PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution of India.

2. Chapter I deals with the findings of performance audits in Forests and Environment, Narmada, Water Resources, Water Supply & Kalpsar and Sports, Youth Services and Cultural Activities Departments. Chapter II deals with findings on transaction audit in Narmada, Water Resources, Water Supply & Kalpsar; Education, Roads and Buildings, Ports and Transport and Urban Housing & Urban Development Departments. Chapter III deals with the Chief Controlling Officer based audit of Revenue Department.

3. Reports containing (a) observations arising out of audit of Statutory Corporations, Boards and Government Companies, (b) observations on revenue receipts of the State Government and (c) observations on the finances of the State Government are being presented separately.

4. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2010-11 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2010-11 have also been included, wherever necessary.

OVERVIEW

This Report contains three chapters containing three Performance Audits, nine paragraphs based on audit of certain selected programmes, schemes, activities and transactions of the Government and one Chief Controlling Officer based Audit.

The audit has been conducted in accordance with the Auditing Standards prescribed for the Indian Audit and Accounts Department. The specific audit methodology adopted for audit of programmes and schemes has been mentioned in the Performance Audits. The audit conclusions drawn and the recommendations have been made taking into consideration the views of the Government, wherever received.

1. Water Pollution in rivers, lakes and ground water in Gujarat

The Performance Audit was undertaken to ascertain whether –

- Inventory of water sources has been prepared and whether the overall status of quality of water in rivers, lakes and groundwater has been adequately assessed;
- Risks of polluted water to health of living organisms and impact on environment have been adequately addressed;
- Adequate policies, legislations and programmes have been formulated;
- Programmes for pollution prevention, treatment and restoration of polluted water in rivers, lakes and ground water have been planned, implemented and monitored; and
- Programmes for the control of pollution had succeeded in reducing pollution levels in ground/surface water.

The State has not formulated any water policy specific to the State as it would result in unhealthy competition among States in relaxation of norms or industrial development. State had not identified keystone species associated with each river and lake and existing pollution level. Government was still analyzing contamination in lakes. Study of risks to seven wetlands out of 831 wetlands was conducted. Incidence of water borne disease had shown upward trend during 2009-10. National River Conservation Plan was implemented, but without conducting study on the level of pollution at the point of discharge. Out of 170 Urban Local Bodies, 158 had not established sewage treatment plants. Four major rivers were not selected for cleaning project. Monitoring of the Sabarmati River Cleaning Projects was not adequate.

Untreated sewages, domestic waste water, slaughter house wastage, etc. were discharged to Gorva lake, overflow of which resulted in further polluting Gotri lake. Common Effluent Treatment Plants were established for Small Scale Industrial units; but the individual industrial units did not effectively carry out

primary treatment before transferring it to the CETPs. At CETP, Veraval, out of 411 non-member units, one or other unit was discharging untreated waste water directly into natural open drain without proper pre-discharge treatment of waste water, which resulted in health hazards and environment pollution in the surrounding area of GIDC. Big industrial units of Hazira released treated water to the estuary of Tapi with high level hydro-carbon resulting in loss of fish-stock.

Water Quality Review Committee (WQRC) was set up (2002) to function as the nodal agency for compilation of reports, convening meetings of implementing/testing agencies. But WQRC had convened only six meetings (2003-11) and did not meet even once in 2006, 2007, 2009 and 2010.

(Paragraph 1.1)

2. Facilitation of drinking water supply in villages by WASMO

The Performance Audit was taken up to ascertain whether –

- Centrally Sponsored Swajaldhara Scheme (14 districts), State sponsored Sector Scheme (11 districts) and Earthquake Rehabilitation and Reconstruction Scheme (Kachchh district) could ensure implementation and maintenance of 'in village' drinking water supply network throughout the State;

- National Drinking Water Quality Monitoring and Surveillance Programme could effectively monitor surveillance of all drinking water sources in villages; and

- State Government could achieve 'Golden Goal' of completing 'in village' water distribution in all 18200 villages of the State by the year 2010.

The State Government could achieve water distribution schemes in 7932 (44 *per cent*) villages by 2010. In violation of guidelines, wells were dug in private land benefiting the private land owners, who used these wells for irrigation purpose. WASMO dropped 276 village water supply schemes after their approval for want of social mobilization. There were delays ranging 18 to 45 months in rendering services of social mobilization, capacity development, etc. by the Implementation Support Agencies. Testing of water by Field Test Kits and feed back to affected villages, etc. had not achieved desired results. Operation and Maintenance Fund meant for Swajaldhara was paid to Gujarat Water Supply and Sewerage Bord by Government of Gujarat.

WASMO sent UCs for ₹356.51 crore on the basis of allotment of funds. Mandatory audit of Chartered Accountants was completed only in 17 *per cent* Schemes. There was incomplete reporting of misappropriation cases; thus monitoring did not work efficiently.

(Paragraph 1.2)

3. Creation and utilization of infrastructure under Sports Authority of Gujarat

The Performance Audit was undertaken to ascertain whether –

- Sports Authority of Gujarat undertook action to promote and develop sports activities in the State;
- Sports Authority of Gujarat constructed Sports Complexes in all districts with all modern facilities for indoor/outdoor sports under 'Sardar Patel Sports Complexes' (SPSC) scheme;
- Adequate mechanism existed to monitor the activities of Sports Authority of Gujarat; and
- Sports Authority of Gujarat drew up and implemented plans for promotion of sports by acquisition and maintenance of sports infrastructure at convenient places

The State Government had not framed any Sports Policy and training to sportsmen was imparted on the basis of National Calendar of School Games Federation of India. Coaches were deployed for administrative duties; deployment of coaches was not with reference to the facilities created. Sports Hostels were either not operational or intake was much less than their capacity. Decisions taken in General Body and Governing Body of the Sports Authority of Gujarat were not implemented.

Land for Sports Complexes were not allotted in five places and in three places, uninterrupted possession was not available. Roads and Buildings Department obtained grants for construction of Sports Complexes and expenditure incurred and user department had no control over it. The services of the architect engaged for construction of Sports Complexes were deficient; several extra/new items were introduced and excess quantities executed.

(Paragraph 1.3)

4. Audit of Transactions

Energy Management of pumping stations of Gujarat Water Supply and Sewerage Board

Out of 66 HT connections having contract demand of 200 KVA and above, energy audit was done (2006-10) in respect of 13 connections (20 *per cent*) only. There were 81 HT connections in the test-checked 12 Divisions, of which in 15 connections, the actual demand was consistently less (2006-11) than the contract demand. The power supply company charged Gujarat Water Supply and Sewerage Board minimum demand charges (July 2001 to August 2011) aggregating to ₹1.42 crore, which resulted in avoidable expenditure on Electricity Duty of the said amount. It was noticed that Gujarat Water Supply and Sewerage Board was being irregularly charged Electricity Duty amounting to ₹6.81 crore (2006-11). It was also noticed that power supplier levied Power Factor adjustment charges of ₹1.20 crore (2006-11). Audit scrutiny revealed

that power supplier wrongly classified GWSSB under category (a) though these fell under lesser category (b) or (c) for power tariff resulting in excess payment of fixed charges/energy charges of ₹13.14 crore in respect of 302 LT connections.

(Paragraph 2.1)

Audit of transactions in various departments of the Government and their field offices revealed cases of loss, infructuous and wasteful expenditure, unfruitful expenditure, blockage of funds and other irregularities aggregating ₹ 48.30 crore as mentioned below:

- A case of under-realisation of premium of ₹5.56 crore on account of reduction of the value of the land for the purpose of conversion of leasehold to freehold.

(Paragraph 2.2.1)

- Infructuous/wasteful expenditure and overpayment in Narmada, Water Resources, Water Supply and Kalpsar Department (₹ 7.99 crore) and Panchayats and Roads and Buildings Department (₹ 0.33 crore).

(Paragraphs 2.2.2.1 to 2.2.2.3)

- Avoidable/excess/unfruitful expenditure of ₹ 2.34 crore was noticed in the Narmada, Water Resources, Water Supply and Kalpsar Department (₹ 1.61 crore) and Roads and Buildings Department (₹ 0.73 crore).

(Paragraphs 2.2.3.1 and 2.2.3.2)

- Unauthorised parking of Government of India funds amounting to ₹3.35 crore was noticed in Education Department.

(Paragraph 2.2.4.1)

- Gujarat Maritime Board failed to recover its dues of ₹28.73 crore from a licensee on account of interest on belated payments and deficiency in wharfage not handled.

(Paragraph 2.2.5.1)

5. Chief Controlling Officer based audit of Revenue Department

The Chief Controlling Officer based audit of Revenue Department was undertaken to ascertain whether –

- Revenue Department effectively carried out the task of land management, recovery of land revenue, registration of land documents, survey, measurement and documentation of land records as well as adjudication of land disputes and levy of stamp duties, etc.;

- Revenue Department effectively carried out implementation of schemes and programmes of GOI and State Government;

- Revenue Department had an effective budget control in place;

- Revenue Department had an effective accounting procedure in place; and

- Internal control mechanism was effective to visualize all hindrances in carrying out the day to day affairs.

There were persistent shortfalls in achieving Annual Action Plans. Surplus land of 15,587 acres taken over by Government was not distributed among the needy. Delays of one month to six months were noticed in 71 *per cent* applications for changes in land records. A fund of ₹71.18 crore remained unutilized under a Strengthening of Revenue Administration and Updating of Land Records and National Land Records Modernization Programme.

Budgeting was unrealistic in view of the persistent and substantial savings. Drawing and Disbursing Officers deposited funds allotted to them for specific schemes in their Personal Leger Account. Several irregularities were noticed in the maintenance of Cash Book by different Drawing and Disbursing Officers. In 60 cases (nine DDOs) Detailed Contingent Bills for ₹10.58 crore were not submitted. Out of Government receipts of ₹74,689 (October 2008 to January 2011), ₹52,134 was remitted into Government account in March 2011 and ₹22,555 was not remitted (March 2011). Internal Audit was in arrears with Revenue Inspection Commissioner (75 *per cent*), Settlement Commissioner and Director of Land Records (six *per cent* to 60 *per cent*) and Superintendent of Stamps (21 *per cent* to 100 *per cent*).

(Paragraph 3.1)

CHAPTER-I

PEFORMANCE AUDITS

This chapter contains three performance audits on "Water Pollution in rivers, lakes and ground-water in Gujarat", "Facilitation of drinking water supply in villages by WASMO" and "Creation and utilization of Sports infrastructure under Sports Authority of Gujarat".

FORESTS AND ENVIRONMENT DEPARTMENT

1.1 Water Pollution in rivers, lakes and ground-water in Gujarat

1.1.1 Introduction

Water is a prime natural resource and a basic human need. As per Entry 56 of the List I of the Constitution, development and management of water is primarily a State Subject.

Water is prone to pollution owing to presence of harmful material in excessive concentration that makes it unfit for use. Pollution takes place due to harmful substances like sewage, industrial waste etc. being emitted directly into the water body from a point source as well as through contamination of ground-water, streams and lakes from a non-point source. Ground-water pollution has two sources, viz., geogenic (due to rock-water interaction) and anthropogenic (caused by human sources like seepage of untreated water). While point source pollution[1] can be regulated and controlled easier, it is difficult to monitor and control non-point source[2] of pollution.

Government of India launched (December 1996) National River Conservation Plan (NRCP) with the objectives of improving the quality of water of the major rivers through preventive and corrective measures. NRCP envisages interception of sewages directly discharged to the rivers, transmission to Sewage Treatment Plants, its treatment and release of treated water into river. It also envisaged establishment of Low Cost Sanitation for those slum-dwellers residing nearby the river so as to keep the river clean. It also provides for shifting of traditional cremation sites from river bed to crematorium in the vicinity of rivers to facilitate pollution free cremation of dead bodies.

1.1.2 Audit Objectives

The objectives of Performance Audit were to ascertain –

- Whether overall status and quality of water in rivers, lakes and ground-water had been adequately assessed;

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[1] Point source means, pollution created by human source like seepage, sewage, etc. directly discharged to the water body through outlets

[2] Non-point source means, discharge of pollutants into water body without outlets, like those from agriculture, mining, seepage, sewage, etc. reaching from command area when it rains

- Whether adequate policies and programmes had been formulated, legislations enacted and effective institutions put in place for prevention of pollution besides treatment and restoration of polluted water at source and whether schemes formulated for the purpose were implemented and monitored efficiently and effectively;

- Whether risks from polluted water to health of living organism and its impact on environment were adequately assessed and those risks effectively disseminated to the impacted target group; and

- Whether Common Effluent Treatment Plants (CETPs) were functioning properly and whether the effluents reaching at CETPs and Final Effluent Treatment Plants conformed to the norms.

1.1.3 Audit criteria

To achieve the audit objectives, following audit criteria were adopted –

- Agenda 21 document of World Commission on Sustainable Development of the United Nations Conference on Environment and Development, held in Rio in June 1992 to which, India is a signatory;

- National Environment Policy, 2006; and

- Guidelines for implementation and monitoring of National River Conservation Plan;

1.1.4 Audit coverage and methodology

In pursuance of audit objectives, records (2006-2011) of the implementing organizations[3] were test checked during September-December 2010 and in May 2011 to analyze –

- quality of ground-water in eight sampled districts[4] ;

- condition of treated effluent and its effect on water bodies in 13[5] out of 26 industrial clusters; and

- implementation and monitoring of Sabarmati River Project covered under National River Conservation Plan[6] (NRCP).

The audit methodology consisted of document analysis, securing responses to questionnaires and examination of related reports/records at various levels. Entry Conference (October 2010) with Deputy Secretary (Forest and Environment Department) and Exit Conference (June 2011) with Principal Secretary

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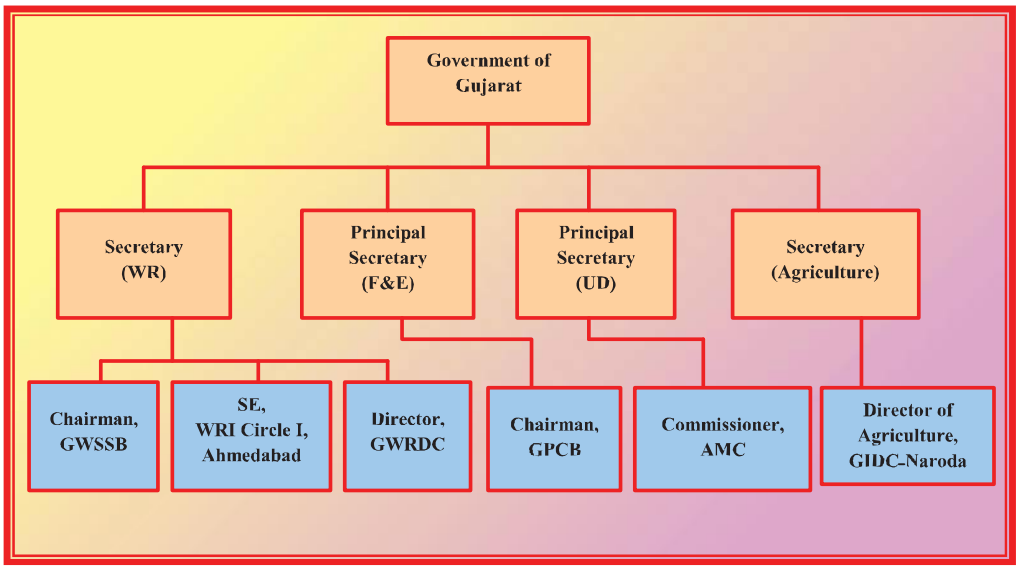
[3] Secretaries of Forest and Environment Department, Urban Development Department, Water Resources Department, GWRDC, GPCB and Ahmedabad Municipal Corporation
[4] Ahmedabad, Gandhinagar, Junagadh, Panchmahals, Sabarkantha, Surat, Surendranagar and Vadodara.
[5] Ankleshwar, Jetpur, Kadodara, Nandesari, Naroda, Narol, Odhav, Padra, Vatva, Sachin, Sanand, Vapi and Veraval
[6] Sabarmati River Project is the lone scheme sanctioned under National River Conservation Plan

(Environment Department) were held along with representatives of other concerned departments/authorities to explain audit objectives as also to obtain response on findings.

1.1.5 Organizational set up

Forests and Environment Department (FED) coordinated activities of various bodies[7] involved in prevention and control of water pollution. This included Gujarat Pollution Control Board (GPCB), a statutory body, which acts as a nodal agency for assisting FED. Programmes for controlling water polution were implemented by Narmada, Water Resources, Water Supply and Kalpsar Department, Urban Development and Urban Housing Department (UD&UHD) and Agriculture Department. They were assisted by Director of Agriculture, Gujarat Water Resources Development Corporation (GWRDC), Gujarat Water Supply and Sewerage Board (GWSSB) and Ahmadabad Municipal Corporation (AMC).

Organizational Chart



1.1.6 Scope limitation

In order to examine the extent of success of the implementation of any programme, proper documentation of activities was necessary. The departmental officers were also required to make available these documents for audit scrutiny. This report has been prepared within the scope limitation as detailed in **Table 1**.

[7] Urban Development Department, Water Resources Department and field offices under them

Table 1: Scope limitation

Sr. No.	Name of the component	Objective	Remarks
1	National Green Volunteers (Sabarmati River Conservation Project)	Public participation programme to improve the aesthetics of the project area and to check river bank erosion	No information was provided by Ahmedabad Municipal Corporation/Government on such a vital component
2	Operation and Maintenance (Sabarmati River Conservation Project)	Assets created under Sabarmati River Cleaning Project	Records were not made available to verify (i) adequacy of resources in seven[8] out of nine sub-projects; (ii) whether Government had allocated the responsibility of O&M to a nodal agency and (iii) whether designated agency took up preventive maintenance and periodical cleaning of assets
3	Monitoring of Sabarmati River Conservation Project	Review of the project by three tier Committees	Due to non availability of documents, it could not be verified whether monitoring by State Steering Committee headed by Chief Minister/ Secretary took place or whether Citizens' Monitoring Committee was ever formed

Audit findings

1.1.7 Assessment of water quality at source and framing of policies

1.1.7.1 Inventory of water/pollution in rivers, lakes and ground-water and assessment of quality of water

State had not identified keystone species associated with each river and lake and existing pollution level

United Nations Agenda 21, to which India is a signatory, provides for survey and identification of all rivers/lakes/ponds/tanks/ground-water sources for preparation of an exhaustive list of all water sources and assessment of the quantity of water available. The State was also required to identify keystone species, which is so critical to an ecosystem that its removal could potentially destroy the entire system, associated with each river and lake.

[5] (1) Interception & Diversion (I&D) De-silting of sewer, (2) I&D Western Trunk Sewer (WTS) Zone V Part I, (3) I&D Eastern Trunk Sewer (ETS) Zone IV Part I including of sewer cleaning equipment, (4) Renovation of 4 Sewage Pumping Stations (SPS), (5) Renovation of 3 SPSs, (6) WTS Zone V Part II and (7) Low Cost Sanitation (LCS).

Government (Water Resources Department) conducted surveys to identify all the rivers (1993) and lakes (2003-05) and notified the inventory of water bodies at the end of each survey. The water quality-testing agencies[9] like GPCB identified existing scale of pollution[10] in 26 rivers[11], identified/quantified on a regular basis contaminants[12] and effect of industrial activities on quality of rivers and ground-water. GPCB monitored pollution level of rivers/lakes through bio-monitoring stations at selected locations.

Survey to identify all ground-water sources was conducted by two agencies viz., Gujarat Water Supply Sewerage Board (2002) and Gujarat Water Resources Development Corporation (2006-07). District-wise assessment was made and existing pollution levels of nitrate, fluoride and salinity identified.

We observed (November 2010) that water testing agencies had –

- not identified the keystone species or assessed pollution levels[13] in lakes;
- not collected information on the effect of human activities on quality of water in rivers and lakes; and
- not assessed the level of contaminants against norms (**Appendix-I**) in river/lake/ground-water.

Thus, the Government remained unaware of the ecological health of rivers, lakes and ground-water, which could lead to deterioration of ecosystem beyond redemption and loss of valuable species, besides affecting human health.

During the Exit Conference (June 2011), Government stated that discharge of industrial effluents in lakes was banned and since drinking water was supplied from river and under-ground sources, testing of lake water for chemical indicators was not necessary. In a later reply (September 2011) Government clarified that GPCB was analyzing contamination[14] in lakes. The reply of the Government was not justified as discharge of untreated domestic-sewage/industrial-effluents to the water body would result in further percolation and destruction of ground-water quality. Further, as mentioned in para 1.1.12.1, the untreated sewage has indeed being discharged into lakes. Moreover, apart from being different from its previous reply, the tests were

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[9] (i) GPCB (PH, Colour, Tempratutre DO, BOD, COD, Cll, SO2, NO2, NO3, PO4, NH3N, TC, FC); (ii) CWC (PH, TC, EC, Turbidity, TH, Ca, Mg, Cl, CO3, HCO3, Amonia, Nitrite, Nitrate, Silicate, Sulfate, Iron, Aluminium, Sodium, K, DO, BOD, SP, SAR, RSC, TDS, TSS, Phosphate and Flouride); (iii) GWSSB (Flouride, Salinity, Nitrates); (iv) GWRDC (EC, PH, TDS, Temperature, Ca, Mg, Na, K, CO3, HCO3, SO4, Cl, F, NO3, Total Hardness); (v) Gujarat Engineering and Research Institute (PH, EC, DO, Turbidity, TDS,NH4,N, NO2 + NO3, Total P, BOD, COD, Na, K, Ca, Mg, Carbonate, Bio Carbonate, Chloride Sulphate, Fluoride, Brone, Nitrates, SAR, Dissolved Solids, TCOL, FCOL) and (vi) Central Ground Water Board (Temrature, Colour, Odour, PH, EC, TDS, CO3, HCO3, Cl, NO3, PO3, SIO3, AlK, F, Hardness, Ca, Mg, Na, K, Fe, SAR, DO, Pb, Hg, Li, Se, As, Cu, Cr, Mo, Cd, Zn, Ni, Ag, CO)

[10] Chemical indicators like fecal coliform, total coliform, dissolved oxygen and bio-chemical oxygen demand

[11] Ambika, Anas, Bhadar, Damanganga, Kolak, Mahi, Meshwo, Narmada, Panam, Par, Sabarmati, Tapi, etc. as mentioned in Annual Report 2009-10 of GPCB

[12] Like nutrients, water temperature, acidification, and pathogenic organisms which affect quality of rivers water

[13] Chemical indicators like fecal coliform, total coliform, dissolved oxygen and bio-chemical oxygen and bio-oxygen demand

[14] By fecal coliform, total coliform, dissolved oxygen and biologal oxygen

being conducted only in 19 out of 2094 lakes/ponds. Government also had no information on the effect of human activities on the quality of water in rivers/lakes and no assessment of the contaminants in rivers/lakes/ground-water had been made.

1.1.8 Policy/legislation/programmes to address water pollution did not exist

National Environment Policy, 2006 stipulates that environmental standards cannot be universal and that each State Government may formulate stricter environmental standards[15] based on local considerations for addressing pollution related issues.

A review of Water Policy of some of the States revealed that –

- Rajasthan State framed policy for optimization of water resources exploitation and raising the level of reliability of supplies through conjunctive use of surface and ground water; maintenance of water quality at acceptable standards and reduction of water resources' pollution by urban and industrial sewage; and minimizing adverse impacts of water resources development on the natural environment and on population affected by project implementation works.

- Karnataka State framed policy for water quality problems like degradation from agro-chemicals, industrial and domestic pollution, groundwater depletion, water logging, salinization and reducing the effective water availability.

- Madhya Pradesh framed policy, which provides that while planning projections, attention should be given for development and conjunctive of surface and ground water and it should be made part of the project. Availability of ground water potential should be assessed after every ten years compulsorily and exploitation of ground water should be controlled on scientific basis. The ground water should be utilized only to the extent which can be recharged.

However, Government of Gujarat had not formulated any policy based on the local conditions for prevention of pollution of rivers, lakes and ground-water. While treatment of industrial effluents before its discharge is compulsory, no programme had been introduced to prevent such pollution from agriculture.

Government stated during Exit Conference (June 2011) that separate State policies in the country would lead to internal competition with other States as some States may prescribe relaxed norms for industrial development. The reply was not tenable as National Environment Policy, 2006 envisaged formulation of State Environment Policy to achieve objectives as desired in National Policy. Moreover, the question of inter-State competition cannot hold justification in an existential issue like water pollution and environment protection.

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[15] These stricter standards require concurrence of the Government of India

1.1.9 Identification of risks

1.1.9.1 Identification of risks to environment not conducted

Assessment of risks to wetlands from pollution of river and lake water, was not done

Gujarat has a wetland area of 27175 sqkm which sustains rare flora and fauna besides being home to migratory birds during winters. To protect these wetlands, Government was required to assess risks to wetlands[16] due to water pollution from rivers and lakes. No such assessment has been made as of September 2011.

Further, Government had not identified major aquatic species, birds, plants and animals facing risks due to pollution of rivers. Non-identification of risks from polluted water to environment in a comprehensive manner could result in irreversible loss of species and destruction of habitats as well as impairment of the ecosystem.

Government during the Exit Conference (June 2011) stated that study of seven (0.84 *per cent*) out of 831 wetlands was conducted by Gujarat Ecological Education and Research (GEER) Foundation[17] and study of 40 wetlands was under consideration. Government also stated (September 2011) that a remote sensing based inventory of over 200 wetlands has been done. It is thus clear that the magnitude of base line survey of wetland was very low and much remains to be done. Moreover, the focus of such survey is essentially on ecological aspects and not on risks associated with water pollution.

1.1.9.2 Assessment of risk to public health not done

Incidence of water-borne disease had shown upward trend during 2009-10

The National Environment Policy, 2006 provides that sources of social risk from water be regulated. Thus, the Government was required to assess risks to human health from waterborne and water based diseases, among other things, due to pollution of rivers, lakes and ground-water.

We observed[18] that risks to human health from water borne and water based diseases due to pollution of rivers and from presence of arsenic, zinc, iron, mercury, copper, chromium, cadmium, lead, persistent organic pollutants[19] in rivers, lakes and ground-water was not assessed by the Government. Thus, the negative consequence on health of people depending on these water sources for drinking and other purposes was also not assessed. Details of cases detected and number of deaths due to water borne diseases are detailed in **Table 2** and shown graphically thereunder.

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[16] Usually lie in the proximity of human society and get directly affected from biodiversity point of view due to human development processes like urbanization, agricultural intensification, industrialization, etc.

[17] An autonomous Body of Government of Gujarat under Forest and Environment Department, governed by Board of Governors chaired by Chief Minister; objectives of the body are (i) ecological education and research, (ii) creating public awareness and sensitizing people about nature and environment, (iii) carrying out ecology, ecosystem and environment related studies and (iv) promoting the cause of conservation

[18] Maintained by Director of Health

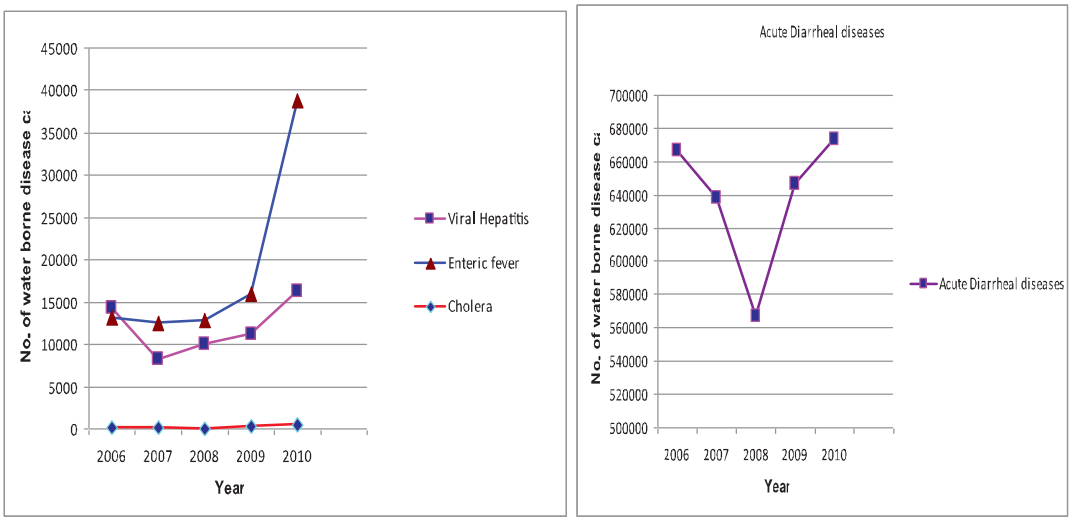
[19] Dioxins, furans, polychlorinated biphenyls, etc.

Table 2: Water borne disease cases detected and deaths reported

	Disease							
	Acute diarrheal disease		Viral hepatitis		Enteric fever		Cholera	
Year	Cases	Deaths	Cases	Deaths	Cases	Deaths	Cases	Deaths
2006	666231	32	14272	197	13197	0	185	2
2007	638412	20	8141	110	12563	0	122	0
2008	567030	10	10051	94	12850	0	50	0
2009	646457	13	11099	97	15878	0	318	0
2010	673455	0	16234	0	38775	0	573	0

(Source: Director of Health, Gandhinagar)

Graph showing year-wise details of water borne disease cases detected



(Source: Director of Health, Gandhinagar)

Thus, incidence of acute diarrhea requiring emergency medical assistance remained very high in the State. Rapid response teams (RST) have been made functional at regional and district levels to investigate all major water worms and other objects throughout the year. The RST was responsible for proper documentation of the cause of outbreak and to suggest actions to be taken to minimize recurrence of such incidences. However water pollution continued to pose a perennial challenge to the public health system in the State.

1.1.10 Planning/Implementation of pollution control programme for river water

1.1.10.1 Implementation of the National River Conservation Plan

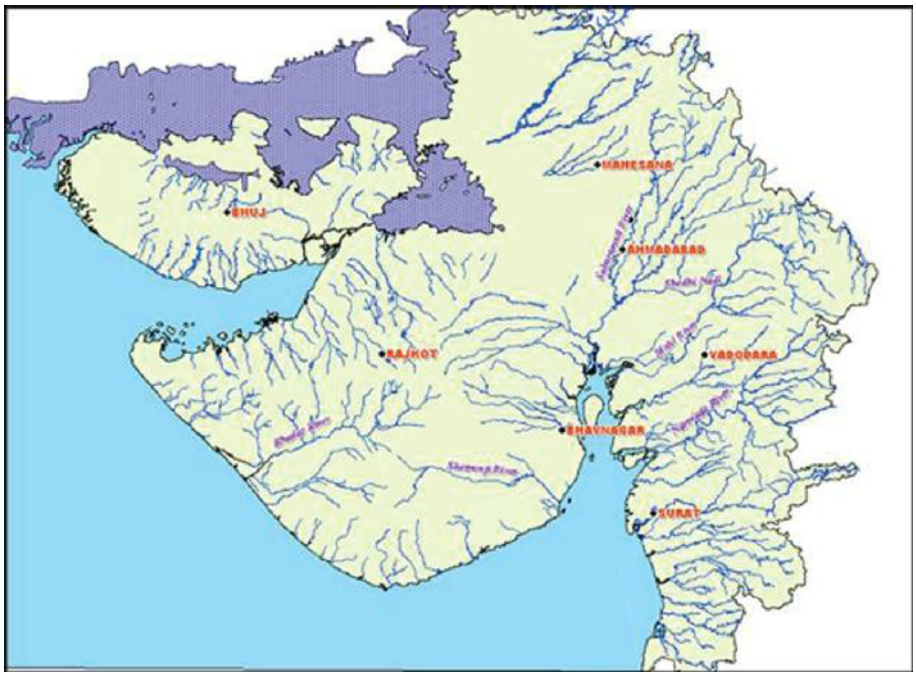
To ensure effective abatement of pollution and conservation of river water by adopting river basin approach with the aim of ensuring water quality and sustainable development, Government of India (Ministry of Environment and Forest) launched (December 1996) National River Conservation Plan (NRCP).

The objectives of NRCP were to improve the quality of water of the major rivers[20] by –

- Interception and diversion works to capture the raw sewage flowing into the river through open drains and divert them for treatment;
- Sewage Treatment Plants for treating the diverted sewage;
- Low Cost Sanitation works to prevent open defecation on riverbanks;
- Electric Crematoria and Improved Wood Crematoria to reduce use of wood and ensure proper cremation of bodies brought to burning ghats;
- River Front Development works such as improvement of bathing ghats;
- Public awareness and public participation; and
- Human resource development, capacity building, training and research in the area of River Conservation.

Before implementation of NRCP, Government was required to conduct survey to quantify pollution caused by sewage/industrial waste/solid waste/agriculture discharged by all towns/cities situated on the banks of rivers. However, no study on the level of contamination at any discharge point was conducted by ULBs or Government.

Map showing rivers in Gujarat State



(Source: Web-site of Narmada, Water Resources, Water Supply & Kalpsar Department)

[20] Abetment works in 167 towns along the polluted stretches of 38 rivers spread over 20 States

Out of 170 Urban Local Bodies, 158 had not created sewage treatment plants

Domestic sewage is one of the major sources of water pollution especially due to rapid urbanization. Under the provisions of Bombay Provincial Municipal Corporation Act, 1949[21] (as applicable to Municipal Corporations in Gujarat) and Gujarat Municipalities Act, 1963 (applicable to Municipalities), it shall be the duty of every Urban Local Body (ULB) to make reasonable and adequate provision for cleansing public streets, places and sewers. However, we observed that out of 170 ULBs in the State, 158 (93 *per cent*) ULBs had no facility for treatment of sewage. These ULBs discharged the untreated sewage in the lakes (nine ULBs), ground water (18 ULBs), open land (46 ULBs), rivers (40 ULBs), natural drains (26 ULBs) and sea creak (nine ULBs). Eight ULBs diverted sewage water for irrigation, while in respect of five ULBs, actual position was un-ascertainable.

We observed that of the 170 ULBs, 46 ULBs[22] were discharging sewage into rivers. It was also seen during audit that of the 46 ULBs, only six ULBs have Sewage Treatment Plants[23] (STPs) and treated sewage is being released into rivers; rest were discharging their sewage untreated.

Government during Exit Conference (June 2011) stated that establishment of Sewerage Treatment Plant (STP) by Jamnagar Municipal Corporation under the Integrated Coastal Zone Monitoring Project was under consideration and that 20 *per cent* funds of Jawaharlal Nehru National Urban Renewal Mission (JNNURM) would be provided for construction of STPs in urban areas.

The reply itself underlines the inadequacy of current efforts on the part of Government as only 13 *per cent* of ULBs discharging sewage into rivers have established sewage treatment facilities.

1.1.10.2 Major polluted rivers not selected under NRCP

Report of CPCB identified four major rivers[24] in the State as most polluted. Of these, only Sabarmati river was selected for cleaning under NRCP. On being asked, Government could not provide details either of the total amount of contaminants flowing into its major rivers or of other polluted rivers, as sent to Ministry of Environment and Forests (MoEF).

Principal Secretary, Forests and Environment Department during Exit Conference (June 2011) stated that –

- Sabarmati river uniquely features high urbanization, high industrialization and high agricultural activities coupled with lowest *per capita* availability of water, hence it was chosen;

[21] Continued to be applicable to Gujarat State after re-organisation of erstwhile Bombay State (1960) and as amended from time to time by way of Gujarat Amendment Acts
[22] This include GIDCs of Ankaleshwar and Vapi and Ahmedabad Urban Development Authority (AUDA), the sewage of these were treated in STP/CEPT before releasing to rivers
[23] Ahmedabad, AUDA, Ankaleshwar GIDC, Vadodara, Valsad and Vapi GIDC
[24] Amlakhadi, Damanganga, Vautha (downstream of Sabarmati) and Bhogavo

- River Damanganga flows through Gujarat and Union Territories (UTs) of Daman and Dadra & Nagar Haveli. While discharge of effluent from the industries within Gujarat was being monitored, distilleries situated in the UTs and discharging untreated effluents into river, which were highly organic[25] in nature, required treatment facilities and round the clock monitoring. However, these were not within the territorial jurisdiction of the State or the nodal agency, the GPCB.

Government further stated (September 2011) that GPCB had prepared action plan for improvement of the performance of CETP and thereby the quality of the Damanganga river was improving. It was also stated that CETP, Vapi was laying pipeline for conveyance of treated waste water into deep sea. After commissioning of the pipeline, discharge of effluents into estuary zone of Damanganga river would be stopped.

While not disagreeing with Principal Secretary's, contention about the need to clean Sabarmati river there is also need for cleaning of other major polluted rivers in the State. The Government also needs to engage Dadra and Nagar Haveli Administration in checking water pollution emanating from within these territories.

1.1.11 Pollution prevention, treatment and restoration of polluted water

1.1.11.1 Sabarmati river conservation project

Government in 1995 selected Sabarmati river for 'pollution abatement projects' under the NRCP in Gujarat. The project was implemented in Ahmedabad city alone. Urban Development and Urban Housing Department was the nodal department and Ahmedabad Municipal Corporation (AMC) was the implementing agency.

The sanctioned project cost of ₹101.95 crore was revised to ₹93.83 crore and divided into 13 sub-projects. All the sub-projects were completed (March 2008) at total cost of ₹95.28 crore.

Of the 13 sub-projects, nine sub-projects costing ₹89.63 crore were taken up for audit scrutiny. These involved construction of two STPs, three Interception and Diversion projects, two constructions of Main Pumping Stations, one construction of Low Cost Sanitation and one construction of Western Trunk Sewer.

1.1.11.2 Belated completion of projects

Ahmedabad Municipal Corporation had created capacity to treat 730 MLD of sewage, out of which 650 MLD capacity was being utilized and no untreated wewage was flowing directly into the Sabarmati river (except in case of shut-down of STPs). However, in Dani-limbda area, in absence of sewage lines, sewerage was being by-passed to Sabarmati river through strom-drainage pipeline.

[25] This required very sophisticated secondary and tertiary level treatment facilities

Details of the projects taken up and their status are as shown in Table 3.

Table 3: Status of projects under Sabarmati River Conservation Project

(Rupees in crore)

Sr. No.	Name of the Project	Estimated Cost	Expenditure incurred	Date of completion	Remarks
1	106 MLD Sewerage Treatment Plant, Pirana	28.60	28.13	October 2003	Completed with a time over-run of nine months; stated to be due to bandh calls (traders) and strike (transporters)
2	126 MLD Sewerage Treatment Plant, Vasna	28.86	31.59	December 2004	Time overrun of 13 months and cost overrun of ₹2.73 crore; stated to be due to extra items/excess quantities (cost overrun) and prolonged riots and delay in supply of raw material (time overrun)
3	Interception and Diversion projects	0.21	0.23	1998-2004	Interception and Division of Western Trunk Sewer Zone V Part I and II completed; no information available on I&D Eastern Trunk Sewer Zone IV Part I. Completion certificates not found on record; UCs submitted in 2008
4	Low cost sanitation project	0.02	0.01	September 2001	34 LCS units completed after delay of one year, belatedly due to encroachment of site and threats by local residents; only 28 LCS were in use
	Total	**57.76**	**60.01**		

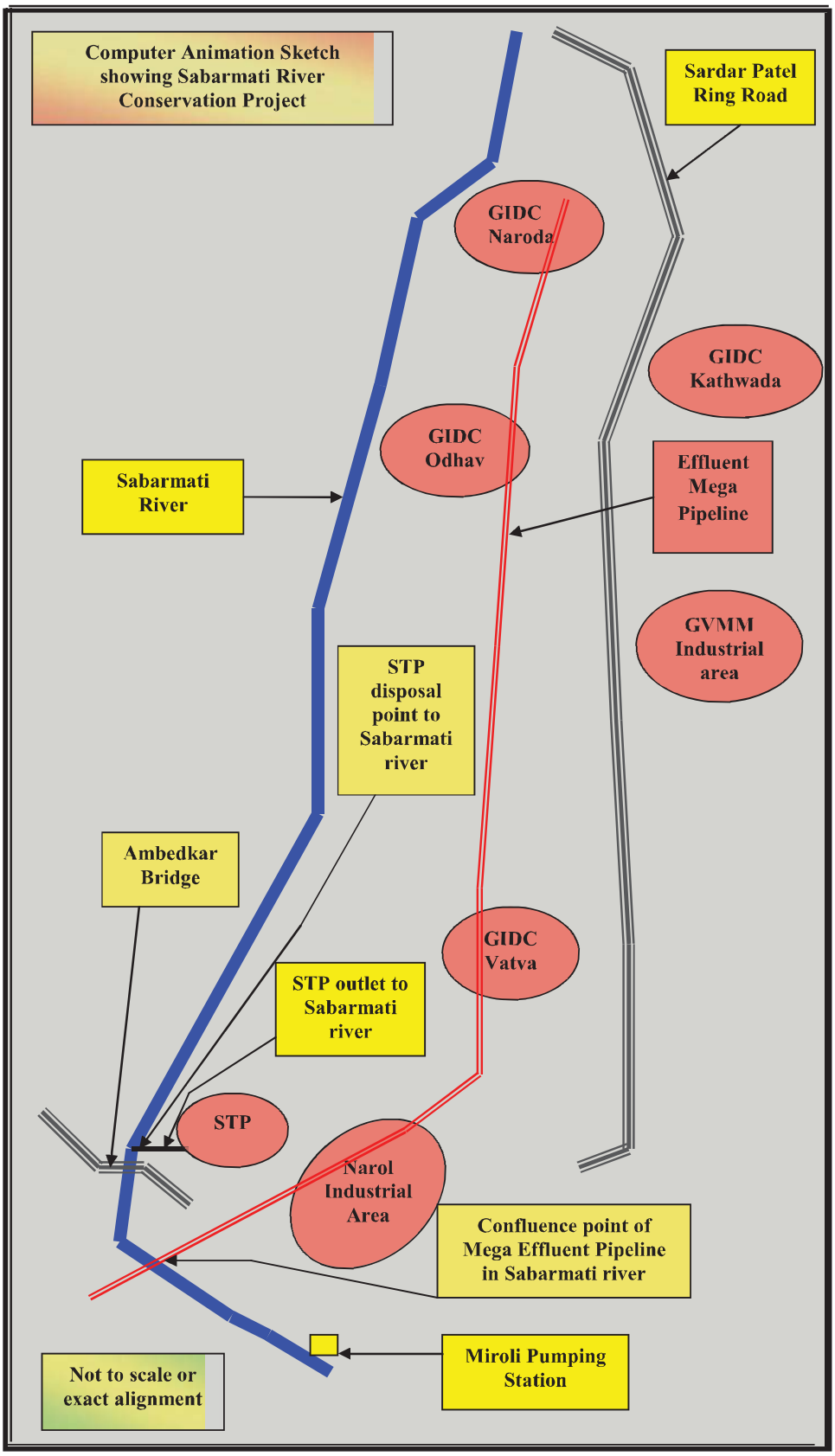
1.1.11.3 Outcome on implementation of the project

The Government had not assessed whether there was measurable improvement in the trophic[26] status of Sabarmati which was a key indicator of its quality. No information was available whether the Government had assessed improvement in ecological or bio-chemical indices of Sabarmati after project was executed.

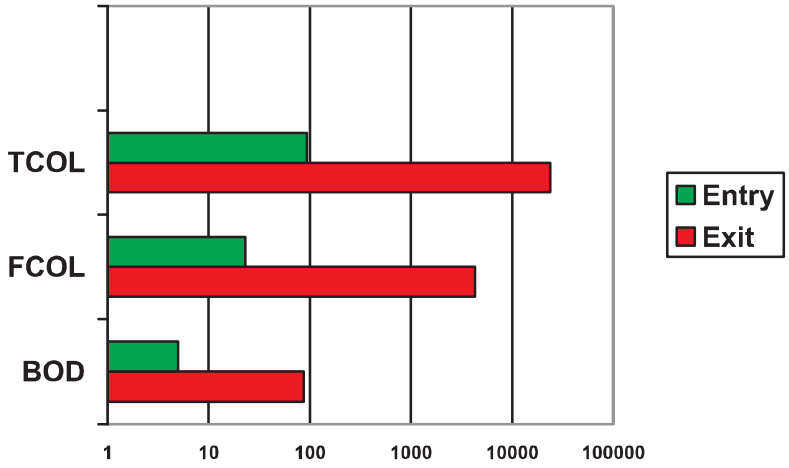
We observed that sewage discharged from STPs was not conforming to the norms stipulated by GPCB resulting in poor water quality of Sabarmati river. Accordingly GPCB issued notice to AMC to improve the treatment level in the STPs and to treat all the sewage generated from city instead of by-passing it to river.

During Exit Conference (June 2011), AMC furnished status of Sabarmati at Hansol bridge (entry point) and Ambedkar bridge (exit point) of the city in terms of Dissolved Oxygen (DO) 8.9 and Biochemical Oxygen Demand (BOD) below detectable level (entry point) and DO 3.9 and BOD 12 respectively (exit point) as on 15 December 2010. However, AMC was silent about contamination due to presence of FCOL and TCOL in the water.

[26] Yearly fish-stock across entire area or eco-system


Computer Animation Sketch showing Sabarmati River Conservation Project
Sardar Patel Ring Road
GIDC Naroda
GIDC Kathwada
GIDC Odhav
Sabarmati River
Effluent Mega Pipeline
GVMM Industrial area
STP disposal point to Sabarmati river
Ambedkar Bridge
GIDC Vatva
STP outlet to Sabarmati river
STP
Narol Industrial Area
Confluence point of Mega Effluent Pipeline in Sabarmati river
Miroli Pumping Station
Not to scale or exact alignment

Furthermore, tests of river water by GPCB at Miroli pumping station in the outskirts of Ahmedabad city, i.e. after its confluence with discharge from Mega pipeline of GIDC Industrial Estate revealed contamination of BOD, Fecal Coliform (FCOL) and Total Coliform (TCOL) beyond permissible limits as per the chart below –



(Source: Data furnished by Gujarat Pollution Control Board)

It may be seen from the graphic that the contamination of the river water had increased alarmingly from BOD 5 to 87 (290 *per cent*), FCOL 23 to 4300 (860 *per cent*) and TCOL 93 to 24000 (480 *per cent*) after the exit point of the city limit as against their permissible limits of 30, 500 and 5000 respectively. This had enhanced the pollution level in the river even further, thus defeating the objectives of the Sabarmati project. Reasons for non achievement of prescribed results were not ascertainable from records.

The Government while accepting the audit observation stated (September 2011) that –

- Since treated industrial effluents from four CETPs were not complying with norms, the quality of discharge from mega pipeline was not complying with the norms stipulated by the GPCB; and
- CETPs were upgraded and action plan was prepared to improve the quality of the industrial effluents at the outlet of mega pipeline.

It is therefore obvious that Sabarmati River Conservation Project was taken up without taking into consideration all the relevant factors. To that extent planning and scope of the project was inadequate.

1.1.11.4 Operation and Maintenance of the assets

The life of Sabarmati River Conservation Project has been fixed as 20 to 25 years. It was, however, observed in audit that no records were available to verify whether the Government had assessed the performance of the project assets at continuous intervals to ensure their optimum utilization. As such,

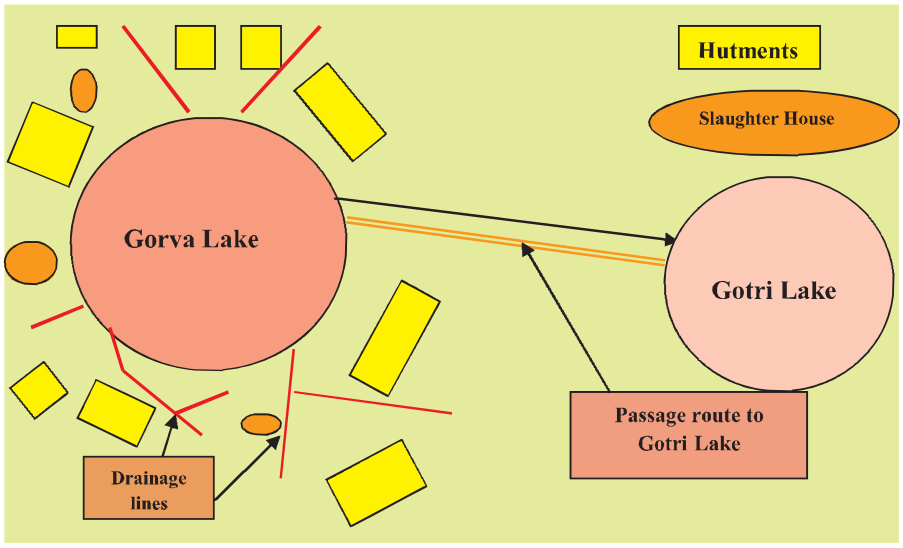
after spending ₹95 crore on the creation of these assets, the Government was unaware whether the project was performing effectively.

1.1.12 Conservation of static water bodies

1.1.12.1 Discharge of untreated wastage/sewage in Gorva lake

Though discharge of untreated sewage or industrial effluents to any water body was banned (1974), Audit scrutiny revealed that 10 Municipalities[27] were discharging their untreated sewage in lakes, the contamination of which could result in its percolation into and eventual pollution of sub-soil water.

The hutment -residents and slaughter houses adjoining Gorva lake in Vadodra were discharging domestic waste water/untreated sewage/slaughter house waste into the lake. Overflow from Gorva lake flooded Gotri lake[28] further polluting the latter water body. Since water quality of Gotri lake had not been tested, pollution caused due to flooding from Gorva lake could not be quantified in audit.



(Conceptual sketch showing Gotri lake polluted by flood-water of Gorva lake)

There were public/judicial complaints against contaminating Gorva Lake and Judicial Magistrate, First Class (Municipal), Vadodara observed (19 July 2010) in his order that the Vadodara Municipal Corporation (VMC) admitted discharging of drainage of nearby hutments and those of slaughter houses into the lake. The Court directed VMC to clear Gorva Lake within six months, keep the lake free from all pollution and take appropriate legal action against the persons, who polluted the lake, including owners of slaughter houses. Accordingly, GPCB Head Office (Gandhinagar) issued notice (October 2010) to VMC to divert sewage/ domestic waste water flowing to the lake.

[27] Bavla, Harij, Jetpur, Kanjari, Sanand, Tarsali, Thara, Tharad, Vadodara and Vijapur
[28] Gotri lake is on the down-stream side of Gorva lake



(Photographs of Gorva Lake, Vadodara with floating garbage on the bank)

Without stating what corrective action had been taken on the judicial order or the notice of GPCB Head Office, Regional Officer, GPCB, Vadodara merely stated (September 2011) that there was no slaughter house located near Govra lake or in the vicinity. The reply of GPCB is not tenable as (i) it is silent on the discharge of sewage/domestic waste to the lake and (ii) discharge of slaughter house wastage to lake was factually correct and subject matter of a judicial pronouncement.

Gujarat Pollution Control Board furnished (September 2011) test results of water (2008-11) of both Gorva and Gotri lakes. However, these tests were conducted for chemicals; test for ascertaining existence of bacteria was never conducted.

Government stated (September 2011) that GPCB had not given permission to slaughter house in the area and therefore, there was no possibility of discharge of effluent into Gorva lake. The reply of Government is not tenable, in view of the fact that VMC had already admitted before the Court of Law, the existence of slaughter house and discharge of their wastage into Gorva lake. GPCB was therefore, required to take such measures as necessary under law to keep the water body free of contamination from sewage/effluents/wastage/garbage, etc.

1.1.12.2 Discharge of polluted water

- ***Functioning of Common Effluent Treatment Plants***

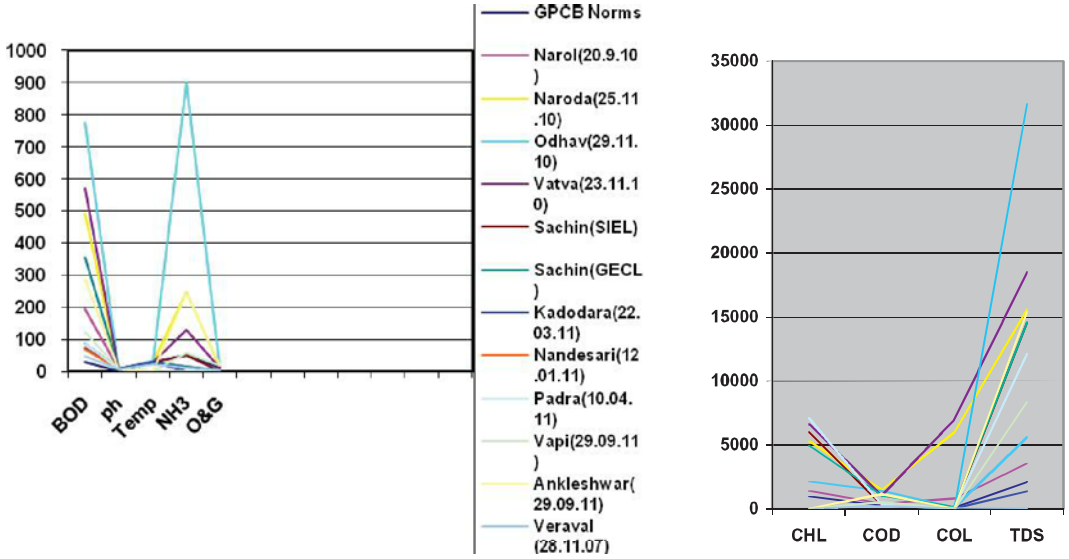
There were 83 industrial clusters in the State with 3000 large scale and 1.69 lakh small scale industries (2000), which had grown to 9000 large scale and 3.13 lakh small scale industries (2010). Large scale industries are required to establish their own individual Effluent Treatment Plants (ETPs) for treating industrial effluents and safe release to rivers/channels/backwater. For Small

Scale Industries (SSIs), Common Effluent Treatment Plants are established jointly by such units.

Government of India (GOI) sponsored (1991) a scheme of financing Common Effluent Treatment Plants (CETPs)[29] wherein it provided to industrial associations aid up to 25 *per cent* of sanctioned project cost. State Government was to contribute 25 *per cent* of the cost and the rest was to be contributed by beneficiaries. There was no pending application from SSI units for setting up CETPs (December 2010).

For efficient functioning of ETPs, Central Pollution Control Board (CPCB) prescribed norms for effluent discharge at both the inlet and outlet points.

Test-check of records pertaining to 13 selected CETPs revealed that inlet effluent characteristic at Ankleshwar, Sanand, Vapi and Veraval CETPs were in excess of those prescribed by the CPCB indicating that individual members were not carrying out effective primary treatment before sending effluents to CETPs.



(Chart showing details of treated effluents discharged by CETPs)

None of the CETPs discharged treated effluent as per norms of the GPCB and most of the achieved parameters were much above the normative levels (**Appendix-II**).

Government stated (September 2011) that action for up-gradation of existing CETP was taken (Vapi), action plan for improvement of performance submitted (Veraval), inlet and discharge norms of Final Effluent Treatment Plant (FETP) was not complied with; action plan has been prepared and was under implementation (Ankaleshwar) and show-cause notice issued for non-compliance of the environmental Acts/Rules (Sanand).

[29] for cluster of small scale industrial (SSI) units

This indicated ineffective treatment at CETPs and consequent pollution of natural water bodies, into which these effluents were being discharged.

- ***Discharge of untreated effluents by fisheries industries***

CETP, Veraval was receiving waste water from 59 member fisheries industries. The final treated effluent was discharged to harbour area through underground pipe line at a point identified by the Central Salt Marine Chemical Research Institute (CSMCRI), Bhavnagar and approved by GPCB.



(Photograph showing channel with untreated effluent flowing to harbor)

We observed from the records of GPCB that out of 411 non-member units, one or other unit was discharging untreated waste water directly into natural open drain without proper pre-discharge treatment of waste water, which resulted in health hazards and environment pollution in the surrounding area of GIDC.

- ***Improper maintenance of CETP at Sanand***

In CETPs, effluents were being collected from member industries and water got evaporated in RCC tank under open sky. The wet sludge was to be then burnt in incinerator and the dry sludge packed in gunny bags and transferred to Treatment Stabilization Disposal Facility (TSDF) sites. During the transitory period, the wet sludge was to be stored in closed roof on CC bedding. GPCB was to watch compliance to the above process.

A CETP at Sanand was set up (September 2002) jointly by 49 industrial units of GIDC; field visit (January 2011) of Audit at the CETP revealed that huge quantity of untreated waste water had accumulated and the wet sludge packed in bags was found stored on ground near incinerator exposing ground-water to risk of contamination.





(Wet sludge lying on floor of Sanand Eco Project)

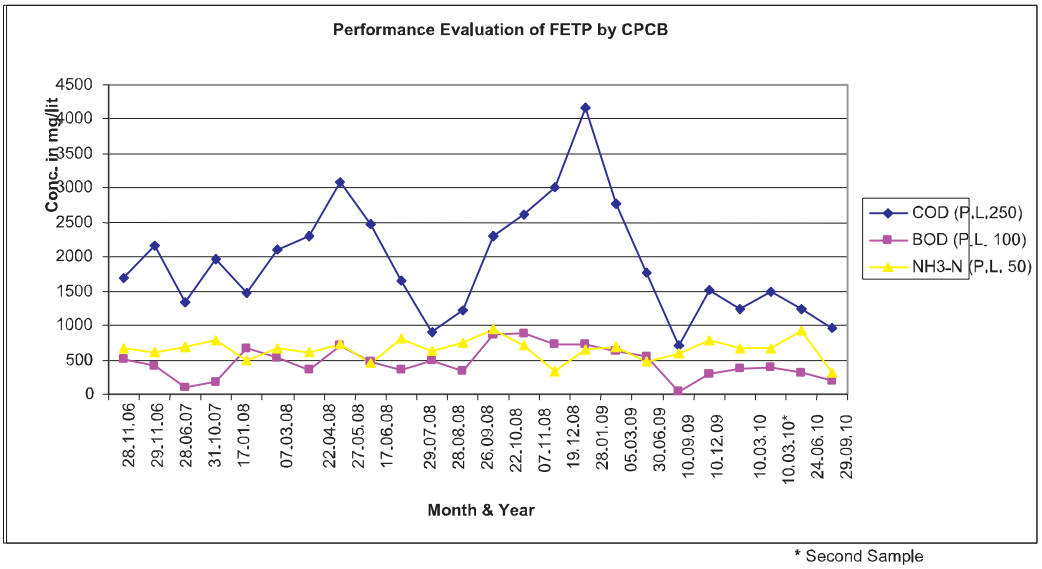
Sample testing of water in bore wells of GIDC (April 2009 to March 2011) detected high concentration of Total Dissolved Solids (TDS) ranging between 1110 mg and 2210 mg/l against prescribed norm of 500 mg/l **(Appendix-III)**. Thus, the CETP was not maintained as required.

- ***Release of industrial effluents to water bodies***

As per the decision taken by the Industries Association of Ankleshwar, GIDC, all industries/plants were responsible for primary treatment of effluents after which these partially treated effluents were treated by CETPs at Ankaleshwar and Panoli. After secondary treatment in CETPs, treated effluents were transferred through GIDC pipeline to Final ETP (FETP) for sea-treatment[30]. There was no CEPT at Zagadia, hence secondary treatment was also given by FETP. The effluents received from GIDCs of Ankaleshwar, Panoli and Zagadia were being finally treated at FETP and discharged into deep-sea though pipeline.

We observed from the records of the GPCB that units were unauthorizedly discharging untreated concentrated acidic and hazardous waste water directly into the GIDC manhole without primary and secondary treatment resulting in accumulation of effluents in FETP. Since the effluents received in FETP were not in conformity with the inlet norms, the outlet norms also could not be maintained resulting in release of hazardous waste water into the deep sea (**Appendix-IV**).

[30] Treating the effluent to make it fit to discharge to the sea



(Graph showing performance evaluation of FETP by CPCB)

It was also seen from GPCB records that direct release of untreated effluents in GIDC manhole resulted in choking of effluent pipeline leading to FETP. It was also seen from records that industrial units were directly discharging effluents into adjoining backwater through water tankers.

The TDS content in the sub-soil water near the GIDC ranged between 950mg/l and 2482mg/l as against permissible norms of 500 mg/l **(Appendix-V)**. Thus the direct discharge of contaminated water caused threat to environment and aquatic life, death of cattle drinking contaminated water and affected the quality of sub-soil water.

- ***Loss of aquatic life due to release of industrial effluents***

We observed from the records of GPCB that large scale industries, viz. Oil and Natural Gas Corporation Limited, Indian Oil Corporation Limited, National Thermal Power Corporation Limited, Bharat Petro-Chemical Company Limited, KRIBHCO Limited, Reliance Industries Limited, Larson and Toubro Limited, ESSAR Industries Limited, etc. located at Hajira (Surat) were discharging treated water in estuary of Tapi river. Due to the presence of high level hydro carbons in the waste water so discharged, large scale death of aqua-stock in the river was reported in the recent past (2007-08 and backwards).

Principal Secretary, Forest and Environment Department directed (August 2009) Hajira Area Industries Association to convey entire quantity of waste water through a closed pipe line into the mid sea at a point to be decided by the National Institute of Oceanography (NIO). However, no papers were found on record to show that the Industries Association had ever approached NIO to identify the mid-sea point for release of the treated water. Hence the river water too was contaminated with high level of hydro carbons, which was hazardous to aqua life.

Government stated (September 2011) that GPCB has since requested NIO to prepare monitoring and investigation report pertaining to Tapi and Mindhola estuary and that a draft report in this regard has been submitted (August 2011) to NIO.

- ***Direct discharge of untreated waste water***

Dhagadhra Chemical Works Limited, a manufacturer of salt based chemical was discharging effluent into the little Rann of Kutchch through a 22 km long effluent pipe line. Records revealed that due to leakage of pipe line at many places, the effluent mixed with rain water and had contaminated water stored in check dams. This resulted in discharge of untreated water into Falku river of Dhangadhra with adverse impact on agricultural land located near the banks of the river making it unfit for agriculture.

We further observed that the local Member of Legislative Assembly complained (August 2010) that repairs stated to have been executed remained on paper only and that effluents leaking out of the pipelines at many places mixes up with rain water and flows into the check-dams. On inquiry and site inspection, GPCB found that untreated industrial effluents were being directly discharged to the river. GPCB therefore reported (August 2010) that the pipelines needed maintenance and that the treated effluents were required to be discharged into Rann of Kachchh instead of Falku river.

Government stated (September 2011) that during monsoon in the past, effluent pipeline passing near Falku river bank was damaged at three places due to flood; the repairing work was immediately started and completed. However, this could not be verified from the available records.

- ***Effluent channel not maintained***

There were 1,050 units under Jetpur Dying and Printing Association (Association). The Association had established CETP for treatment of water of member industries. The untreated water was conveyed through open effluent channel (constructed parallel to Bhadar river) to the CETP. The treated water was then conveyed through pipeline to a pond (Fatel talav).

We observed that sludge which settled at the bottom of open channel was not cleaned regularly. As a result, the water overflowing from the channel was mixing with Bhadar river which caused damage to agriculture in nearby area, apart from polluting the river water.

Government stated (September 2011) that GPCB has not received complaints in respect of overflowing during the current year (2011-12). However, Government did not confirm that channel had not overflowed anywhere during the current year; hence the reply of the Government was vague and therefore not tenable.

- ***Unattended breakages of effluent conveying pipelines***

There were 1,501 industries in GIDCs at Kadodra, Pandesara, Palsana and Sachin (Surat). Their effluent was treated in five CETPs and treated effluent was discharged into backwater and Arabian sea through Mindhola river.

We observed from the complaints and investigation reports by GPCB that the delivery pipes to CETPs were broken at many places from time to time.

Consequently, the untreated waste water was directly flowing to river and backwater. In the absence of any survey on the adverse effect of discharging of untreated effluent directly into the river/backwater, their impact on aquatic life could not be ascertained in audit.

Government stated (September 2011) that during early months of 2011, there was leakage of pipeline leading to discharge of effluents to backwater, but –

- A new pipeline has since been laid and at present no leakage was observed in Kadodara;
- Non-member industries in Padesara were in the process of joining pipeline-network leading to CETP and that it was expected that no more industrial waste would be discharged to backwater;
- A CEPT at Palsana was under proposal and that construction is likely to be commenced soon; and
- Tender for repairs of pipeline in Sachin has been finalized and approval of GIDC was awaited for issue of work order.

1.1.13 Monitoring

1.1.13.1 Ineffective monitoring by WQRC

Water Quality Review Committee had convened only six meetings (2003-11)

The State Government assigned responsibility of water pollution issues to GPCB and Forest and Environment Department. Water Quality Review Committee[31] (WQRC) was set up (2002) to function as the nodal agency for compilation of reports, convening meetings of implementing/testing agencies. But, from the verification of brief prepared (February 2009) for submission to Government, it was seen that WQRC had convened only six meetings[32] (2003-11) and did not meet even once in 2006, 2007, 2009 and 2010.

Further, no details of any follow up action on decisions taken in the meeting were made available to audit.

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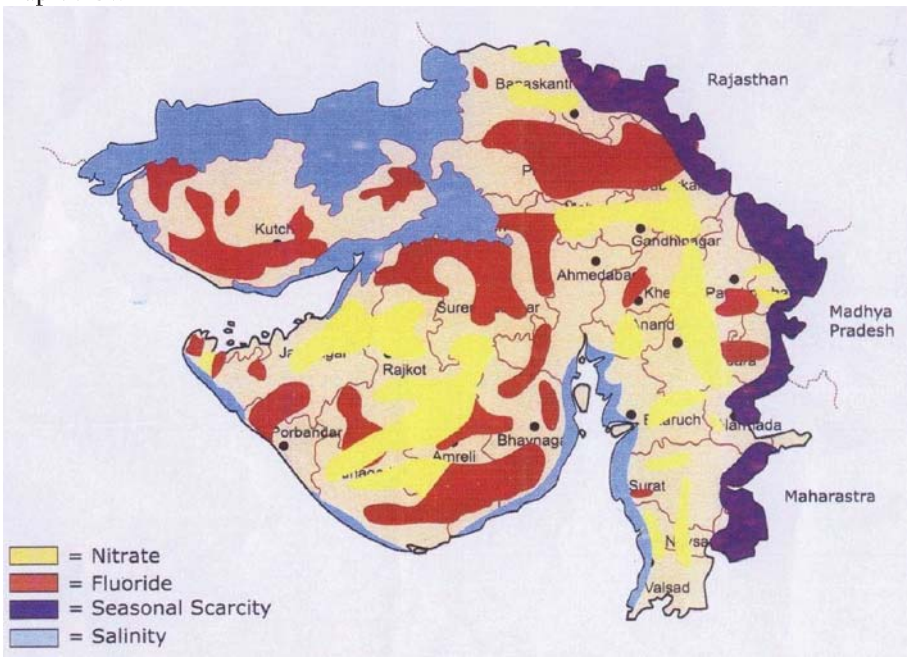
[31] Committee is headed by Secretary of Water Resources Department (Chairperson) and MS (GWSSB), Director of Agriculture Department, MS (GPCB), Director (GERI), MD (GWRDC), Regional Director (CGWB), Additional Director (NRCD), SE (WRI Circle No.1), CE (QC) or Director (GJTI), CE (QC) and Additional Secretary of Water Resources (Members); WQRC was expected to evolve its own procedure carrying out the activities

[32] (i) 1st meeting (7-3-2003) discussed regarding the status of activity on uniformity in collection of data and its frequency; compilation of the parameters, testing, location/ station and frequency of tests; SEWRIC-1, Ahmedabad nominated as a compiling officer; publication and circulation of data Research and development; all agencies instructed to do RD work; R & D work is to be circulated; (ii) 2nd Meeting (10-6-2004)- to send the details regarding the R&D works; (iii) 3rd Meeting (06-10-2005)-To prepare directory of Water Quality laboratory and testing facilities available; valuation of type of WQ Stations as suggested by the World Bank; review of equipment & laboratory standards to implement uniform protocol; to decide Hot Spot Areas by each Agency in consultation with GERI, Vadodara; Recommendations by each agency for regional workshop to be held at Pune; (iv) 4th Meeting(29-12-2005)- strengthening of the Existing Testing Facilities; Scientific Staff for testing; Training to testing staff; Financial requirement for establishing new (a) Stations & procurement of Laboratory equipments (b) Cost of Annual maintenance & repairs of Stations & Laboratory; (v) 5th Meeting (1-1-2008)- Uniformity in collection of data and its frequency; R&D work to be carried out by GERI, and all implementing agencies shall submit there data to GERI, Vadodara; Evaluation and classification of type of WQ station as per protocol of MOWR; Scientific staff for testing and training of testing staff; Hot Spot areas identified by each implementing agencies; Financial requirement for establishing; new stations and procurements of laboratory equipments; cost of annual maintenance and repairs of stations and laboratories; (vi) 6th meeting-Details not available

Government stated that change in the constitution of the committee was under consideration and after reconstitution regular meeting would be convened; Government has since re-constituted WQRC (7 September 2011).

1.1.13.2 Monitoring network for tracking pollution of ground-water

Ground-water is contaminated by salinity, fluoride and nitrate as shown in the map below –



(Map showing availability of contaminated ground-water in Gujarat)

Water Resources Department was responsible for laying down policy guidelines and programme for the development and regulation of State's water resources and overall planning, policy formulation, co-ordination and guidance in water resources sector. Gujarat Water Resource Development Corporation under the Department was responsible for investigation, exploration, management and recharge works in the State.

However, no specific preventive or restorative programmes have been introduced by Water Resources Department for prevention and control of ground-water pollution despite evidence of contaminants like fluoride, salinity, chloride, iron, nitrate etc. being found in ground water samples as indicated in **Appendix VI**.

1.1.13.3 Jammed testing wells

In the eight districts sampled for assessment of monitoring network with respect to ground-water, we observed that water quality laboratories were established in all the districts. All the ground-water sources were being tested at least once in a year.

State Government had also selectively established wells specifically meant for testing ground-water. However, we observed that 86 out of 443[33] monitoring wells (19 *per cent*) and 220 out of 643[34] open wells (34 *per cent*) were either filled with mud or had been abandoned or had dried up. No action was initiated for re-drilling of these wells.

1.1.14 Conclusion

Clean, safe and adequate fresh water is vital for the survival of organisms, human beings and other species. Water pollution and contamination weakens or destroys natural eco systems that support human health as well as biodiversity. Water pollution can lead to serious problems with disease and death of human beings, animals, plants and vegetation. While the Government had prepared an inventory and quality assessment of river and ground-water in the state; only an inventory of lakes had been prepared but their water quality assessments were not carried out. Assessment of contaminants present in river/lake/ground-water and quantification of the impact of human activities contributing to pollution were also not carried out. The Government had not identified major aquatic species, birds, plants and animals facing risks due to pollution of rives and lakes and was totally unaware of the risks to human health being posed by polluted water sources. The quality of planning was poor because of the absence of these assessments. Further, the State had not laid out a pollution control policy.

The implementation of the NRCP in the state left much to be desired. Sampled pollution control programme of Sabarmati River at Ahmedabad though seemingly working, did not succeed in bringing down pollution levels to the prescribed norms. Present status of Sabarmati shows the presence of fecal-related disease causing pathogens as well as organic pollution at the outskirts of city limit. No action was taken by the Government to check the deterioration in quality of ground-water. GPCB failed to take effective steps to control unauthorized disposal of untreated waste water by industries. Continuous monitoring of water quality through the creation of an adequate monitoring mechanism was also missing. WQRC responsible for monitoring the control of water pollution in the state was not working at the desired level. Its meetings were held infrequently and records of follow up action not maintained.

1.1.15 Recommendations

- Keystone species associated with each river and lake should be identified;
- Major aquatic flora and fauna and animals facing risks due to pollution of water bodies should be identified;

[33] Pizo-metre installed in the well and testing done
[34] Open wells from which samples collected and tested

- Complete assessment and quantification of contaminants present in river/lake/ground-water and quantification of human activities contributing to pollution should be done;
- Implementation and monitoring of programmes related to water pollution should be strengthened through WQRC;
- More rivers and lakes, which need remediation, should be covered under NRCP/NLCP to avail central assistance; and
- Sewage and effluent treatment infrastructure should be strengthened and existing STPs and CETPs should be upgraded to match level of contamination.

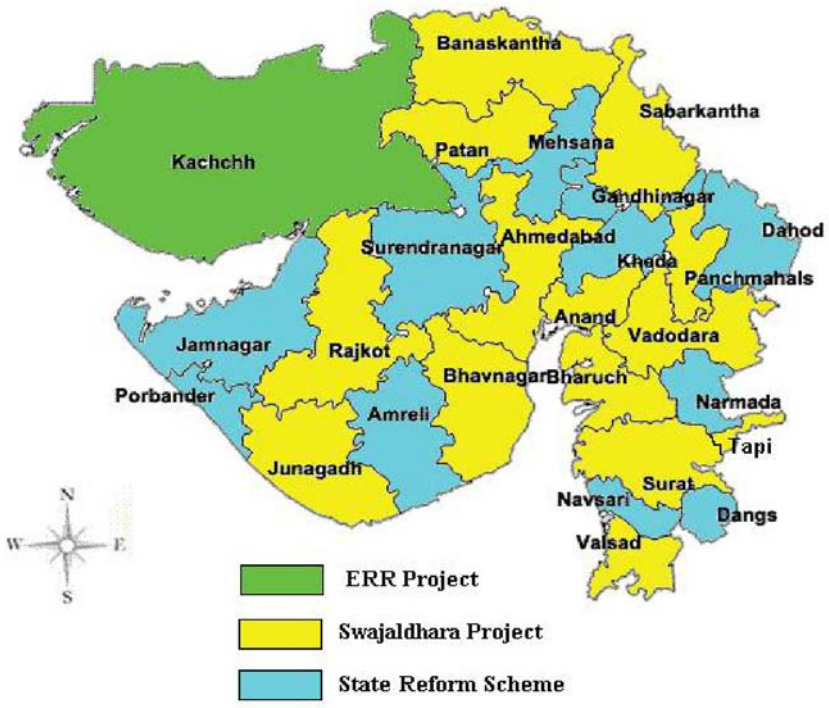
NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT

1.2 Facilitation of drinking water supply in villages by WASMO

1.2.1 Introduction

Government of India (GOI), Ministry of Rural Development, Department of Drinking Water Supply launched (1999) as a reform initiative through a pilot project in the Rural Drinking Water Sector, which was later (December 2002) scaled up by launching Swajaldhara Scheme. The reform was focused on bringing about community participation in the planning, implementation, operation and maintenance of 'in village'[35] drinking water supply schemes. Swajaldhara project envisaged building up water supply network from the storage facility upto the household. The project was implemented in 14 (out of 26) districts in the State.

On the lines of Swajaldhara guidelines, Sector Reform Scheme (SRS) funded by Government of Gujarat (GOG) was being implemented in the remaining 11 districts, except Kachchh district, which was parallely covered under Earthquake Rehabilitation and Re-construction (ERR) scheme funded by GOI.



(Map showing the districts in which different schemes were implemented)

[35] The in-village water supply system includes a range of components like pumping machinery; storage structures; distribution networks and water points etc.

Water and Sanitation Management Organization (WASMO) functioning under Narmada, Water Resources, Water Supply and Kalpsar (NWRWS&K) Department was entrusted with the responsibility of implementation of Swajaldhara/SRS/ERR and to facilitate the village community in planning, implementation, owning, operation and maintaining its 'in village' water supply scheme. WASMO also implemented an ancillary scheme, viz. National Rural Drinking Water Quality Monitoring and Surveillance Programme[36] (NRDWQMSP), which were aimed at monitoring and surveillance of all drinking water sources in the villages by the community, thus furthering the overall objective of providing clean drinking water in all the villages.

It was the duty of Gujarat Water Supply and Sewerage Board (GWSSB) to develop infrastructure in order to bring water upto storage facility in the villages. The role of WASMO was only to provide distribution network within each village.

In 2007, State Government set the 'Golden Goal' of completing community managed 'in village' water distribution schemes in all the 18200[37] villages of the State by the year 2010.

1.2.2 Organizational set-up

The Chief Executive Officer (CEO) is the key officer of WASMO and is responsible for its day to day administration. He functions under the overall direction of Secretary, NWRWS&K Department of GOG and co-ordinates with GWSSB.

At the district level, WASMO has 16[38] Coordination, Monitoring and Support Units (CMSU) each headed by Unit Manager (UM) and 11[39] District Water and Sanitation Committees (DWSC)[40] each headed by a Member Secretary (MS) that facilitated the implementation of the programme in the villages through the Village Water and Sanitation Committee[41] (VWSC). The water supply scheme was to be managed and maintained at village level through the VWSC.

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[36] Introduced by GOI in January 2006

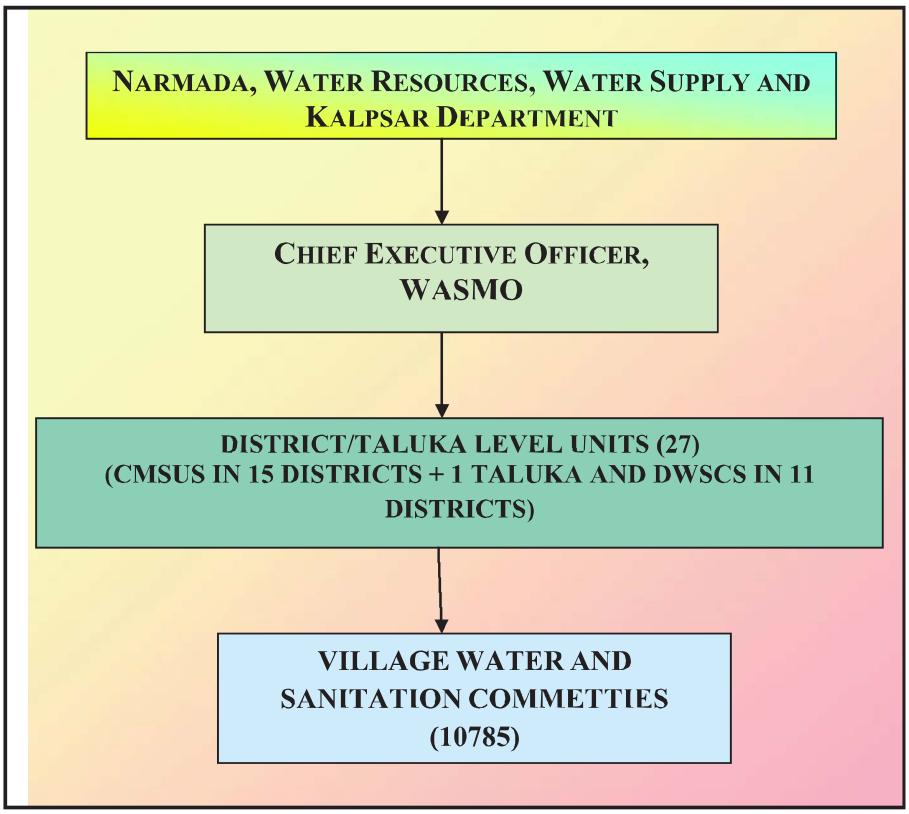
[37] Out of total 18266 villages in the State, 66 villages already had in-village water supply scheme

[38] (i) Amreli, (ii) Banaskantha, (iii) Bharuch, (iv) Bhavnagar, (v) Dharampur (taluka place), (vi) Jamnagar , (vii) Junagadh, (viii) Kheda, (ix) Kachchh, (x) Narmada, (xi) Panchmahal, (xii) Patan, (xiii) Rajkot, (xiv) Sabarkantha, (xv) Surendranaar and (xvi) Vadodara

[39](i) Ahmedabad, (ii) Anand, (iii) Dahod, (iv) Dangs, (v) Gandhinagar, (vi) Mehsana, (vii) Navsari, (viii) Porbandar, (ix) Surat, (x) Tapi and (xi) Valsad

[40] CMSU and DWSC are district-level offices of WASMO

[41] A sub-committee of the Gram Panchayat; the Committee was to consist 10 to 12 members, of which 1/3rd were being reserved for women. Reservation for SC and ST are also to be made in proportion with their population in the village (subject to minimum one)



(Organogram of Water and Sanitation Management Organization)

1.2.3 Audit Methodology and scope

Records relating to the conception, planning, implementation and evaluation of rural drinking water supply schemes for the period 2006-11 were test-checked by audit at the Water Supply Department of GOG, WASMO (Head Office), eight[42] (out of 26) selected district level offices and 69 selected villages (**Appendix-VII)** between February and June 2011. The selection of the test checked district units was made on the basis of random sampling and that of villages based on financial and physical progress of work in different villages. The water supply schemes under ERR scheme in Kachchh district were completed in years prior to period covered under audit. Hence, these do not fall within the scope of this report.

The audit objectives were discussed with Principal Secretary (Water Supply) in an Entry Conference in April 2011. Exit Conference was held (October 2011) to discuss the audit findings with Principal Secretary (Water Supply).

[42] (i) Ahmedabad, (ii) Dahod, (iii) Kheda, (iv) Navsari, (v) Patan, (vi) Rajkot, (vii) Surendranagar and (viii) Valsad

1.2.4 Audit Objectives

The performance audit was conducted to assess the following –

- Whether the water supply scheme to be implemented in the villages were properly planned and executed by WASMO;
- Whether all the approved schemes were completed within stipulated time;
- Whether water supplied to the villages was potable and free from impurities;
- Whether regular monitoring and evaluation of the schemes were being carried out; and
- Whether funds provided by GOI/GOG for the implementation of the schemes were properly accounted for and utilized by WASMO.

1.2.5 Audit Criteria

The performance of facilitation of Drinking Water Supply Scheme in villages by WASMO was assessed with reference to –

- Guidelines for Swajaldhara, and National Rural Drinking Water Quality Monitoring and Surveillance programmes;
- Financial Rules, regulations and Budget Estimates; and
- Orders issued by GOI, GOG and WASMO from time to time.

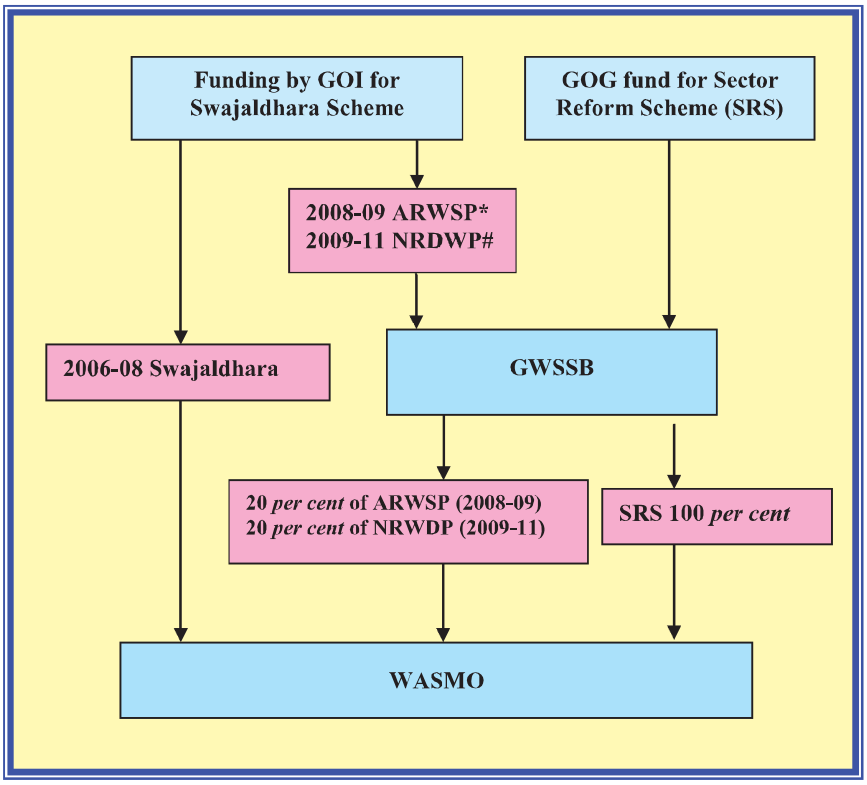
Audit findings

Finance Management

1.2.6 Funding pattern

Funding pattern of Swajaldhara Project provides for sharing of the cost by GOI and village community in the ratio of 90:10. However, GOI (August 2007) left collection of community contribution to the discretion of the State Government. Where State Government decides not to collect community share it is expected to substitute it with its own funds. Under SRS, the cost sharing ratio between GOG and village community was 90:10.

Chart showing flow of funds



*Accelerated Rural Water Supply Programme #National Rural Drinking Water Programme

1.2.6.1 Financial management

Water and Sanitation Management Orgazanation implemented Swajaldhara Scheme/Sector Reforms Scheme out of grants received from GOI and GOG, either directly or through GWSSB. Details of grants received (including miscellaneous receipts and interest on deposit) and expenditure incurred during 2006-11[43] are given in **Table 1**.

Table 1: Grants received and expenditure incurred by WASMO

(Rupees in crore)

Year	Opening Balance	GOI grant	GOG Grant	Other income and interest	Total funds available	Expenditure	Closing Balance
2006-07	47.67	64.12	117.57	3.63	232.99	78.30	154.69
2007-08	154.69	92.61	105.00	6.90	359.20	115.80	243.40
2008-09	243.40	183.89	87.50	14.51	529.30	161.68	367.62
2009-10	367.62	143.62	201.00	25.11	737.35	428.01	309.34
2010-11	309.34	58.09	98.88	14.54	480.85	251.76	229.09
Total		**542.33**	**609.95**	**64.69**		**1035.55**	

(Source: Statement furnished by WASMO)

[43] OB, expenditure and CB figures include those pertaining to district level offices also

1.2.6.2 Unutilized balances with district offices

Principle of prudent financial management provides that while allocating funds to the subordinate offices, Controlling Officer should satisfy himself that these offices would actually use the funds allotted to them and all attempts should be made to prevent accumulation of large unspent balance with these offices.

Despite the district offices of WASMO being already saddled with ongoing schemes, we observed that on the approval of any new scheme by the DWSCs, WASMO (Head Office) allotted funds to the districts without making any attempt to assess/scrutinize whether these offices had in fact the capability to undertake new works/schemes.

Delays in completion of schemes[44] resulted in accumulation of unspent balances of ₹207.13 crore (March 2011) in district offices. Year-wise and selected district-wise details of grants received, expenditure incurred and unspent balances accumulated are as shown in **Appendix-VIII**. Accumulated corpus of such large unspent balances in the district units carried potential risk of diversion of such funds, their misappropriation or fraud as is evident from our observations in Paragraph 1.2.11.2.

The CEO stated (April 2011) that funds were allocated to the districts to expedite new schemes on their approval. The reply of the CEO did not clarify position on the potential risks of large unspent balances lying in the district units and was untenable.

1.2.6.3 Submission of incorrect Utilization Certificates

Without incurring actual expenditure, Utilization Certificates for ₹356.51 crore were furnished

Para 15.6.2 of Swajardhara guidelines provides that Utilization Certificates (UC) in the prescribed format should be prepared annually by VWSC/district level offices/WASMO and on the basis of available funds and utilization of funds, State Government/WASMO may send proposal to GOI for further release of fund supported by UC in respect of the funds utilized.

We observed that in violation of the above provisions, WASMO transferred ₹356.51 crore to the district offices during 2006-10 as final expenditure and submitted UCs to GOI on the basis of such transfers. This resulted in submission of incorrect UCs of the said amount to GOI. Preparation of UCs not based on actual expenditure not only inflated the financial progress of work/schemes undertaken, but also allowed the State to claim subsequent grants from GOI even though previous grants are still to be utilized.

The CEO in his reply accepted (April 2011) that UCs were being prepared based on transfer of funds to districts and not on the basis of actual expenditure.

1.2.6.4 Unsatisfactory Audit Arrangement

Para 17.1 of Swajaldhara guidelines provide that project accounts maintained at Gram Panchayat (VWSC) level should be audited every year by Chartered

[44] As mention in paragraph 1.2.8.2 of this Report

Accountants (CA) engaged by WASMO and submitted to CMSUs/DWSCs. We observed in test checked district units that no regular audit of accounts of VWSCs was carried out by CAs. Further, no mechanism was developed by WASMO for follow up action on the audit points as and when raised by CAs.

Moreover, out of 7932 completed schemes, accounts of only 1349 schemes (17 *per cent*) were audited by CA (March 2011). In the test-checked eight districts[45], out of 2354 schemes completed, accounts of 259 schemes (11 *per cent*) only were audited by the CA.

Chief Executive Officer, WASMO stated (August 2011) that pending audits would be taken up by CA in due course and also ensured that a suitable mechanism would be developed for follow up action on audit reports. Failure to carry out regular audits of accounts of schemes may lead to wasteful expenditure and financial malpractices, if any, may remain undetected.

1.2.6.5 District offices not availing sweep-in facility

On request made by WASMO, Chief Manager, State Bank of India (SBI), Gandhinagar allowed (August 2009) sweep-in facility[46] for funds kept by district offices. WASMO instructed (September 2009) all its district offices to avail of sweep-in facility for funds kept in SBI account.

However, out of 26 district offices, six offices[47] did not operate sweep-in facility till June 2011 and eight offices[48] availed it (March 2010 to March 2011) with delay ranging from 18 months to 30 months. In Kheda district, SBI branch did not allow sweep-in facility on WASMO funds, but no corrective action was initiated by respective UM. Loss of interest on the basis of average balance[49] in the five districts[50] worked out to ₹91.01 lakh[51].

1.2.6.6 Loss of interest as separate accounts of Swajaldhara funds not opened

Swajaldhara guideline provides that separate bank account for funds received from GOI was to be operated and interest earned there on was to be added to the total corpus of the fund. We observed that seven[52] out of eight selected districts did not follow these provisions and a common bank account was maintained for various schemes. Interest pertaining to Swajaldhara funds were also not worked out and added to the books of accounts of the Scheme maintained in these offices. As such, interest received on GOI fund was not worked out and credited to Swajaladhara funds, thus depriving the scheme of the additional funds which it could have received as interest.

Reasons for not operating separate bank account for Swajaldhara funds were not provided to audit by UMs/MSs of selected districts.

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[45] Ahmedabad, Dahod, Kheda, Navsari, Patan, Rajkot, Surendranagar and Valsad
[46] By this facility, any amount in excess of a particular limit will be automatically converted into Fixed Deposit and remitted back required amount as and when contingency arises
[47] Anand , Bharuch, Dangs, Kheda, Panchmahals and Surat
[48] Bhavnagar, Dahod, Dharampur, Jamnagar, Navsari, Porbandar, Surendranagar and Valsad
[49] For the periods for which sweep-in facility was not availed
[50] Kheda, Dahod, Navsari, Surendranagar and Valsad
[51] At the differential rate of 2.5 *per cent*
[52] 1.Dahod, 2.Kheda, 3.Navsari, 4. Patan, 5.Rajkot, 6.Surendranagar and 7.Valsad

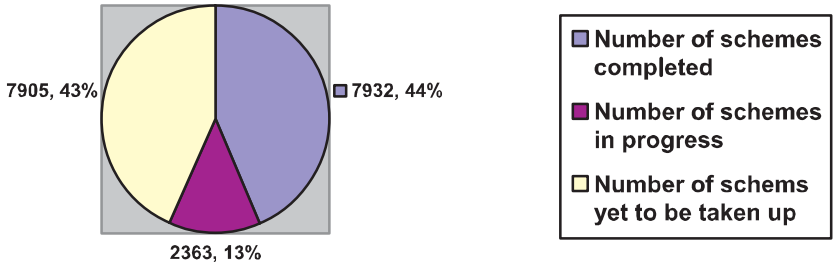
Programme Management

1.2.7 Planning

Schemes were implemented without proper assessment of availability of source of water and its quality

For the effective implementation of rural water supply scheme, Swajaldhara guidelines provide that State Governments should prepare a comprehensive vision statement, action plan and time-frame for covering all the villages in the State. Accordingly, base line survey in the State was to be carried out within three months for identification of existing water supply schemes in villages.

Villages were to be selected for implementation of project in the various phases depending on the demand from them and the available resources. However, no such vision statement or action plan was prepared nor base line survey carried out by the State Government. In the absence of vision statement, action plan and time frame, schemes were implemented without ascertaining availability of water source or its quality. As a result, project was delayed as shown in the chart below–



(Chart showing number of schemes completed/in progress/yet to be taken up)

We observed that of the eight selected districts initial work of base line survey was not carried out and criteria were not fixed for selection of villages for implementation of the project thus leaving ample scope for faulty planning of schemes in the villages. As a result, the schemes were implemented in villages without proper assessment of either the availability of water source or its quality. Thus the scheme was not implemented with adequate planning; the impact of these inadequacies is discussed in the succeeding paragraphs.

Proper planning coupled with awareness programme sufficient enough to motivate the villagers were pre-requisites for the successful implementation of the programme. The CEO and the UMs/MSs of the selected districts, however, stated (March-June 2011) that the programme was 'demand driven' and accordingly villages which demanded the scheme and were willing to pay 10 *per cent* contribution, were selected and that the baseline survey was not conducted. The reply is not tenable because even if the programme was demand driven as per GOI guidelines, State Government had set 'Golden Goal' for *cent per cent* achievement of 'in village' water supply scheme. Further, community mobilization was not effective enough to motivate the rural community for implementation of the scheme by way of paying 10 *per cent* contribution. Thus, WASMO failed in planning, community mobilization and demand generation.

1.2.7.1 Constitution of Village Water and Sanitation Committees

Swajaldhara guidelines provide that VWSCs be constituted in each village for implementation of the scheme and in the Committee, one-third membership be reserved for women. The VWSCs were to be re-constituted in every two years.

We observed from the records maintained in 69 randomly selected VWSCs in eight selected districts that in 20 villages, one-third members of VWSC were not women and in 35 villages VWSCs were not re-constituted after two years.

The UMs/MSs stated (March-June 2011) that deviations from guidelines would be rectified in future.

1.2.8 Execution of water supply schemes

1.2.8.1 'Golden Goal' of covering all villages not achieved

'Golden Goal' of covering all the villages by 2010 was not achieved

Government of Gujarat had set (2007) the 'Golden Goal' of covering all the 18200 villages under 'in village' drinking water supply scheme by 2010. The physical progress report of WASMO however showed that only in 7932 villages (44 *per cent*), 'in-village' schemes were completed (March 2011). The details of 'in village' drinking water supply schemes approved and completed by WASMO (March 2011) is given in **Table 2** and district-wise number of schemes approved and completed are given in **Appendix-IX**

Table 2: Physical progress of implementation of schemes

Year	Number of schemes approved	Number of schemes completed as at the end of March 2011	Number of ongoing schemes	Number of schemes not started	Number of schemes dropped
Up to March 2007	3981	3811	102	00	68
2007-08	1179	1036	106	00	41
2008-09	2444	1973	395	14	61
2009-10	1854	915	813	33	90
2010-11	1327	197	947	167	16
Total	**10785**	**7932**	**2363**	**214**	**276**

(Source: Data furnished by WASMO)

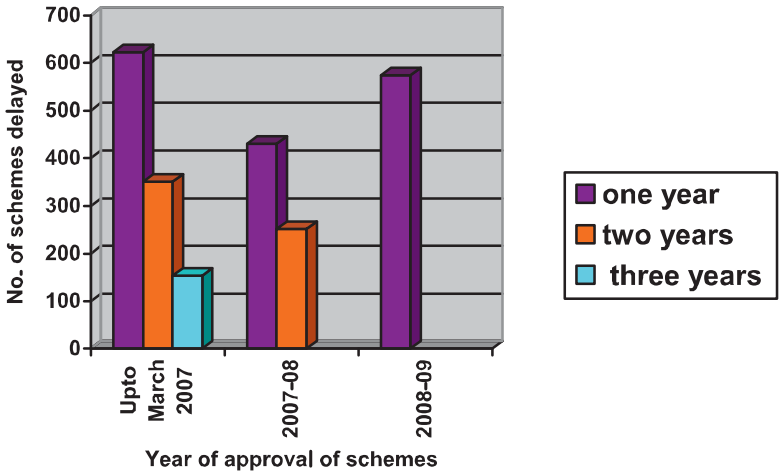
Thus, WASMO was not able to achieve 'Golden Goal' target of providing 'in village' drinking water supply schemes to all villages in State by 2010 as Water Supply Schemes in 7415 villages (41 *per cent*) were yet to be taken up (March 2011). Of 2363 ongoing schemes, 102 schemes were approved during 2006-07 and earlier periods, 106 schemes during 2007-08 and 395 schemes during 2008-09.

Chief Executive Officer, WASMO stated that the project was 'demand driven' and totally dependant on the involvement of the Gram Panchayats and the communities. The reply is not tenable as the objective of 'Golden Goal' was to provide 'in village' water supply schemes in all the villages of the State by mobilizing the villagers. WASMO had not undertaken sufficient awareness programme to educate the targeted population.

1.2.8.2 Delay in completion of schemes

Swajaldhara guidelines provide that 'in village' water supply schemes are required to be completed within 12 months from the date of signing of MOU between DWSC and VWSC. However, scrutiny of records revealed that

completion of schemes was delayed for the period ranging from one to three years as shown in the graph below –



(Source: Information furnished by WASMO)

Out of 7932 schemes completed (March 2011), 2381 schemes (30 *per cent*) were delayed for periods ranging from one year to three years[53].

On being inquired (August 2011), CEO did not furnish any reasons for delay.

1.2.8.3 Dropping of schemes due to failure of social mobilization

WASMO could not ensure social mobilization as envisaged

Village water supply schemes were to be approved by WASMO after formation of VWSC, organizing of awareness programme, preparation of village action plan[54], etc. We observed that in 19 districts, WASMO had dropped 276 village water supply schemes (March 2011) for want of community contribution and awareness about the benefits of potable drinking water in the homes.

During field audit visits in four villages where approved schemes had been subsequently dropped, people in three villages stated that they faced hardship in the absence of regular piped drinking water supply. The interviewed villagers also expressed their willingness to pay community contribution. It is thus apparent that WASMO had not built up sufficient awareness about the benefits of the scheme in the villages where schemes had been dropped.

[53] 1626 schemes were delayed for one year, 602 schemes were delayed for two years and 153 schemes were delayed for three years

[54] This was to be done in consultation and with the help of technical staff of district offices



(Picture showing vessels kept in advance at stand-post by villagers of Hasanpur village)

WASMO attributed dropping of schemes to (i) failure of local community to pay their contribution and (ii) dispute amongst villagers. The reply is not tenable as social mobilization is an important activity mandated to be undertaken by WASMO to make villagers aware of the benefits of having safe potable water supply in their homes and to make them active participants in the programme.

1.2.8.4 Status of completed projects

Audit analyzed veracity/status of the schemes shown as completed by WASMO by scrutinizing the records in eight selected districts, which revealed the following –

- ***Completion of wells in private land without water supply network***

As per the policy of the State Government 'in village' water supply schemes has been conceived as a village centric water supply network that includes a storage structure, pumping facility and a distribution lines which can service each home in the villages on an individual basis.

Scrutiny of records of DWSC, Dahod revealed that contrary to the basic concept of the scheme, 125 wells (30 schemes) were dug at a cost of ₹4.30 crore (**Appendix-X)** in private farms without storage tank, pipeline network, etc. The individual private land owners, in whose farm the wells were

executed, have utilized water from the wells for irrigation in their field. Thus, the piped water was not supplied to the targeted population. Instead, the individual land owners benefited out of the wells completed.

In 20 out of 30 schemes, components like pumping machineries, storage tanks, pipelines, etc. were planned, but all the above mentioned components not executed. In the remaining 10 schemes only wells were planned and completed.

The MS stated (June 2011) that due to non-availability of Government land and in absence of demand by the villagers, wells were executed at private land. He also stated that these wells were being utilized for drinking purpose by drawing water through pulley and ropes.



(Picture showing well with succession pipe, executed in private farm in Kakadkhila village – DWSC Dahod)

The reply of the MS is not correct, as during field visit of audit, it was seen that a well constructed in Kakadkhila village in a private farm was being utilized for irrigation purpose by the land owner and villagers were fetching drinking water from nearby hand-pumps.

- ***Defunct schemes***

During field audit visits to 55 villages, six cases, where the schemes already completed at an aggregate cost of ₹ 88.70 lakh, were found defunct as detailed in **Table 3**.

Table 3: Defunct schemes found during field visit

Sr. No.	Name of scheme	Expenditure (Rupees in lakh)	Date of Completion	Remarks
1	Fulgram village DWSC, Surendranagar	10.23	2005-2006	Village was at the tail end of Jasapar Group Water Supply Scheme of GWSSB, hence water was not available
2	Parabadi village CMSU, Surendranagar	3.38	2009	Work on bore/tank completed; but laying of pipelines was not taken up due to dispute; community contribution refunded
3	Pipradi village CMSU, Surendranagar	20.16	January 2011	The chemical analysis of the water sample taken earlier showing water not potable was disregarded. Majority of villagers did not take water connection due to presence of contaminants in water and inadequate quantity
4	Pipaliya (Raj) village, CMSU, Rajkot	45.53	January 2009	Water supplied was not potable due to presence of contaminant in form of high Total Dissolved Solid (TDS); UM stated that contaminants in form of high TDS were noticed during summer periods
5	Iyava village, DWSC, Ahmedabad	6.01	July 2007	No water was available in the two bores dug
6	Hanjali village, CMSU, Rajkot	3.39	January 2008	In the absence of underground sump, water received from Group Water Supply Scheme in the existing cistern was in-adequate due to the lack of gravity
	Total	**88.70**		

Failure of WASMO to regularly scrutinize progress of completed/operational schemes and institute a proper system of feedback and monitoring of the completed schemes resulted in non-achievement of the intended results.

1.2.8.5 Deficient services of Implementation Support Agencies

Swajaldhara guidelines provide for social mobilization, communication and capacity development, participatory rural appraisal, training and implementation of schemes through NGOs acting as Implementation Support Agencies (ISAs)

WASMO executed MOUs with 75 NGOs and assigned them different activities associated with the implementation of the scheme, which were to be completed by them within 18 months from the date of signing of the MOU. Remuneration to ISAs was to be made in stages keeping pace with completion of prescribed activities/progress reports[55]. We observed that 53 NGOs[56] had not completed the activities assigned to them within the stipulated period. Such delays ranged between 18 and 45 months (**Appendix-XI**).

Chief Executive Officer of WASMO attributed (June 2011) deficiencies in the services of ISAs to lack of response from villagers, slow progress and abandonment of work mid-way by ISAs. The reply is not tenable as WASMO should have monitored the performance of these ISAs more effectively to ensure successful implementation of the scheme.

[55] part payment of ₹ 3.04 crore had been made (March 2011) for the work carried out by them
[56] Signed (December 2005 to March 2008) MoUs for ₹ 4.71 crore for various activities which were to be completed within 18 months

1.2.8.6 Irregular decision of centralised purchase of pipes

Decision taken for centralized purchase of pipes delayed completion of individual schemes

Swajaldhara guidelines provide that GPs/VWSCs shall directly purchase the materials for execution of the schemes and no centralized purchasing should be made. However, based on exigencies and that too after receipt of requests from GPs/VWSCs, centralized purchase could be made in exceptional cases. GWSSB had existing Rate Contracts (RCs) for purchase of pipes with different agencies. Accordingly up to March 2010 purchases were made by VWSCs through these RCs. Thereafter WASMO decided (March 2010) to opt for centralized purchase through GWSSB, stating that purchases through RCs were causing delays. Accordingly, it deposited (March 2010) ₹160 crore with GWSSB without ascertaining the actual requirements. However, GWSSB could supply only pipes worth ₹7.17 crore upto May 2011.

Scrutiny of records of WASMO revealed that in 203 schemes being implemented by VWSC in 10 districts, delays in execution of schemes was attributable to non receipt of pipes from GWSSB. Consequently VWSCs requests for permission to procure pipes locally were acceded to by WASMO on a case to case basis. Thus, strategy of centralized procurement of pipes resulted in delay in execution of works, besides blockage of funds to the tune of ₹152.83 crore.

Chief Executive Officer, WASMO stated (June 2011) that Chief Engineer, GWSSB would be requested for early purchase of pipes. The reply is not tenable as decision to purchase centrally through GWSSB was not only in violation of Swajaldhara guidelines, but also resulted in delay in execution of work.

1.2.8.7 Operation and Maintenance funds

Operation and maintenance cost of Water Supply projects under Swajaldhara scheme involved expenditure on procurement of water, supply of water and maintenance of the network created.

Swajaldhara guidelines provide that upon completion of schemes and their successful operation for at least 12 months from the date of completion, GOI may provide up to 10 *per cent* of the capital cost to VWSC as one-time incentive for Operation and Maintenance (O&M) fund. GOG was also to make matching contribution; release of O&M funds to VWSCs were subject to fulfillment of prescribed conditions[57]. However, we observed that GOG had not released their matching contribution towards the O&M fund (June 2011). WASMO also did not maintain details of payments of O&M funds (GOI share) to VWSCs by district offices.

In eight selected districts, though 1,008 VWSCs were eligible to receive O&M grant of ₹7.77 crore, only ₹2.69 crore was paid to 332 VWSCs with delays upto one year (82 cases), one year to two years (38 cases) and more than two

[57] Water tariff to be fixed and charges collected by VWSCs; financial transactions to be carried out through banks; O&M fund to be created, etc.

years (30 cases) **(Appendix-XII)**. The concerned UMs/MSs stated (April-June 2011) that payment of O&M fund was delayed due to non-fulfillment of prescribed conditions[58].

The CEO stated (June 2011) that the GOG was providing O&M fund, but instead of providing it to the VWSCs, it was being used to meet the O&M of Regional Group Water Supply Scheme (RGWSS).[59] The reply is untenable as it was not in conformity with Swajaldhara guidelines.

Assurance of Water Quality

1.2.9 Controlling water contamination

1.2.9.1 Villagers not conducted testing of the quality of water

National Rural Drinking Water Quality, Monitoring and Surveillance Programme (NRDWQMSP) provides that all GPs/VWSCs should test drinking water sources in their villages and furnish report to district laboratories four times in a year. This water quality testing data was also to be updated in the online MIS package developed by WASMO. To facilitate water testing by GPs/VWSCs, WASMO procured 14216 Field Test Kits (FTKs) at a cost of ₹3.08 crore and distributed (2005-09) those to 13912 VWSCs.

We observed during field visit that FTKs were not utilized and that none of the GPs/VWSCs had submitted any such water testing reports to laboratories/WASMO. Thus, the objective of surveillance programme envisaged in WQMSP was not achieved.

Chief Executive Officer, WASMO accepted (April 2011) that despite their best efforts villagers had not been responsive in getting water quality tested. The reply is not tenable as the programme enjoins WASMO to carry out active social mobilization so that communities become active participants in all components of the scheme, including testing of water quality which is aimed at improving public health standards of the targeted population.

1.2.9.2 Test result by WASMO found contaminated water

Thirty two *per cent* water sources were found contaminated during pre-monsoon survey, but affected villagers were not alerted

Swajaldhara guidelines provide that VWSCs to get water samples tested four times in a year and to furnish it to WASMO, which in turn is required to forward the data on-line to GOI.

Since VWSCs had not got the water samples tested for ascertaining the quality of drinking water source, WASMO collected (May 2010) water samples from 16427 villages for ascertaining the quality of drinking water at source. Test result of these samples revealed that water source in respect of 5260 villages

[58] Water tariff not fixed by VWSCs, documents not submitted by VWSCs, financial transaction not carried out through banks etc.

[59] RGWSSs are developed by GWSSB for extraction of water from source and to supply to two or more villages upto the storage facility of those villages.

was contaminated or the water was unfit for drinking for one or more reasons[60].

Out of these 5260 villages, only 4215 villages had alternate source of safe-drinking water. WASMO had not alerted the affected villages/VWSCs about these test results[61] or taken any preventive action to stop the consumption of contaminated water by villagers.

Chief Executive Officer, WASMO stated (June 2011) that reports for only unfit sources were provided to villages through talatis[62], health workers, etc. and that instruction had been issued for undertaking remedial measures. However, the reply was not based on facts as no records of either supply of test results to the affected villages or details of preventive measures undertaken were produced to audit. Interviews with villagers during our field visits indicated that they were ignorant about the results of water contamination tests conducted by WASMO in their respective villages.

Further, scrutiny of records revealed that there was no reduction in the incidence of water-borne diseases (2006-10) across the State, as detailed in Table 4 which would underscore continuing risks of villagers being compelled to drink contaminated water.

Table 4: Cases of water borne diseases

Sr. No.	Name of disease	Number of cases reported				
		2006	2007	2008	2009	2010
1	Acute Diarrhoea	666231	638412	567030	646457	673455
2	Viral Hepatitis	14272	8141	10051	11099	16234
3	Enteric Fever	13197	12563	12850	15878	38775
4	Cholera	185	122	50	318	573
	Total	**693885**	**659238**	**589981**	**673752**	**729037**

(Source: Information furnished by Commissioner of Health through WASMO)

1.2.9.3 Failure to ensure follow up action on the test reports in Schools

With a view to create awareness among school children as well as to carry out bacteriological test on water being provided in schools, WASMO supplied vial kits to 34439 and 34459 rural schools during 2007-08 and 2008-09 respectively at a cost of ₹78.67 lakh with return postcards for submitting the result of water testing.

Of the above, only 13852 (40 *per cent*) and 8009 (23 *per cent*) rural schools sent water testing results to WASMO during 2007-08 and 2008-09 respectively. Results of the schools who responded showed that bacteriological

[60] 1507 villages had high fluoride content, 818 villages had Total Dissolved Solid (TDS) contamination and 3074 had high nitrate content
[61] Since contamination was in terms of high fluoride, TDS and high nitrate, this pertains to underground water
[62] Revenue head in village

contamination was found reported by 6787 (49 *per cent*) schools in 2007-08 and 4485 (56 *per cent*) schools in 2008-09.

When details of corrective action taken by WASMO were called for, the CEO stated that necessary instructions were issued (July 2008) to schools as well as Taluka Development Officers/District Development Officers for remedial measures. However, details of such follow up action were not made available to audit.

Manpower Management

1.2.10 Manpower policy not evolved

We observed that WASMO did not assess the number of staff needed for implementation of Swajaldhara Scheme at the district level; the number of sanctioned strength of different cadres of staff had not been fixed. Recruitment of ad-hoc staff was being done on contractual basis without any norms. Thus, audit could not ascertain whether staff pattern was on need basis.

We also observed high turnover during 2006-11; as 144 out of 218 persons recruited on contractual basis in eight selected districts had left their job (**Appendix-XIII).** In four[63] districts, posts of UM/MS were lying vacant and were being manned by Executive Engineers of GWSSB as their additional charge. This could have potentially compromised the efficiency of service delivery by WASMO.

Chief Executive Officer, WASMO stated (June 2011) that as the programme was demand driven staff were being hired on contractual basis. However, he agreed that district level offices needed to be strengthened by recruiting more staff.

Monitoring and Evaluation

1.2.11 Review Mission not constituted

As per the provisions of Swajaldhara guidelines, a Review Mission comprising of officers from GOI, GOG and Subject Matter Specialist/Experts was to be constituted to review implementation of the scheme and recommend remedial action and to guide the Project Authorities in the process of implementation. However, Review Mission was not constituted by the State Government.

WASMO stated (April 2011) that they were not aware of the constitution of Review Mission. Thus the important activity of assessing the strengths and weaknesses in implementation of the Scheme had remained neglected.

[63] Dahod, Kheda , Navsari and Patan

1.2.11.1 Monitoring of completed schemes

Monitoring of completed schemes was not done

Swajaldhara guidelines provide that CMSUs/DWSCs and WASMO should arrange for periodical monitoring and review of the functioning of completed schemes by officers, experts, NGOs, institutions, etc. We observed that periodical field visits were carried out by the officials from the WASMO head office. However, review of completed schemes was not done by CMSUs/DWSCs, experts, NGOs or institutions.

Further, WASMO had not prescribed any feed-back on the operations of completed schemes by VWSCs so as to ascertain the exact status of the completed schemes Paragraph 1.2.8.4 above details cases where completed schemes had become defunct and remedial measures were not initiated.

The MSs/UMs of the selected districts stated (April-June 2011) that schemes completed were monitored by district staff whenever they visited the villages. However no details/records of such monitoring were made available to audit.

1.2.11.2 Unreported misappropriation cases

On inquiry, WASMO furnished details of four misappropriation cases in four districts after calling for the same from the districts. We observed from MS, DWSC, Dahod (June 2011) that there were eight more cases of misappropriation, details of which were not known/reported to Head Office. Subsequently WASMO reported (September 2011) one more misappropriation case from Narmada district.

Money involved in these 13 cases was ₹55.77 lakh (**Appendix-XIV**); part recovery (three lakh rupees out of five lakh rupees) in one case of Valsad district was reported.

Failure of WASMO to evolve an adequate control and monitoring system resulted in serious cases like misappropriation remaining unreported; timely follow up action thereon also could not therefore, be taken.

1.2.12 Conclusion

Provision of safe drinking water plays an important role in the well being of people. While WASMO has been doing a good service in providing rural households with drinking water supply, its efforts can at best be deemed partially successful as the "Golden Goal" of providing in-village water supply to all rural house hold is yet to be achieved. Proper assessment of available water sources through a base line survey has not been carried out and in the absence of such vital data, the quality of planning for the implementation of the scheme suffered. The scheme envisaged community participation by mobilizing villagers to take ownership of the scheme, but deficiencies were noticed in facilitating community mobilization through Implementation Support Agencies; many of whom left the programme mid way without completing the work assigned to them. The financial management of the scheme revealed weakness with CA audit of only 17 *per cent* of the implemented schemes having been carried out. Water can also be a source of

disease and ill-health if contaminated or improperly handled or stored. Regular quality testing of the supplied water was not being carried out. Also regular follow up on reports received from schools where contaminated water was being supplied was not being done thus exposing children to the risk of disease. Monitoring of the scheme was deficient with a robust monitoring mechanism not having been developed. The Review Mission to review the scheme had not been constituted.

1.2.13 Recommendations

- Action may be taken to release funds to VWSCs for operation and maintenance;
- Services of Implementation Support Agencies/NGOs may be monitored to ensure that they render required services in time;
- Committees, as envisaged in the guidelines may be set up immediately and made operational;
- Reporting system may be streamlined to ensure that Head Office gets prescribed feed-back from the district/field offices; and
- System may be streamlined to get the accounts of schemes audited by CA every year.

SPORTS, YOUTH SERVICES AND CULTURAL ACTIVITIES DEPARTMENT

1.3 Creation and utilization of Sports infrastructure under Sports Authority of Gujarat

1.3.1 Introductory

Sports Authority of Gujarat (SAG) was registered (May 1993) under the Societies (Registration) Act, 1860 to draw up and implement plans for promotion of sports. The responsibilities of SAG include acquisition and maintenance of sports infrastructure at convenient places and to promote and develop sports activities in the State.

Government celebrated 2005 as 'Urban Development Year', as a part of which, it was decided to construct Sports Complexes in all districts with all modern facilities for indoor/outdoor sports under 'Sardar Patel Sports Complexes' (SPSC) scheme. Prior to launching the Scheme, five sports complexes[64] existed in the State. Construction of Sports Complexes was in the charge of the Roads and Buildings (R&B) Department, the Executive Engineers (EEs), R&B having territorial jurisdiction executed the works.

There are 17 Sports Complexes[65] and five Sports Hostels[66] (August 2011) with SAG[67], of which 10 Sports complexes were constructed under SPSC scheme. Activities of SAG are restricted to organizing and promoting School games at State level; while boys upto 19 years are eligible to compete in these games, but no age restriction has been prescribed for girls/women in order to encourage their participation in sports.

There are 17 State level Sports Associations (August 2011) registered with Sports, Youth and Cultural Activities Department. These Associations are engaged in training of sportspersons and holding District/State level competitions and to sponsor sportspersons from various schools for national level competitions. These Sports Associations were functioning independent of SAG.

1.3.2 Organizational set up

The affairs of SAG are looked after by a General Body assisted by a Governing Body. The Minister of the Youth Services and Cultural Activities is the President of the General Body and Chairman of the Governing Body.

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[64] Ahmedabad, Bhavnagar, Devgadh Baria, Jamnagar and Porbandar. However, only cricket ground existed at Jamnagar and Porbandar

[65] Amreli, Gandhidham, Godhra, Himatnagar, Junagadh, Limbdi, Nadiad, Patan, Rajpipla, Saputara under Sardar Patel Sports Complexes. Sports Complexes and at Ahmedabad, Bhavnagar, Devgadh Baria, Jamnagar & Porbander (only Cricket ground at Jamnagar & Porbander) already existed and at Varahi & Sui Gam construction were under progress under Border Aread Development Programme

[66] Bhavnagar, Devgadh Baria, Limdi, Nadiad and Porbandar

[67] Nine Sports Complexes at Anand, Bharuch, Gandhinagar, Navsari, Rajkot, Surat, Tapi, Vadodara and Valsad, were under planning

Director General of SAG is the Principal Executive Officer of the Authority and looks after its day to day administration. He is assisted by Secretary of SAG, Administrative Officer, etc. The organization set up is given in **Appendix–XV.**

1.3.3 Audit objectives

- Whether SAG drew up plans for promotion of sports;
- Whether construction of SPSC were completed in an effective manner;
- Whether existing Sports complexes were maintained properly;
- Whether sports infrastructure available were effectively utilized;
- Whether human resources management was effective; and
- Whether State could effectively represent in national/international sports

Audit findings

1.3.4 No sports policy defined by State Government

The National Sports Policy 2001 envisaged upgradation and development of other sports infrastructure, support to the national sports federations and other appropriate bodies, strengthening of scientific and coaching support to sports, incentives to sportspersons, enhanced participation of women, tribals and rural youth, involvement of the corporate sector in sports promotion and creation of greater awareness among the public.

The State Government had no sports policy; training given as per sports calendar

However, the State Government had not enunciated any specific sports policy. Consequently, Commissioner of Youth Services and Cultural Activities has restricted his role to identification of players for School games on the basis of competitions held in accordance with the National Calendar of School Games Federation of India. Annual Calendar for school level sports competition was prepared accordingly and training imparted to potential competitors. There was also no system of sponsoring players and their grooming. Therefore, there was no proactive planning for promotion of sports; in the absence of any sports policy, formulation of budget, action plan lacked direction. Sports department exists merely for adherence to Annual Calendar. Further, almost all the above mentioned components of National Sports Policy were missing in the State.

The School Games Federation of India introduced (2008-09) 53 new events in the National Schools Games competition. However, SAG did not take any action to impart training or send sports-men to the competition during the period 2008-10 to these newly introduced events which adversely affected the performance of the State in the National School Games.

1.3.5 Construction of Sports Complexes

1.3.5.1 Financial Management of Sports Complexes

The user department had not control over expenditure on construction activities

Depending on the availability of land, Department of Youth and Cultural Activities, accorded (August 2006) administrative approval for construction of Sports Complexes at 10 districts[68] at a cost of ₹22.10 crore. CE, R&B Department had, in all accorded Overall Technical Sanction of ₹21.59 crore, whereas works estimated to cost ₹20.03 crore were awarded at tendered cost of ₹18.30 crore, the actual expenditure upto March 2011 was ₹31.67 crore[69]. Allotment of funds and expenditure (2006-11) for construction of Sports Complexes are given in **Table 1**.

Table 1: Allotment of funds and expenditure

(Rupees in crore)

Year	Funds allotted	Expenditure incurred	Excess (+) Savings (-)	Percentage of excess/savings
2006-07	3.28	2.60	(-) 0.68	21
2007-08	12.05	11.67	(-) 0.38	3
2008-09	9.67	8.21	(-) 1.46	15
2009-10	8.20	5.81	(-) 2.39	29
2010-11	3.53	3.38	(-) 0.15	4
Total	**36.73**	**31.67**		

(Source: Information furnished by Roads & Buildings Department)

Since the grants for construction of Sports Complexes were appropriated by Roads and Buildings Department, Department of Sports, Youth Services and Cultural Activities had no control over the construction activity.

1.3.5.2 Status of construction of Sports Complexes

The status of construction of Sports complexes in 10 districts was as in **Table 2**.

Table 2: Status of construction of Sports Complexes

(Rupees in crore)

Sr. No.	Centre	Date of work order	Tendered cost	Stipulated date of completion	Expenditure incurred	Actual date of completion	Date of handing over possession to SAG	Delays, if any
1	Amreli	25.9.2006	0.71	24.6.2007	0.82	27.8.2009	Not handed over	26 months
2	Gandhidham	1.3.2007	1.86	31.1.2008	3.13	In progress	Not handed over	
3	Godhra	16.12.2006	2.35	15.11.2007	4.57	28.2.2009	31.1.2009	15 months
4	Himatnagar	2.1.2007	2.74	1.12.2007	6.50	31.5.2009	23.3.2010	18 months
5	Junagadh	19.12.2006	2.55	18.11.2007	2.31	In progress	Not handed over	
6	Limbdi	26.12.2006	1.54	25.9.2007	3.72	14.4.2009	25.1.2010	19 months
7	Nadiad	27.2.2007	1.81	26.1.2008	3.13	24.11.2009	17.8.2011	22 months
8	Patan	23.12.2006	2.13	22.11.2007	3.80	12.8.2010	28.12.2010	33 months
9	Rajpipla	4.12.2006	1.73	3.11.2007	2.31	3.6.2009	14.8.2009	19 months
10	Saputara	5.6.2007	0.88	5.4.2008	1.38	10.1.2008	25.2.2008	No delay
	Total		**18.30**		**31.67**			

(Source: Information furnished by respective R&B Divisions)

[68] Amreli, Gandhidham, Godhra, Himatnagar, Junagadh, Limbdi, Nadiad, Patan, Rajpipla and Saputara
[69] the revised Technical Sanction is yet to be accorded

Construction work was badly delayed

Against the stipulated period of completion of nine to 11 months, all works (except Saputara) were badly delayed (upto one to two years: five works, and two to three years: two works). In respect of two ongoing works, delays as on 31 March 2011 were 38 months (Gandhidham) and 40 months (Junagadh).

Roads and Building Department attributed delays to the faulty preparation of estimates and late submission of designs/drawings by architect and execution of substantial excess and extra items due to revision of designs. No action was taken to either terminate the contract with the Architect or to impose any penalty on him for delayed services.

1.3.5.3 Deficient services of Architect

Due to deficient services of architect, several extra/new items introduced and excess quantities executed

Executive Engineer, R&B Division, Himatnagar executed (March 2006) agreement with an architect[70] to design 10 Sadar Patel Sports Complexes, prepare plans and estimates, working drawings and structural design and to supervise the work periodically, in respect of all the centres. The architect was entitled for a fee of 2.25 *per cent* of the estimated costs and was paid a total fee of ₹34.15 lakh upto February 2011 on the basis of certification of work by the concerned EEs.

- ***Execution of excess quantities and extra/new items***

We observed that on the recommendations of the architect, in all 93 extra/new items (₹2.19 crore) were executed. The nature of changes was pertaining to structural design, cement concrete work, etc.

- ***Benefits of 'rates quoted below estimates' not received***

The rates quoted by contractors ranged 3.77 *per cent* to 16.41 *per cent* below the estimated costs (EC). Contract conditions provided that agencies would be paid at the tendered cost (TC) for extra/new items and excess quantities executed. Tender conditions further provide that in cases where the quantities executed were in excess of 130 *per cent* of the estimated quantity, the agencies were entitled for payment at the EC. We observed that the agencies executed quantities in excess of 130 *per cent* amounting to ₹44.24 lakh, but could not get benefits of the TC, which were below the EC. Thus, the services rendered by the architect were defective.

1.3.5.4 Poor utilization of Bhavnagar Sports Complex

A Sports Complex at Bhavnagar was constructed in 1996 at a cost of ₹1.24 crore and entered (July 2006) in the Property Record Book of R&B Division, Bhavnagar.

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[70] Jawahar Mori, Rajkot

The complex was situated far away from the city. Therefore its facilities were not being utilized to the optimum level. Senior Coach stated (January 2011) that construction of a new Sports Complex that can be optimally utilized was under consideration.

Moreover, the athletic track and multi-purpose hall of the Sports Complex were damaged in the earthquake of January 2001, but both of them were continued to be utilized. The officers of the R&B Division inspected the Sports Complex in August 2010 and on verification of the damages, directed the Sports Complex authorities to stop utilization of it.

The Senior Coach stated (April 2011) that the Executive Engineer of R&B Division has been asked (April 2011) to carry out necessary repairs to the athletic track and multipurpose hall. However, the fact remains that damaged track and multipurpose hall, despite being hazardous to the users, were utilized during the period 2001-10.

1.3.6 Land Acquisition

1.3.6.1 Unavailability of Land

Chief Secretary, GOG/Secretary, Sports, Youths and Cultural Activities/SAG made requests (April 2005, December 2006, February 2008) to Collector, Bharuch/Tapi/Vadodara/Navasari and Surat Urban Development Authority, Surat for allotment of land for the Sport Complexes in the respective districts. However, the concerned authorities have not allotted land, as a result of which construction could not start at these places as planned.

1.3.6.2 Inadequate planning of expenditure

Works were sanctioned without availability of land

Scrutiny of records revealed that as shown in Table 3, in certain cases, sanctions for construction of Sports Complexes were accorded and processed even as clear possession of the land was not available.

Table 3: Allotment of land without clear possession

Sr. No.	Centre	Allotted by whom	Date of allotment	Area	Remarks	Amount of works expenditure
1	Gandhinagar	Roads and Buildings Department	August 2007	25 acre	There were encroachments in the land allotted. When construction of compound wall was in progress, the encroachers obtained stay order against their evacuation (May 2008) from Court	₹ 32.18 lakh
2	Valsad	Collector, Valsad	May 2000	9230.67 sqm	The land was under occupation with Valsad Sarvajanik Kelavani Mandal on lease; since the lease period expired (September 1994) Collector, Valsad allotted land to SAG. However, leasee-trust obtained stay order from the Court against construction of Sports Complex on the land	0
3	Anand	Collector, Anand	July 2008	15 acre	There was perennial water logging in the land and also a crude-oil pipeline crossing through it. Hence construction of Sports Complex could not start	0

(Source: Information furnished SAG)

In this connection, we observe that –

- During 2007-08, R&B Department allotted encroachment-free land to five other agencies[71] at Gandhinagar (including two private entrepreneurs), all admeasuring 25 acre or more, but did not provide land for SAG

- As for Valsad Sports Complex, Budget provisions were being made of ₹10 lakh in 2003-04 and ₹1.30 crore in 2011-12 notwithstanding the land being not under the possession of R&B Department.

- SAG's request (December 2008) to Collector for allotment of alternative site for Anand Sports Complex had borne no fruits (March 2011); consequently budget provision of ₹1.30 crore made during 2011-12 would serve no purpose apart from presenting a misleading picture to the legislature.

Thus, planning for construction of Sports Complexes as above was inadequate. This resulted in allocation of funds unfruitful.

1.3.7 Sports equipment

1.3.7.1 Savings out of grants for purchase of equipment

There were heavy savings against grants made available for purchase of sports equipments

Grants received by SAG and expenditure incurred during 2006-11on purchase of sports equipment are as in **Table 4**.

Table 4: Grants received and expenditure incurred on purchase of sports equipment

(Rupees in lakh)

Year	Grants received	Expenditure incurred	Savings	Percentage of savings
2006-07	10.00	3.14	6.86	69
2007-08	10.00	10.55	0	0
2008-09	30.00	9.85	20.15	67
2009-10	30.00	8.26	21.74	72
2010-11	30.00	11.87	18.13	60
Total	**110.00**	**43.67**	**66.88**	

(Source: Information furnished by Sports Authority of Gujarat)

It may be seen from the above that even out of meager budget outlay of ₹1.10 crore allotted over a period of five years, expenditure was ₹43.67 lakh only (40 *per cent*) resulting in a saving of ₹66.88 lakh (60 *per cent*). The expenditure incurred was mostly on petty purchases, for which a grant of ₹19,500 was allotted to each district. This underlined the low priority accorded by the GOG for promotion of sports in the State.

Sports Authority of Gujarat received demands (2010-11) from five[72] District Sports Centres for purchase of various sports equipment, but these equipment could neither be provided nor funded by SAG.

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[71] (i) Public Health Foundation of India, New Delhi-50 acre; (ii) GIDC, Gandhinagar-55 acre; (iii) National Institute of Pharmaceutical Education and Research-60 acre; (iv) Satyam Computers Private Limited-25 acre (since surrendered back in April 2010); (v) Tata Consultancy services Limited-25.5 acre

[72] Devgadh Baria, Hitmatnagar, Nadiad, Porbandar and Rajpipla

Sports Authority of Gujarat stated (April 2011) that whereas earlier equipments from vendors at the rates approved by Sports Authority of India, in 2009-10 tenders were floated for procurement of sports equipments. But tenders were cancelled owing to high variation of rates between the bidders and quality of equipments offered. Tenders were re-invited in August 2010, but the parties failed to provide samples and therefore purchase procedure could not be completed. The fact remains that the SAG could not procure sports equipment, which adversely affected coaching programme for various sports competitions.

1.3.8 Hostel facilities for sportsmen

1.3.8.1 Poor intake in sports hostels

Sports Hostels constructed were grossly under-utilized

There were five hostel buildings under the control of SAG, one each at Bhavnagar, Devgadh Baria, Limbdi, Nadiad and Porbandar. The created and utilized intake capacity is given at Table 5.

Table 5: Intake capacity created and utilization in Sports hostels

Sr. No.	Place	Intake capacity	Utilization				
			2006-07	2007-08	2008-09	2009-10	2010-11
1	Bhavnagar	64	30	38	44	49	25
2	Devgadh Baria	50	Not yet operational				
3	Limbdi	65	Not yet operational				
4	Nadiad	64	49	38	38	38	43
5	Porbandar	51	39	34	28	37	28

(Source: Information furnished by SAG)

It may be seen from the above that the facilities created were grossly under-utilized. SAG replied (August 2011) that different private institutions were carrying out coaching activities and despite wide publicity, sportsmen from outstation had not preferred to join the institutions.

Hostel buildings at Devgadh Baria and Limbdi were purchased/completed in 1993-94 (₹30lakh) and 1998 (₹67.39 lakh) respectively. SAG deposited ₹15.36 lakh (July 2005) with R&B Division, Dahod for repairing of Devgadh Baria hostel. However, records pertaining to remittance of deposit were not available in R&B Division, Dahod (September 2011).

At Limbdi, damage caused by earthquake in 2001 was repaired seven years later (September 2008) at a cost of ₹18.85 lakh. Further, furniture purchased in 1998 was transferred to Nadiad hostel (January 2004). Furniture worth ₹8.74 lakh was purchased and provided to hostel after another four years as late as in 2008. SAG stated that hostels at Devgadh Baria and Limbdi are not-operational due to damaged hostel not being repaired completely and for want of qualified staff.

Thus, the purpose for which these hostels were purchased/constructed was by and large not fulfilled despite incurring expenditure on construction of

buildings, repairs, furniture, etc. All this underscores the attitude of the administrator towards the promotion of sports in the State.

1.3.9 Coaches in sports complexes

Coaches are the most important instrument in developing any sports team, but no annual work programme has ever been prepared for optimum utilization of the coaches and filling up vacancies of coaches. Further there was no specific charter of duties prescribed for coaches.

1.3.9.1 Synchronization facilities vis-à-vis manpower not achieved

Coaches were appointed without facilities and facilities created, where no coach were posted

Scrutiny of records revealed sanctioned strength of coaches was not made on game-wise and district-wise. Further scrutiny revealed instances of mismatch between availability of coaches and that of sports facilities (**Appendix-XVI**). SAG stated (April 2011) that as the Sports Complexes were not available, coaches were performing duties at University/School play fields, clubs and private complexes. This however, did not explain the mismatching resources. It was also stated that action would be taken for shifting the coaches.

1.3.9.2 Vacant posts of coaches

Scrutiny of records revealed that there were 63 sanctioned posts of coaches (March 2011), of which 21 posts (33 *per cent*) were vacant. Further, there were 131 posts of contractual coaches, of which 69 posts (53 *per cent*) were vacant. Thus, coaching facilities actually available were far below the assessed requirement.

1.3.9.3 Diversion of coaches for other duties

We observed that out of 42 regular coaches in position, as many as 27[73] were deployed for administrative works. Further, while regular coaches were only supervising coaching camps and regular coaching activities in schools were being handled by contractual coaches. Thus, engagement of coaches was without direction and without evolving a proper coaching programme. SAG stated (May 2011) that services of coaches were otherwise utilized due to administrative expediency.

1.3.9.4 Appointment of overaged coaches

Government accorded permission (November 2009) for appointment of 131 coaches on contractual basis, out of which 70 coaches were appointed (August 2010). We observed that of the 70 coaches, 14 coaches were older than the permitted age of 35 years. Though the contractual services were for only 11 months, approval for such appointment from the competent authority was not obtained (July 2011).

[73] 25 at district places and 2 in SAG

1.3.10 Monitoring SAG activities

1.3.10.1 Decisions taken in General Body meeting not implemented

Memorandum of Association of SAG provide that General Body[74] shall meet at least once in a year for review of its performance and give such directions to the Governing Body, as deemed necessary. However, the Society met only once (November 2008) during the period 2006-11.

In the said meeting, it was

- decided to create a Technical Division to look after technical matters in relation to creation of infrastructural facilities in Sports Complexes and
- principally agreed to develop a Sports City in the State.

However, no progress was made in the matter (March 2011) for which reasons were not found on record.

Sports Authority of Gujarat stated (September 2011) that action would be taken to convene General Body meet and to create Technical Division/develop Spots City. The reply of SAG is not tenable as important functions of the General Body remained unaccomplished and Technical Wing/Sports City did not come into existence even three years after a decision had been taken in November 2008.

1.3.10.2 Decisions taken in Governing Body not implemented

Memorandum of Association also provides that the Governing Body[75] shall meet as often as necessary and at least once in each quarter. However, it was seen that during 2006-11, only five meetings were held.

- In the meeting held in August 2008, it was decided to appoint coaches upto Taluka level
- In another meeting (April 2010), it was proposed to identify one or two popular games of Gujarat State to nurture the talent in the State.

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[74] The Society (SAG) consists of 33 members. Hon. Minister for Youth Services and Cultural Activities is the president of the society, The State Minister for Sports is the vice president of the society, Minister for R&B, Hon. Parliamentary Secretary (Sports), Director General, Secretary Youth Services and Cultural Activities, Secretary Finance Department (Expenditure), Secretary H&FW Department, The Industries Commissioner, Secretary R&B Department, Director of Higher Education, Three members of the Legislative Assembly to be nominated by the Minister for Parliamentary Affairs, Five collectors to be nominated by rotation by the Government of Gujarat, President Gujarat State Olympic Association, Vice-Chancellor of Universities in Gujarat State to be nominated by rotation, President/Secretary of the Association of Gujarat State Chambers of Commerce and Industry, Three Sports Promoters and persons knowledgeable in matters relating to promotion organization and administration of sports(including at least one woman) to be nominated by the Government of Gujarat, Three outstanding sports persons including at least one woman to be nominated by the Government of Gujarat, Joint/Deputy Secretary Youth Services and Cultural Activities Department, Director of physical Education and Youth Welfare of three Universities of the State to be nominated by the Government of Gujarat by rotation, Regional Director Western Region SAI Gandhinagar and the Director of Youth Services and Cultural Activities Gujarat State are the members of the Society (i.e. SAG).

[75] Hon. Minister for Youth Services and Cultural Activities is the Chairman of the Governing Body. Hon. State Minister for Sports Gujarat is Vice Chairman of the Governing Body, Director General SAG is Dy. Chairman of Governing Body, Parliamentary Secretary (Sports), Secretary Youth Services and Cultural Activities, Secretary Finance Department, Secretary R&B, Director Youth Services and Cultural Activities, Regional Director Sports Authority of India Western Region are the members of the Governing Body.

However, both the above decisions have not been implemented (March 2011) for which no reasons were found on record.

1.3.11 Performance of Gujarat in National School Games

Amongst the 39 participating States/UTs in the 55th National School Games, 2009-10, Gujarat stood at ninth position with 80 medals (36 gold, 23 silver and 21 bronze), whereas States like Delhi, Maharashtra, Punjab, Haryana, West Bengal, Uttar Pradesh, Kerala and Karnataka were the States ahead of Gujarat. Gujarat however had left behind prominent States like, Tamil Nadu, Madhya, Pradesh, Andhra Pradesh, Bihar and Rajasthan, which underline the existing sports potential of the State.

At the 56th National School Games, 2010-11, Gujarat stood at seventh position with 117 medals (38 gold, 30 silver and 49 bronze). During the games States of Maharashtra, Delhi, Haryana, Punjab, Kerala and Manipur were ahead of Gujarat. The prominent States, Gujarat left behind were Karnataka, Tamil Nadu, Uttar Pradesh, West Bengal, Madhya Pradesh, Andhra Pradesh, Bihar and Rajasthan.

1.3.12 Conclusion

While the state has a good potential to achieve glory in sporting activity, there is a lack of planning to tap the sporting talent of the state. The Government is yet to frame a state specific sports policy. To groom the budding sports talent of the state it is imperative that adequate infrastructure in form of sports complexes and hostels are provided to them. Concerned Revenue authorities did not allot land for sports complexes in five places and in three places clear possession of the land allotted was not available. Delays were also noticed in the construction of sports complexes. Budgetary support for operation of sports complexes was also low. Sports hostels were either not operational or did not operate to capacity. Proper coaching is a must for the athletes to achieve their true sporting potential. There were vacancies of coaches and their postings too were not made scientifically based on the facilities and requirements in their place of posting.

1.3.13 Recommendations

- Sports policy specific to the State may be framed and action plan prepared to tap the talents of the State;
- Action may be taken for allotment of land for construction of Sports Complexes
- Vacant posts of coaches may be filled up early; placement of coaches planned properly and according to availability of facilities; and
- Decisions taken at management bodies be promptly implemented.

The matter was reported to Government (June 2011); reply has not been received (December 2011).

CHAPTER II

This chapter contains one paragraph on "Energy Management of pumping stations of Gujarat Water Supply and Sewerage Board" and eight individual paragraphs on audit of transactions.

TRANSACTION AUDITS

NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT

2.1 Energy Management of pumping stations of Gujarat Water Supply and Sewerage Board

2.1.1 Introduction

The Gujarat Water Supply and Sewerage Board (GWSSB), established in April 1981, is responsible to provide water supply and sanitation services in the rural areas of the State. GWSSB operates various bulk/regional/group/individual water supply schemes and water drawn from sources are treated and supplied to end users. These activities require high energy consumption; therefore, proper functioning of the machineries and energy costs are key risk areas.

The Chief Engineer (Mechanical), GWSSB is responsible for operation and maintenance of water pumping stations and is assisted by Superintending Engineers (SEs) and Executive Engineers (EEs) at Circle and Division level respectively. Audit test checked records of 10 SEs and 12 EEs[1]. The important findings are discussed in the succeeding paragraphs.

The core activity of GWSSB is extraction by pumping and conveyance of water; the expenditure incurred during 2006-10 on Water Supply Schemes is detailed in **Table 1**.

Table 1: Expenditure on Water Supply Schemes

(Rupees in crore)

Year	Total expenditure of GWSSB	Of which total O&M expenditure	Of which, Expenditure on power	Percentage of expenditure on power to TE
2006-07	337.57	243.44	116.58	35
2007-08	448.17	307.71	174.25	39
2008-09	468.65	324.30	164.78	35
2009-10	484.91	345.36	180.14	37

(Source: Annual Accounts of Gujarat Water Supply & Sewerage Board)

[1] With a view to ascertain the efficiency of energy management practices adopted by them

We observed that expenditure on power to total expenditure (TE) of Water Supply (WS) Schemes ranged between 35 *per cent* and 39 *per cent* (2006-10).

2.1.2 Power saving measures not adopted

2.1.2.1 Norms for 'energy audit' not fixed

Considering the ever increasing demand for energy and the critical importance of energy in economic growth, Government of Gujarat (GOG) made it mandatory for all High Tension (HT) consumers having contract demand of 200 KVA and above to carry out energy audit by approved auditors once in three years. However, it was seen that GWSSB had not fixed any norms for conducting energy audit.

We observed that out of 66[2] HT connections having contract demand of 200 KVA and above by GWSSB, energy audit was conducted (2006-10) in respect of 13 connections[3] only. Therefore, areas of inefficiencies and consequent leakage/wastage of energy remained unascertained in the remaining 53 connections.

While accepting (May 2011) the audit observation, EEs stated that GWSSB had not fixed any norms for energy audit, but the EEs of the Divisions had conducted energy audit of their own. They had received no instruction to do so from GWSSB. Thus, whatever energy audit conducted was done due to the initiative of the incumbent EE.

2.1.2.2 Norms for reduction of friction not fixed

Government instructed GWSSB (January 2006) to take various measures for reduction of friction in pumps so that energy costs could be controlled. However, GWSSB did not take any action in the matter.

2.1.3 Contract demands

While applying for HT connection, consumer has to specify the contract demand based on load requirement and execute an agreement with the power supplier. The contract demand could be increased/decreased subsequently, depending on actual requirements. The charges leviable by the power supplier as per tariff fixed by Gujarat Electricity Regulatory Commission[4] (GERC) were –

(i) Fixed demand charges[5] at 85 *per cent* of contract demand or actual maximum demand during the billing cycle, which ever was higher; and

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[2] (i) Ahmedabad-7 connections, (ii) Bhavnagar-10 connections, (iii) Bhuj-5 connections, (iv) Gandhinagar-5 connections, (v) Jamnagar-10 connections, (vi) Junagadh -3 connections, (vii) Mehsana-6 connections, (viii) Palanpur-9 connections, (ix) Rajkot-3 connections and (x) Surendranagar- 8 connections

[3] (i) Jamnagar-3 connections, (ii) Mehsana -4 connections, (iii) Palanpur-3 connections and (iv) Rajkot-3 connections

[4] The regulatory body empowered to fix tariffs for power consumed by consumers

[5] ₹98/kVA (kilovolt per ampere) upto 31.3.2010 and ₹100/kVA from 1.4.2010

(ii) Energy charges on actual units of electricity consumed.

- ***Avoidable payments due to excess contracted demand***

There were 81 HT connections in the test-checked Divisions, of which in 15 connections, the actual demand was consistently less (2006-11) than the contract demand. However, review of actual demand with reference to contract demand was not done with a view to get the contract demand reduced. This resulted in avoidable payment of ₹94.27 lakh (**Appendix-XVII)** on demand charges during the period.

The EEs agreed to take up the matter with the power supply company; but attributed higher contract demand to incomplete projects (Ahmedabad and Jamnagar), mandatory payment of 85 *per cent* of demand charges during first two years (Bhavnagar and Rajkot) and HT connection being obtained on installed capacity of pumps. The replies are not tenable because demands should have been synchronized with the progress of work.

- ***Avoidable payments due to excess consumption than contracted demand***

In the case of HT connection of EE, PH Works Division, Mehsana, actual maximum demand was 796 to 921 (2007-08), 895 to 982 (2008-09), 890 to 1038 (2009-10) and 873 to 988 (2010-11). However, the Division had a contract demand of 550 KVA (upto December 2008) and 850 KVA (January 2009 onwards) and paid for the excess demand. Failure to review and increase the contract demand resulted in avoidable expenditure of ₹15.84 lakh.

- ***Avoidable expenditure due to obtaining HT connection for pump house without water at source***

Gujarat Water Supply and Sewerage Board got executed (December 2006) Dhari Group Regional Water Supply Scheme[6] (Amreli district). The source of Water Supply Scheme was Saurashtra Pipeline Project[7] (SPP).

Executive Engineer, Mechanical Division, Bhavnagar established pumping stations and accordingly obtained five HT connections[8] (July 2001 to February 2005). However, due to non-availability of water because of low carrying capacity of the pipelines of SPP, the pumping stations could not be made operational.

Meanwhile, the power supply company charged GWSSB minimum demand charges (July 2001 to August 2011) aggregating to ₹1.42 crore. Thus, action of

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[6] Expenditure incurred on the project was ₹30.41 crore

7 Saurashtra Pipeline Project drawing water from Pariej and Kanewal tanks fed by Mahi Canal System. Under this project, pump-houses (Pariej/Kanewcal and Piple) and sumps (Pipli, Navda, Vallabhipur and Botad) were constructed. Water under the project was conveyed through MS bulk pipes (paragraph 3.3 of Audit Report for the year ended March 2003)

[8] Chhatadiya, Devla, Gavadaka, Malsika and Morzer

GWSSB to obtain HT power connection without ascertaining availability of water at source resulted in avoidable expenditure of the amount.

2.1.4 Irregular levy/payment of electricity duty

Section 3 (2) of Gujarat Electricity Act provides that electricity consumed for public water works are exempt from payment of Electricity Duty (ED). Scrutiny of energy bills of 37 HT[9] connections at pumping stations under nine Divisions revealed that GWSSB was being irregularly charged ED amounting to ₹6.81 crore (2006-11).

Of these, the power supply company stopped levy of ED in respect of eight connections; but the concerned EEs have not yet taken up the matter with the appropriate authority[10] for refund of ED already paid. And in the remaining 27 connections, GWSSB continued pay the ED (July 2011).

The EEs, while accepting avoidable payment, took-up or agreed to take-up the matter with the suppliers for refunds.

2.1.5 Avoidable expenditure due to non-maintenance of power factor

Power factor (PF) of an HT supply was defined to mean as 'ratio of real power flowing to the load to apparent power in the circuit'. Maintenance of PF is required to avoid (i) power loss in cables/switch gears, (ii) additional load requirement for running machineries and (iii) increased wear and tear to machineries. A consumer is required to maintain 90 *per cent* PF, failing which, PF adjustment charges at one *per cent* (for shortfall from 90-85 *per cent* for *per* unit of drop) and at two *per cent* (for shortfall below 85 *per cent* for each unit drop). Wherever, operation of pumping stations was out-sourced, liability for making payment of PF adjustment charges rest with concerned agency.

We observed that of the billing of 43 HT connections (nine Divisions) at pumping stations, power supplier levied PF adjustment charges of ₹1.20 crore[11] (2006-11), which was avoidable. Of these, ₹54.37 lakh[12] pertained to pumping stations operated by GWSSB and rest pertained to outsourced agencies[13], which was recoverable.

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[9] Ahmedabad (7 connections-₹8.70 lakh); Gandhinagar (3 connections-₹11.19 lakh); Mehsana (6 connections-₹291.06 lakh); Rajkot (3 connections-₹35.10 lakh); Junagadh (1 connection-₹35.86 lakh); Surendranagar (2 connections-₹31.67 lakh); Himatnagar (9 connections-₹35.62 lakh); Anjar 1 and 2 (5 connections-₹206.97 lakh); Jamnagar (1 connection-₹25.33 lakh) – Total ₹681.50 lakh

[10] Commissioner of Electricity Duty was entrusted with the power to collect ED from consumers through power supplier companies

[11] 2006-07-11 to 1 *per cent* (₹2.40 lakh); 2007-08-6 to 1 *per cent* (₹36.33 lakh); 2008-09-9 to 1 *per cent* (₹47.23 lakh); 2009-10-7 to 1 *per cent* (₹16.12 lakh); 2010-11-10 to 1 *per cent* (₹18.03 lakh) – Total ₹120.11 lakh

[12] (i) PH Works Division, Jamangar - ₹12.99 lakh, (ii) PH Works Division, Junagadh ₹2.82 lakh, (iii) PH Works Division, Surendranagar - ₹5.48 lakh, (iv) PH Works division, Himatnagar - ₹26.39 lakh and (v) PH Works Division No.1, Anjar - ₹6.69 lakh

[13] Of ₹66 lakh due from oursourced agencies, recovery of ₹52.43 lakh has been effected (May 2011)

2.1.6 Excess payments of energy charges

2.1.6.1 Excess payment due to incorrect tariff

Under the electricity tariff in respect of LT consumers, rates for water works were classified under three distinct categories as in **Table2**.

Table 2: Classification of water works

	Category	4/2006 to 1/2009		2/2009 to 3/2010		4/2010 to 3/2011	
		Fixed charges	Energy charges	Fixed charges	Energy charges	Fixed charges	Energy charges
		Amount in rupees *per* BHP (fixed charges)/unit (energy charges)					
a	Water works (WW)/ sewerage pumps (SP) operated by other than local body	15.00	3.40	15.00	3.50	15.00	3.60
b	WW and SP operated by local authority and GWSSB located outside Gram Panchayats	9.00	3.20	9.00	3.30	9.00	3.40
c	WW of Municipalities and GWSSB located within Gram Panchayats	0	2.30	0	2.40	0	2.50

(Source: Electricity tariff of power supply company)

Audit scrutiny revealed that power supplier wrongly classified GWSSB under category (a) though these fell under lesser category of (b) or (c). Such categorization resulted in excess payment of fixed charges/energy charges of ₹13.14 crore in respect of 302 LT connections at pumping stations under 12 divisions as in **Table 3**.

(Table 3: Excess payment due to wrong classification)

(Rupees in lakh)

Sr. No.	Place of division	Number of LT connection at pumping stations	Excess payment of fixed charges	Excess payment of energy charges	Total
1	Ahmedabad	26	5.63	53.28	58.91
2	Anjar	28	1.89	71.42	73.31
3	Bhuj	2	0.05	1.91	1.96
4	Bhavnagar	7	0.71	8.83	9.54
5	Gandhinagar	5	1.30	6.87	8.17
6	Palanpur	156	38.73	784.58	823.31
7	Jamnagar	15	3.84	62.62	66.46
8	Junagadh	11	2.29	45.37	47.66
9	Rajkot (3 divisions)	40	8.71	180.86	189.57
10	Surendranagar	12	2.54	32.85	35.39
	Total	**302**	**65.69**	**1248.59**	**1314.28**

(Source: Information collected from GWSSB Divisions)

Scrutiny of the energy bills of 23 HT connections of pumping stations under four divisions revealed that supplier had incorrectly levied demand charges at higher

rates. These bills were paid by the divisions resulting in excess payment of demand charges of ₹34.41 lakh[14].

The EEs, while accepting the incorrect categorization, took up or agreed to take up the matter with the electricity supplier licensees.

2.1.6.2 Excess payment due to improper scrutiny of bills

Scrutiny of records revealed that energy bills, as received from power supply companies were not scrutinized by Divisional/sub-Divisional Offices and payments made by SEs after bills were 'passed for payments' by the EEs/DEEs. Scrutiny of the bills of Palanpur Circle/Division revealed excess payment/double payment of ₹11.66 lakh due to improper scrutiny as detailed in **Table 4**.

Table 4: Excess payment

(Rupees in lakh)

Name of Division/Circle	Excess payment	Reasons for excess payment
Public Health Division, Palanpur	5.67	Actual bill was for ₹63013.50 for June 2009. But supplier issued bill for ₹ 630135.00 which was paid without checking.
Public Health Circle, Palanpur	4.92	Incorrect recording of units consumed (June 2008, January 2009, October and November 2010) without checking reading of the previous bills.
Public Health Circle, Palanpur	1.07	The charges were levied by the supplier on 53844 units (November 2010) against actual consumption of 26922 units.
Total	**11.66**	

(Source: Information collected from GWSSB Divisions)

The EEs, while accepting the excess payment, took up or agreed to take up the matter with the electricity supplier licensees for refund.

The matter was reported to Government (August 2011), reply was not received (December 2011).

[14] (1) Mechanical Division and PH Works Division, Ahmedabad :Six cases - ₹3.98 lakh; (2) Mechanical Division and PH Works Division, Gandhinagar: Eight cases - ₹4.83 lakh; (3) PH Works Division, Mehsana :Five cases - ₹23.82 lakh; (4) PH Works Division, Surendranagar : Four cases - ₹1.78 lakh

2.2.1 Fraudulent drawal/misappropriation/embezzelement/losses

URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

2.2.1.1Under-realization of premium resulting in loss of ₹5.56 crore

Reduction of the value of the land for the purpose of conversion of leasehold to freehold resulted in loss of ₹5.56 crore

The Gujarat Housing Board Act, 1961 (the Act) provides that the Board may retain, lease, sell, exchange or otherwise dispose of any land, building, or other property vested in it and situated in area comprised in any housing scheme sanctioned under the Act. But, under the Act, there was no provision to dispose of the land for any purpose other than housing

Scrutiny of records (September 2010) of Executive Engineer (EE), Housing Division, Ahmedabad revealed that GHB allotted (1978) 1,58,921 sqm land at Vastrapur (Ahmedabad city) to Life Insurance Corporation of India (LIC) on 99 years leasehold for their housing colony. Of the said land, LIC requested (December 2006) GHB for conversion of 81,770 sqm land from leasehold to freehold for construction of a commercial project.

In violation of the provisions of the Act, GHB resolved in their meeting (December 2006) to convert the land from lease-hold to free-hold for commercial purpose. It was also decided to levy 30 *per cent* premium of the value of the land as fixed by the Town Planner for such conversion, which worked out to ₹89.11 crore.

However Chairman[15] of GHB, on a request by LIC reduced the value to ₹83.55 crore, which was paid (December 2007) and conveyance deed registered (August 2010) transferring the title of the land to LIC. This resulted in under-realization of premium of ₹5.56 crore.

On being pointed out, Government stated (August 2011) that since LIC was a Government of India Corporation, in order to make their commercial project viable, it has been decided to reduce the rate. Government also stated that GHB, being the owner of the land could make revision in the suggestive price given by Town Planner, especially when the decision was taken by Chairman, GHB-cum-Principal Secretary, Urban Development and Urban Housing Department. The reply of Government was not tenable as –

(i) GHB was not authorized by the Act to dispose of the land for any purpose other than housing; hence it could not allow conversion of land from lease-hold to free-hold for commercial purpose;

[15] Chairman has his original charge of Principal Secretary, Urban Housing and Urban Development Department

(ii) Contention of Government to subsidize the rate of land for a commercial project is not justifiable;

(iii) Decision to charge LIC at 30 *per cent* of the market rate, as fixed by the Town Planner, was taken during the meeting of the Board of Directors of GHB; hence Chairman-cum-Principal Secretary was not authorized to modify the decision, especially when it was taken against the financial interests of the GHB.

2.2.2 Infructuous/Wasteful expenditure and overpayments

NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT

2.2.2.1 Wasteful expenditure of ₹7.43 crore on a water supply project

Execution of Water Supply Scheme without ensuring 'source' resulted in wasteful expenditure of ₹ 7.43 crore

In order to serve Mahuva taluka (Surat district) with safe drinking water, Chief Engineer (Zone I), Gujarat Water Supply and Sewerage Board (GWSSB) accorded Administrative Approval and Overall Technical Sanction (June 2007) for Vanskui Group Water Supply Scheme (VGWSS) at an estimated cost of ₹8.67 crore. Superintending Engineer (SE), Public Health Circle, GWSSB, Surat was in the charge of work.

Work order for the head-works[16] and distribution network was issued (October 2008) to a contractor at their tendered cost of ₹8.48 crore. The contractor executed the work (except those pertaining to canal crossing) costing ₹7.43 crore (April 2011). We observed that works related to canal crossing were not executed in the above sanction (July 2001).

We also observed that that work on VGWSS was started without getting water reserved from the source, viz. Ukal Left Bank Canal (ULBC). Though formal orders have not been received (July 2011), Water Resources Department (WRD) 'in principle' sanctioned (February 2011) permission to draw water from Kakrapar Left Bank Canal (KLBC). But, Government stated (July 2011) that source of KLBD was not feasible from techno-economical point of view. Moreover, identifying a new source would render the structures already constructed at the intake point of ULBC redundant making the expenditure wasteful.

When pointed out, Government stated (July 2011) that the work was started in anticipation of getting water reserved and permission to 'open cut cross design' for canal crossings; KLBC as source has been sanctioned in principle and that

[16] Construction of intake chamber, Water Treatment Plant, underground sump, pump house, etc .

GWSSB was making all possible efforts for early approval. The reply of the Government is not justifiable as –

(i) GWSSB took up the work without ensuring availability of 'source' of water;

(ii) Identification of a new source to KLBC would result the expenditure wasteful on construction of head-works at the vicinity of ULBC;

(iii)The question of canal crossings was still not solved with WRD.

Thus, taking up VGWSS without any water source and without obtaining permission to cross canals resulted in wasteful expenditure of ₹ 7.43 crore.

2.2.2.2 Wasteful expenditure on payment of minimum demand charge of ₹ 55.73 lakh

Failure to synchronize pumping station with HT power connection resulted in wasteful expenditure of ₹ 55.73 lakh

Electricity Supply Code and Related Matters Regulations, 2005 provides that where a High Tension (HT) consumer fails to avail of the power within 60 days from the date of intimation of commencement of power supply, he shall be liable to pay the demand charges and minimum monthly charges as applicable from the date from which the above period expires or such period as may be extended by the power distribution licensee.

Scrutiny of records (July 2010) of Executive Engineer (EE), Drainage Division, Gandhinagar revealed that the Division applied (April 2006) for HT power connection with contract demand of 2400 KWA from the power distribution licensee (Utter Gujarat Vij Company Limited) for Khed pumping station and an agreement was executed (November 2006). The distribution licensee notified (13 April 2007) release of power and thus, the Division became liable to avail power supply from 12 June 2007, which was extended for two months (12 August 2007) on a request from the EE.

We observed that the pumping station was completed (January 2009) and for the intervening period (August 2007 to December 2008), the Division paid (January 2009) minimum demand charges aggregating to ₹55.73 lakh without utilization of power. Thus failure to get completion of pumping station synchronized with obtaining HT power connection resulted in wasteful expenditure of the amount.

On being pointed out, Government stated (September 2011) that EE was not in a position to utilize power within the period of sixty days from the date of intimation regarding commencement of power supply by UGVCL and that a proposal (August 2010) to waive the idle charge submitted to UGVCL was rejected (September 2010). The reply of Government was not tenable as EE applied for HT power supply before its actual requirement.

ROADS AND BUILDING DEPARTMENT

2.2.2.3 Wasteful expenditure of ₹ 32.63 lakh

Taking up construction of Taluka Seva Sadan at Borsad in the regulated area of a protected monument resulted in wasteful expenditure of ₹ 32.63 lakh

Provisions contained in Ancient Monuments and Archaeological Sites and Remains Rules 1959 (AMASRR) read with Archaeological Survey of India (ASI) notification (June 1992) provides that every person intending to undertake any construction in a prohibited area upto 100 mtr from protected limits and regulated area of further beyond it upto 200 mtr near or adjoining protected monuments shall apply to the Director General of Archeology at least three months before the date of commencement of such construction and obtain requisite permission.

The Governor in Council of erstwhile Bomaby State declared (June 1923) the step-well at Borsad (Anand district) as a protected monument under Section 3(1) of Ancient Monuments Preservation Act, 1904.

Scrutiny of records (July 2010) of Executive Engineer (EE), Roads and Buildings (R&B) Division, Anand revealed that Government i.e. Revenue Department and R&B Department respectively accorded Administrative Approval (July 2009) and Technical Sanction (January 2009) for construction of Taluka Seva Sadan (TSS) at Borsad at an estimated cost of ₹ 3.88 crore. The work order was awarded (October 2009) at a tendered cost of ₹3.30 crore and the work commenced.

Since the site of work was within the regulated area of the protected monument and permission under AMASRR was not obtained, ASI directed (February 2010) EE to stop the construction. ASI also turned down (April 2010) the request for post-facto sanction for construction. The contractor was finally relieved (March 2011) under foreclosure clause of the agreement and was paid (March 2011) ₹32.63 lakh for the work already executed, which proved wasteful.

When pointed out, Government stated (July 2011) that work order was issued as EE learnt from Mamlatdar, Borsad about non-inclusion of the step-well in the list of monuments as on 31 December 1992, published by Archeological Department.

The reply of the Government is not tenable as the work order was issued (October 2009) without due diligence and ascertaining complete facts.

2.2.3 Avoidable/excess/unfruitful expenditure

NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT

2.2.3.1 Avoidable payment of Electricity Duty of ₹1.61 crore

Providing power supply to residential units without separate power connection resulted in avoidable payment of Electricity Duty of ₹1.61 crore

The Bombay Electricity Duty Act, 1958 provides that Electricity Duty (ED) shall not be leviable on the power consumed by the Government, except those utilized for residential purposes. The subordinate legislation thereto further provides that where separate meters are not installed for the power consumed for different purposes, ED as applicable at the higher rate shall be levied for the whole of the power consumed.

Scrutiny of records (July 2010) of Executive Engineer (EE), Drainage Division, Gandhinagar revealed that the Division obtained power connection for two[17] pumping stations from the power distribution company. We observed that out of this power connection, Division provided power supply to the residential-units also without installing separate meters, which resulted in avoidable payment of ₹1.61 crore.

On being pointed out, Government stated (September 2011) that separate meters for residential blocks had now been installed and that exemption from payment of ED from the Commissioner for Electricity Duty is expected. The reply of the Government was not tenable as the Government had to pay the ED due to failure of the EE to install separate meters and that power consumption prior to installation of separate meters between Government and domestic purposes was not divisible.

ROADS AND BUILDINGS DEPARTMENT

2.2.3.2 Avoidable expenditure of ₹ 72.68 lakh due to defective estimates

Failure to draw correct estimates and appropriate tender conditions resulted in avoidable expenditure of ₹ 72.68 lakh

Work orders for construction of four structures[18] were issued (July 2006 to January 2008) at an aggregate tendered cost of ₹67.86 crore against their estimated cost of ₹ 64.97 crore. Out of the above, work of three structures (except Engineering College Building at Surat) were completed (July 2008 to October 2010) at a cost of ₹50.06 crore, whereas the remaining one was under progress, for which payment of ₹19.71 crore has been made (February 2011). Executive

[17] Sujalam Sufalam Canal Pumping station at Khed and Fatepur on Hathmati Guhai Pipeline Project

[18] (1) Polytechnic Building at Godhra, (2) Engineering College Building at Dahod, (3) Engineering College Building at Surat (under construction) and (4) Multi storeyed Building at Surat

Engineers (EE) of Roads and Buildings Division at Godhra, Dahod and Surat were in charge of the works in their jurisdiction.

The contracts, *inter-alia* provides for execution of 'controlled cement concrete' (mix-design) of the strength of M.150, M.200 and M.250. In Government orders (December 1986) instructions were issued for making provisions of 320 kg/cum, 400 kg/cum and 450 kg/cum cement for the above grades respectively for preparation of estimates. Estimates were accordingly approved, tenders floated and work orders issued.

Technical specification of the tenders state that proportion of cement in the 'mix design' be determined so as to achieve the appropriate strength. However, there was no condition therein for price adjustment for variation of the cement proportion.

Verification of test results of 'mix design' revealed that actual consumption of cement was 248/260/300 kg/cum (M.150 grade), 300/350/360 kg/cum (M.200 grade) and 330/375/385 kg/cum (M.250 grade) against the estimated provisions of 320 kg/cum, 400 kg/cum and 450 kg/cum respectively.

As a result of reduction in proportion of cement, there was, in all savings of 2793.29 MT cement as compared to the quantity provided for in the estimates, the cost of which works out to ₹72.68 lakh (**Appendix-XVIII**). Thus, failure to incorporate appropriate contract conditions resulted in avoidable expenditure of ₹72.68 lakh.

When pointed out, Department stated (July 2011) that in absence of enabling conditions in the contract, recovery could not be made for consumption of reduced quantity of cement.

The reply of the Department is not tenable as the above payment could have been avoided, had tender specifications been drawn in conformity with IS specifications and conditions for price adjustment incorporated for variation of quantity of prime material. Meanwhile, it was seen that Superintending Engineer, Vadodara R&B Circle instructed (December 2008) to incorporate a 'special condition' in the agreement for price adjustment depending upon the consumption of cement.

When reported, Principal Secretary to Government of Gujarat, R&B Department stated (November 2011) that to bring uniform practice in department, finalization of cement consumption for different grade of cement concrete was in process of collection of data of mix design for different regions of State according to source of material available in the respective region. On the basis of this a circular would be issued and the same would be followed in future.

2.2.4 Idle investment/idle establishment/blockage of funds

EDUCATION DEPARTMENT

2.2.4.1 Unauthorized parking of Government of India funds of ₹3.35 crore

Commissioner, Mid Day Meals did not utilize Government of India grant and furnished incorrect Utilization Certificates

Government of India (GOI), Ministry of Human Resources Development, Department of School Education and Literacy sanctioned (February 2008) a grant of ₹ 3.35 crore to Government of Gujarat for procurement of kitchen devices in 6707 schools under National Programme of Nutritional Support to Primary Education, 2006 (the Programme). The Programme provides that the devices shall be procured in de-centralized manner, preferably at school/block level, to avoid delays. Commissioner, Mid-Day Meal Scheme (MDM), was in charge of implementation of the Programme.

Scrutiny of records (October 2009) of the Commissioner, MDM revealed that GOI revalidated (February 2009) sanction subject to condition that amounts shall not be carried forward to 2009-10. However the Commissioner unauthorizedly credited (March 2009) the grant to Gujarat Children Fund[19] and then deposited (June 2009) with State-owned Gujarat State Financial Services (GSFS). Commissioner also furnished (July 2009) Utilization Certificate to GOI.

The Commissioner withdrew (December 2010) the amount together with interest amounting to ₹3.68 crore and allotted (February 2011) to Deputy Collectors, MDM of all the districts. Details of actual utilization of the grant by the Deputy Collectors are awaited (July 2011). Thus the Commissioner, instead of refunding the amount to GOI at the end of 2008-09, unauthorizedly parked the amount in Children Fund/GSFS and thereafter allotted to Deputy Collectors of MDM for its utilization.

The Commissioner, MDM stated (May 2011) that GOG decided centralized procurement of kitchen devices through e-Tendering[20]. However, due to non-finalization of e-Tendering procedure, the grant could not be utilized within the stipulated period. The reply of the Commissioner is not tenable as the Pragramme itself provides for de-centralized purchases so as to avoid delays and therefore the whole purpose of sanction of GOI grant was defeated. Further, Commissioner furnished Utilization Certificates to GOI without actual utilization of funds.

The matter was reported to Government (June 2011); reply has not been received (September 2011).

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[19] A fund created by Education Department of GOG (January 1985) to encourage development of children

[20] State Government made e-tendering compulsory for estimated value of ₹10 lakh and above from June 2007

2.2.5 Regulatory issues and other points

PORTS AND TRANSPORT DEPARTMENT

2.2.5.1 Outstanding recovery of dues

Gujarat Maritime Board failed to recover ₹28.73 crore due to it from a licensee towards interest on belated payments and deficiency in wharfage not handled

Gujarat Maritime Board (GMB), constituted under the GMB Act, 1981 (the Act) was entrusted with *inter-alia* the responsibilities of providing facilities for handling cargo and powers to levy port dues and other charges for services rendered, as per Schedule of Port Charges (SoPC) as notified from time to time.

Gujarat Maritime Board entered into an agreement[21] (December 2006) with Continental Warehousing Corporation Limited, Mumbai[22] (licensee) to lease out 250 metre long existing jetty of the former at Rozi pier[23] of Jamnagar port to the latter for a period of 25 years. Analysis of conditions of the agreement inter-alia provided that –

- Licensee was to pay one time premium of ₹2.50 crore and the cost of construction of jetty amounting to ₹11.30 crore in four equal quarterly installments. The first installment was to be paid before execution of the agreement;

- Licensee was to handle the minimum guaranteed cargo of 9.2 lakh MT in a year. Even if it failed to do so, it would be liable to pay wharfage charges at the then prevailing rates on the difference between the guaranteed minimum tonnage and actual cargo handled;

- Delayed payment would attract levy of interest at 18 *per cent* per annum and that failure to comply with the conditions of agreement or any rules, regulations and notifications of GMB would entail termination of the contract after serving such notices as provided in the agreement; and

- Licensee may take loan on the basis of collateral security of the jetty with the approval of the GMB.

However, we observed that there was no provision in the contract to safeguard the interest of GMB in case any loan was taken by the lincensee and it failed to repay it.

Scrutiny of records of GMB (November 2010) and information subsequently made available by GMB/Government revealed that –

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[21] After inviting offers (February 2005) for private investment to use on lease basis the existing GMB jetty
[22] A company in private sector registered under Companies Act, 1956
[23] Declared by Customs Department as landing place (February 2007)

- The licensee requested (April 2007 and March 2008) for approval for obtaining collateral security for availing term loan of ₹3.50 crore and ₹14.75 crore from Indian Overseas Bank, Chennai and GMB accordingly issued approval letters (July 2007 and August 2011)

- The licensee paid the first installment in time (November 2006), but defaulted in the payment of further installments for over a year (April 2008) and therefore was liable to pay interest.

- The licensee failed to handle minimum guaranteed cargo during 2006-11.

Thus, the licensee was liable to pay ₹28.73 crore[24] which was not paid (March 2011). GMB served notices (February and September 2009), but the contract has not been terminated as per agreement.

When reported, Government stated (September 2011) that against collateral security for the term loan taken by the licensee from IOB, there was un-discharged liability (July 2011) of ₹1.47 crore. This term loan was subsequently taken over by AXIS Bank (April 2010). The Government further stated that this was done without consent of GMB and owing to these facts, it was not found appropriate to take action to terminate the agreement.

The reply of the Government is not justified as in August 2011 when the GMB issued a collateral security to the licensee, it had already defaulted on the following counts:

(i) Payment of second and subsequent installment of the premium,

(ii) Handle minimum guaranteed cargo,

(iii) Payment of interest for delayed payments.

There also existed an audit observation (November 2010) to this effect.

Thus, not having adequate provisions in the contract safeguarding the interest of the Government as well as overlooking the deficiencies mentioned above by GMB led to non-realization of ₹28.73 crore.

[24] Interest on belated payment of premium and cost of jetty (₹1.62 crore), wharfage on deficient cargo handled (₹20.91 crore), and interest (upto March 2011) on the wharfage dues (₹6.20 crore)

CHAPTER-III

CCO BASED AUDIT

REVENUE DEPARTMENT

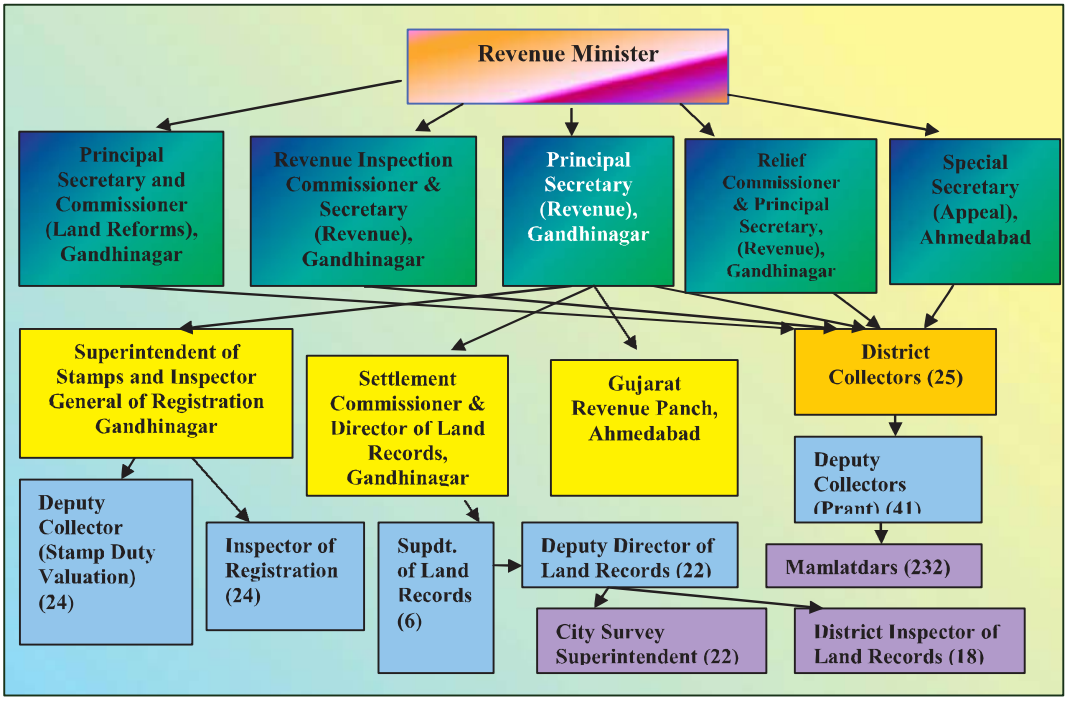
3.1 Chief Controlling Officer based audit of Revenue Department

3.1.1 Introduction

Revenue Department in Gujarat State is entrusted with the task of land management, recovery of land revenue, registration of land documents, survey, measurement and documentation of land records as well as adjudication of land disputes and levy of stamp duties, etc.

3.1.2 Organizational set up

There are five Principal Secretaries/Secretaries in the Revenue Department working under the Revenue Minister of the State. The organogram of Revenue Department is as below:



The main responsibilities of Revenue Department officers are –

- The Commissioner of Land Reforms is responsible for the implementation and monitoring of 'award of rights' (Hakk Patrak), Tenancy Act and Agricultural Land Ceiling Act;
- The Revenue Inspection Commissioner is responsible for internal audit;

- The Principal Secretary (Revenue) is responsible for conversion of land from agricultural use to any non-agricultural use and new and restricted tenure to old tenure and levy of occupancy price (OP), premium price (PP), conversion tax (CT), non-agricultural assessment (NAA), measurement fees (MF) and fine for breach of conditions in respect of such conversion;
- The Special Secretary (Appeals) is responsible for hearing and finalizing the cases where appeals against decisions of the Collectors in matters related to land are made to him;
- The Superintendent of Stamps and Inspector General of Registration is responsible for the levy of stamp duties on various documents registered and the valuation of stamp duty on the documents registered under Bombay Stamp Duty Act, 1958; and
- The Settlement Commissioner and Director of Land Records is responsible for the survey of lands, consolidation of holdings, maintaining and updating of lands, survey and re-survey of villages of tribal areas, deciding the areas/borders of personal land holdings, providing copies of land records and advising Government on matters relating to the survey and consolidation of land holdings.

3.1.3 Audit Objectives

The broad objective of audit was to assess the performance of the department on the following parameters:

- Financial Management;
- Planning, programme management and supervision;
- Human Resource Management; and
- Internal Control Mechanism.

3.1.4 Audit Criteria

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

- Provisions of the Budget Manual;
- Rules and orders framed by the Department and orders and instructions of the Government issued from time to time; and
- Guidelines of the schemes implemented by the department.

3.1.5 Audit Coverage and Methodology

There were 524 units under the Department which were divided into three categories[1] based on annual expenditure for audit purpose. Based on stratified sampling method, records of 67[2] units (2007-10) including six Departmental

[1] Category–A (units each having an annual expenditure above one crore rupees)-82 units; Category–B (units each having an annual expenditure of ₹50 lakh but less than one crore rupees)-239 units; Category–C (units each having an annual expenditure less than ₹50 lakh)-203 units

[2] Category-A – 54 units; Category-B – 13 units

Heads[3] (**Appendix-XIX**) were selected (April 2010 to May 2011) for detailed check. Exit Conference with Principal Secretary, Revenue Department was held (October 2011) to explain the audit findings.

Audit Findings

Financial Management

3.1.6 Excess expenditure

The budgetary allocations for the Revenue department are made under Grant No. 76 to 82. The budget provision, expenditure there against and savings during 2007-10 were as detailed in **Table 1** below.

Table-1: Budget provisions, expenditure and savings

(Rupees in crore)

Year	Budget Provision	Expenditure	Savings	Percentage of Savings
A. Revenue Expenditure				
2007-08	739.04	590.83	148.21	20.05
2008-09	985.27	957.79	27.48	2.79
2009-10	1244.93	961.97	282.96	22.73
B. Capital Expenditure				
2007-08	6.34	4.82	1.52	23.97
2008-09	263.87	218.80	45.07	17.08
2009-10	212.86	211.66	1.20	0.56

(Source: - Appropriation accounts for the year 2007-08, 2008-09 and 2009-10)

We observed several deficiencies in financial management including poor budgeting and expenditure control, as discussed in the succeeding paragraphs.

3.1.6.1 Budgeting

Budget was unrealistic and lacked credibility due to persistent savings occurring each year

According to Paragraph 11 of Gujarat Budget Manual (Volume I), the Controlling Executive Officers are required to prepare Budget Estimates (BEs) in a realistic manner taking into account all relevant factors like staff strength, scheme outlay, past trends etc. As per the manual, the Principal Secretary/Secretary and Commissioners are entrusted with the responsibility of preparing realistic budgets for the department. A review of the budget provisions and expenditure in the last three years indicated that BEs were unrealistic and lacked credibility in view of the persistent and substantial savings. Timely action for surrender of savings was not initiated. These are elaborated below –

- The savings at the end of the year were more than the supplementary grants as can be seen from Table 2 given below. This indicates that supplementary grants were obtained without proper analysis/ justification and that the expenditure werenot monitored or reviewed by controlling officers, defeating the very purpose of effective budgeting.

[3] (i) Pr. Secretary, Revenue Department, Gandhinagar; (ii) Commissioner, Land Reforms, Gandhinagar; (iii) Revenue Inspection Commissioner, Gandhinagar; (iv) Settlement Commissioner and Director of Land Records, Gandhinagar; (v) Pr. Secretary (Appeal), Revenue Department, Gandhinagar; abd (vi) Superintendent of Stamps and Inspector General of Registration, Gandhinagar

Table-2: Supplementary grants and savings

(Rupees in crore)

Grant No.	Year	Supplementary Grant	Amount saved
76(Revenue)	2008-09	1.97	6.16
76(Revenue)	2009-10	1.71	4.11
77(Revenue)	2008-09	5.23	9.61
81(Revenue)	2008-09	0.35	1.85
82 (Capital)	2007-08	0.10	0.16

(Source: Appropriation accounts for the years 2007-08, 2008-09 and 2009-10)

- Scrutiny of records of 16 offices[4] revealed huge difference between the BEs and actual allotment during the years 2008-09 and 2009-10. The shortfall in actual allotment against the BEs ranged between three *per cent* and 69 *per cent* as shown in **Appendix XX.** Delays ranging from five days to three months in sending the monthly expenditure returns to the Department by 11 Drawing and Disbursing Officers[5] (DDOs) were also noticed.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that a minimum of 33 *per cent* of anticipated expenditure on construction was provided for in the BEs as per instructions of Finance Department. However, due to non receipt of Plans and Estimates (P&E) from the executing department, the provisions resulted in savings and ultimate surrender. DS also stated that expenditure against provisions made for relief work, disaster work, jantri work, etc. depends upon occurrence of events, in the absence of which the amounts were surrendered.

The reply of the DS is not justified because –

- Non-receipt of P&E from the work executing departments indicate lack of co-ordination between the owner and work executing departments; and
- Making provision in the BEs for uncertain items resulted in wasteful provisions in the Budget, which could have been otherwise provided for any other priority items.

3.1.6.2 Rush of expenditure

Rush of expenditure during the month of March was noticed in nine DDOs

As per para 109 of the Gujarat Budget Manual, expenditure during the year should as far as possible, be uniformly spread over during the year and rush of expenditure during the last quarter and particularly during the last month should be avoided. Scrutiny of records of Settlement Commissioner and Director of Land Records, Gandhinagar revealed that there were cases of rush of expenditure **(Appendix XXI)** ranging from 23 *per cent* to 100 *per cent* under different heads of account (2007-10).

[4] (i) Settlement Commissioner and Director of Land Records, Gandhinagar; (ii) Collectors at Dahod, Rajkot, Sabarkantha, Gandhinagar, Godhra, Ahmedabad, Bhuj, Narmada, Bhavnagar, Dang-Ahwa and Valsad; (iii) Mamlatdars at Navsari (City), Bhuj, Zalod, and Deputy Collector (Prant), Vadodara.

[5] Collectors at Sabarkantha (32 Days), Gandhinagar (five days), Godhra (3 months), Kutch (39 days), Rajkot (seven days), Mehsana (26 days), Bhavnagar (16 days), Dangs (20 days) Settlement Commissioner and Director of Land Records (two months), Dy. Collector (Prant) Navsari (45 days), Mamlatdar Bhuj (12 Days)

Similar rush of expenditure (for procurement of articles) under different heads of account ranging between 20 *per cent*[6] and 100 *per cent*[7] (2008-10) was found in nine field offices test checked (**Appendix XXII**).

The Settlement Commissioner and Director of Land Records attributed reasons for heavy expenditure in the last month of the financial year to late issue of administrative sanctions and time consumed in tendering process. The reply was not tenable as this indicated lack of planning of departmental activities, as the time required for tendering is known. This also indicated inadequate monitoring of expenditure.

When reported, Deputy Secretary, Revenue Department stated (November 2011) that resurvey of land due in every decade was in arrears for 130 years. SCDLR handled the entire operation with new technology and machine based survey programme, replacing the old technology. The activities involved digitalized and geo-referenced data, establishing of control points across the resurvey area using DGPS[8] and establishing its network. This involved pre-tendering process for standardization of new benchmarks, detailed planning of logistics and manpower, etc.

The reply of the Deputy Secretary was not tenable as provisions in the Budget were made without any ground-work, as a result of which much time was lost in completing the procedure warranting a rush of expenditure at the fag end of the financial year.

3.1.6.3 Parking of funds in Personal Ledger Accounts

Fund of ₹4.77 crore allotted for specific scheme remain parked in PLAs of DDOs

Under Rule 193 of Gujarat Treasury Rules, 2000 withdrawal of funds from treasuries to avoid lapse of budget grants and keeping them in PLA/Bank is prohibited.

Funds sanctioned for implementation of the schemes were being placed at the disposal of Collectors/Mamlatdars; this could be kept in Personal Ledger Account (PLA) of respective officers till the end of the year and incur expenditure incurred from this account. However, unspent balances, if any, at the end of the year were to be credited into Government account.

We observed that there was an unspent balance of ₹10.54 crore in the PLA of Collector, Godhra (March 2010), of which, in contravention to codal provisions ₹1.56 crore and ₹3.21 crore were lying since March 2008 and March 2009 respectively[9].

3.1.6.4 Detailed Contingent Bills not submitted or submitted late

Detailed Contingent bills to the extent of ₹17.15 crore were not submitted in time by 20 DDOs

Rule 211 of Gujarat Treasury Rules, 2000 provides that Detailed Contingent (DC) Bills should be sent to the Accountant General (Accounts and Entitlement) Gujarat, Rajkot by Drawing and Disbursing officers within three

[6] Collector, Dahod : Major Head 2014 in 2009-10
[7] Collector, Gandhinagar : Major Head 2053-093-05 in 2009-10
[8] Differential Global Positioning System
[9] This included ₹5.39 lakh for Sardar Sarovar Project, ₹1.02 crore for celebration of Independence Day by Nagarpalikas, ₹1.94 crore for tourism, etc. since 2009

months from the date of drawal of the funds on Abstract Contingent (AC) Bills.

During scrutiny of records, it was noticed that in nine out of 67 DDOs (**Appendix XXIII**), 60 DC Bills amounting to ₹10.58 crore were not submitted (May 2010 to March 2011) despite lapse of one month to 23 months beyond the due dates[10]. Further, cases of delayed submission of DC bills were noticed (April 2010 to March 2011) in 11 DDOs, where 211 DC Bills amounting ₹6.57 crore were submitted after delays ranging from one month to 41 months[11] (**Appendix XXIV**). DDOs attributed delays in sending DC Bills to heavy work load and shortage of staff.

3.1.6.5 Arrears in recovery of Land Revenue

Recovery of land revenue arrears mounted to ₹56.47 crore

As per Rule 117-C of Gujarat Land Revenue Rules, 1972, Mamlatdars were required to maintain detailed account[12] of revenue demands raised during the year, collections made there-against and amounts in arrears at the end of the respective year. Scrutiny of records of sampled Mamlatdars revealed that recovery of Land Revenues on agriculture and non-agricultural land and education cess thereon amounting to ₹56.47 crore was in arrears (March 2011); arrears of recovery ranged between 40 *per cent* and 97 *per cent* (**Appendix XXV**).

Mamlatdar, Dahod had not maintained any account of land revenue charges and no demands were being raised. Only random collections based on assessments filed by the landowners were being made. Hence, the pending dues could neither be assessed nor demands raised. No notices were served to the defaulters for recovery of arrears and accounts were not closed since 2001-02.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that Revenue Inspection Commissioner (RIC) gave guidance and instructions periodically to all taluka Mamlatdars. But due to Panchayat election and staff shortage, total recovery could not be effected.

The reply of the DS is not tenable as (i) guidance given to the Mamlatdars failed to make any impact, (ii) Panchayat election happens for a very short duration and the remaining period was not fruitfully utilized and (iii) necessary manpower should have been provided for collection of the revenues of the State.

3.1.6.6 Penalty from defaulting shopkeepers not recovered

District Supply Officer may impose such penalties under Section 6A and 6B of Essential Commodities (License, Control and Declaration of stock) Act, 1955 for violation of the provisions of the Act from fair price shopkeepers, petrol pumps, etc. Wherever these penalties were not paid by the concerned shop-keepers, etc., cases are forwarded to the Mamlatdars having jurisdiction to recover the amount as 'arrears of land revenue'.

[10] This includes 18 bills (₹98.72 lakh) not submitted for over 12 months
[11] This includes 44 bills amounting to ₹77.44 lakh delayed for over 12 months
[12] Survey number-wise and land holder-wise

We observed from the records of 19 Mamlatdars selected that in nine talukas[13], though DSOs imposed penalties amounting to ₹19.01 lakh (2007-10) on the defaulting shopkeepers, the concerned Mamlatdars had not effected any recovery. As penalties are prescribed to serve as deterrent against the violation of provisions of the Act, non-recovery may encourage defaulters.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that the issue pertains to Food & Civil Supply Department. However, the fact remains that when it pertain to recovery, respective Mamlatdars were to take necessary action for realization of the penalty imposed from the defaulting shop-keepers.

3.1.6.7 TDS from contractors not recovered

As per Section 194-C of Income Tax Act, 1961, wherever payment to contractors/sub-contractors in a single case was more than ₹30,000[14] or payment was more than ₹75,000 per annum[15], besides the surcharge/cess as applicable from time to time, tax at two *per cent* was required to be deducted at source (TDS).

We observed from the records of six DDOs that TDS amounting to ₹1.89 lakh (inclusive of surcharge and cess) was not deducted by the paying authorities while making payments to various contractors **(Appendix XXVI)**. Thus the recovery was not monitored by Income Tax Department/ Government of Gujarat. The DDOs stated (May-December 2010) that necessary deduction would be effected in due course.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that instructions have been issued to effect TDS without exception.

Planning and Programme Management

3.1.7 Shortcomings in Planning and Programme Management

Annual action plans were prepared by HODs for the programmes to be carried out by the department during the year. Important schemes[16] like consolidation of land holdings, carrying out land surveys, creation of a databank of land records and its proper preservation by lamination of survey records and creating an adequate IT infrastructure for scanning and maintenance of land records were in operation. Audit scrutiny however revealed several shortcomings in the planning and implementation of the schemes which are discussed in the succeeding paragraphs.

3.1.7.1 Shortfall in the achievement of targets

The Annual Action Plans (AAPs) were being prepared setting out financial and physical targets for the various activities to be undertaken. Audit analysis

[13] Mamlatdars at (i) Lunawada (₹1.99 lakh); (ii) Limkheda (₹0.03 lakh); (iii) Navsari (₹1.05 lakh); (iv) Godhra (₹1.80 lakh); (v) Santrampur (₹0.38 lakh); (vi) Dahod (₹2.25 lakh); (vii) Zalod (₹0.04 lakh); (viii) Vadodara (City) (₹9.83 lakh); (ix) Shehara (₹1.64 lakh)
[14] ₹. 20,000 up to 30.06.2010
[15] ₹ 50,000 per annum up to 30.06.2010
[16] Implemented by Settlement Commissioner and Director of Land Records

revealed that AAPs prepared by Settlement Commissioner and Director of Land Records were not realistic and there were persistent shortfalls (eight *per cent* to 100 *per cent*) in achievements of physical targets fixed (**Appendix XXVII**).

Settlement Commissioner and Director of Land Records attributed (March 2011) reasons for such shortfalls to delay in Government approval to programmes, staff shortage, late release of grants, less survey works, etc. Thus, there were deficiencies in planning as well as execution of programmes.

Similarly, though the work of introduction of City Surveys[17] in important towns and cities was being planned every year since 2007-08, the work was not yet started (March 2011). Thus, despite vacant posts, unachievable targets were being fixed, which was attributed to vacancies.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that Heads of Departments have since prepared 'targets' and 'action plan'. The reply of the DS is not justified in view of the persistent/high short fall in achieving the targets.

3.1.7.2 Implementation of the Gujarat Land Ceiling Act

- ***Surplus land not distributed to the beneficiaries***

As per Gujarat Land Ceiling Act, 1960 (GLC Act), Government shall take possession of land beyond ceiling limit from land owners and distribute it among agricultural workers or to needy agricultural labourers of SC/ST and other weaker sections as per yearly targets.

We observed from the records of Commissioner of Land Reforms that as of November 2009, as against declaration[18] of 2,38,339 acres of land as surplus, possession of only 1,79,327 acres of land was taken by Government, of which 15,587 acres of land was yet to be distributed (March 2011) among the eligible beneficiaries, as detailed in **Table 3**.

Table-3: Details of distribution of surplus land

Year	Declared surplus land (Acre)	Possession of surplus land taken by the Government (Acre)	Land distributed (Acre)	Total No. of beneficiaries
Up to 2007-08	237737	179134	162505	36350
Up to 2008-09	237758	179175	162721	36682
Upto 2009-10	238339	179327	163314	37091
Upto 2010-11	238339	179327	163740	37353

(Source: Information collected from Commissioner of Land Reforms Office)

The Commissioner attributed (April 2011) the shortfall to portion of land being under litigation, but could not furnish the details of actual areas under litigation as the details of the same were not available with him. However, Commissioner, being the controlling authority was required to have all requisite details, non-availability of which indicated lack of monitoring.

[17] Survey of city lands and measurements, issuing of property cards to property holders
[18] Declarations are made from time to time since 1960

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that there were a number of litigation cases, still Collectors were given a target of distribution of 1453 acres of land.

- ***Financial assistance to the land allottees not paid***

Under GLC Act, provision existed for financial assistance (FA) of ₹5000/hectare to the beneficiaries for purchase of agriculture equipment, etc. We observed that of the 1003 beneficiaries (2008-11) who were allotted surplus land, 520 beneficiaries (52 *per cent*) alone were given FA (March 2011). Thus, though the entitled groups were either agricultural workers/labourers of SC/ST, etc. who needed FA, all of them were not provided FA. Further, nothing was found on record to show that the beneficiaries were motivated to file applications for FA and to avail benefits of the scheme.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that FA was given on selective basis on the basis of recommendations of Agricultural Officers and Collectors. The reply of the Deputy Secretary was not tenable as the entitled group for allotment of land itself was of agricultural workers/labourers of SC/ST, etc. were the theory of selective FA was without any basis.

3.1.7.3 Preservation of important records

- ***Pending Lamination Works***

Settlement Commissioner and Director of Land Records instructed (May 1999) Superintendents of Land Records (Vadodara and Surat) to laminate important records like Tippan Books, Gunakar Books, etc. for their preservation; lamination work of Tippan Books was given priority.

We observed from the records of Deputy Director, Land Records, Surat that work taken up in 1999 was stopped (2004-05) when 541 out of 2412 Tippan Books (22 *per cent*) were pending for lamination; there were 3447 Gunakar Books, but none of them was laminated.

The lamination work was held up as the machines were shut-down (February 2005). Similarly, information in respect of other four districts[19] under the control of Deputy Director, Land Records, Surat revealed that 43286 Tippan Books[20] were yet to be laminated. This indicated that the planning made for preservation of important documents was not implemented.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) stated that City Superintendent, Surat has been instructed to complete the work by March 2012.

- ***Pending work of scanning of city survey records***

Settlement Commissioner and Director of Land Records awarded (March 2007) the work of scanning of city survey records of seven cities to an agency[21]. On completion of the work, the agency was to provide the data-CD of property cards after correcting the entries as directed by the authorities.

[19] Bharuch, Narmada, Navsari and Valsad
[20] Bharuch-2044, Narmada-687, Navsari-51 and Valsad-40504
[21] Sanghvi Computer Center Private Ltd., Rajkot

However the agency had not submitted (March 2011) the data-CD, due to which the updated records were not available with the department.

When pointed out, Deputy Secretary has stated that CDs and hard-disc of scanned property cards have since been deposited by the original agency at the office of the Settlement Commissioner. The reply of the Deputy Secretary was not tenable as soft copies of these documents were delivered only after four years after award of work in March 2007.

3.1.7.4 Delay in providing services to common people by e-Dhara Centers

Section 135-D of Land Revenue Code, 1879 provides that application received for change in holding of lands was required to be disposed of within thirty days of its receipt. The work of change in holdings was being done electronically through e-Dhara centers. Scrutiny of records of Mamlatdar of selected talukas revealed that out of 30255 applications, delays ranging from one month to six months were noticed in 21386 applications (71 *per cent*) in making changes in land records (**Appendix-XXVIII**).

The concerned Mamlatdars attributed (March 2011) reasons for the delay to staff shortage and heavy work load. The reply was not tenable as the public was deprived of getting the services within the prescribed time.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that review of pending entries was taken up at Collector conference.

3.1.7.5 Assistance under a GOI sponsored scheme not utilized

Government of India (Ministry of Rural Development) introduced (1990-91) Strengthening of Revenue Administration and Updating of Land Records and National Land Records Modernization Programme; GOI and State Government shared the expenditure equally. Settlement Commissioner and Director of Land Records (SCDLR) was the implementing authority. In all ₹122.53 crore was allotted (1990-2011), of which expenditure of ₹51.35 crore incurred (42 *per cent*) as shown in **Table 4**.

Table-4: Assistance under CSS and its utilization

(Rupees in crore)

Year	Funds allotted	Expenditure during the year	Percentage of expenditure
1990-2007	19.16	16.65	87
2007-08	21.44	1.65	8
2008-09	18.84	0.26	1
2009-10	36.35	6.05	17
2010-11	26.74	26.74	100
Total	**122.53**	**51.35**	**42**

(Source:-Information collected from Department)

Non-utilization of fund for updating and modernizing of land records indicated inadequacies in preparation of project proposals, slow progress of work as well as inadequate departmental monitoring and supervision.

Settlement Commissioner and Director of Land Records stated (March 2011) that due to late revalidation of grant and Parliamentary election during the period (2009), funds could not be utilized. The reply of SCDLR is not tenable as progress of expenditure during 2007-10 was negligible and that out of total

expenditure of ₹51.35 crore (1990-2011), ₹26.74 (52 *per cent*) was spent in 2010-11 only.

Internal controls

3.1.8 Internal control and vulnerability to fraud and corruption

3.1.8.1 Internal Audit

Internal Audit (IA) was provided to obtain compliance to Government rules, regulations, orders, etc. General Administration Department (GAD) directed (August 1987) that all the departments shall carry out IA to assess the work done, the schemes and programmes carried out, the implementation of rules and regulations, hearing and redressal of complaints of public/Government servants and maintenance of office records. The IA work was being attended by staff specifically allotted.

Coverage of internal audit by RIC was less due to shortage of staff

Revenue Inspection Commissioner (RIC) was responsible for IA of various field offices[22] under Revenue Department. Test check of records revealed that RIC did not conduct IA in 648 (75 *per cent*) offices.

Settlement Commissioner & Director of Land Records (SCDLR) and Superintendent of Stamps (SS) were conducting IA in the offices under their respective charge. Scrutiny of records revealed shortfall in IA ranging from six *per cent* to 100 *per cent* as given in **Table 5**.

Table-5: Shortfall in conducting internal audit by the SCDLR and SS

Year (August to July)	Target [23]		Achievement		Shortfall (in *per cent*)	
	Number of offices					
	SCDLAR	SS	SCDLAR	SS	SCDLAR	SS
2007-08	119	28	48	0	60	100
2008-09	118	28	68	22	42	21
2009-10	121	28	114	0	6	100

(Source: - Information collected from Department)

Out of 67 units test-checked, IA was not conducted in 36 units (2007-11). This indicated that the existent internal control mechanism was not adhered to as planned. The deficiencies and irregularities may remain undetected in absence of a sound internal control system.

3.1.8.2 Shortfall in inspection

Government in General Administration Department Circular (February 1965, November 1971) provides that inspection of different offices was required to be conducted by the Secretary and other Heads of Offices/Departments to ensure proper functioning of various offices under the Department. During test check of records of 16 offices, shortfall ranging from 25 *per cent* to 76 *per cent* was noticed, whereas the shortfall in inspection by the subordinate officers ranged between five *per cent* and 93 *per cent* (**Appendix XXIX**).

[22] Such as Collector offices, District Panchayat Offices, Prant offices, Land Reforms offices, Mamlatdar offices, etc.
[23] Excluding backlog

The shortfall was attributed by the concerned officers to shortage of staff and heavy workload. The replies of the officers were not tenable as this is an important function to be carried out by them.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that inspections of the office of Settlement Commissioner & Director of Land Records and City Survey Superintendent, Rajpipla were conducted in July 2011.

3.1.8.3 Lack of response to inspection by the Accountant General

Compliance to 996 paragraphs of 422 Inspection Reports was yet to be made by Revenue Department

Accountant General (Civil Audit), Gujarat, Rajkot conducts periodical inspections of all the Heads of Offices to test check their transactions and to verify the maintenance records as per prescribed rules and procedures. After inspection, Inspection Reports containing audit observations were being issued to Heads of the Department, with copies to Heads of Offices inspected.

Rule 14 of the Gujarat Financial Rules, 1971 stipulates that prompt reply to audit observations be furnished to ensure corrective action and accountability. However, compliance to 996 paragraphs of 422 Inspection reports were outstanding (March 2011) as mentioned in Table 6 given.

Table-6: Details of outstanding Inspection Reports

Office Name	Audit Year	No. of Inspection Reports issued	No. of Paragraphs	No. of pending Inspection Reports	No. of pending Paragraphs
Collectors	1993-2011	181	792	109	375
Mamlatdars	1993-2011	220	423	220	423
Dy. Collectors	1999-2011	44	118	44	118
Land Records Offices	1993-2011	238	513	40	67
Registration Offices	1997-2011	17	26	07	09
Ambaji Temple	2002-2011	02	06	02	04
Total		**702**	**1878**	**422**	**996**

Lack of remedial action by the departmental authorities resulted in non-settlement of these outstanding paragraphs. As a result, the deficiencies and lapses pointed out continued to remain unaddressed.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that instructions have since been issued to all concerned in the matter.

3.1.8.4 Delay in credit of receipts in Government account

Rule 25 of Gujarat Treasury Rules, 2000 provides that all moneys received by or tendered to the Government should be paid in full within the next two working days into Government account.

We observed instances of receipts[24] not being credited into Government account in time. In the office of Principal Secretary (Appeals), it was noticed that fees amounting to ₹74,689 were received during October 2008 to January 2011, of which ₹52,134 was remitted into Government account in

[24] Copying fee, survey fee, RTI fee, ration card fee, Land Revenue Receipt, etc.

March 2011 after delay ranging from two to five months; the remaining amount of ₹22,555 was yet to be remitted (March 2011).

In respect of other four offices [25] test checked, such delays in crediting the receipts into Government account ranged between one month and 26 months.

Retention of Government moneys beyond the stipulated time indicated inadequate financial control and monitoring of Government receipts, besides facilitating temporary misappropriation of Government money.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that PS (Appeal) has deposited ₹22,555 into Government account and that instructions have been issued to all officers to remit receipts within the stipulated period. The reply of the Deputy Secretary was not tenable as the system in this regard was not followed by the concerned officers.

3.1.8.5 Deficiencies in execution of security bonds

Rule 176 of Gujarat Finance Rules, 1971 provides that Government servants, entrusted with handling of cash, stamps, library books, etc. were required to submit security bonds of value as prescribed by the competent authority and if personal security was given by another employee, solvency certificate was required to be obtained every year from him.

We observed from the records of 67 DDOs that neither security bond from the employees handling cash/valuables nor solvency certificates from other employees were obtained. Failure to obtain security bonds from employees entrusted with the responsibility of handling cash, etc. increases risk of pecuniary losses.

3.1.8.6 Irregularities in maintaining Cash Books

Rule 28 of the Gujarat Treasury Rules, 2000 stipulates that –

- Every officer receiving money on behalf of the Government shall maintain a Cash Book in Form GTR-2;
- All monetary transactions should be entered in the Cash Book as soon as they occur and attested by the head of the office in token of having been verified;
- The Cash Book should be closed regularly and completely checked. The Head of the Office should verify the totalling of Cash Book or have it checked by some responsible officer other than the writer of the Cash Book and certify them accordingly;
- At the end of each month, the head of office should verify the Cash Balance in the Cash Book and record a signed and dated certificate to that effect mentioning therein the balance both in words and figures;

[25] (i) Deputy Collector (Prant), Vadodara: ₹16495 (delay upto 26 months); (ii) Mamlatdar, Bhuj: ₹253405 (delay upto 11 months); (iii) Mamlatdar, Kalol: ₹1820 (delay upto two months); and (iv) Mamlatdar, Dabhoi: ₹ 13932 (delay upto one month)

- Use of erasure or overwriting of an entry once made in the Cash Book was strictly prohibited;
- Monthly physical verification of cash was required to be done by the DDO; and
- Surprise check of cash was required to be done by the officer other than the DDO at a regular interval.

We observed from the cash books (2007-11) maintained in 19[26] offices the following omissions/deficiencies –

- No periodical surprise checks were conducted (2007-10) by competent authority in any office test checked; overwriting and corrections remained un-attested;
- In the test checked offices (except SCDLR), Drawing and Disbursing Officers did not certify cash balances at the end of the month;
- In Cash Book of City Survey Superintendent, Surat-I, transactions were not entered for the period 3 December 2010 to 30 March 2011. From 30 November 2010 to 2 December 2010, entries were made only on the receipt side and there was no entry on the payment side though payments were made. From 7 August 2010 to 29 November 2010, there were no entries related to opening balance and closing balance on many pages;
- In the Cash Book of Mamlatdar, Bhuj, full details such as from/to whom amounts were received/paid and nature of transaction were not recorded for the years 2009-11; and
- Transactions made for the period from 3 August 2008 to 24 August 2010 in respect of Disaster Branch of the Collector, Bhuj were not reflected in the cash book.

Failure to maintain the cash book as per the codal provisions has the potential of fraud and misuse of funds.

3.1.8.7 Dead stock registers/ verification

Annual physical verification of dead stock registers remained pending since long in nine offices

Rule 98 of the Gujarat Contingent Expenditure Rules, 1958 provides that a register prescribed under the rules should be maintained in Form-8 for recording purchase of furniture, fixture and other dead stock articles. Rule 98 *ibid* further provides that the Head of Office would be responsible for verification of ground stock of the articles annually with reference to the register and would record a certificate to that effect.

[26] Three Heads of Departments : (i) Principal Secretary (Appeal), Ahmedabad; (ii) Commissioner (Land Reforms), Gandhinagar; (iii) Settlement Commissioner and Director of Land Records, Gandhinagar; five Collectors at : (iv)Vadodara; (v) Gandhinagar; (vi) Ahmedabad; (vii) Bharuch; (viii) Bhuj; Eight Mamlatdars at : (ix) Bhuj; (x) Kalol; (xi) Dabhoi; (xii) Santrampur; (xiii) Vadodara; (xiv) Ahmedabad; (xv) Shehra; (xvi) Limkheda; Two Deputy. Collectors (Prant): at (xvii) Himatnagar; (xviii) Viramgam; and One (xix) City Survey Superintendent at Surat (I)

On test check in nine offices[27], it was noticed that annual physical verification of the articles and dead-stock registers was not conducted. Pendency of such verification ranged between two years and 34 years.

Receipts of some items/articles were not recorded in the Dead Stock Registers of three offices *viz*. Principal Secretary (Appeal), Ahmedabad (one lap-top), Commissioner (Land Reforms), Gandhinagar (two mobile handsets, one vehicle and one fax machine) and Mamlatdar, Lunawada (10 computers). Failure to regularly verify dead stock articles has the risk of theft and loss of Government assets un-noticed. Concerned DDOs stated that thenceforth the Register would be maintained as per rules.

3.1.8.8 Delay in completing preliminary inquiry and finalization of vigilance cases

Gujarat Civil Services (Discipline and Appeal) Rules, 1971 provide that on receipt of complaint (major and minor) against staff, preliminary inquiry is required to be completed by the competent authority within three months and the case is to be finalized in a reasonable time. It was noticed that in SCDLR office, of 81 complaints received (2004-11), as at the end of February 2011–

- In 38 cases preliminary inquiry was not completed; and
- Period of delay ranged from one to two years (10 cases); two to three years (six cases); three to four years (two cases); four to five years (four cases); five to six years (one); four to five years (three); three to four years (two); and two to three years (12).

Thus, the preliminary enquiries were badly delayed. Failure to act quickly on complaints against the charged officials can result in denial of justice for a long period.

Human Resource Management

3.1.9 Shortages/Resource Development

3.1.9.1 Acute shortage of officers and staffs

Staff shortage ranged between 14 and 100 *per cent* in various HoDs of Revenue Department

To carry out various functions of the department, 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 department.

Recruitment to Class I and II posts are made through Gujarat Public Service Commission and Class III and IV posts through Collectors. As of January 2011, shortage of man-power ranged between 14 *per cent* and 100 *per cent* in different categories of staff under four HoDs[28] **(Appendix XXX).** In many cases, as commented in the foregoing paragraphs, Departmental/Office heads

[27] (i) Principal Secretary (Appeal), Ahmedabad, (ii) Commissioner of Land Reforms, Gandhinagar, (iii) Settlement Commissioner and Director of Land Records, Gandhinagar, (iv) City Survey Superintendent, Surat, (v) Deputy Director of Land Records, Surat, (vi) Superintendent of Stamps, Gandhinagar, (vii) Mamlatdar, Halol, (viii) Mamlatdar, Lunawada and (ix) Mamlatdar, Shehara

[28] (i) Principal Secretary (Revenue); (ii) Settlement Commissioner and Director of Land Records;, (iii) Superintendent of Stamps and (iv) Inspector General of Registration

attributed non-achievement of targets to shortage of manpower. Thus, shortages of manpower adversely affected the performance of the Department in carrying out various activities.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that the process of filling the vacant posts has since been set in motion.

3.1.9.2 Training to staff and officers

Revenue Inspection Commissioner (RIC) was responsible for providing Revenue Training to staff of the department for upgradation of their skill and knowledge. The syllabus was prepared by RIC, while training was given by two institutes *viz*. Din Dayal Institute, Gandhinagar and Sardar Patel Institute of Public Administration, Ahmedabad. Subject matter of training was Land Revenue administration.

It was observed that RIC did not have the details of staff who were trained, coverage made, office-wise staff trained and to be trained, etc. The details of officers/staff who were imparted training during the last three years were as shown in **Table 7**.

Table-7: Details of training imparted

Sr. No.	Name of Training Institute	2007-08	2008-09	2009-10	Total
1	Din Dayal Institute, Gandhinagar	1607	1119	1022	3748
2	Sardar Patel Institute of Public Administration, Ahmedabad	998	1171	1055	3224
	Total	**2605**	**2290**	**2077**	**6972**

(Source: Information collected from Department)

We also observed that the department had no records regarding the number of officers/officials trained. In the absence of proper data-base, systematic training of staff according to their training needs was not ensured.

Other points of interest

3.1.10 Management of other activities

3.1.10.1 Failure to utilize Dangs Reserve Fund

Though substantial moneys were available with 'Dangs District Reserve Fund', it was not utilized for welfare of public

Dangs area was being administered by Crown Representatives of erstwhile Bombay under British rule. Consequent on Constitutional changes and abolition of Residencies (August 1947), Dangs area was merged (January 1948) in Bombay Province under Bombay (Enlargement of Area and Alteration of Boundaries) Order, 1947.

With a view to utilizing surplus revenues, if any, realized from Dangs, Government of Bombay decided (August 1948) preparation of separate accounts for the receipts and payments of Dangs. Accordingly, it was decided to deposit any difference between receipts and expenditure in Deposit head (Reserve Fund). This Fund has been held separately for the exclusive purpose of welfare of people of Dangs district.

After the merger of Dangs district in Gujarat State (May 1960), available balances with Bombay Government under the 'Dangs District Reserve Fund'[29] (DDRF) were transferred to Gujarat and DDRF was being administered by Collector, Dangs. The said fund had a corpus of ₹3.04 crore (July 2010).

We observed that no expenditure had been incurred from DDRF since February 2001. On being pointed out, the Collector stated (March 2011) that correspondence with the Government to get the permission to utilize the Fund was made, but there was no response from the Government.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that Finance Department has since decided to merge the Dangs Reserve Fund in the Consolidated Fund of Gujarat. The reply of the Deputy Secretary was not tenable as Fund remained unutilized since February 2001.

- ***Moneys invested in a company not realized***

We observed that out of DDRF, ₹82 lakh was invested (1985-86) in Fixed Deposit (FD) with Gujarat Electronics and Communication Limited (GECL), Vadodara; the deposit was last due for maturity in April 1999.

On maturity (April 1999), Finance Department was required to take action to encash the Fixed Deposit and the matter was stated to have been taken up (June 1999) with Finance Department by the Collector. GECL continued to make payment of interest till October 1999 and the company eventually went into liquidation (February 2001). Collector reported the matter to Finance Department and Revenue Department (June 1999), but no money could be realized from the liquidator (March 2011).

Thus, as a result of failure to promptly encash the Fixed Deposit on maturity, possibility of recovery of the money was bleak.

When pointed out, Deputy Secretary, Revenue Department stated (November 2011) that the deposit was an unsecured claim and the liability would be discharged only after settlement of dues of secured creditors. Thus, money meant for development of a backward tribal district has become irrecoverable.

3.1.10.2 BPL status for deciding beneficiaries under Old Age Pension scheme not verified

Under GOI 'Vaya Vandana' scheme launched during 1990-91, pension at a rate of ₹200/month was payable to BPL beneficiaries above 65 years of age. State Government also launched 'Niradhar Pension Scheme' (1990-91) to those above 60 years and having no earning member in the family; however,

[29] Fund exclusively created for the benefits of the people of Dangs under which the surplus of the receipts of Dangs district over its expenditure was being transferred

there was no condition of the beneficiary being a BPL person. Those who were above 65 years would be eligible for benefits under both the schemes if they fulfilled conditions of the respective schemes.

Since launching (April 2008) of Indira Gandhi National Old Age Pension Scheme (IGNOAPS), Government of India discontinued 'Vaya Vandana' scheme. Pension at ₹200/month was payable under IGNOAPS to the BPL beneficiaries on attaining 65 years of age.

We observed from the records of four DDOs[30] that pension amounting to ₹6.49 crore was paid (April 2008 to September 2010) under IGNOAPS at a rate of ₹200 to 11,193 beneficiaries identified under the Niradhar Pension Scheme (State) without verification of their BPL status for eligibility under IGNOAPS.

On being pointed out, the DDOs agreed to the audit observation and stated (August 2010) that BPL criteria of the pensioners would be verified under intimation to audit.

3.1.11 Conclusion

Revenue department is an important department of the state and is responsible for land management in the state. It is entrusted with the important responsibility of maintenance and documentation of land records, collection of land revenue etc. Weaknesses were however noticed in the delivery of services to the people by the department. Full quantum of surplus land acquired was not distributed to the landless labourers, and eligible financial assistance for agricultural equipments to the allottees did not reach them for want of their applications. Pendency with e-Dhara Centres for making changes in land records was substantial.

Weaknesses were also noticed in the internal control mechanism of the department. There were savings in the grants under the revenue department which was attributed to the delay in receiving the plans and estimates from the Roads and Building department. Rush of expenditure was reported due to late receipt of administrative sanctions and delay in finalizing tenders. Instances of parking of funds in PLA to avoid lapse of grants were also noticed. Instances of Government receipts not promptly remitted into Treasury as well as deficiencies in the maintenance of Cash Book were also noticed. Penalties imposed by District Supply Officer on defaulting shopkeepers were not being done promptly which could encourage them to continue violation of the Essential Commodities Act. Internal audit, an important tool to strengthen accountability, was in arrears with all the Department Heads of the Revenue department.

[30] (i) Dy. Collector (Prant), Rajkot - ₹1.75 crore upto September 2010 in 2914 cases (average), (ii) Deputy Collector (Prant), Himatnagar - ₹1.97 crore upto June 2010 in 3654 cases (average), (iii) Dy. Collector (Prant), Navsari - ₹1.61 crore upto September 2010 in 2691 cases and (iv) Deputy Collector (Prant), Viramgam - ₹1.16 crore upto September 2010 in 1934 cases (average)

3.1.12 Recommendations

- Savings out of Budget allotment be avoided and unspent balances surrendered within the stipulated time frame; funds should not be parked in PLAs and DC Bills against AC Bills drawn should be submitted in time;
- System may be streamlined to ensure that Government revenues are recovered scrupulously and in time;
- Landless labourers may be allotted surplus land already acquired and mechanism evolved to ensure that they apply for and get due financial assistance;
- Working of e-Dhara Centres may be streamlined to make changes in land records as per codal provisions;
- Departmental Heads may take appropriate action to complete Internal Audits in time; and
- Cash Books should be maintained as per rules and receipts remitted into Treasury immediately.

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Accountant General (Civil Audit), Gujarat

Rajkot
The

Countersigned

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Comptroller and Auditor General of India

New Delhi
The

APPENDIX-I

Norms for contaminants in river/lake/ground water was not done
(Reference: Paragraph 1.1.7.1; Page 4)

Designated Best Use	Class of Water	Criteria
Drinking Water Source without conventional treatment but after disinfection	A	• Total Coliforms Organism MPN/100ml shall be 50 or less • Ph between 6.5 and 8.5 • Dissolved Oxygen (DO) 6mg/l or more • Biochemical Oxygen Demand (BOD) 5 days 20* C 2mg/l or less
Outdoor bathing (Organised)	B	• Total Coliforms Organism MPN/100 ml shall be 500 or less pH between 6.5 and 8.5 Dissolved Oxygen 5mg/l or more • Biochemical Oxygen Demand - 5 days 20* C 3mg/l or less
Drinking water source after conventional treatment and disinfection	C	• Total Coliforms Organism MPN/100 ml shall be 5000 or less pH between 6 and 9 Dissolved Oxygen 4mg/l or more • Biochemical Oxygen Demand - 5 days 20* C 3mg/l or less
Propagation of Wild life and Fisheries	D	• pH between 6.5 and 8.5 Dissolved Oxygen 4mg/l or more • Free Ammonia (as N) 1.2 mg/l or less.
Irrigation, Industrial Cooling, Controlled Waste disposal	E	• pH between 6.0 to 8.5 • Electrical Conductivity at 25*C micro mhos/cm Max. 2250 • Sodium absorption Ratio Max. 26 • Boron Max. 2 mg/l • Fecal Coliform 500/100 ml (MPN)
	Below E	Not meeting A,B,C, & E Criteria.

APPENDIX-II
Statement showing sample analysis results of outlets of CEPTs
(Reference: Paragraph 1.1.12.2; Page 17)

Parameters	BOD	CHL	COD	COL	NH3	0&G	pH	PHE	SS/TSS	SUL	TDS	Temp
GPCB standards	**30**	**1000**	**250**	**100**	**50**	**10**	**6.5-8.5**	**1**	**100**	**1000**	**2100**	**30**
Narol 20-09-2010	195	1400	414	800	15	1	7.93	1	112		3566	29
Naroda 25-11-2010	490	5300	1493	6000	246	14.2	7.3	Nil	82		15614	29
Odhav 29-11-2010	775	2150	1408	100	900	12.4	7.46	Nil	164		5616	31
Vatva 23-11-2010	570	6625	1036	7000	128	11.4	7.7	Nil	840		18528	28
Sachin 1. SIEL 07-12-10	71	6020	302	50	50	1.2	7.04	0.17	286	556	14576	30
2. GECL 10-01-11	356	4950	1048	150	12.88	3.2	6.9	-		321	-	30
Kadodara 22-03-2011	85	360	-	40	-	3.6	7.68	6.28	112	309	1378	29
Nandesari 12-01-2011	68	-	238	Dark brown	-	1.2	7.18	Nil	98	-	31668	-
Padra 10-04-2011	85	7123	331	50	-	Nil	7.38	0.1	Nil	709	12144	-
Vapi 29-03-2011	122	-	523	-	58	16.2	7.31	-	-	-	8376	-
Ankleshwar 29-09-11	287	-	1156	-	245	23	7.48	-	205	-	15413	-
Sanand (23-09-2010)												
Jetpur (10-03-2011)	89	990	275	50	-	3.60	7.74	-	116	930	3852	29
Veraval Feb' 2011	1328	-	3324	-	495	-	6.86	-	852	-	-	-

APPENDIX-III

Statement showing details of water sample analysis of Borewell of Sanand Eco-Project Limited at GIDC, Sanand during April 2009 to March 2011

(Reference: Paragraph 1.1.12.2; Page 19)

Month	BOD	PH	TDS	DO	COD (mg/ltr)	Nitrate (mg/ltr)	Flouride (mg/ltr)
April 2009	0.91	7.5	1215	3.32	8.15	2.2	0.18
May 2009	0.95	7.65	1119	2.91	7.95	0.98	0.25
June 2009	0.85	7.7	1221	3.05	8.05	0.35	0.61
July 2009	0.90	7.65	1315	2.5	8.5	0.56	0.55
August 2009	0.75	7.8	1615	4.5	7.85	0.38	0.31
September 2009	0.65	7.5	1225	3.1	6.90	0.25	0.25
October 2009	0.72	7.7	1400	4.1	8.5	0.09	0.18
November 2009	0.85	7.6	1230	4.8	7.92	0.85	0.22
December 2009	0.75	7.8	1500	3.8	7.96	0.89	0.19
January 2010	0.81	7.5	1195	2.21	8.32	0.65	0.21
February 2010	0.85	7.6	1505	5.2	7.95	1.18	0.13
March 2010	0.79	7.55	1602	5.8	8.02	1.25	0.18
April 2010	0.85	7.8	1555	6.0	9.05	0.78	0.20
May 2010	1.01	8.0	1800	5.0	8.50	0.56	0.09
June 2010	1.05	7.8	2000	4.9	8.20	0.45	0.11
July 2010	1.00	7.85	1995	5.1	8.10	0.09	0.06
August 2010	1.02	7.5	2010	4.5	8.00	1.50	0.53
September 2010	1.12	7.8	1890	4.3	8.50	1.60	0.49
October 2010	1.81	7.5	2210	4.8	9.10	1.67	0.55
November 2010	1.92	7.9	1910	5.8	8.95	1.75	0.60
December 2010	0.98	7.5	1560	4.5	8.2	1.65	0.08
January 2011	0.89	7.78	1110	3.1	9.00	1.5	0.10
February 2011	1.11	7.55	1510	2.9	10.00	1.9	0.80
March 2011	0.95	7.75	1675	4.5	11.00	2.21	0.62

APPENDIX-IV

Statement showing performance of FETP at Ankaleshwar during January 2009 to September 2010
(Reference: Paragraph 1.1.12.2; Page 19)

Month	Permissible Limit					
	PH	NH3-N	COD	BOD	O&G	Phenol
	5.5 -8.5	50Mg/ltr	250Mg/ltr	100mg/ltr	10mg/ltr	5mg/ltr
	Actual					
January 2009	7.53	806.4	2369	835	8.8	2.16
February 2009	7.48	817.6	3002	1427	7.2	9.16
March 2009	7.5	784	1407	439	1.2	1.42
April 2009	6.86	714	2349	662.5	4.2	6.16
May 2009	7.16	342.4	1545	428	2.8	5.16
June 2009	7.46	418	1407	403	2.4	3.39
July 2009	7.88	621.6	1217	375	2.8	6.66
August 2009	7.72	961	1106	338	2.2	4.965
September 2009	7.64	543	974	216	2.7	6.83
October 2009	7.97	868	876	210	3.2	5.33
November 2009	7.72	563	904	188	2.4	3.83
December 2009	7.77	638	1148	228	4	3.83
January 2010	7.3	742	1496	287	3.2	2.83
February 2010	8.19	733.6	1731	393	3.6	1.75
March 2010	7.16	664	1703	302	5.6	3.33
April 2010	7.39	599	1945	597	NA	NA
May 2010	7.65	795	1953	642	9.2	3
June 2010	7.21	560	1397	360	7.2	2.67
July 2010	7.64	762	1240	241	2.0	BDL
August 2010	7.46	403	762	175	2.8	BDL
September 2010	7.65	304	598	116	1.2	1.1
January 2010	7.64	515	634	213	4.8	0.69

Red colour denotes above permissible limits

APPENDIX-V

Statement showing water sample analysis of bore wells around GIDC Ankaleshwar

(Reference: Paragraph 1.1.12.2; Page 20)

Year	pH	TDS mg/l	DO mg/l	COD mg/l	NO3 -N mg/l	F mg/l	NO2 -N mg/l	NH3 -N mg/l
Borewell of Shri Ahmedbhai Patel, Piraman Village								
PermissibleLimit	**6.5-8.5**	**500**	**-**	**-**	**45**	**-**	**-**	**-**
2005-06	8.31	1422	---	11	3.6	0.3		
2006-07	7.13	1604	5.02	19	2.4	0.8		
2007-08	7.45	1588	6.08	18	5.54	0.56	0.04	BDL
2008-09	7.82	1504	3.25	3.95	1.425	0.0208	0.05	BDL
2009-10	7.78	2482	5.91	7.97	0.54	0.02	0.4	BDL
Borewell of Khadiwala, Mottafalia Piraman Village								
2005-06	8.25	676	6.5	5.3	6.5	0.28		
2006-07	8.15	976	5.77	7.8	1.6	0.89		
2007-08	7.55	1116	5.21	8	3.32	0.56	0.08	BDL
2008-09	8.1	1128	3.22	3.95	2.875	0.0208	BDL	BDL
2009-10	8.28	1788	4.61	7.97	0.54	0.02	0.45	BDL
Borewell of Piraman Village Panchayat								
2005-06	8.36	1100	---	5.7	2.5	0.4		
2006-07	7.62	1586	5.1	18.1	6.6	0.73		
2007-08	8.05	106	5.77	16	2	0.46	0.09	BDL
2008-09	8.28	192	3.37	3.95	3.325	0.0234	0.02	BDL
2009-10	8.46	604	3.82	7.97	0.05	0.02	0.3	BDL

Borewell at Alunj

Month	BOD	PH	TDS	DO	COD(mg/ltr)	Nitrate(mg/ltr)	Flouride(mg/ltr)
April 2009	0.98	7.77	1784	3.96	7.82	2.8	0.36
May 2009	0.94	7.43	950	3.1	8	2.21	0.45
June 2009	0.82	7.88	1282	2.84	8.06	0.7134	0.6
July 2009	0.9	7.57	1434	3.45	8.03	0.5412	1
August 2009	0.7	7.84	1818	5.55	8	0.1476	0.3
September 2009	0.67	7.84	1832	3.96	7.84	0.369	0.3
October 2009	0.76	7.8	1872	3.98	7.97	0.1722	0.35
November 2009	0.89	7.68	1972	5.11	7.94	0.1476	0.25
December 2009	0.79	7.82	2812	4.39	7.9	1	0.15
January 2010	0.82	8.17	1906	4.97	7.94	0.64	0.64
February 2010	0.83	8.2	1798	7.75	7.9	1.23	0.25
March 2010	0.81	7.37	1858	4.88	8	0.64	0.18
April 2010	0.83	8.15	1922	4.72	12.00	0.36	1.13
May 2010	1.09	8.29	1796	4.97	7.94	0.64	0.2
June 2010	1.06	7.78	1972	4.89	8	0.32	0.18
July 2010	0.97	7.98	1932	5.34	8		0.31
August 2010	1.57	7.89	1938	4.21	8	1.6	0.63
September 2010	1.29	8.25	1760	4.39	8	2.43	0.5
October 2010	2.71	7.89	1942	4.62	8	1.97	0.44
November 2010	1.39	8.16	1774	6.02	8	0.90	0.59
December 2010	<5	8.20	1934	3.87	20	1.85	0.67
January 2011	2.36	7.63	1890	4.81	12	0.042	0.41
February 2011	2.11	7.46	1030		12	0.95	0.80
March 2011	0.93	7.80	2040		2.6	2.28	0.66

APPENDIX-VI

Statement showing the number of villages with water contamination from fluoride salinity/TDS and nitrate out of the total 18,192 villages

(Reference: Paragraph 1.1.13.2; Page 23)

Year	Fluoride	Salinity/TDS	Nitrate
2005-06	860	620	276
2006-07	618	482	397
2007-08	898	1223	1025
2008-09	1038	994	1572
2009-10	591	506	2016
2010-11	1259	688	2673

APPENDIX-VII
Statement showing details of field visit of villages of selected districts by audit

(Reference: Paragraph 1.2.3; Page 28)

Sr. No.	Name of District	Name of Taluka	Name of village	Status of scheme
1	**Ahmedabad**	Sanand	Vasna	Completed
2			Iyava	
3			Gibpura	
4		Dascroi	Kasindra	
5		Dholka	Ranoda	
6			Shekhadi	
7			Rampur	
8		Sanand	Virochannagar	On going
9		Bavala	Rupal	
10	**Dahod**	Dhanpur	Kakadkhila	Completed
11		Zalod	Raniar-Inami Falia	
12		Zalod	Raniar-Sarkari Falia	
13		Fatehpura	hojela	
14		Fatehpura	Dhadheli	
15		Garbada	Bharsada	
16		Dhanpur	Mandor	On going
17		Garbada	Nalvai	
18	**Kheda**	Nadiad	Tandel	Completed
19			Dumral	
20			Gutal	
21			Rampur	
22		Mahudha	Ramnagar (Alina)	
23			Nizampur	
24			Sheri	
25			Chunel	
26	**Navsari**	Jalalpor	Kalakachcha	Completed
27			Ponsara	
28			Aat	
29			Chijgam	
30		Gandevi	Kotha	
31			Dholai-Salabet	
32			Movasa	
33			Vasan	Dropped
34	**Patan**	Patan	Sarva	Completed
35			Gaja	
36		Radhanpur	Joravarganj	
37			Lotiya	
38		Harij	Jashomav	
39		Sidhpur	Lalpur	On going
40			Tavadia	
41		Patan	Ghacheli	
42		Sami	Dadar	Dropped

Sr. No.	Name of District	Name of Taluka	Name of village	Status of scheme
43	**Rajkot**	Morbi	Mansar	Completed
44			Adepar	
45			Hajnali	
46		Lodhika	Sanganva	
47		Gondal	Gundasara	
48			Devla	
49		Wankaner	Khijadia - Raj	
50			Pipalia-raj	
51		Wankaner	Hasanpar	Dropped
52	**Surendranagar**	Muli	Manpar	Completed
53			Gadhad	
54		Wadhvan	Rajpur	
55			Rai	
56			Fulgram	
57		Limdi	Borna	
58			Devpara	
59		Chotila	Piprali	
60		Muli	Parbadi	On going
61			Navania	Dropped
62	**Valsad**	Valsad	Chikhal(Agasimata)	Completed
63			Ambach (Vania Falia)	
64		Dharampur	Lakadmal(Nashan Falia)	
65		Pardi	Pariya	
66			Chhiri	
67		Kaprada	Jogvel (Nashan Falia)	
68		Valsad	Malvan (Kardiva)	On going
69		Kaprada	Kothar	

APPENDIX-VIII

Statement showing the details of Grants Received/Expenditure incurred in selected Districts during 2006-07 to 2010-11
(Reference: Paragraph 1.2.6.2; Page 31)

(Rupees in lakh)

Year	Details	District							
		Ahmedabad	Dahod	Kheda	Navsari	Patan	Rajkot	Surendranagar	Valsad
2006-07		29.47	24.66	201.96	81.97	0.04	33.68	101.00	44.31
	Grants Received	129.72	485.40	Nil	205.00	551.25	509.88	285.00	97.50
	Interest/Other Misc.Income	6.13	Nil	Nil	5.71	1.59	3.78	25.00	2.80
	Total	165.32	510.06	201.96	292.68	552.88	547.34	411.00	144.61
	Expenditure incurred	155.31	251.41	19.67	85.37	189.08	248.40	63.0	131.59
	Closing Balance	**10.01**	**258.65**	**182.29**	**207.31**	**363.80**	**298.94**	**348.0**	**13.02**
2007-08	Opening Balance	10.01	258.65	182.29	207.31	363.80	298.94	348.00	13.02
	Grants Received	725.00	427.13	Nil	320.00	525.00	827.16	500.00	500.00
	Interest/Other Misc. Income	16.01	Nil	Nil	11.41	16.35	13.01	19.00	5.82
	Total	751.02	685.78	182.29	538.72	905.15	1139.11	867.00	518.84
	Expenditure incurred	193.07	400.02	38.65	191.63	289.82	492.96	129.00	180.22
	Closing Balance	**557.95**	**285.76**	**143.64**	**347.09**	**615.32**	**646.15**	**738.00**	**338.62**
2008-09	Opening Balance	557.95	285.76	143.64	347.09	615.32	646.15	738.00	338.62
	Grants Received	732.34	2111.00	101.00	1341.00	1022.75	1624.96	1615.00	401.07
	Interest/Other Misc. Income	21.62	Nil	Nil	13.56	22.11	20.98	36.00	10.08
	Total	1311.91	2396.76	244.64	1701.65	1560.19	2292.09	2389.0	750.40
	Expenditure incurred	512.85	372.14	23.09	116.70	489.62	680.61	418.00	377.81
	Closing Balance	**799.06**	**2024.62**	**221.55**	**1584.95**	**1070.57**	**1611.48**	**1971.00**	**372.59**
2009-10	Opening Balance	799.06	2024.62	221.55	1584.95	1070.57	1611.48	1971.00	372.59
	Grants Received	1335.92	130.00	Nil	(-)150.00	511.00	620.00	420.00	500.00
	Interest/Other Misc. income	24.84	Nil	Nil	88.07	30.40	51.88	160.00	12.04
	Total	2159.82	2154.62	221.55	1523.02	1711.97	2283.36	2550.00	884.63
	Expenditure incurred	941.19	1153.11	15.93	286.01	513.01	1008.89	848.00	489.97
	Closing Balance	**1218.63**	**1001.51**	**205.62**	**1237.01**	**1198.97**	**1274.47**	**1702.00**	**394.66**
2010-11	Opening Balance	1218.63	1001.51	205.62	1237.01	1198.97	1274.47	1702.00	394.66
	Grants received	110.86	Nil	Nil	144.34	25.06	21.60	Nil	Nil
	Interest /Other Misc. income	77.76	Nil	Nil	10.16	18.67	39.89	207.00	23.47
	Total	1407.25	1001.51	205.6 2	1391.51	1242.69	1335.96	1909.00	418.13
	Expenditure incurred	744.59	511.50	8.05	383.35	469.44	803.16	625.00	166.73
	Closing balance	**662.66**	**490.01**	**197.57**	**1008.16**	**773.25**	**532.80**	**1284.00**	**251.40**

APPENDIX-IX

Statement showing district-wise details of schemes completed, ongoing and dropped
(Reference: Paragraph 1.2.8.1; Page 34)

Sr. No.	District	Number of Schemes			
		Approved	Completed	On going/ Not started	Dropped
1	Ahmedabad	395	294	62/19	20
2	Bharuch	246	138	90/12	6
3	Patan	437	353	47/20	17
4	Anand	216	130	60/10	16
5	Banaskantha	359	276	77/00	6
6	Bhavnagar	375	264	81/06	24
7	Junagadh	328	172	141/00	15
8	Panchmahals	412	271	111/29	1
9	Rajkot	613	401	160/17	35
10	Sabarkantha	685	383	217/72	13
11	Surat	569	489	79/00	1
12	Tapi	568	465	103/00	0
13	Vadodara	366	250	107/00	9
14	Valsad	584	513	67/04	0
15	Amreli	347	223	124/00	0
16	Dahod	273	112	155/00	6
17	Dang	238	143	95/00	0
18	Gandhinagar	183	153	30/00	0
19	Jamnagar	478	343	81/00	54
20	Kheda	207	131	73/00	3
21	Mehsana	655	600	34/00	21
22	Narmada	488	339	149/00	0
23	Navsari	278	180	84/00	14
24	Porbandar	96	60	22/01	13
25	Surendranagar	474	367	90/17	0
26	Kachhh	915	882	24/07	2
		10785	**7932**	**2363/214**	**276**

APPENDIX-X
Statement showing expenditure on wells in violation of Swajaldhara guidelines
(Reference: Paragraph 1.2.8.4; Page 36)

(Rupees in lakh)

Sr. No.	Name of village	Date of MoU	Total cost	Funds released	Community contribution	Total expenditure	No. of wells executed	Date of completion
1	Kharoda	1.3.2007	24.24	16.15	1.84	17.99	5	26.1.2009
2	Sagadapada	1.3.2007	24.10	16.32	1.85	18.17	5	31.3.2010
3	Nani Dhadheli	1.5.2007	25.32	21.86	2.43	24.29	4	28.2.2010
4	Dablara	1.5.2007	17.56	13.82	1.54	15.36	3	28.2.2010
5	Sampoi	1.3.2007	18.56	16.61	1.85	18.46	5	26.1.2009
6	Hadmakhunta	1.3.2007	17.32	13.30	1.73	15.03	5	31.5.2010
7	Pethapur	1.3.2007	21.20	13.38	1.49	14.87	4	31.8.2010
8	Rupakhoda	1.3.2007	18.56	16.62	1.86	18.48	5	28.2.2010
9	Pawadi	5.1.2007	24.51	17.74	1.97	19.71	6	28.2.2010
10	Rukhadi	1.3.2007	20.78	16.81	1.87	18.68	6	26.1.2009
11	Kali Mahudi	1.3.2007	24.44	13.10	1.80	14.90	5	25.2.2011
12	Parthampur	1.3.2007	10.39	8.52	1.00	9.52	3	26.1.2009
13	Sharada	1.3.2007	15.67	13.81	1.53	15.34	4	25.2.2011
14	Mundha	1.3.2007	18.56	10.00	1.86	11.86	5	31.3.2011
15	Vankoi	1.3.2007	24.24	17.68	1.95	19.63	7	25.2.2011
16	Chhasiya	1.3.2007	20.21	10.91	1.10	12.01	3	25.2.2011
17	Pipero	1.3.2007	17.82	9.62	1.10	10.72	3	31.3.2011
18	Agaswani	1.3.2007	12.79	6.90	0.70	7.60	2	31.3.2011
19	Kakadkhila	1.3.2007	14.85	10.67	1.49	12.16	4	28.2.2010
20	Dhanapaliya	1.3.2007	22.27	13.42	2.10	15.52	6	25.2.2011
21	Padaliya	1.5.2007	24.95	13.48	1.45	14.93	4	31.3.2011
22	Fofan	1.5.2007	23.29	12.58	1.45	14.03	4	31.8.2010
23	Nani Vav	1.5.2007	24.95	13.48	1.49	14.97	4	25.2.2010
24	Bhilpaniya	1.5.2007	18.56	13.36	1.86	15.22	5	25.2.2010
25	Pahad	1.5.2007	20.57	11.08	1.49	12.57	4	25.2.2010
26	Moti Vav	1.5.2007	21.59	13.21	1.85	15.06	5	25.2.2010
27	Hirapur	1.5.2007	21.66	11.69	1.85	13.54	5	25.2.2010
28	Tutaghati	1.5.2007	21.63	5.84	0.67	6.51	1	31.3.2011
29	Polisimal	1.5.2007	18.48	4.99	0.55	5.54	1	31.3.2011
30	Valundi	1.5.2007	25.19	6.80	0.75	7.55	2	31.3.2011
	Total		**614.26**	**383.75**	**46.47**	**430.22**	**125**	

APPENDIX-XI

Statement showing details of deficient services of Implementing Support Agencies

(Reference: Paragraph 1.2.8.5; page 38)

Sr. No.	District	Name of NGO	Number of villages allotted	Date of Memorandum of Understanding	Stipulated month of completion	Delay in months	Budget Amount (in rupees)	Actual payment made (in rupees)
1	Navsari	Eklavya A.A. Vikas Mandal	30	01.03.07	06/2008	33	792500	114503
2	Narmada	AKRSP	30	15.06.2007	12/2008	27	1072560	662471
3		ANARDE	30	21.04.2007	10/2008	29	1102500	973854
4		CRC	30	16.4.2007	10/2008	29	1165000	650609
5	Rajkot	MKT, Ahmedabad	15	13.03.2006	09/2007	42	391860	310902
6		CEE,Ahmedabad	30	14.03.2008	09/2009	18	1177425	470000
7		Saurashtra Gram Vkas Ccharitable Trust, Gondal	30	20.1.2006	07/2007	44	806550	785302
8		Saurashtra Gram Vkas Ccharitable Trust, Gondal	15	27.02.2007	08/2008	31	391860	160604
9		Saurashtra Gram Vkas Ccharitable Trust, Gondal	15	01.03.2008	08/2009	19	391860	100000
10	Panchmahal, Godhra	Sarthi-Godhar Tal.Santarampur	30	27.01.2006	07/2007	44	1221427	448251
11		Samanvay, Godhra	30	30.01.2006	07/2007	44	1101045	460494
12		Anandi-DevgadhBaria	15	01.03.2006	08/2007	43	765665	151480
13		Harsidhi-Haloa	15	01.02.2008	07/2009	20	441250	110312
14	Junagadh	AKRSP(i)	15	01.01.2008	06/2009	21	523000	251000
15	Porbandar	SAVA, Porbandar	30	1.03.2006	08/2007	43	1209825	981824
16			15	15.2.2008	08/2009	19	487500	241750
17	Bharuch	Trimurti	15	11.02.2006	08/2007	43	377500	246294
18	Sabarkantha	Viksat, Bhiloda	30	24.03.2006	09/2007	42	722500	492374
19	Kheda	Anarde Foundation	30	01.01.2006	06/2007	45	776139	533999
20	Banaskantha	Anarde Foundation, Palanpur	15	1.10.2007	03/2009	24	497000	247533
21		Manav Kalyan Trust, Khedbrahma	30	08.03.2007	09/2008	30	1491676	849989
22		Motibai Chaudhari Foundation, Mehsana	15	1.10.2007	03/2009	24	504000	279589
23		Banas Vikas Jagruti Mandal, Danta	15	1.10.2007	03/2009	24	460000	62100
24		Naisargik Trust-2, Palanpur	30	20.12.2006	06/2008	33	1215354	1126011
25	Banaskantha	Aga Khan,Sidhpur	15	31.12.2005	06/2007	45	572040	273847
26		Naisargik Trust-1, Palanpur	15	31.12.2005	06/2007	45	572040	405758

Sr. No.	District	Name of NGO	Number of villages allotted	Date of Memorandum of Understanding	Stipulated month of completion	Delay in months	Budget Amount (in rupees)	Actual payment made (in rupees)
27	Anand	Medhavi, Ahmedabad	30	1.6.2006	12/207	39	806550	756068
28		CRC, Vadodara	28	02.02.2006	08/2007	43	806550	756068
29	Surat	Rajiv Gandhi Rural Youth Devp.Foundation,	30	01.01.2006	06/2007	45	1446275	1169319
30		Rajiv Gandhi Rural Youth Devp.Foundation,	30	15.03.2008	09/2009	18	1190625	1013500
31		SUMUL Dairy, Surat	30	01.02.2006	07/2007	44	1177425	894347
32		Adesh Charitable Trust,	30	01.01.2006	06/2007	45	1446275	1135606
33		Adesh Charitable Trust	15	01.12.2007	05/2009	22	522750	470475
34	Vadodara	Shroff Foundation	90	19-1-2006	07/2007	44	3532275	2071151
35	Valsad	Dhruv	30	31.12.2005	06/2007	45	996750	588804
36		Rajiv Gandhi Rural Foundation	30	31.12.2005	06/2007	45	1207125	777308
37	Mehsana	Vikas Bharti-Kheralu	30	19.12.2005	06/2007	45	806550	672425
38		Vikas Bharti-Kheralu	30	1.1.2007	06/2008	33	806550	536216
39		Viksat-Satlasana	30	1.4.2007	09/2008	30	806550	499411
40		Lok Vikas-Sidhpur	30	1.11.2007	04/2009	23	1190625	584870
41	Patan	Vadhiyarniketan Trust,	15	16.3.2006	09/2007	42	572040	347587
42		Vadhiyarniketan Trust,	30	1.1.2007	06/2008	33	1175625	613322
43		Naisargik Trust,	30	2.1.2007	07/2008	32	1175625	951609
44		Marag	30	16.4.2007	10/2008	29	1175625	910596
45		Cohesion Foundation Trust,	15	1.5.2007	10/2008	29	572040	349681
46		Lok Vikas Trust,	30	1.10.2007	03/2009	24	957500	473963
47		Motibhai R. Chaudhari Foundation	15	1.10.2007	03/2009	24	556250	325406
48	Amreli	Vikas Samarthan Kendra	30	1.10.2007	03/2009	24	932000	805875
49		Saurashtra Gramya Vikas Trust,	15	1.10.2007	03/2009	24	495000	295750
50		Development Support Centre,	30	1.10.2007	03/2009	24	910000	500500
51	Dangs	Eklavya	30	31.01.2006	07/2007	44	933750	617805
52		Rajiv Gandhi	15	24.02.2006	08/2007	43	566250	420000
53		Dhruv/BAIF	15	21.02.2006	08/2007	43	566250	500000
Total			**1318**				**47560906**	**30383111**

APPENDIX-XII

Statement showing the details of delay in payment of O & M fund in selected districts

(Reference: Paragraph 1.2.8.7; Page 40)

Sr.No.	Name of District	Number of VWSCs due for payment	Number of VWSCs to which payment made	Total grant received (Rupees in lakh)	Amount paid (Rupees in lakh)	Number of cases in which payment delayed	Delay up to one year	Delay for 1 to 2 two years	Delay for more than two years
1	Ahmedabad	42	42	59.39	34.25	33	20	05	8
2	Dahod	35	0	25.00	00.00	0	0	0	0
3	Kheda	96	35	32.68	32.64	34	05	14	15
4	Navsari	72	22	52.09	18.95	22	10	9	3
5	Patan	123	0	91.75	00.00	0	0	0	0
6	Rajkot	274	47	354.97	60.97	15	15	0	0
7	Surendranagar	180	180	118.00	116.74	40	32	6	2
8	Valsad	186	6	43.41	5.54	6	0	4	2
	Total	**1008**	**332**	**777.29**	**269.09**	**150**	**82**	**38**	**30**

APENDIX-XIII
Statement showing position of staff in District level offices
(Reference: Paragraph 1.2.10; Page 42)

Sr. No.	Name of District	Staff existed as on 1-4-2006			Staff recruited during 2006-11			Staff left during 2006-11			Staff existed at the end of March 2011		
		Tech	Social	Other	Tech	Social	Other	Tech	Social	Other	Tech	Social	Other
1	Ahmedabad	2	2	0	9	15	9	07	06	5	4	11	4
2	Dahod	1	3	0	10	10	3	09	10	1	2	3	2
3	Kheda	1	2	0	14	10	2	07	6	1	8	6	1
4	Navsari	2	1	1	17	07	2	08	2	0	11	6	3
5	Patan	2	3	0	19	15	12	15	9	9	6	9	3
6	Rajkot	3	2	2	16	10	10	09	5	3	10	7	9
7	Surendranagar	19	14	10	4	08	2	15	12	5	8	10	7
8	Valsad	1	2	0	4	07	3	00	0	0	5	9	3
	Total	**31**	**29**	**13**	**93**	**82**	**43**	**70**	**50**	**24**	**54**	**61**	**32**
	Grand Total	**73**			**218**			**144**			**147**		

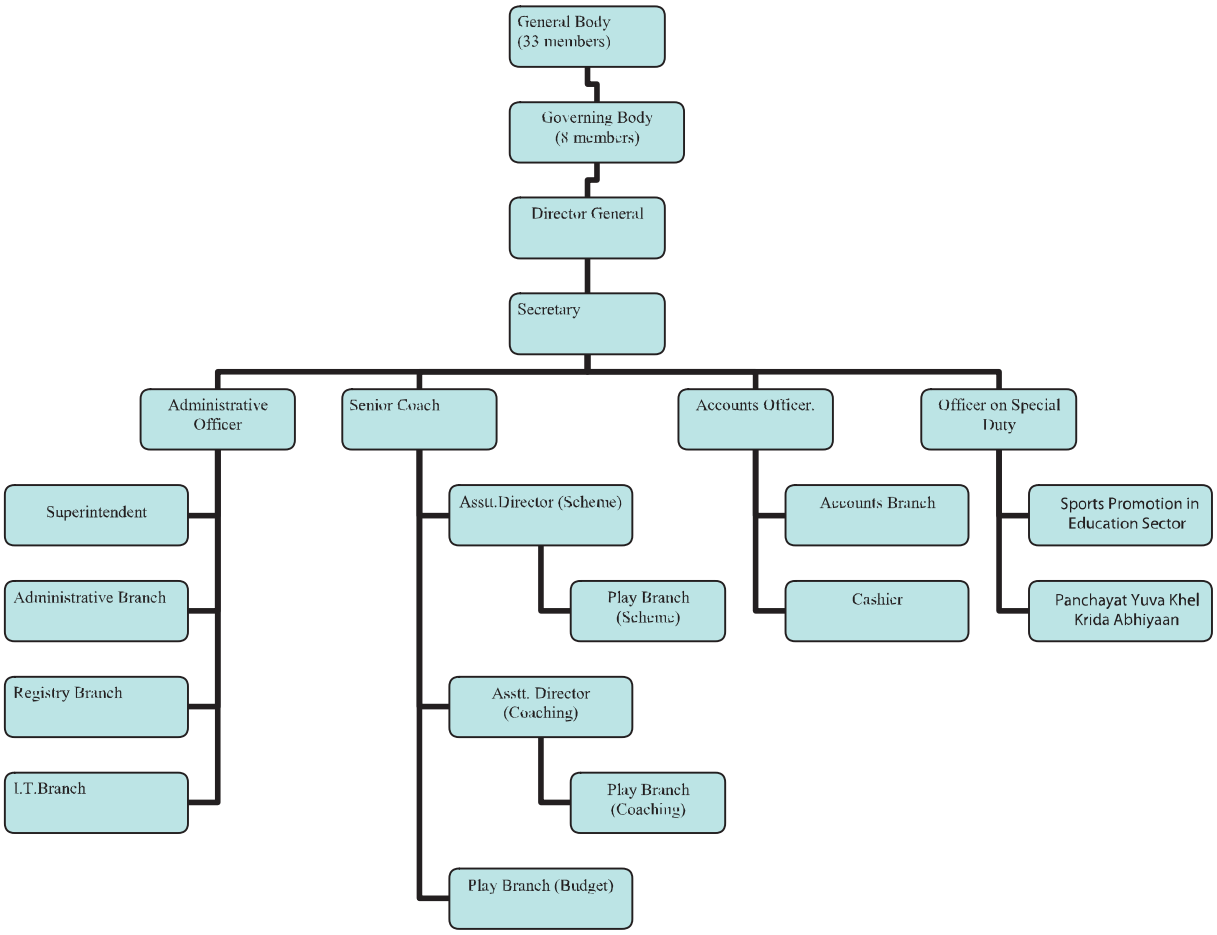
APPENDIX-XIV
Statement showing the details of misappropriation cases during 2006-11
(Reference: Paragraph 1.2.11.2; Page 43)

(Rupees in lakh)

Sr. No.	Name of village	Name of CMSU/ DWSC	Cost of scheme	Year of approval	Fund released to VWSC	Expenditure incurred	Amount mis-appropriated	Date/ Year of instance	Date of filing FIR
1	Bhatiwada	Dahod	24.24	2006-07	11.00	5.85	5.15	NA	Not filed
2	Bavka	Dahod	24.92	2006-07	6.69	3.90	2.79	NA	Not filed
3	Karmel	Dahod	10.43	2006-07	9.74	1.65	8.09	NA	Not filed
4	Gamadi	Dahod	24.85	2007-08	13.42	10.85	2.57	NA	Not filed
5	Bhatiwada	Dahod	14.81	2006-07	11.33	9.00	2.33	NA	Not filed
6	Sajoi	Dahod	24.24	2006-07	13.08	10.50	2.58	NA	Not filed
7	Ambakach	Dahod	21.75	2006-07	13.05	3.50	1.20	NA	Not filed
8	Hathiyavan	Dahod	17.42	2007-08	5.52	3.00	2.52	NA	Not filed
9	Dandawala	Valsad	NA	NA	NA	NA	5.00[1]	31-01-2008	21-7-2008
10	Shankkalpur	Mehsana	NA	NA	NA	NA	4.65	29-3-2006	16--4-2006
11	Motikundal	Bhavnagar	NA	NA	NA	NA	7.04	16-12-2010	16-12-2010
12	Bamroli	Ahmedabad	NA	NA	NA	NA	7.88	2007-08	05-05-2010
13	Limpura	Narmda	13.18	2008-09	10.90	6.93	3.97	NA	NA
Total							**55.77**		

[1] Out of Rs.5.00 lakh, Rs.3.00 lakh was recovered

APPENDIX-XV
Organisational set up of Sports Authority of Gujarat
(Reference: Paragraph 1.3.2; Page 46)



APPENDIX-XVI
Synchronisation facilities vis a vis manpower
(Reference: Paragraph 1.3.9.1 ; Page 52)

Sr. No.	District	Date of Starting	Facilities available without coaches	Coaches available without facilities
1	Ahmedabad	Existing	(i) Badminton (ii) Boxing (iii) Volleyball	(i) Cricket (ii) Lawn Tennis * (iii) Football *(iv)Handball * (v) Hockey*
2	Amreli	Not handed over		(i) Hockey
3	Anand	Not created		(i) Kho-kho* (ii) Athletics* (iii) Volleyball
4	Bharuch	Not created		(i) Gymnastics (ii) Athletics * (iii) Cricket* (iv) Lawn Tennis*
5	Bhavnagar	Existing		(i) Cricket* (ii) Table Tennis* (iii) Gymnastics* (iv)Judo*(v) Athletics *(Athletic Track damaged for the last two years)
6	Bhuj-Gandhidham	Work in progress		(i) Basketball (ii) Cricket*
7	Devgadh-Bariya (Dahod)	Existing	(i) Wrestling (ii) Handball (iii) Athletics (iv) Kabaddi (v) Kho-kho	(i)Basketball (ii) Football * (iii) Hockey*
8	Gandhinagar	Not created		(i) Volleyball (ii) Athletics (iii) Kabaddi (SAG Hq.)
9	Gandhinagar (State Center)	Not created		(i) Tennis (ii) Hockey (iii) Badminton (iv) Football *(v) Athletics* (vi) Handball* (vii) Wrestling
10	Godhra	31.1.2009	(i)TableTennis (ii)Wrestling (iii)Volleyball (iv)SwimmingPool (v)Kabaddi (vi)Kho-kho (vii)Basket-Ball	(i) Archery*
11	Himmatnagar	20.3.2010	(i)Badminton (ii) Wrestling (iii)Judo (iv) Swimming Pool (v) Basketball	(i)Archery* (ii) Hockey*
12	Jamnagar	existed		(i)Athletics (ii) Basketball * (iii) Table Tennis* (iv)Badminton*
13	Junagadh	Work in progress		(i) Hockey (ii) Athletics*
14	Limbdi (Surendranagar)	25.1.2010	(i) Badminton (ii) Table Tennis (iii) Wrestling (iv) Judo(v)Athletic Track (400 meter)	(i) Hockey*
15	Mahesana	Not created		(i) Volleyball (ii) Athletics* (iii) Football* (iv) Judo*
16	Nadiad	17.8.2011	(i)Badminton (ii) Table Tennis, (iii) Gymnastic	(i) Volleyball*

Sr. No.	District	Date of Starting	Facilities available without coaches	Coaches available without facilities
17	Navsari	Not created		(i) Volleyball (ii) Judo* (iii) Table Tennis* (iv) Wrestling*
18	Palanpur	Not created		(i) Kho-kho *(ii) Hockey (iii) Athletics* (iv) Cricket* (v) Wrestling *
19	Patan	28.12.2010	(i) Badminton (ii) Table Tennis (iii) Wrestling (iv) Judo(v) Volleyball (vi)Basketball (vii) Swimming Pool (viii) Kho-kho (ix) Kabaddi	(i) Lawn Tennis*
20	Porbandar	Existing		(i) Athletics *
21	Rajkot	Not created		(i) Kho-kho (ii) Hockey (iii) Table Tennis (iv) Football* (v) Athletics* (vi) Cricket* (vii) Basketball*
22	Rajpipla	14.8.2009	(i) Badminton (ii) Table Tennis (iii) Wrestling (iv) Judo(v) Volleyball (vi) Basketball (vii) Kho-kho (viii) Kabaddi	(i)Archery* (ii) Gymnastics*
23	Saputara	25.2.2008		(i) Athletics (ii) Archery*
24	Surat	Not created		(i) Kho-kho (ii) Athletics* (iii) Volleyball (iv) Basketball*
25	Vadodara	Not created		(i) Kho-kho (ii) Hockey (iii) Badminton (iv) Football (v) Archery *(vi) Gymnastics*(vii) Wrestling *
26	Valsad	Not created		(i) Cricket* (ii) Volleyball *(iii) Hockey *(iv) Kho-kho
27	Vyara	Not created		(i) Volleyball* (ii) Athletics *

*Denotes coaches appointed on contract basis

APPENDIX-XVII

Statement showing the avoidable expenditure due to excess contract demand

(Reference: Paragraph 2.1.3; Page 57)

Sr. No.	Name of Division	HT connection No.	Contract demand (units)	Actual maximum demand during the year (units)					Avoidable payment (₹)
				2006-07	2007-08	2008-09	2009-10	2010-11	
1	Ahmedabad	18044	200	0	73	76	76	82	450972
2		18413	300	0	134	125	150	NA	347268
3		18045	400	0	173	205	194	208	704780
4		18304	600	0	286	358	370	381	687634
5		19262	350	0	128	123	224	219	538234
6	Rajkot	26411	180	0	0	64	104	113	221789
7	Bhavnagar	23714	275	99	94	208	93	101	617022
8		23514	275	170	187	183	160	160	321520
9		43116	250	157	NA	165	159	160	318051
10		43305	160	0	0	0	4	22	701658
11		43304	225	15	1	36	0	0	968832
12	Jamnagar	27158	1500	0	0	0	936	836	1603308
13		26415	850	0	0	0	546	524	622668
14		27159	500	0	0	0	217	299	321720
15	Junagadh	43302	250	0	119	13	0	0	1001160
	Total								**9426616**

APPENDIX-XVIII
Statement showing the details of excess payment
(Reference: Paragraph 2.2.3.2 ; Page 66)

Sl.No.	Name of the work	Executing Division	Date of AA	Date of TS	Date of work order given	Stipulated Date of completion	Actual Date of Comple-tion	Estimated cost	Tendered Cost	Total cost of work on completion of work/ incurred till February 2011	Total cement to be consumed as per estimate/ DTP	Actual quantity of cement consumed in work as per mix design	Less quantity of cement consumed in work	Rate of cement as per Clause 59A	Excess amount paid to the contractor
								(Rupees In crore)			MT	MT	MT	In rupees	
1	Construction of Government Polytechnic Building, Godhra	Exectuive Engineer, Godhra	28.06.06	27.04.07	01.01.08	30.06.10	28.10.10	12.00	11.86	12.25	2625.68	1979.43	646.25	3200.00	2068000.00
2	Construction of Engineering College Building, Dahod	Exectuive Engineer, Dahod	08.03.06	23.06.05	24.08.06	23.02.08	30.07.08	20.02	21.48	24.59	6650.50	5850.76	799.74	2290.00	1831404.60
3	Construction of Additional M.S.Building, Surat	Exectuive Engineer, Surat-1	20.12.04	31.05.06	07.12.06	06.12.08	25.08.09	13.01	13.58	13.22	2883.17	2542.83	340.34	2500.00	850850.00
4	Construction of Engineering College Building, Surat		01.10.05	09.06.05	21.07.06	23.01.08	In progress	19.94	20.94	19.71	6657.42	5650.46	1006.96	2500.00	2517400.00
								64.97	**67.86**	**69.77**	**18816.77**	**16023.48**	**2793.29**		**7267654.60**

APPENDIX-XIX

Statement showing names of offices test checked

(Reference: Paragraph 3.1.5; Page 73)

Sr. No.	Name of Office	No. of offices/ DDOs
1	**Heads of Department**	
	Principal Secretary, Revenue Department, Gandhinagar.	1
	Commissioner, Land Reforms, Gandhinagar.	1
	Revenue Inspection Commissioner, Gandhinagar.	1
	Settlement Commissioner and Director of Land Records, Gandhinagar.	1
	Principal Secretary (Appeal), Revenue Department, Gandhinagar.	1
	Superintendent of Stamps and Inspector General of Registration, Gandhinagar	2
2	Collectors at Ahmedabad, Amreli, Anand, Bharuch, Bhavnagar, Dahod, Dangs, Gandhinagar, Jamnagar, Kachh, Mehsana, Nadiad, Narmada, Navsari, Panchmahals, Patan, Porbandar, Rajkot, Sabarkantha, Surat, Surendranagar, Vadodara and Valsad	23
3	Mamlatdars at Ahmedabad (City), Anand (Rural), Bhuj, Bhavnagar (City), Borsad, Dabhoi, Dahod, Gadhda, Godhra, Halol, Jalod, Kalol, Limkheda, Lunawada, Navsari (City), Navsari (Rural), Santrampur, Shehara, Vadodara (City)	19
4	Dy. Collectors (Prant) at, Amreli, Choryashi, Himatnagar, Petlad, Nadiad, Navsari, Rajkot, Vadodara, Valsad and Viramgam	10
5	Superintendents of Land Records at Anand and Navsari	2
6	Deputy. Collectors (Stamp Duty Valuation) at Gandhinagar, Ahmedabad (Division 1), Ahmedabad (Division 2) and Surat (Division 1)	4
7	Deputy. Director of Land Records, Surat	1
8	City Survey Superintendent, Surat – I.	1
	Total	**67**

APPENDIX-XX
Difference between Budget estimates and Actual allotment
(Reference: Paragraph 3.1.6.1; Page 74)

(Rupees in lakh)

Name of office	Year	Head	Budget Estimates	Actual allotment	Percent age of shortfall in actual allotment
Collector Dahod	2008-09	2053-093	1.62	0.55	66.05
	-do-	2053-094	2.17	1.23	43.32
	2009-10	2053-093	1.75	1.30	25.71
	-do-	2053-094	2.38	1.97	17.23
Collector Rajkot	2008-09	2053-93-1	3.52	1.73	50.85
	-do-	2053-094	4.33	3.66	15.47
	-do-	2053-800	0.11	0.09	18.18
	-do-	2053-93-7	0.62	0.48	22.58
	-do-	2053-93-9	0.20	0.10	50.00
	2009-10	2053-93-1	4.90	2.65	45.92
	-do-	2053-094	8.33	4.80	42.38
	-do-	2053-800	0.21	0.11	47.62
	-do-	2053-93-7	0.97	0.68	29.90
	-do-	2053-93-9	0.20	0.18	10.00
Collector Sabarkantha	2008-09	2053	1.02	0.93	8.82
Collector Gandhinagar	2008-09	2053-093	1.00	0.83	17.00
	-do-	2014(01)	0.23	0.16	30.43
	2009-10	2053-093	1.54	1.40	9.09
	-do-	2014(01)	0.45	0.31	31.11
Collector Godhara	2008-09	2053-093	2.82	1.36	51.77
	-do-	2014(01)	0.23	0.18	21.74
	2009-10	2053-093	2.32	2.25	3.02
	-do-	2014(01)	0.26	0.14	46.15
Collector Ahmedabad	2008-09	2053-093	4.14	2.91	29.71
Collector Bhuj	2008-09	2053	1.57	1.29	17.83
Collector Narmada	2008-09	2053	1.01	0.76	24.75
	2009-10	2053	1.39	1.24	10.79
Collector, Bhavnagar	2008-09	2053	1.14	0.89	21.93
Collector Dang-Ahwa	2008-09	2053	0.04	0.03	25.00
-do-	2009-10	2245	0.16	0.05	68.75
Collector Valsad	2008-09	2053	1.59	1.14	28.30
Settlement Commissioner and Director of Land Records	2008-09	-	41.85	33.01	21.12
	2009-10	-	54.00	39.49	26.87
Mamlatdar Navsari (City)	2008-09	2014	0.16	0.10	37.50
	2009-10	2014	0.29	0.20	31.03
Mamlatdar Bhuj	2008-09	-	1.03	0.78	24.27
-do-	2009-10	-	1.10	0.80	27.27
Mamltdar Jalod	2009-10	2053	0.24	0.22	8.33
Dy. Collector (Prant) Vadodara	2008-09	2053-92	1.18	1.03	12.71
	2009-10		1.08	0.90	16.67

(Source: Information collected from these offices)

APPENDIX -XXI
Statement showing rush of expenditure in the month of March
(Reference: Paragraph 3.1.6.2; Page 74)

(Rupees in lakh)

Head	Expenditure up to February	Expenditure in the last quarter of the year	Expenditure in March	Total Expenditure	Percentage of expenditure in last quarter of the year	Percentage of expenditure in March
Year: 2007-08						
Major Head: 2029 Land Revenue Minor Head: 103 land records Sub Head: 03 LND 3 Strengthening of Revenue Administration and Updating of land records	19.90	71.93	68.10	88.00	81.74	77.39
Major Head: 2053 District Administration Minor Head: 800 Other Exp. Sub Head: (1) LND 12 Training of establishment engaged in Revenue Department	2.44	1.85	1.40	3.84	48.17	36.46
Major Head: 2029 Land Revenue Minor Head: 102 Land Records Sub Head: LND 21 Introduction of city survey operation	0	6.81	6.81	6.81	100	100
Major Head: 2052 Secretarial Services Minor Head: 800 Other Exp. Sub Head: (01) LND 17 Information Technology	136.46	154.63	41.60	178.06	86.84	23.36
Major Head: 4059 Capital Outlay of Public Work Sub Major Head: 01 Office Building Minor Head: 051 Construction Accommodation Sub Head: 42 Buildings (1) General Service Buildings	111.71	142.64	46.82	158.53	89.98	29.53
Year 2008-09						
Major Head: 2029 Land Revenue Minor Head: 103 land records Sub Head: 03 LND 3 Strengthening of Revenue Administration and Updating of land records (Plan)	2.04	11.42	11.05	13.09	87.24	84.42
Major Head: 2029 Land Revenue Minor Head: 103 land records Sub Head: 03 LND 3 Strengthening of Revenue Administration and Updating of land records (Non Plan)	2.04	11.42	11.05	13.09	87.24	84.42
Major Head: 2053 District Administration Minor Head: 800 Other Exp. Sub Head: (1) LND 12 Training of establishment engaged in Revenue Department	4.44	8.20	6.86	11.30	72.57	60.71
Major Head: 2052 Secretarial Services Minor Head: 800 Other Exp. Sub Head: (01) LND 17 Information Technology	11.08	51.41	46.23	57.34	89.66	80.62

Head	Expenditure up to February	Expenditure in the last quarter of the year	Expenditure in March	Total Expenditure	Percentage of expenditure in last quarter of the year	Percentage of expenditure in March
Year 2009-10						
Major Head: 2029 Land Revenue Minor Head: 103 land records Sub Head: 03 LND 3 Strengthening of Revenue Administration and Updating of land records (Plan)	69.95	285.26	232.62	302.57	94.28	76.88
Major Head: 2029 Land Revenue Minor Head: 103 land records Sub Head: 03 LND 3 Strengthening of Revenue Administration and Updating of land records (Non Plan)	69.95	285.26	232.62	302.57	94.28	76.88
Major Head: 2053 District Administration Minor Head: 800 Other Exp. Sub Head: (1) LND 12 Training of establishment engaged in Revenue Department	9.41	5.75	3.10	12.51	45.96	24.78

(Source: Information collected from the Department)

APPENDIX -XXII

Statement showing rush of expenditure in field offices

(Reference: Paragraph 3.1.6.2; Page 75)

(Amount in Rupees)

Name of Office	Year	Head	Expenditure upto February	Expenditure in last quarter of the year	Expenditure in March	Total Expenditure	Percentage of expenditure during last quarter of the year	Percentage of expenditure in March
(1) Collector, Dahod	2009-10	2053-094	17418227	6823421	4962441	22380668	30.49	22.17
		2014	2274121	1142567	584996	2860117	39.95	20.45
(2) Collector, Gandhinagar	2008-09	2047	654000	260660	162000	816000	31.94	19.85
		2053-800	6000	13500	12000	18000	75.00	66.67
		2053-093-LND 6	389000	521685	415000	804000	64.89	51.62
	2009-10	2053-800	8000	5678	7000	15000	37.85	46.67
		2053-093-05-LND 10	0	148000	148000	148000	100	100
		2053-93-14300-LND-10	0	67000	67000	67000	100	100
(3) Collector, Dang Ahwa	2008-09	2235- Social Security	5000	1470	1470	6470	22.72	22.72
	2009-10	2235- Social Security	8230	4000	4000	12230	32.71	32.71
(4)Mamlatdar, Limkheda	2008-09	2053	177414	313215	230478	407892	76.79	56.50
	2009-10	2053	283600	825637	769960	1053560	78.37	73.08
(5)Mamlatdar, Vadodara (City)	2009-10	2053	10950894	4944523	2882549	13833443	35.74	20.84
(6)Mamlatdar, Dahod	2008-09	2053	2056847	1074682	723142	2779989	38.66	26.01
(7)Mamlatdar, Navsari City	2009-10	2053	3013629	1341762	810786	3824415	35.08	21.20
(8)Mamlatdar, Godhra	2009-10	2053-93	1080272	486653	294451	1374723	35.40	21.42
(9)Mamlatdar, Bhavnagar	2009-10	2053-93	11031454	5530261	3589336	14620790	37.82	24.55

(Source: Information collected from concerned offices)

APPENDIX -XXIII
Details of outstanding DC Bills

(Reference: Paragraph 3.1.6.4; Page 76)

(Rupees in lakh)

Sr. No.	Name of Office	Number of AC Bills	Amount	Delay period as on date of audit
1	Mamlatdar, Vadodara (City)	1	715.00	9 months
2	Mamlatdar, Dahod	22	124.78	2 to 23 months
3	Mamlatdar, Navsari (Rural)	3	0.95	3 to 15 months
4	Mamlatdar, Bhuj	8	39.58	16 months
5	Mamlatdar, Navsari (City)	2	2.50	7 months
6	Mamlatdar, Kalol	6	31.60	1 to 5 months
7	Collector, Valsad	4	71.88	4 months
8	Mamlatdar, Lunawada	8	42.20	5 to 9 months
9	Mamlatdar, Santrampur	6	29.05	1 to 6 months
	TOTAL	**60**	**1057.54**	

(Source: Information collected from respective offices)

APPENDIX -XXIV
Delayed submission of Detailed Contingent Bills

(Reference: Paragraph 3.1.6.4; Page 76)

(Rupees in lakh)

Sr. No.	Name of Office	Number of AC Bills	Amount	Period of delay
1	Collector, Kutch	3	7.19	1 month
2	Collector, Dahod	1	5.00	1 month
3	Collector, Ahmedabad	4	0.27	1 to 13 months
4	Mamlatdar, Bhuj	4	5.51	1 month
5	Mamlatdar, Santrampur	4	28.50	1 to 2 months
6	Collector, Navsari	123	212.00	4 to 41 months
7	Mamlatdar, Navsari (City)	13	13.00	1 to 13 months
8	Superintendent of Stamps	1	109.07	9 months
9	Mamlatdar, Limkheda	6	31.68	1 to 9 months
10	Mamlatdar, Lunawada	25	111.02	1 to 9 months
11	Mamlatdar, Shehra	27	133.76	1 to 5 months
	TOTAL	**211**	**657.00**	

(Source: Information collected from respective offices)

APPENDIX –XXV

Statement showing arrears of land revenue as on 31 March 2011

(Reference: Paragraph 3.1.6.5; Page 76)

(Rupees in lakh)

Sr. No.	Name of Mamlatdar	Land Revenue due (2010-11)	Arrears as on 31.3.2011	Percentage of arrears
1	Bhuj	2851.52	2323.64	81.49
2	Kalol	16.40	11.08	67.56
3	Vadodara City	1284.78	1075.44	83.71
4	Ahmedabad City	2019.14	1883.31	93.27
5	Godhra City	102.96	94.51	91.79
6	Navasari	26.36	25.65	97.30
7	Santrampur	2.19	1.45	66.21
8	Bhavnagar	230.33	178.92	77.68
9	Gadhda	7.37	2.95	40.02
10	Halol	21.50	10.07	46.84
11	Lunawada	10.65	6.24	58.59
12	Anand Rural	62.50	34.20	54.72
		6635.70	**5647.46**	**85.11**

(Source: Information collected from respective offices)

APPENDIX-XXVI

Cases of non-deduction of Tax at Source (inclusive of surcharge and cess)

(Reference: Paragraph 3.1.6.7; Page 77)

(Rupees in lakh)

Sr. No.	Name of Drawing and Disbursing Officer	Period	Name of the contractor	Amount of bill paid	Amount of Income Tax not deducted at source
1	Collector, Godhara	2006-09	Gujarat Infotech Pvt. Limited, Ahmedabad	28.52	0.63
2	Mamlatdar, Zalod	2008-09	Roop Vilas Catering, Dahod	3.95	0.09
		2008-09	Ravi Tent House, Dahod	4.37	0.10
3	Mamlatdar, Lunawada	2009-10	MP Decoration, Lunawada	17.25	0.38
4	Mamlatdar, Dabhoi	2009-10	Gayatri Faraskhana, Dabhoi	12.44	0.28
5	Collector, Dangs	2009-10	R D Lodge	4.15	0.09
		2009-10	Patel Mandap Service	5.15	0.11
6	Collector, Valsad	2009-10	Ramgir Decorators, Valsad	9.34	0.21
			TOTAL	**85.17**	**1.89**

(Source: Information collected from the respective offices)

APPENDIX-XXVII
Shortfall in achieving physical targets
(Reference: Paragraph 3.1.7.1; Page 78)

Scheme No.	Main works under the scheme		Year	Targets fixed	Targets achieved	Percentage of shortfall	Reason for shortfall
	Plan	Non Plan					
LND 1	Consolidation of Holdings		2007-08	14 Villages	8 Villages	50	No reason furnished
			2008-09	14 Villages	1 Village	93	
			2009-10	6 Villages	4 Villages	33	
LND 3	Purchase of equipment	Purchase of equipment	2007-08	25 ETS Machines 8 Lakh pages scanning 37 Computer Hardware 70 Printers 45 CD Writer	1 ETS Machines 21.55 Lakh pages scanning 0 Computer Hardware 0 Printers 0 CD Writer	96 100 100 100	Delay in Government approval and less re-survey work
	Re survey	Re survey	2008-09	Jamnagar, Patan and Gandhnagar districts (Survey of desitrict)	0 0	100 100	Work not approved by Government in time Equipment not purchased because of election
	Re survey	Re survey	2009-10	Jamnagar, Patan and Gandhnagar districts	Works in progress		
LND 4	Re survey		2009-10	50 Villages	19 Villages	62	Vacant post of surveyer
LND 12	Class/ Trainee (Training of Establishment)		2007-08	100 classes /2000 trainees	81 classes/ 1841 trainees	19 8	Grant was received late
			2008-09	100 classes /2000 trainees	47 classes /1406 trainees	53/30	Grant was less
			2009-10	100 classes /2500 trainees	56 classes /980 trainees	44/61	-do-
LND 15	Lamination of Survey Records		2007-08	4000 Villages Tippan Book and Gunakars pages	Nil	100	SDPC was not approved
	Scanning Records		2008-09	40 Lakh pages Tippan Book and Gunakars pages	Nil	100	
LND 17	Property card data entry, scanning gunakar book, hardware		2007-08	13 lakh property cards 30 lakh pages scanning 16.60 lakh pages	3 lakh property cards 31.69 lakh pages scanning 236 lakh pages	76.92	Delay in Govt. approval, shortage of data entry operator
LND 21	Office inspection		2007-08	12 offices	Nil	100	Vacant post of DILR office
			2008-09	12 offices	Nil	100	
UDP 1	Properties Hakk Choksy TP Schemes property		2007-08	3000 Properties 1.25 lakh Properties	50 Properties 0	98.33 100	Vacant post
	Properties Hakk Choksy TP Schemes property Multi stories Buildings		2008-09	3000 Properties 50000 Properties 75000 Properties	00 Properties 00 Properties 230 Properties	100 100 99.69	Vacant Post
	Properties Hakk Choksy TP Schemes property Multi stories Buildings		2009-10	3000 Properties 50000 Properties 75000 Properties	00 Properties 352 Properties 00 Properties	100 99.30 100	

(Source: Information collected from the Department)

APPENDIX-XXVIII
Statement detailing delays in making changes in land records
(Reference: Paragraph 3.1.7.4; page 80)

Name of e-Dhara centres	Applications pending		Applications received during the month	Total applications	Applications disposed during the month	Pending applications			
	Number	As at the end of				1 to 3 months	3 to 6 months	Above 6 months	Total
Lunawada	806	March 2010	223	1029	298	615	104	12	731
	1099	March 2011	527	1626	434	521	601	70	1192
Shehara	777	March 2010	172	949	284	424	191	50	665
	1086	March 2011	219	1305	281	640	344	40	1024
Vadodara, City	737	March 2010	387	1124	364	677	79	4	760
	676	March 2011	41	717	191	393	123	10	526
Jalod	548	March 2010	107	655	314	341	0	0	341
	736	March 2011	263	999	219	499	281	0	780
Dahod	317	March 2010	234	551	190	358	03	0	361
	678	March 2011	327	1005	357	647	1	0	648
Halol	360	March 2010	372	732	369	225	138	0	363
	1182	March 2011	488	1670	266	799	510	95	1404
Godhara	2863	March 2010	995	3858	1070	2218	520	50	2788
	4621	March 2011	967	5588	1322	2788	968	510	4266
Ahmedabad City	2014	March 2010	875	2809	1050	1789	50	0	1839
	1996	March 2011	1091	3087	1015	2029	43	0	2072
Navsari Rural	728	March 2010	303	1031	293	664	54	20	738
	898	March 2011	622	1520	632	886	1	1	888
Total				**30255**	**8949**	**16513**	**4011**	**862**	**21386**

(Source: Information collected from Mamlatdar offices.)

APPENDIX-XXIX
Shortfall in inspections
(Reference: Paragraph 3.1.8.2; Page 81)

Sr. No.	Name of the office	No. of units required to be inspected by head of office	Actual inspection done by head of office	Percentage shortfall in inspection	No. of units required to be inspected by subordinate officers	Actual inspection done by subordinate officers	Percentage shortfall in inspection
1	Mamlatdar Kalol	8 (09-10)	5	37.50	-	-	-
2	Collector Vadodara	4 (09-10)	3	25.00	13	3	76.92
3	Collector Dahod	-	-	-	3(09-10)	1	66.66
4	Mamlatdar Vadodara	21 (09-10)	5	76.19	-	-	-
	-do-	28 (08-09)	8	71.43	-	-	-
5	Mamlatdar Jalod	74 (09-10)	46	37.83	84	6	92.86
6	Mamlatdar Santrampur	132 (09-10)	110	16.66	-	-	-
7	Mamlatdar Navsari Rural	-	-	-	2(09-10)	1	50.00
8	Mamlatdar Navsari City	72 (08-09)	45	37.50	-	-	-
	-do-	75 (09-10)	55	26.66	-	-	-
9	Mamlatdar Bhuj	106 (08-09)	32	69.81	-	-	-
	-do-	106 (09-10)	44	58.49	-	-	-
10	Dy. Collector Himatnagar	7 (09-10)	2	71.43	-	-	-
11	Collector Narmada	12 (10-11)	7	41.66	-	-	-
12	Dy. Collector Rajkot	3 (09-10)	1	66.66	-	-	-
13	Mamlatdar Kalol	58 (08-09)	38	34.48	60	56	6.67
	-do-	58 (09-10)	46	20.69	60	56	6.67
14	Mamlatdar Lunawada	148 (09-10)	88	40.54	148	125	15.54
15	Mamlatdar Shehra	149 (09-10)	100	32.89	150	143	4.67
16	Settlement Commissioner and Director of Land Records	4 (08-09)	1	75.00	48	35	27.08
	-do-	-	-	-	60	36	40

(Source: Information collected from these offices)

APPENDIX-XXX
Statement showing the men-in-position against the sanctioned strength

(Reference: Paragraph 3.1.9.1; Page 85)

Staff Strength under Principal Secretary, Revenue Department as at the end of March 2011

Class of officers	Sanctioned Strength	Actual Strength	Vacant Posts	Percentage of vacancy
Class I (Dy. Collectors)	435	148	287	66
C lass II Mamlatdars	500	320	180	36
Class IIIDy. Mamlatdars	3380	2868	512	15
Class III Clerks	2439	Not available	-	-
Class III Typist and C/T	598	396	202	34
Class III Talati	2399	273	2126	89

Staff Strength under Settlement Commissioner and Director of Land Records as at the end of March 2011

Name of the post	Sanctioned Strength	Actual Strength	Vacant Posts	Percentage of vacancy
Settlement Commissioner	1	1	0	0
Deputy Director	9	3	6	67
Superintendent of Land Records	20	14	6	30
D.I.L.R. Cadre	142	49	93	65
Account officer	1	1	0	0
PS to Settlement Commissioner	1	1	0	0
PA to Settlement Commissioner	1	0	1	100
Auditor	3	3	0	0
Statistical Assistant	1	1	0	0
Shirastedar	237	201	36	15
Surveyor/ Sr. Clerks	1487	773	714	48
Clerk	285	180	105	37
Driver	4	4	0	0
Peon	889	731	158	17

Staff Strength under Superintendent of Stamps as at the end of January 2011

Class of officers	Sanctioned Strength	Actual Strength	Vacant Posts	Percentage of vacancy
Class I	29	22	7	24
Class II	4	3	1	25
Class III	183	136	47	26
Class IV	35	30	05	14

Staff Strength under Inspector General of Registration as at the end of January 2011

Class of officers	Sanctioned Strength	Actual Strength	Vacant Posts	Percentage of vacancy
Class I	1	1	0	0
Class II	29	6	23	79
Class III	454	341	113	25
Class IV	158	89	69	44

(Source: Information collected from the Department)