO	100	UV	250
174	Wankaner	Samtherva PS	210	800	89.7	0.52	RO	250	UV	250
175	Wankaner	Nagalpar PS	110	800	89.7	0.52	RO	100	UV	250
176	Wankaner	Sartanpar PS	221	800	89.7	0.52	RO	250	UV	500
177	Wankaner	Ratavirda PS	350	1,040	44.4	1.30	RO	250	UV	250
178	Wankaner	Virpar PS	198	1,370	40.9	2.35	RO	100	UV	250

**APPENDIX-XXXII**

**Details of supply of UVs of disproportionate capacity (Lower capacity)**

**(Reference: Paragraph 3.4.4.2; Page 111 and 112)**

**District Kheda**

Sr. No.	Taluka	Name of the School	Number of Students	Capacity of UVs to be allotted (LPH)	Capacity of UVs allotted by WASMO (LPH)
1	Kapadvunj	Jagadupur Primary School	306	250	100
2	Kapadvunj	Taiyabpura Primary School	306	250	100
3	Kapadvunj	Ghadia Primary School	309	250	100
4	Mahudha	Khaladi Primary School	312	250	100
5	Kathlal	Dhankania Primary School	315	250	100
6	Kapadvunj	Alava Primary School	322	250	100
7	Balashinor	Jetholi Primary School	330	250	100
8	Matar	Khadiyarpura Primary. School	331	250	100
9	Matar	Garmala Primary. School	346	250	100
10	Matar	Nandoli Primary School	351	250	100
11	Matar	Pallaa Primary School	354	250	100
12	Kathlal	Ghoghavada Primary School	386	250	100
13	Matar	Atroli Primary School	438	500	100
14	Kapadvunj	Chikhlod Primary. School	441	500	100
15	Thasra	Masra Primary School	580	500	100

**District Rajkot**

Sr. No.	Taluka	Name of the School	Number of Students	Capacity of UVs to be allotted (LPH)	Capacity of UVs allotted by WASMO (LPH)
1	Morbi	Jetpar Girls Taluka School	201	250	100
2	Jasdan	Dodiyala Primary School	202	250	100
3	Jasdan	Kalasar Girls Primary School	202	250	100
4	Malia	Mota Dahisara Boys Primary School	202	250	100
5	Jasdan	Juna Jasapar Primary School	203	250	100
6	Malia	Varshamedi Primary School	203	250	100
7	Malia	Juna Hajiyasar Primary School	204	250	100
8	Jasdan	Sartanpar Primary School	205	250	100
9	Jasdan	Kamlapur Girls School	206	250	100
10	Jasdan	Bogharavadar Primary School	209	250	100
11	Jasdan	Shri Ishwaria Primary School	210	250	100
12	Jasdan	Shri Virnagar Primary School	210	250	100
13	Morbi	Jeekiyari Primary School	214	250	100
14	Jasdan	Lalavadar Primary School	215	250	100
15	Jasdan	Chitalia Primary School	215	250	100
16	Morbi	Juna Lilapar Primary School	215	250	100
17	Morbi	Nani Vavdi Boys Taluka School	216	250	100
18	Morbi	Chakampar Primary School	216	250	100
19	Malia	Mota Dahisara Girls Primary School	217	250	100
20	Morbi	Ghuntu Plot Primary School	217	250	100

Sr. No.	Taluka	Name of the School	Number of Students	Capacity of UVs to be allotted (LPH)	Capacity of UVs allotted by WASMO (LPH)
21	Malia	Nava Haziasar Primary School	221	250	100
22	Morbi	Manekvada Primary School	221	250	100
23	Jasdan	Zhundala Primary School	223	250	100
24	Jasdan	Madhvipur Primary School	224	250	100
25	Morbi	Lakhadhirpur Primary School	225	250	100
26	Morbi	Rangpar Taluka School	225	250	100
27	Morbi	Panchasar Primary School	227	250	100
28	Morbi	Juna Nagdavas Primary School	227	250	100
29	Morbi	Lilapar Primary School	229	250	100
30	Jasdan	Kamalapur Taluka School	231	250	100
31	Jasdan	Shantinagar Primary School	233	250	100
32	Morbi	Vanadia Primary School	236	250	100
33	Jasdan	Santhali Taluka School	239	250	100
34	Jasdan	Kailashnagar Girls School	239	250	100
35	Malia	Jud Ghantila boys School	239	250	100
36	Morbi	Jepar Boys Primary School	239	250	100
37	Jasdan	Juna Pipliya Primary School	240	250	100
38	Jasdan	Kalasar Boys Primary School	240	250	100
39	Jasdan	Jasdan Girls Taluka School	241	250	100
40	Jasdan	Ambardi Sim School	242	250	100
41	Jasdan	Bhoyara Primary School	242	250	100
42	Malia	Jud Ghantila Girls School	242	250	100
43	Morbi	Sanala Plot Primary School	242	250	100
44	Jasdan	Kamlapur Plot School	243	250	100
45	Jasdan	Shivrajpur Girls Primary School	248	250	100
46	Malia	Haripar Primary School	248	250	100
47	Jasdan	Jasdan Girls Taluka School	249	250	100
48	Jasdan	Thoriyali Primary School	250	250	100
49	Jasdan	Parevala School	251	250	100
50	Jasdan	Polar Primary School	252	250	100
51	Malia	Khkhrechi Mishr Primary School	252	250	100
52	Malia	Venasar Primary School	255	250	100
53	Morbi	Trajpar Primary School	261	250	100
54	Jasdan	Bhadla Taluka School	263	250	100
55	Morbi	Lakhdhirnagar Primary School	265	250	100
56	Jasdan	Navagam Primary School	266	250	100
57	Malia	Vavania Girls Primary School	266	250	100
58	Jasdan	Bhadali Primary School Rakal	271	250	100
59	Jasdan	Bhadla Girls School	271	250	100
60	Jasdan	Hingolgadh Primary School	273	250	100
61	Jasdan	Kothi Girls School	275	250	100
62	Jasdan	Shri Kailashnagar Taluka School Atkot	276	250	100

Sr. No.	Taluka	Name of the School	Number of Students	Capacity of UVs to be allotted (LPH)	Capacity of UVs allotted by WASMO (LPH)
63	Malia	Bagsara Primary School	277	250	100
64	Jasdan	Amarapur Girls School	284	250	100
65	Jasdan	Shri Kanpar Primary School	285	250	100
66	Jasdan	Devpara	286	250	100
67	Jasdan	Shivrajpur Girls Primary School	287	250	100
68	Jasdan	Kanesara Girls Primary School	287	250	100
69	Jasdan	Amarapur Boys Taluka School	291	250	100
70	Jasdan	Dadli Primary School	291	250	100
71	Jasdan	Bhandaria Girls Primary School	291	250	100
72	Jasdan	Chhasia Boys Taluka School	296	250	100
73	Morbi	Lalpar Taluka School	296	250	100
74	Jasdan	Hathsani Girls School	297	250	100
75	Jasdan	Moti Lakhavad Girls Primary School	297	250	100
76	Jasdan	Chhasia Girls Primary School	306	250	100
77	Jasdan	Gadhala Primary School	307	250	100
78	Morbi	Ramkrishna Taluka School	307	250	100
79	Jasdan	Sanala Primary School	309	250	100
80	Jasdan	Vinchhiya Girls Taluka School	309	250	100
81	Jasdan	Vinchhiya Girls Taluka School No.2	309	250	100
82	Jasdan	Moti Lakhavad	312	250	100
83	Jasdan	Rupavati Primary School	313	250	100
84	Jasdan	Sanani Primary School	314	250	100
85	Jasdan	Belda Primary School	326	250	100
86	Jasdan	Vangandhra Primary School	326	250	100
87	Jasdan	Bhadali Taluka School-1	327	250	100
88	Morbi	Vivekanand Girls School	327	250	100
89	Jasdan	Kothi Boys School	331	250	100
90	Jasdan	Ambaradi Girls Taluka School	334	250	100
91	Jasdan	Kanesara Boys Primary School	335	250	100
92	Jasdan	Dhedhuke Primary School	335	250	100
93	Morbi	Khari Trajpar Primary School	339	250	100
94	Jasdan	Bhandadia Boys Taluka School	346	250	100
95	Jasdan	Kaslolia Primary School	351	250	100
96	Jasdan	Raningpar Primary School	352	250	100
97	Jasdan	Vinchhiya Boys Taluka School	354	250	100
98	Malia	Kajarada Primary School	356	250	100
99	Malia	Vvania Boys Taluka School	358	250	100
100	Jasdan	Madava School	379	250	100
101	Jasdan	Gadhadia (Jam) Primary School	382	250	100
102	Jasdan	Hathsani Boys School	383	250	100
103	Jasdan	Asalpur Primary School	387	250	100
104	Jasdan	Barwala School	390	250	100
105	Jasdan	Rajavadla Primary School	390	250	100

Sr. No.	Taluka	Name of the School	Number of Students	Capacity of UVs to be allotted (LPH)	Capacity of UVs allotted by WASMO (LPH)
106	Morbi	Barwala Primary School	390	250	100
107	Jasdan	Kaduka No.2 Primary School	391	250	100
108	Wankaner	Ramkrishnanagar Girls Primary School	393	250	100
109	Jasdan	Somalpar Primary School	395	250	100
110	Jasdan	Khanda Hadmatia Primary School	398	250	100
111	Morbi	Ravapar Primary School	411	500	100
112	Jasdan	Janada Primary School	413	500	100
113	Morbi	Dhunda Primary School	413	500	100
114	Jasdan	Ambardi Boys Primary School	422	500	100
115	Jasdan	Mota Matra Primary School	425	500	100
116	Morbi	Bhimsar Primary School	426	500	100
117	Morbi	Jawajar Primary School	426	500	100
118	Jasdan	Vajsurpara Girls School	427	500	100
119	Jasdan	Gokhlana Primary School	428	500	100
120	Jasdan	Ajmera Boys Primary School	429	500	100
121	Jasdan	Ajmera Primary School	429	500	100
122	Jasdan	Revania Primary School	436	500	100
123	Morbi	Navajambudia Primary School	440	500	100
124	Jasdan	Patiyali Primary School	449	500	100
125	Jasdan	Vajsurpara Girls School	463	500	100
126	Jasdan	Piparadi Boys Taluka School	465	500	100
127	Morbi	Nava Makansar Primary School	465	500	100
128	Jasdan	Bandhali Primary School	468	500	100
129	Jasdan	Sompipalia Primary School	469	500	100
130	Jasdan	Gadhadia (Jas) Primary School	470	500	100
131	Jasdan	Fuljar Primary School	470	500	100
132	Jasdan	Jeenpara Primary School	477	500	100
133	Jasdan	Kandhevalia Primary School	482	500	100
134	Jasdan	Gundala (Jas) Sim School	487	500	100
135	Jasdan	Vadod Primary School	500	500	100
136	Jasdan	Nani Lakhavad	518	500	100
137	Jasdan	Piparadi Girls School	518	500	100
138	Morbi	Rafaleshwar Primary School	518	500	100
139	Jasdan	Godladhar Primary School	535	500	100
140	Morbi	Indiranagar Primary School	548	500	100
141	Jasdan	Khadvavdi Primary School	561	500	100
142	Jasdan	Bakhalvad Primary School	567	500	100
143	Morbi	Paneli Primary School	587	500	100
144	Jasdan	Modhuka Primary School	600	500	100
145	Jasdan	Devdhari School	612	500	100
146	Jasdan	Dahisara School	621	500	100

**APPENDIX-XXXIII**

**Details of supply of UVs of disproportionate capacity (Higher capacity)  
(Reference: Paragraph 3.4.4.2; Page 112)**

**District Rajkot**

Sr. No.	Taluka	Name of the School	Number of students	Capacity of UVs to be allotted (LPH)	Capacity of UVs allotted by WASMO (LPH)
<b>Supplied with 500 LPH</b>					
1	Padadhari	Shri Visaman Plot Primary School	19	100	500
2	Padadhari	Targhadi Taluka School	26	100	500
3	Padadhari	Shri Ambavadi Primary School	43	100	500
4	Padadhari	Shri Padadhari Primary School	68	100	500
5	Tankara	Mota Khijadia Primary School	100	100	500
6	Padadhari	Shri Visaman Taluka School	105	100	500
7	Tankara	Kalyanpar Primary School	115	100	500
8	Tankara	Lajai Boys Primary School	155	100	500
9	Wankaner	Juna Rajvadla Girls School	166	100	500
10	Wankaner	Amarsar Primary School	210	250	500
11	Wankaner	Juna Kankot Taluka School	220	250	500
12	Wankaner	Sartanpar Primary School	221	250	500
13	Tankara	Javapar(T) Primary School	222	250	500
14	Wankaner	Jodhpar Primary School	240	250	500
15	Tankara	Habatiyali Primary School	241	250	500
16	Wankaner	Chandrapur	280	250	500
17	Wankaner	Mahikakal	280	250	500
18	Wankaner	Tithava Taluka School	301	250	500
<b>Supplied with 250 LPH</b>					
1	Wankaner	Kasampara Primary School	20	100	250
2	Tankara	Devliya Primary School	22	100	250
3	Tankara	Nava Rajavad Primary School	23	100	250
4	Padadhari	Shri Dharampur	25	100	250
5	Padadhari	Shri Laxmivadi Primary School	28	100	250
6	Wankaner	Tarkia Sim Primary School	33	100	250
7	Wankaner	Vinaygadh Primary School	34	100	250
8	Wankaner	Vithalgadh Sim Primary School	34	100	250
9	Padadhari	Targhadi Plot. Primary School	35	100	250
10	Padadhari	Shri Jodhpur Primary School	36	100	250
11	Padadhari	Shri Juna Naranka Primary School	39	100	250

Sr. No.	Taluka	Name of the School	Number of students	Capacity of UVs to be allotted (LPH)	Capacity of UVs allotted by WASMO (LPH)
12	Padadhari	Shri Dahisarada (Und) Primary School	41	100	250
13	Tankara	Shaktinagar Primary School	42	100	250
14	Tankara	Nanarampar Primary School	43	100	250
15	Tankara	Lakhdirgadh Primary School	47	100	250
16	Tankara	Mahendrapur Primary School	47	100	250
17	Tankara	Nasitpur Primary School	50	100	250
18	Padadhari	Shri Patirampar Primary School	53	100	250
19	Wankaner	Vankia 1	54	100	250
20	Tankara	Dhrolia Primary School	55	100	250
21	Tankara	Vaghadia Primary School	61	100	250
22	Tankara	Khakhra Primary School	62	100	250
23	Padadhari	Shri Madhavnagar Primary School	63	100	250
24	Wankaner	Juni Kalavadi Primary School	64	100	250
25	Padadhari	Navichanol Primary School	65	100	250
26	Tankara	Bhutkotda Primary School	65	100	250
27	Padadhari	Shri Rupavati Primary School	70	100	250
28	Padadhari	Shri Nanakhijadia Primary School	70	100	250
29	Padadhari	Shri Motarampar Primary School	72	100	250
30	Tankara	Dhruvnagar Primary School	72	100	250
31	Padadhari	Shri Hidad Primary School	77	100	250
32	Wankaner	Garida	84	100	250
33	Tankara	Hamirpar Primary School	88	100	250
34	Padadhari	Shri Rojiya Primary School	89	100	250
35	Wankaner	Paj	91	100	250
36	Padadhari	Shri Suvag Taluka School	92	100	250
37	Wankaner	Pipardi Primary School	96	100	250
38	Wankaner	Vanjara Primary School	98	100	250
39	Wankaner	Chanchadia Primary School	103	100	250
40	Wankaner	Ranekpar Primary School	105	100	250
41	Padadhari	Shri Sarpardad Girls School	106	100	250
42	Tankara	Prabhunagar Primary	107	100	250
43	Wankaner	Nagalpar Primary School	110	100	250
44	Padadhari	Shri Domda Bhayu Primary School	111	100	250
45	Padadhari	Shri Motichanol Primary School	113	100	250
46	Padadhari	Shri Dahisarda (Aji) Primary School	115	100	250

Sr. No.	Taluka	Name of the School	Number of students	Capacity of UVs to be allotted (LPH)	Capacity of UVs allotted by WASMO (LPH)
47	Padadhari	Shri Shivpur Primary School	116	100	250
48	Padadhari	Fatehpar Primary School	120	100	250
49	Wankaner	Ju. Lunsaria Primary School	120	100	250
50	Wankaner	Rajsthali Primary School	120	100	250
51	Padadhari	Shri Sarpdad Boys Primary School	121	100	250
52	Tankara	Jodhpur Primary School	125	100	250
53	Tankara	Hirapar Primary School	126	100	250
54	Padadhari	Shri Khajuradi 1 Primary School	127	100	250
55	Wankaner	Lalpar Primary School	127	100	250
56	Tankara	Bedi Primary School	130	100	250
57	Wankaner	Rangpar Primary School	130	100	250
58	Padadhari	Shri Baghi Taluka School	134	100	250
59	Wankaner	Jalida Primary School	134	100	250
60	Wankaner	Anandpar Primary School	136	100	250
61	Padadhari	Shri Hadmatia Primary School	142	100	250
62	Tankara	Virvav Primary School	144	100	250
63	Tankara	Virpar (M.) Primary School	145	100	250
64	Wankaner	Rajgadh Primary School	146	100	250
65	Tankara	Vachhakpar Primary School	148	100	250
<b>District Panchmahals</b>					
1	Halol	Chhaj diwali Primary School	171	100	500
2	Santrampur	Parthampur Primary School	174	100	500
3	Godhra	Chhabanpur Primary School	196	100	500
4	Santrampur	Padhariya Primary School	215	250	500
5	Godhra	Ranchhodpura Primary School	230	250	500
6	Halol	Dhansarvav Primary School	272	250	500
7	Godhra	Navanadisar Primary School	272	250	500
8	Santrampur	Padari faliya Primary School	288	250	500
9	Kalol	Katol Primary School	289	250	500
10	Godhra	Goli Primary School	303	250	500
11	Ghoghamba	Vanzara Faliya Primary School	311	250	500
12	Godhra	Jitpura Primary School	329	250	500
13	Kalol	Ra.ka ni muvadi Primary School	362	250	500
14	Santrampur	Bugad Primary School	367	250	500

## APPENDIX-XXXIV

**Statement showing non-recovery/short recovery/refund of Labour Welfare Cess  
(Reference: Paragraph 3.5; Page 118)**

Sr. No.	Name of the work	Date of issue of work order	Executing Division/ Circle	Name of the Agency/ Contractor	Total amount paid to contractor	Labour Welfare Cess recoverable at one per cent of payment made to contractor/ Agency	Amount of Labour Welfare Cess recovered	Amount of Labour Welfare Cess refunded	Amount of Labour Welfare Cess not recovered/ short recovered	Cess paid to the Government Accounts from GWSB's own fund
1	Kalavad Lalpur Group Network	27.11.06	E E, PH Works, Division-1 Jamnagar	M/s IVRCL Infrastructure and Projects Ltd., Ahmedabad	43.19	0.43	0.23	0.23	0.43	0.43
2	Khambhalia Kalyanpur	27.11.06	E E, PH Works, Division-2, Jamnagar	M/s IVRCL Infrastructure and Projects Ltd., Ahmedabad	50.45	0.50	0.32	0.32	0.50	0.50
3	Jamjodhpur- Bhanvad	27.11.06	E E, PH Works, Division-2, Jamnagar	M/s IVRCL Infrastructure and Projects Ltd., Ahmedabad	34.94	0.35	0.19	0.19	0.35	0.35
4	Borsad- Degadia RWSS Part I	2006-07	SE, PH Works Circle, Surat	M/s Shri Ram EPC Ltd. Chennai	23.10	0.23	0.23	0.23	0.23	-
5	Samala Vadana SSW BK-4 Phase 3B	14.10.09	EE, PMU, Radhanpur/ SE, PH Works Circle, Palanpur	M/s SMC Infrastructure Pvt. Ltd., Thane, JV-GKC Project Ltd., Ahmedabad	80.22	0.80	0.00	0.00	0.80	-
6	Devpura Head works (Phase IIA) and Bhapi Head works (Phase II B)	03.10.09	Executive Engineer, PMU,Deesa/SE, PH Works Circle, Palanpur	M/s Engineering Professional Co. Ltd., Surat	22.91	0.23	0.20	0.20	0.23	-
7	Santalpur RWSS (Package BK-3/P-2)	10.03.08	Executive Engineer, PH Works, Division, Radhanpur,SE, PH Works Circle, Palanpur	M/s IVRCL Infrastructure and Projects Ltd., Ahmedabad	76.81	0.77	0.55	0.00	0.22	-
	<b>Total</b>				<b>331.62</b>	<b>3.31</b>	<b>1.72</b>	<b>1.17</b>	<b>2.76</b>	<b>1.28</b>