सत्यमेव जयते

Report of the Comptroller and Auditor General of India on Panchayati Raj Institutions



लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

For the year ended 31 March 2021

Government of Rajasthan

Report No. 6 of the year 2022

Report of the
Comptroller and Auditor General of India
on
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PREFACE

This Report for the year ended 31 March 2021 has been prepared for submission to the Governor of the State of Rajasthan under Article 151 of the Constitution of India.

This Report relates to Audit of receipts and expenditure of the Panchayati Raj Institutions in Rajasthan conducted under provisions of the Comptroller and Auditor General (Duties, Power and Conditions of Service) Act, 1971 and read with proviso of sub-section (4) of section 75 of the Rajasthan Panchayati Raj Act, 1994, as amended on 27 March 2011 which empowers the Comptroller and Auditor General of India to conduct Audit of the accounts of Panchayati Raj Institutions and submit such Audit Report to the State Government for its placement in the State Legislature.

The instances mentioned in this Report are those, which came to notice in the course of test Audit during the period 2020-21 as well as those, which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2020-21 have also been included, wherever necessary.

The Audit has been conducted in conformity with the Auditing Standards (March 2017) issued by the Comptroller and Auditor General of India.

OVERVIEW

This Report contains observation on Panchayati Raj Institutions (PRIs) and includes three chapters. Chapter-I includes 'An overview of the Functioning, Accountability Mechanism and Financial Reporting Issues of Panchayati Raj Institutions'. Chapter-II comprises of Perfomance Audit on '*Implementation of Border Area Development Programme*' and '*Functioning of Member of Legislative Assembly Local Area Development Scheme*'. Chapter-III comprises of four paragraphs noticed during Compliance Audit.

A synopsis of important findings contained in this report is presented in this overview.

Chapter-I

Overview of Functioning, Accountability Mechanism and Financial Reporting Issues of Panchayati Raj Institutions

The Rajasthan Panchayat Samiti and Zila Parishad Act, 1959 conforms to the new pattern of Panchayati Raj which provides for a three tier structure of local self-governing bodies at district, block and village levels and enhanced decentralisation of powers. The Rajasthan Panchayati Raj Act (RPRA), 1994 came into effect from April 1994, consequent to the 73rd Constitutional Amendment giving constitutional status to Panchayati Raj Institutions (PRIs).

As mandated by RPRA, 1994, five standing committees were to be constituted by each PRI, however, the actual status of their constitution has not been made available to Audit, despite repeatedly commenting in the previous Audit Reports.

Though, certain sources of revenue like fair tax, building tax, fees, rent from land and buildings, water reservoir etc. and capital receipts from sale of land had been provided to the PRIs, but they have remained dependent upon the grants in aid released by State and Central Government. Even figures of '*own revenue*' were not available with the Department for the past many years.

DLFAD is the primary auditor of PRIs, however, huge arrears in audit as well as certification of accounts of PRIs on part of the DLFAD, is an area of concern. DLFAD also did not ensure compliance to the observations made by this office under parameter 4 and 5 of Technical Guidance & Support (TG&S).

Piling up of outstanding Audit objections over the years indicates the lack of interest of the PRIs in addressing the issues pointed out by Audit. The PRIs have not provided the first compliance of 32 IRs containing 381 paragraphs. The prescribed number of Audit Committee Meetings to settle the outstanding audit paras were also not conducted.

(Paragraphs 1.1 to 1.11, pages:1-16)

Chapter-II

Implementation of Border Area Development Programme

BADP in the State was implemented with the objective to meet the special developmental needs and wellbeing of the people living in remote and inaccessible areas situated near the international border.

Audit scrutiny revealed that to identify the critical gaps in infrastructure, baseline survey was not conducted and accordingly, village wise long term action plan to fulfill these critical gaps, was also not prepared. As a result, works were not taken up in more than 40 *per cent* of the border villages situated within 0-10 kms, while 18.38 *per cent* (759 out of 4,130) works amounting to ₹ 148.06 crore were sanctioned during 2016-21 beyond 10 km without ensuring saturation of the villages/habitation within 10 km range.

District Level Committee (DLC) neither defined the term '*saturation of a village with basic infrastructure*' nor was any village within 10 km from zero line declared as saturated despite utilisation of ₹ 2,187.20 crore for the Programme by the State during the period 1993-2021.

Funds remained parked with GoR for long periods and were thus released to Implementing Agencies with delays. Also, advances given to Implementing Agencies were not adjusted timely. The interest earned by Implementing Agencies on BADP funds was not accounted for. Instances of lower participation of females in skill development trainings, imparting training in non-BADP blocks, non-employment of 44.38 *per cent* trainees under Employment Linked Skill Training Programme, non-creation of skill development training centres despite availability of funds, charging of inadmissible administrative expenditure by Rajasthan Skill and Livelihood Development Corporation (RSLDC), non-reconciliation and non-adjustment of advances from RSLDC, were also noticed.

Expenditure incurred on construction of Polytechnic college, ITI building, Residential School (Boys and Girls) at *Jaisindhar*, Barmer remained infructuous. Various deficiencies were noticed in execution of works during physical verification such as executed work not found on site, execution of inadmissible work, unfruitful/idle/non-functional work, damaged and incomplete works etc.

The internal control and monitoring mechanism was poor as quarterly progress reports were not submitted in time, follow up action on Third Party Inspection and evaluation study was not monitored properly. Required number of meetings of SLSC and DLC were not conducted. Reports related to inspection were not maintained and Social Audit of the Scheme was not conducted.

(Paragraph 2.1, pages:17-67)

Functioning of Member of Legislative Assembly Local Area Development Scheme

The MLALAD Scheme was introduced in 1999-2000, with a view to carry out developmental works of capital nature in the constituency areas, on recommendations of MLAs. The annual entitlement of an MLA was ₹ 2.25 crore since 2016-17.

A performance audit of the Scheme covering the period 2016-21, revealed that the Scheme was popular as substantial number of works for creation of assets of public use, were undertaken to cater to local requirements. Audit, however, observed that an amount equals to more than double the average annual allocation always remains with the executive agencies, as advance. During 2018-21, GoR released only 60.75 *per cent* of the budget provision due to availability of sufficient/unspent funds in the PD Account of ZPs and advances with executive agencies.

The Department did not initiate stern and effective steps against executive agencies for adjustment of pending advances, which increased to ₹ 809.14 crore as of March 2021. Annual utilisation of the available funds ranged between 33.86 *per cent* and 74.94 *per cent* due to delayed or non-submission of Utilisation Certificate (UC)/Completion Certificate (CC).

MLAs of four (out of seven) test checked districts did not recommend 20 *per cent* funds for the areas inhabited by SC/ST and *Sambal Gram* as prescribed in the scheme guidelines. Convergence of available funds with MGNREGS was also not done by the seven test checked districts.

Instances of execution of inadmissible works, execution of works without following prescribed norms/regulations, incomplete works, delay in issue of sanctions, non-submission of UCs/CCs by executive agencies, inadequate coverage of areas inhabited by SC/ST community, not taking action on recommendations of evaluation study of the scheme etc. were also noticed, despite pointed out in previous Audits of the scheme.

(Paragraph 2.2, pages:68-99)

Chapter-III

Execution of additional work in violation of the provisions of RTPP Rules, 2013 resulted in unauthorised expenditure of ₹ 6.16 crore.

(Paragraph 3.1, pages:101-103)

The PS unauthorisedly executed the works without inviting tenders in contravention to the provisions of RTPP Act and RTPP Rules.

(Paragraph 3.2, pages:103-104)

Payments for works carried out in Gram Sabhas were made in clear violation of extant rules. Further, duplication /non-mentioning of names in muster rolls indicate probability of fictitious payments and misappropriation of funds.

(Paragraph 3.3, pages:104-105)

Failure to observe the Operational Guidelines of Integrated Watershed Management Programme *(IWMP)* and the guidelines of Department led to non-recovery of ₹ 1.66 crore from Self Help Groups thus, adversely affecting the objective to support the livelihood activities of landless/assetless persons.

(Paragraph 3.4, pages:105-107)

CHAPTER-I

An Overview of the Functioning, Accountability Mechanism and Financial Reporting Issues of Panchayati Raj Institutions

CHAPTER-I

AN OVERVIEW OF THE FUNCTIONING, ACCOUNTABILITY MECHANISM AND FINANCIAL REPORTING ISSUES OF PANCHAYATI RAJ INSTITUTIONS

1.1 Introduction

The Rajasthan Panchayat Samiti and Zila Parishad Act, 1959 conforms to the new pattern of Panchayati Raj which provides for a three tier[1] structure of local self-governing bodies at district, block and village levels and enhanced decentralisation of powers.

The Rajasthan Panchayati Raj Act (RPRA), 1994 came into effect from April 1994, consequent to the 73rd Constitutional Amendment giving constitutional status to Panchayati Raj Institutions (PRIs). It delineated functions, powers and responsibilities of PRIs enabling them to function as third tier of Government. Later, Rajasthan Panchayati Raj Rules (RPRRs), 1996 were incorporated there under to ensure smooth functioning of the PRIs.

There were 33 Zila Parishads (ZPs) with two cells in each ZP viz. Rural Development Cell (RDC) and Panchayat Cell (PC), 352 Panchayat Samitis (PSs) and 11,341 Gram Panchayats (GPs) functioning in the State as of March 2021.

Rajasthan is the largest state in the country in terms of size and spans an area of 3.42 lakh square kilometers (sq. km). As per the Census 2011, the total population of the State was 6.85 crore, of which 5.15 crore (75.18 *per cent*) is living in rural areas. The comparative demographic and developmental profile of the State *vis-à-vis* the national profile as per Census 2011 is given in **Table 1.1** below:

Table 1.1

Indicator	Unit	Figures as per Census 2011	
		State level	National level
Population	Crore	6.85	121.06
Population (Rural)	Crore	5.15	83.35
Population (Urban)	Crore	1.70	37.71
Population Density	Persons per sq. km	200	382
Decadal Growth Rate	Percentage	21.30	17.70
Sex Ratio	Females per 1,000 males	928	943
Total Literacy Rate	Percentage	66.10	73.00
Female Literacy Rate	Percentage	52.10	64.60
Male Literacy Rate	Percentage	79.20	80.90
Total Literacy Rate (Rural)	Percentage	61.40	67.77
Female Literacy Rate (Rural)	Percentage	45.80	57.93
Male Literacy Rate (Rural)	Percentage	76.20	77.15
Birth Rate*	Per 1,000 Population	23.7(2019)	19.7 (2019)
Death Rate*	Per 1,000 Population	5.7 (2019)	6.0 (2019)
Infant Mortality Rate*	Per 1,000 Live Births	35 (2019)	30 (2019)
Maternal Mortality Rate*	Per lakh Live Births	164 (2016-18)	113 (2016-18)

Source: As per Department of Economic and Statistics, Govt. of Rajasthan
**As per Economic Review 2021-22, Govt. of Rajasthan*

1 Zila Parishad at District level, Panchayat Samiti at Block level and Gram Panchayat at Village level.

1.2 Organisational set up

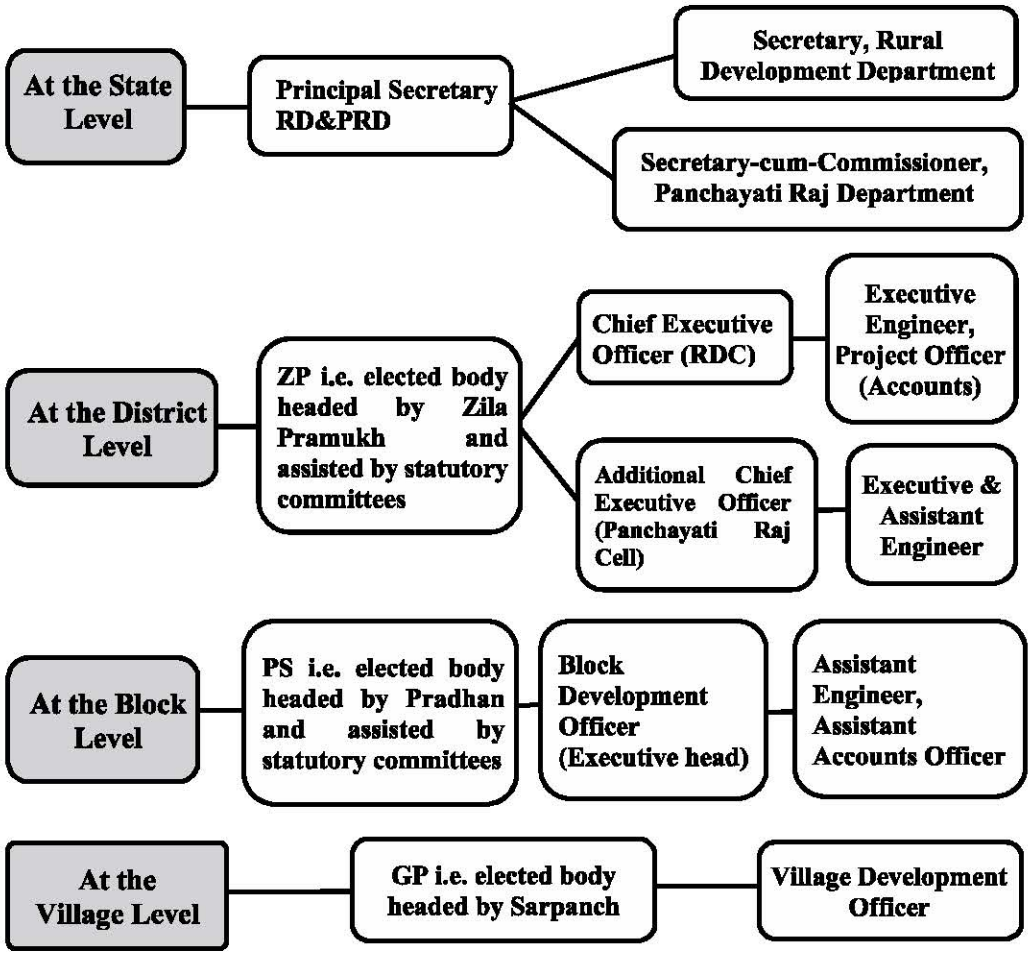
To accord due priority and special importance to rural development 'Special Scheme Organisation' was established in 1971. While increasing its jurisdiction, it was reorganized as 'Special Schemes and Integrated Rural Development Department' in 1979. Further, it was renamed as 'Rural Development Department' (RDD) in 1999.

Most of the schemes of RDD are executed by PRIs. Therefore, for coordination at district level, Rural Development Cell (RDC) under CEO was created by merging District Rural Development Authority (DRDA) with ZPs. Similarly, at State level, to establish coordination between activities of Rural Development and Panchayati Raj and ensure better execution of Programmes, RDD and Panchayati Raj Department (PRD) were merged to form Rural Development and Panchayati Raj Department (RD&PRD).

All the schemes under RDD and PRD are executed through Principal Secretary, RD&PRD.

The organisational set up of the PRIs is given in **Chart 1.1** below:

Chart 1.1



1.3 Functioning of PRIs

Section 2 (xvii) of RPRA, 1994 defines the PRI as an institution of Self-Government established under this Act for rural areas at the level of village or block or district. Various Central and State schemes/programmes are implemented through the PRIs at district, block and village levels.

The 33 functions of a village level PRI (GP) include general administrative works related to agriculture, minor irrigation, drinking water, education and rural sanitation etc., as specified in the first schedule of RPRA, 1994.

Similarly, functions of PS (30 functions) and ZP (19 functions) are specified in the second and third Schedule of RPRA, 1994 respectively.

1.3.1 Devolution of Funds, Functions and Functionaries to Panchayati Raj Institutions

Following the 73rd Constitutional Amendment, orders on devolution were issued by the Government of Rajasthan (GoR) in June 2003 and October 2010. Accordingly, out of 29 functions to be devolved in terms of XI Schedule of the Constitution, 28 functions were initially transferred. However, funds and functionaries were transferred in respect of 20 subjects only (***Appendix I***). Subsequently, devolution of funds, functions and functionaries of five subjects relating to Public Health Engineering Department, Public Works Department and Food and Civil Supply Department were withdrawn in January 2004 from PRD.

1.4 Formation of various committees of PRIs

1.4.1 District Planning Committee

In pursuance of Article 243 ZD of the Constitution of India and Section 121 of RPRA, 1994, State Government constituted District Planning Committee (DPC) in all the districts of the State. District Collector is a member of the DPC and he or his nominated officer has to attend the meetings of DPC. The required quorum for DPC meeting is 33 *per cent* of members elected from rural and urban areas.

The main objective of DPC is to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft developmental plan for the district as a whole and forward it to the State Government. The DPC should meet at least four times in a year. Important decisions such as review/approval of district annual plans, quarterly/yearly, physical/financial progress of schemes, review of implementation of various schemes are taken in DPC meetings.

However, the information regarding number of DPC meetings held by ZPs during 2020-21, was not provided by PRD despite repeated reminders (September 2021, January 2022, February 2022 and April 2022).

1.4.2 Standing Committee

According to section 55-A, 56 and 57 of RPRA, 1994, respectively every GP, PS and ZP shall constitute five standing committees, one each for the following group of subjects, namely (a) administration and establishment, (b) finance and taxation, (c) development and production programmes including those relating to agriculture, animal husbandry, minor irrigation, co-operation, cottage industries and other allied subjects, (d) education, (e) social service and social justice including rural water supply, health and sanitation, *gramdaan*, communication, welfare of weaker sections and allied subjects. These standing committees shall be headed by the elected member or elected chairperson of the institution concerned respectively.

Actual status of constitution and working of standing committees was not made available by PRD despite repeated reminders (September 2021, January 2022, February 2022 and April 2022).

1.5 Audit Arrangement

1.5.1 Primary Auditor

Section 75(4) of the RPRA, 1994 stipulates that all the accounts to be kept and maintained by a PRI shall be audited by the Director, Local Fund Audit Department (DLFAD) as per provisions of the Rajasthan Local Fund Audit Act (RLFAA), 1954. The Audit Report[2] of the DLFAD will include two chapters on Audit of PRIs viz. one on 'Status of accounts of PRIs' and other on 'Audit findings'. The paragraphs pertaining to PRIs are discussed by the Committee on Local Bodies and Panchayati Raj Institution constituted by Rajasthan State Legislature.

The Audit Report of DLFAD, Rajasthan for the year 2020-21 has been laid before the State legislature on 11 March 2022.

1.5.1.1 Certification of Annual Accounts of Panchayati Raj Institutions

As per Rule 23 (h) of the Rajasthan Local Fund Audit Rules (RLFAR), 1955, LFAD is required to certify the correctness of the annual accounts of PRIs at all three levels i.e. ZPs, PSs and GPs.

During 2020-21, DLFAD certified annual accounts of 8,634 PRIs out of total 11,726 PRI[3]s in the State and accounts of 3,092 PRIs (26.37 *per cent*) remained uncertified. The status of accounts certified with/without qualifications was not made available by the DLFAD despite repeated reminders (September 2021, January 2022 and February 2022). In absence of which, Audit could not ascertain whether the annual accounts of PRIs were maintained properly and in complete format.

Thus, DLFAD has not been able to certify the accounts of all PRIs in a year.

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2 Section 18 of the Rajasthan Local Fund Audit Act, 1954 requires Director, LFAD to submit his Annual Consolidated Report on audited accounts to the State Government for laying this report before the State Legislature.

3 Total PRIs, those accounts were due for certification during 2020-21 were 11,726 (ZPs: 33; PSs: 352 & GPs: 11,341), in the State.

1.5.1.2 Arrears of Audit of Local Fund Audit Department

There were 11,726 units of PRIs (ZPs: 33, PSs: 352 and GPs: 11,341) as of March 2020. Against this DLFAD audited 2,732 units of PRIs (ZPs: 6, PSs: 82 and GPs: 2,644) during 2020-21 leaving behind an arrear of 8,994 units of PRIs (ZPs: 27, PSs: 270 and GPs: 8,697). DLFAD informed (October 2021) that the main reasons of arrear were vacant post and deployment of audit personnel for special investigation and election related work.

Huge arrears of Audit for past many years has been commented in earlier Audit Reports also. However, concrete action to improve the situation has not been taken by the Department.

A total of 7,349 Inspection Reports (IRs) containing 76,136 paragraphs issued by the Director LFAD were pending for settlement as of March 2021. Out of these, 7,111 paragraphs involving monetary value of ₹ 22.55 crore were related to embezzlement.

Thus, huge pendency of IRs and paragraphs are indicative of lack of initiative on part of both LFAD & the PRIs towards enhancing accountability.

1.5.2 Audit by Comptroller and Auditor General of India

Comptroller and Auditor General of India (CAG) conducts test Audit of PRIs under Section 14 of CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the proviso of sub section (4) of section 75 of the RPRA[4], 1994, as amended on 27 March 2011 and submits Audit Report to the State Government for placement in the State legislature.

1.5.2.1 Implementation of Technical Guidance and Support/Supervision

Thirteenth Finance Commission recommended that the responsibility of providing Technical Guidance and Supervision (TG&S) over the audit of all the tiers of Panchayati Raj Institutions and Urban Local Bodies be given to C&AG of India. In pursuance of above recommendations Finance (Audit) Department, GoR, issued notification on 2 February 2011 for adoption of 13 parameters (***Appendix II***) regarding TG&S. Accordingly TG&S Cell was constituted (November 2012) in the office of Principal Accountant General (General & Social Sector Audit) Rajasthan[5] for providing TG&S to DLFAD. These TG&S arrangements were further extended to cover the period of Fourteenth Finance Commission (2015-20) also vide GoR's notification (25 April 2016) on the same terms and conditions.

Comments/suggestions in respect of two Factual Statements (FSs) during 2020-21 proposed by DLFAD for inclusion in their Audit Report were communicated to DLFAD under the TG&S by the Office of Accountant General (Audit-I), Rajasthan.

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4 All accounts kept and maintained by PRI shall be audited, as soon as may be after the end of each financial year, by the DLFAD for the State and provisions of the Rajasthan Local Fund Audit Act, 1954 shall apply, provided that the CAG of India may also carry out a test Audit of such accounts.

5 Now known as Office of the Accountant General (Audit-I), Rajasthan w.e.f. 18th May 2020.

During the period 2020-21, three IRs were forwarded by DLFAD for comments under TG&S. After due scrutiny, the suitable comments for technical guidance were communicated (May 2020) to DLFAD.

Further, in compliance of parameter 4 and 5 of TG&S, audit of PS Sanganer was conducted by this office and the inspection report was sent (March 2021) to DLFAD for compliance of the objections. Reply of DLFAD was not received (April 2022).

1.6 Response to Audit observations

1.6.1 Response to Inspection Reports and paragraphs

As of March 2021, 3,043 IRs comprising 28,215 paragraphs issued by the Accountant General (Audit-I) Rajasthan in respect of the PRIs i.e. ZPs and PSs (including GPs) were pending for settlement as detailed in **Table 1.2** below:

Table 1.2

Year	IRs	Paragraphs
Upto 2009-10	1,410	11,305
2010-11	104	925
2011-12	206	2,471
2012-13	191	2,413
2013-14	203	2,246
2014-15	170	1,298
2015-16	161	1,478
2016-17	178	1,666
2017-18	133	1,424
2018-19	123	1,206
2019-20	141	1,551
2020-21	23	232
Total	**3,043**	**28,215**

Recovery of ₹ 4.68 lakh was made at the instance of Audit in PS-Maulasar and PS-Laxmangarh during 2020-21.

Huge pendency of IRs and paragraphs indicates lack of prompt response on the part of PRIs.

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

It was however, observed that first compliance of 32 IRs containing 381 paragraphs have not been received as of November 2021.

For early disposal/settlement of the outstanding IRs and paragraphs, the Finance Department instructed (April 2016) all the departments to hold four Audit Committee meetings in a year. However, against the eight prescribed Audit Committee meetings (four each by PRD and RDD) to be held in a year, only six

(PRD: 4 and RDD: 2) meetings were conducted during 2020-21. Secretary, RDD stated (June 2022) that due to Covid pandemic, the prescribed number of Audit Committee meetings could not be held during 2020-21.

Recommendation:

1. *In view of the large number of pending paragraphs and Inspection Reports, efforts should be made by Panchayati Raj Department and Rural Development Department to ensure submission of compliance and regular conduct of Audit Committee meetings to settle the pending paragraphs.*

1.6.2 Response to paragraphs that featured in Audit Report

Reply to all the paragraphs which appeared in C&AG's Audit Report for 2016-17 have been received as on August 2021. However, reply for 24 paragraphs having money value of ₹ 2,217.04 crore were received after the prescribed time.

1.6.3 Discussion on Audit Reports by the Committee

A Committee on Local Bodies and Panchayati Raj Institution has been constituted since 01 April, 2013 in Rajasthan Vidhan Sabha to examine and discuss the Audit Reports of Comptroller and Auditor General of India on Local Bodies. Audit Reports till the year 2012-13 has been discussed/deemed discussed by the committee. Audit Reports for the year 2013-14 to 2015-16 are due for report writing and Audit Report for the year 2016-17 is pending discussion by the committee. Audit Report for the period ending March 2020 has been submitted to the Governor and the State Government on 06 April 2022 for placement in State Assembly.

Accountability Mechanism and Financial Reporting issues

Accountability Mechanism

1.7 Social Audit

Social Audit was formally introduced through Mahatma Gandhi National Rural Employment Guarantee (MGNREG) Audit of Scheme Rules[6], 2011. These rules prescribe procedures and the manner for conducting Social Audit.

For further simplification, delegation of responsibilities to various functionaries and effective implementation of the scheme, the GoR formulated detailed Social Audit Guidelines in 2012. In Rajasthan, Directorate of Social Audit (DSA) was constituted (September 2009) under the administrative set up of Principal Secretary RD&PRD. Director, Social Audit is responsible for conducting Social Audit of scheme[7] in the State as per provisions of the Social Audit Guidelines, 2012.

6 MGNREG Audit of Scheme Rules, 2011 were notified (30 June 2011) by the GoI in exercise of the powers conferred by sub section (1) of section 24 of the MGNREG Act, 2005.

7 In addition to MGNREG Scheme, Social Audit of Integrated Watershed Management Programme (IWMP) also commenced from April 2013 by adopting these guidelines.

Thereafter, as per direction of Government of India, State Government constituted (September 2019) an independent social audit entity, Society for Social Audit, Accountability and Transparency (SSAAT). At present, seven[8] schemes are being audited by SSAAT. The SSAAT has to prepare a calendar at the beginning of the year which shall in advance lay out the sequence in which Social Audit will be conducted across all GPs of the State, while ensuring that every GP is audited twice a year.

As per information provided by SSAAT, Social Audit was not conducted during 2020-21 due to COVID pandemic.

1.8 Investigation by Lokayukta

The Office of the Lokayukta, Rajasthan was set up in February 1973 as per the Rajasthan Lokayukta and Up-Lokayukta Act, 1973, with an objective of resolving cases of corruption, misutilisation of power by Ministers and higher officials of the GoR. It is an independent constitutional authority. The actions of Pramukh and Up-Pramukh of a ZP, Pradhan and Up-Pradhan of a PS and Chairman of any standing committee constituted by or under RPRA, 1994 are covered under the Lokayukta. However, the acts of the Sarpanch or Panch of GP do not fall under the direct jurisdiction of the Lokayukta in Rajasthan.

During 2020-21, 268 complaints cases against the officers and employees of RD&PRD were received in Lokayukta, Rajasthan and adding an opening balance of 1,055 cases, there were a total of 1,323 cases. Out of this, 40 cases were disposed and the remaining 1,283 cases were pending (as on March 2021).

1.9 Submission of Utilisation Certificates

As per rule 284 and 286 of the General Financial & Accounts Rules (Part-I) of Government of Rajasthan, PRIs shall submit Utilisation Certificate (UCs) for the grant released to them for specific purpose. The UCs shall be prepared separately by the Vikas Adhikaris/Secretaries concerned and sent to the District Level Officer of Department concerned which released the grant. The District Level Officer shall countersign the same and submit it directly to the Accountant General (Accounts & Entitlement), Rajasthan.

1.9.1 Panchayati Raj Department

The position of pending UCs as of March 2021 against the grants released in respect of 5th State Finance Commission and 14th/15th Finance Commission was not provided by Panchayati Raj Department despite repeated reminders (September 2021, January 2022, February 2022 and April 2022).

8 (i). Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS); (ii). 15th Central Finance Commission Grants (15th CFC Grants); (iii) National Social Assistance Programme (NSAP); (iv) Pradhan Mantri Awas Yojana-Gramin (PMAY-G); (v) Swachh Bharat Mission-Gramin (SBM-G); (vi) 14th Central Finance Commission Grants (14th CFC Grants); (vii) Shyama Prasad Mukherji Rurban Mission (SPMRM).

1.9.2 Rural Development Department

The position of pending UCs in respect of the Central and State sponsored schemes upto the year 2020-21 is given in **Table 1.3** as under:

Table 1.3

(₹ in crore)

Sl. No.	Name of Scheme	Pending UC for amount			
		As of March 2018	As of March 2019	As of March 2020	As of March 2021
1.	MLALAD	1,432.58	1,282.79	912.95	1,053.19
2.	Swa Vivek Zila Vikas Yojna	14.98	10.99	9.42	5.44
3.	MGNREGS	805.36	56.53	65.51	181.47
4.	MAGRA	95.65	89.52	53.45	37.16
5.	MEWAT	125.75	82.92	56.16	40.51
6.	DANG	93.89	80.95	44.37	32.23
7.	BADP	260.93	347.40	275.52	174.93
8.	MPLAD	200.63	313.82	NA	NA
9.	MGJVY	97.64	144.96	84.18	49.50
10.	SPMRM	1.85	123.95	NA	66.28
11.	CMJNY	-	-	-	8.25
Total		**3,129.26**	**2,533.83**	**1,501.56**	**1,648.96**

**NA (Not Available): The information was not made available by RDD despite repeated reminders.*

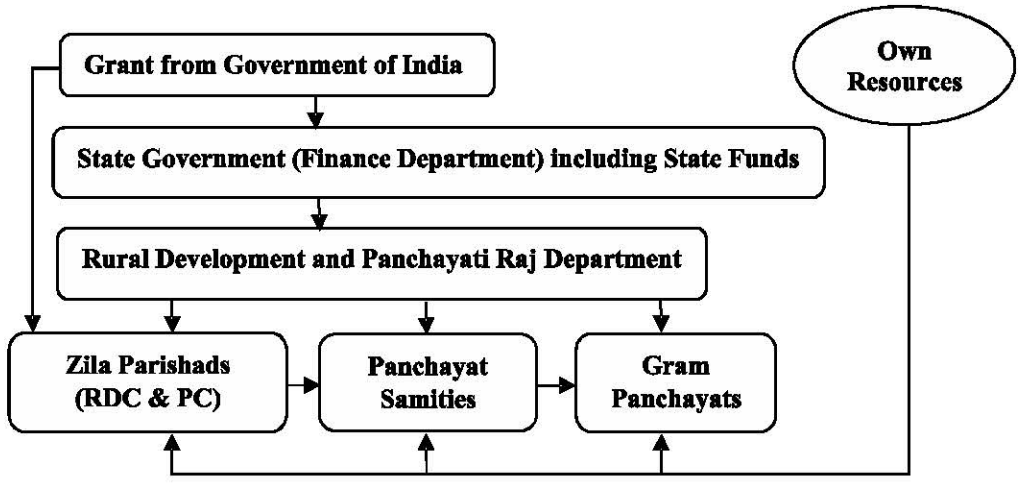
The Department is required to make efforts to ensure timely submission of UCs.

1.10 Financial Reporting Issues

1.10.1 Source of Funds

The receipts and expenditure of PRIs from all the sources are compiled by PRD and RDD separately at the State level. The schemes of PRD and RDD are usually executed by all the three tiers of PRIs. The fund flow of PRIs is given in **Chart 1.2** below:

Chart 1.2



1.10.1.1 Financial Position of Panchayati Raj Institutions as per Panchayati Raj Department

PRIs have their own sources of tax and non-tax revenue *i.e.* fair tax, building tax, fees, rent from land and buildings, water reservoir etc. and capital receipts from sale of land. In addition, the PRIs receive funds from the State Government and Government of India (GoI) in the form of grants-in-aid/loans for general administration, implementation of developmental schemes/works, creation of infrastructure in rural areas etc. PRIs also receive funds under recommendations of the Central/State Finance Commissions. The position of receipts and expenditure of PRIs for the schemes compiled by PRD for the period 2016-21 is given in **Table 1.4** below:

Table 1.4

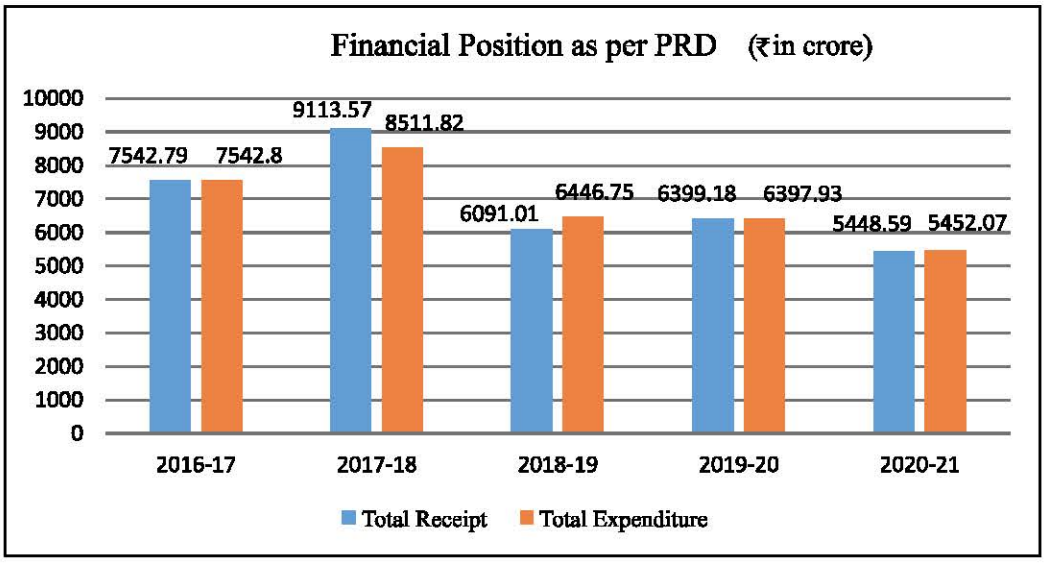
(₹ in crore)

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
(A) Revenue receipts					
Tax (own revenue)	NA	NA	Nil	NA	NA
Non-Tax (ZP) (own revenue)	NA	NA	11.28	NA	NA
Total Own Revenue	**NA**	**NA**	**11.28**	**NA**	**NA**
Grants-in-aid from State Government	5,237.27	6,456.10*	4,717.62*	1,356.06*	3,517.59*
Fourteenth Finance Commission Grants	2,305.52	2,657.47	1,362.11	5,043.12	-
Fifteenth Finance Commission Grants	-	-	-	-	1,931.00
Total Receipts	**7,542.79**	**9,113.57**	**6,091.01**	**6,399.18**	**5,448.59**
(B) Expenditure					
Revenue Expenditure (Pay and allowances and maintenance expenditure)	7,499.67	8,486.82	6,440.25	990.61	961.13
Expenditure under Fifth State Finance Commission	-	-	-	361.95	2,556.44
Expenditure under Fourteenth Finance Commission	-	-	-	5,043.12	-
Expenditure under Fifteenth Finance Commission	-	-	-	-	1,931.00
Capital Expenditure	43.13	25.00	6.50	2.25	3.5
Total Expenditure	**7,542.80**	**8,511.82**	**6,446.75**	**6,397.93**	**5,452.07**

Source: As per data provided by PRD. NA: Not Available

**It includes amount pertaining to Fifth State Finance Commission grant.*

Chart 1.3



The above table indicates that:

- There has been a steep decrease in total receipts in the year 2018-19 by 33.17 *per cent* over the previous year. State Government grants decreased by 26.93 *per cent* and Fourteenth Finance Commission grants also decreased by 48.74 *per cent* over the previous year in the same period. Total receipts in the year 2020-21 also decreased by 14.85 *per cent* over the previous year.

- Accordingly, there has been a consistent decrease in total expenditure over the previous years since 2018-19 (2018-19: 24.26 *per cent*, 2019-20: 0.76 *per cent*, 2020-21: 14.78 *per cent*).

- Non availability of figures of own revenue (tax and non-tax) with the Department for the period 2016-21 (except non-tax own revenue for the year 2018-19) reflects the weakness of the management information system of Department. There are certain revenue receipts in ZPs and PSs in the form of rent from shops, fisheries, auctions, tender receipts, other taxes, etc. However, these were not compiled or consolidated at State level.

Hence, PRIs are totally dependent on grants-in-aid received from State Government and Finance Commission. Complete dependency on grants and lack of fiscal autonomy is a matter of serious concern that needs to be addressed for improving governance at grass-root level.

1.10.1.2 Financial Position of Panchayati Raj Institutions compiled by Rural Development Department

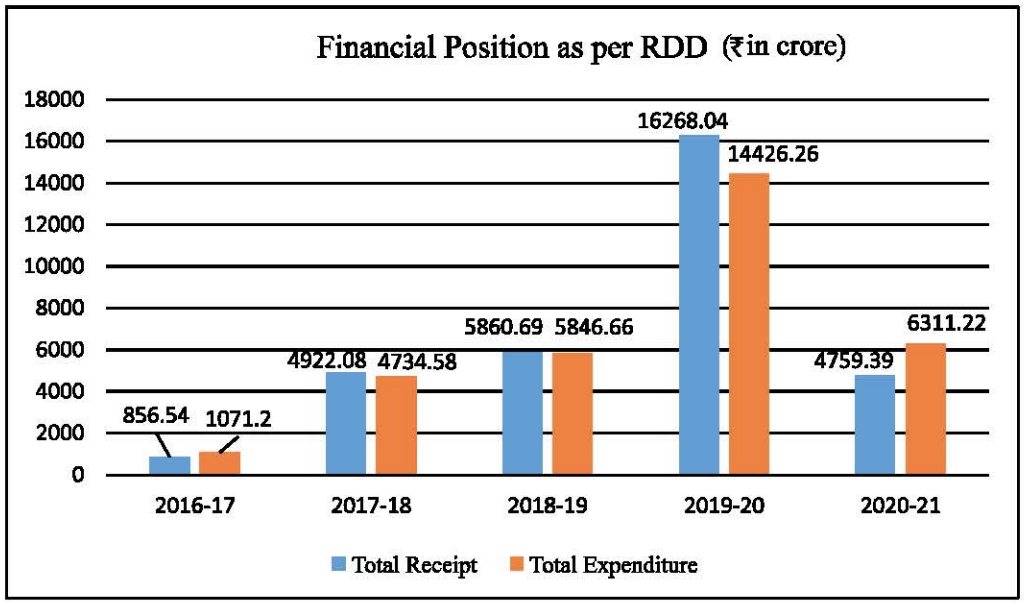
The position of receipts and expenditure of the rural development schemes compiled by RDD for the years 2016-21 is given in **Table 1.5** below:

Table 1.5

(₹ in crore)

Particulars	2016-17			2017-18			2018-19			2019-20			2020-21		
	CSS	SSS	Total	CSS	SSS	Total	CSS	SSS	Total	CSS	SSS	Total	CSS	SSS	Total
Opening balance	249.68	765.52	**1,015.20**	364.42	953.38	**1,317.80**	801.32	1,998.37	**2,799.69**	1,403.27	1,688.39	**3,091.66**	2,665.99	1,501.21	**4,167.2**
Receipts	216.76	639.78	**856.54**	4,129.55	792.53	**4,922.08**	5,571.22	289.47	**5,860.69**	15,875.70	392.34	**16,268.04**	4,503.45	255.94	**4,759.39**
Total available funds	440.92	1,103.03	**1,543.95**	4,493.99	1,745.92	**6,239.91**	6,373.04	2,287.84	**8,660.88**	17,278.97	2,080.73	**19,359.70**	7,169.44	1,757.15	**8,926.59**
Expenditure	304.16	767.04	**1,071.20**	4,068.26	666.32	**4,734.58**	5,243.65	603.01	**5,846.66**	13,847.90	578.36	**14,426.26**	5,772.10	539.12	**6,311.22**
Closing balance	136.76	335.99	**472.75**	425.73	1,079.60	**1,505.33**	1,129.39	1,684.83	**2,814.22**	3,431.07	1,502.38	**4,933.45**	1,397.27	1,218.02	**2,615.29**
Percentage of expenditure to the total available funds	68.98	69.53	**69.38**	90.53	38.16	**75.88**	82.28	26.36	**67.51**	80.14	27.80	**74.52**	80.51	30.68	**70.70**
CSS: Centrally Sponsored/Sector Scheme, SSS: State Sponsored Scheme															
Source: As per information provided by RDD.															

Chart 1.4



The above table indicates that:

- There are consistent difference in closing balance of the previous year and opening balance of next year for each of the years. Similar discrepancies were also commented in the previous Audit Reports but they still persist. Urgent remedial action for reconciliation of the differences need to be taken by the GoR.

- Total receipts from Central and State Government has decreased by about 70.74 *per cent* and the expenditure also decreased by about 56.25 *per cent* in 2020-21 over the previous year.

- Utilisation of available funds was about 70.70 *per cent* during 2020-21, which decreased by 3.82 *per cent* over previous year.

Scheme-wise financial status and progress of work under schemes during the year 2020-21 is as given in **Table 1.6** below:

Table 1.6

(₹ in crore)

Sl. No.	Name of scheme	Total available funds	Expenditure	Expenditure in percentage of available funds	Total available works	Completed	Percentage of completion	Work not started
1.	MLA-LAD	1483.53	430.33	29.01	23,234	10,840	46.66	2,234
2.	Swa Vivek Zila Vikas Yojna	9.57	4.14	43.26	97	2	2.06	18
3.	MGNREGS	2,256.14	2,004.78	88.86	9,86,370	3,98,549	40.41	1,38861
4.	MAGRA	56.49	19.34	34.24	590	20	3.39	15
5.	MEWAT	58.16	17.65	30.35	812	5	0.62	15
6.	DANG	44.37	12.15	27.38	644	11	1.71	40
7.	BADP	301.32	126.32	41.92	1,658	916	55.25	5
8.	MPLAD	109.87	16.41	14.94	756	341	45.11	118
9.	MGJVY	105.03	55.53	52.87	1,080	29	2.69	66
10.	SPMRM	132.36	66.08	49.92	1,892	588	31.08	604

Source: Information provided by Department.

1.10.2 Recommendations of the State Finance Commission

Fifth State Finance Commission (SFC) period commenced from the year 2015-16. An amount of ₹ 2,556.44 crore as remaining grant for the year 2019-20 was provided to PRIs during 2020-21. The grant was distributed in the ratio of 5:20:75 to ZPs, PSs and GPs. Accordingly, directions and guidelines were given for utilisation of the grant. The grant is to be released as untied fund for development of basic citizen amenities and their maintenance.

1.10.3 Recommendations of the Central Finance Commission

1.10.3.1 Fifteenth Finance Commission Grants

The 15th Finance Commission submitted two reports. The first report, consisting of recommendations for the financial year 2020-21 and the final report with recommendations for the period 2021-26. During the period 2020-21, State Government received grants amounting to ₹ 1,931 crore (as shown in ***Table 1.4***) and the same was fully transferred to the PRIs.

1.10.4 Unutilised Funds

Out of 33 ZPs, the annual accounts of nine[9] ZPs for the year 2020-21 were provided during audit. The position of the unutilized fund based on these accounts is shown in **Table 1.7** below:

Table 1.7

(₹ in crore)

Year	Opening Balance	Receipts in the year	Total funds	Expenditure	Closing Balance
2020-21	179.90	185.56	365.46	117.80	247.66
Source: Annual accounts of the nine Districts.					

These balances include funds from Central & State Finance Commissions, and other grants under various schemes. Non utilisation of available funds is indicative of the deficiency in planning and implementation. The PRD at State level needs to analyse and prioritise the provision of funds to the PRIs and ensure their optimum utility in time.

The annual accounts of remaining ZPs was not provided to Audit by PRD despite repeated reminders (September 2021, January 2022, February 2022 and April 2022).

1.10.5 Maintenance of Records

As per provisions contained in Rule 245 of RPRR, 1996, a quarterly statement of income and expenditure is required to be prepared in prescribed proforma by each PRI and sent to next higher authority. Similarly, at the end of the year a GP/PS is required to prepare an abstract of annual accounts in prescribed proforma vide rule 246 of Rules *ibid* showing its income and expenditure under

9 ZPs Bharatpur, Dholpur, Jhalawar, Jhunjhunu, Jodhpur, Karauli, Rajsamand, Sawai Madhopur and Sri Ganganagar.

each head of budget and forward it to the State Government through ZP by first May of the following year. Abstract of annual accounts is required to be accompanied by a statement of grants-in-aid received and spent during the year, statement of loans and amount outstanding, a list of works undertaken under the various schemes and a statement of assets and liabilities.

Provisions regarding maintenance of records viz. cash book, asset register, advance register, stock register and other records have also been enumerated in the RPRR, 1996.

Out of the total 352 Panchayat Samitis in the State, 189 PSs submitted annual accounts to the State Government during 2020-21. The remaining 163 PSs did not submit annual accounts to the State Government as of October 2021.

1.10.5.1 PRIASoft is a centralised accounting package that facilitates maintenance of accounts under Model Accounting System. Data is entered at District/Block /GP level and is integrated at State level. It was noticed that the PRIs were entering transactions relating to the grants of Central and State Finance Commission and Untied funds. According to the information provided by the Department, 33 ZPs, 333 PSs and 11,066 GPs had closed their year book for the year 2020-21. It was noticed that in PSs of nine[10] ZPs, there were less than 90 *per cent* entries (ranging from 75 *per cent* to 88.89 *per cent*).

1.10.5.2 As per Rule 247(2) of RPRRs, 1996, every ZP is required to prepare annual accounts of receipts and expenditure and furnish the same to the State Government by 15 May of every year.

As per the information provided by PRD, out of 33 ZPs (Panchayati Raj Cell), only 18 ZPs (Panchayati Raj Cell) submitted Accounts for the year 2020-21 within prescribed time and remaining 15 ZPs submitted Accounts with delays ranging from 13 to 111 days.

Similarly, annual accounts of ZPs (RDC) were required to be submitted to RDD by 30 September of every year.

As per the information provided by RDD, out of 33 ZPs (RDC), only 26 ZPs (RDC) submitted Accounts for the year 2020-21 with delays ranging from 39 to 196 days (as of January 2022). Remaining seven[11] ZPs did not submit the Accounts for the year 2020-21 till January 2022.

Both ZP (RDC) and ZP (Panchayati Raj Cell) needs to make efforts to submit annual accounts on time.

1.10.6 Reconciliation of Balances as per Cash Book with Bank Pass Book

Rule 238 of RPRR, 1996 stipulates that it shall be the duty of Panchayat Secretary to reconcile the deposit and drawals with bank pass book every month on the basis of Panchayat record and get the mistakes corrected, if any.

10 ZP Baran, Bharatpur, Bikaner, Jaisalmer, Jalore, Jhunjhunu, Rajsamand, Sawai Madhopur and Tonk.

11 ZP Ajmer, Banswara, Baran, Bhilwara, Jalore, Jhunjhunu and Pali.

Similarly, in case of PS and ZP, cashier shall reconcile the PD account with treasury every month.

During 2020-21, Audit scrutiny of 11 PRIs[12] revealed that in 12 cases, differences to the tune of ₹ 3.30 crore between the figures of PRIs records and bank/Public Deposit (PD) accounts were pending to be reconciled as of March 2021.

1.10.7 Maintenance of Database and the Formats on the Finances of Panchayati Raj Institutions

Ministry of Panchayati Raj, Government of India had introduced (October 2009) eight simplified accounting database formats (prescribed by the C&AG of India) for implementation by PRIs at District and State level. These formats were meant to compile data of the PRIs on consolidated financial position, income and tax receipts, non-tax receipts, total receipts, details of expenditure and physical progress of funds allotted under Central/State Finance Commissions. These formats were agreed to be adopted for mandatory implementation by the Department with effect from April 2011. These formats were incorporated in the RPRR, 1996 through a notification in May 2015. However, PRIs have not been compiling and presenting the accounts data in these formats.

The position of maintenance of database and formats on finances for the year 2020-21 was not provided by the PRD despite repeated reminders (September 2021, January 2022, February 2022 and April 2022).

Recommendations:

2. *The Panchayati Raj Institutions need to strengthen their financial position by generating revenue through own tax and non-tax sources, to reduce continued dependency on grants provided by GoI and State Government.*

3. *Efforts should be made by Panchayati Raj Institutions to implement the model accounting system prescribed by CAG and the centralized accounting package PRIASoft instead of continuing to prepare the accounts in a conventional receipt and expenditure format.*

1.11 Conclusion

As mandated by RPRA, 1994, five standing committees were to be constituted by each PRI, however, the actual status of their constitution has not been made available to Audit, despite repeatedly commenting in the previous Audit Reports.

Though, certain sources of revenue like fair tax, building tax, fees, rent from land and buildings, water reservoir etc. and capital receipts from sale of land had been provided to the PRIs, but they have remained dependent upon the

12 ZPs: (Panchayat Cell) one, ZPs: (RD Cell) two and PSs: eight.

grants in aid released by State and Central Government. Even figures of '*own revenue*' were not available with the Department for the past many years.

DLFAD is the primary auditor of PRIs, however, huge arrears in audit as well as certification of accounts of PRIs on part of the DLFAD, is an area of concern. DLFAD also did not ensure compliance to the observations made by this office under parameter 4 and 5 of TG&S.

Piling up of outstanding Audit objections over the years indicates the lack of interest of the PRIs in addressing the issues pointed out by Audit. The PRIs have not provided even the first compliance of 32 IRs containing 381 paragraphs. The prescribed number of Audit Committee Meetings to settle the outstanding audit paras were also not conducted.

CHAPTER-II

Performance Audit Findings on Panchayati Raj Institutions

CHAPTER-II

PERFORMANCE AUDIT FINDINGS ON PANCHAYATI RAJ INSTITUTIONS

This Chapter contains two Performance Audits *viz.* Perfomance Audit on '*Implementation of Border Area Development Programme*' and '*Functioning of Member of Legislative Assembly Local Area Development Scheme*' relating to Panchayati Raj Institutions.

Rural Development Department

2.1 Implementation of Border Area Development Programme

Executive Summary

BADP in the State was implemented with the objective to meet the special developmental needs and wellbeing of the people living in remote and inaccessible areas situated near the international border.

(Para 2.1.1, page:18)

Audit scrutiny revealed that to identify the critical gaps in infrastructure, baseline survey was not conducted and accordingly, village wise long term action plan to fulfill these critical gaps, was also not prepared. As a result, works were not taken up in more than 40 per cent of the border villages situated within 0-10 kms, while 18.38 per cent (759 out of 4,130) works amounting to ₹ 148.06 crore were sanctioned during 2016-21 beyond 10 km without ensuring saturation of the villages/habitation within 10 km range.

(Para 2.1.8.1, page:22; 2.1.8.2, page:23 and 2.1.10.1, page:34)

DLC neither defined the term 'saturation of a village with basic infrastructure' nor was any village within 10 km from zero line declared as saturated despite utilisation of ₹ 2,187.20 crore for the Programme by the State during the period 1993-2021. ***(Para 2.1.8.3, page:24)***

Funds remained parked with GoR for long periods and were thus released to Implementing Agencies with delays. Also, advances given to Implementing Agencies were not adjusted timely. The interest earned by Implementing Agencies on BADP funds was not accounted for. Instances of lower participation of females in skill development trainings, imparting training in non-BADP blocks, non-employment of 44.38 per cent trainees under Employment Linked Skill Training Programme, non-creation of skill development training centres despite availability of funds, charging of inadmissible administrative expenditure by RSLDC, non-reconciliation and non-adjustment of advances from RSLDC, were also noticed.

(Para 2.1.9, page:27 and 2.1.10.2, page:35)

Expenditure incurred on construction of Polytechnic college, ITI building, Residential School (Boys and Girls) at Jaisindhar, Barmer remained infructuous. Various deficiencies were noticed in execution of works during physical verification such as executed work not found on site, execution of inadmissible work, unfruitful/idle/non-functional work, damaged and incomplete works etc. ***(Para 2.1.10.5, page:41)***

The internal control and monitoring mechanism was poor as quarterly progress reports were not submitted in time, follow up action on Third Party Inspection and evaluation study was not monitored properly. Required number of meetings of SLSC and DLC were not conducted. Reports related to inspection were not maintained and Social Audit of the Scheme was not conducted. ***(Para 2.1.11.4 to 2.1.11.9, pages:61 to 65)***

2.1.1. Introduction

Border Area Development Programme (BADP), a Centrally Sponsored Scheme (CSS), was started during the Seventh (1985-1990) Five Year Plan with the objectives to meet the special developmental needs and well-being of the people living in remote and inaccessible areas situated near the international border through convergence of Central/State/BADP/Local schemes and participatory approach. Since 2016-17, the Programme is being funded by the Government of India (GoI) and the State Government in the ratio of 60:40 respectively. The Department of Border Management, Ministry of Home Affairs is the nodal Department for the implementation of the BADP. BADP is being implemented in 16 States[1] and two Union Territories[2].

BADP covers all the villages located within 0-10 Km of the International Border irrespective of whether the border block is abutting[3] the International Border or not. Priority is given to those villages which are located within 0-10 Km from the International Border and within these the villages which are identified by the Border Guarding Forces[4] (BGF) and are known as strategic villages get uppermost priority. Only after saturation[5] of 0-10 km villages, State Governments are to take up the next set of villages within the 0-20 Km distance. After saturation of 0-20 Km villages, the State Government may take up the next set of villages within 0-30 Km distance and so on up to 0-50 Km. For the purpose of drawing the priority, the first habitation/village from the international border shall be treated as 'Zero' ("0" line distance) and next distance shall be calculated from this village only.

BADP was being implemented in five sectors *viz.* Education, Health, Agriculture & allied services, Infrastructure and Social upto May 2015. From June 2015, with the modification in existing guidelines, sectors were increased to seven by adding Sports Activities and Special/Specific area schemes. Further, Infrastructure sector was bifurcated into Infrastructure-I (link roads, bridges, culverts, footpath, helipads, etc.) and Infrastructure-II (safe drinking water supply).

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1 Arunachal Pradesh, Assam, Bihar, Gujarat, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Punjab, Rajasthan, Sikkim, Tripura, Uttar Pradesh, Uttarakhand and West Bengal.

2 Jammu & Kashmir, Ladakh.

3 The distance of location of villages shall be taken uniformly along all the International Land Border irrespective of their location in the block abutting on the International Border or not and aerial distance will be taken into account.

4 Border Guarding Forces like Border Security Force (BSF), Indo-Tibetan Border Police Force (ITBP), Seema Suraksha Bal (SSB) and Assam Rifles. In Rajasthan only BSF represents BGF.

5 GoI *vide* letter dated 3rd April 2018 had clarified term 'Saturation' means provisions of basic essential infrastructure or level of development in a particular village/habitation.

The Guidelines were further modified with effect from 1st April 2020 by which Sectors/Projects were reclassified as

- Roads and Bridges
- Health infrastructure
- Education infrastructure
- Agriculture infrastructure
- Sports infrastructure
- Drinking Water Supply projects
- Social Sector infrastructure
- Development of Model villages
- Construction of infrastructure for Small Scale Industries
- Maintenance of assets created under BADP (Maximum 10 *per cent* of the fund allocated in a financial year) and
- Administrative Expenditure (not exceeding 1 *per cent* of the funds allocated to the State/UT in the particular financial year subject to a ceiling of ₹ 50 lakhs in a financial year).

In Rajasthan, the BADP is being implemented in total 16 blocks[6] of four border districts namely Barmer, Bikaner, Jaisalmer and Sri Ganganagar, in accordance with the guidelines issued from time to time.

2.1.2 Organisational set-up

Rural Development Department (RDD) under the Rural Development & Panchayati Raj Department (RD&PRD) is the nodal department for planning and implementation of BADP in the State.

The various agencies responsible for planning and implementation of BADP at State, district and block levels are depicted in **table 1** as under:

Table 1

Level	Implementation Mechanism	Structure as per guidelines	Functions and responsibilities
State Level	State Level Screening Committee **(SLSC)**	Under the Chairmanship of the Chief Secretary of State	• Finalisation of list of schemes/ projects for implementation under BADP and approval of Annual Action Plan for submission to GoI • Development of an institutional system for inspection of BADP • Receipt of funds from GoI and disbursement to Zila Parishads • Development of an inventory of assets created under BADP
	Rural Development and Panchayati Raj Department	Principal Secretary, RD&PRD	

6 **Barmer**: 1. Chohtan 2. Dhanau 3. Gadraroad 4. Sedwa 5. Ramsar; **Bikaner:** 1. Khajuwala 2. Kolayat; **Sri Ganganagar:** 1. Anupgarh 2. Gharsana 3. Sri Ganganagar 4. Karanpur 5. Padampur 6. Raisinghnagar 7. Sri Vijaynagar and **Jaisalmer:** 1. Jaisalmer 2. Sam.

Level	Implementation Mechanism	Structure as per guidelines	Functions and responsibilities
District Level	District Level Committee (DLC)	Headed by District Collector and comprised of District Forest Officer, District Planning Officer, Superintendent of Police of concerned District and Commandant or Deputy Commandant of the Border Guarding Force (BGFs) present in the area	• Responsible for planning and implementation of the BADP in the border block covered under the BADP guidelines • Conduct of base-line survey in border village • Holding individual meeting with line departments • Monitoring and evaluation
	Zila Parishad (Rural Development Cell)	District Collector and Chief Executive Officer, Zila Parishad	

Source: BADP Guideline 2015 and 2020

In RD & PRD, scheme wise works sanctioned/executed are being monitored through a work flow based system namely Integrated Work Monitoring System (IWMS[7]) since 2014-15, which captures the details right from the administrative sanction of the works to the stage of completion certificates.

2.1.3 Physical and Financial progress of the Programme

Under BADP, an amount of ₹ 616.82 crore (GoI: ₹ 377.19 crore and GoR: ₹ 239.63 crore) was released and an amount of ₹ 646.20 crore was incurred on various works/projects in the State, during 2016-21.

As per IWMS data, 4,130 works amounting to ₹ 628.45 crore [8] were sanctioned under BADP during 2016-21. Out of these 3,370 works (81.60 *per cent*) were completed, 183 works yet to be started, 61 works were suspended and 516 works remained incomplete.

2.1.4 Audit Objectives

The Performance Audit on BADP was conducted to assess whether:

i. Planning process of the implementation of the Programme was adequate, effective and according to the guidelines;

ii. The Programme was being implemented economically, efficiently and effectively to achieve the stated objectives; and

iii. Effective internal control and monitoring mechanism existed.

7 **IWMS:** is a work flow based system developed by NIC for Rural Development Department, GoR which provides application for online generation of Administrative, Technical and Financial Sanctions, generation of UC/CC, dash board reports for effective monitoring, generation of Asset register and mobile app to upload geo-tagged photographs of the work executed by the department.

8 Position of expenditure according to IWMS, as provided by Department, was ₹ 628.45 crore (as of 12 July 2021) whereas final figures as shown in CA Reports of BADP districts was ₹ 646.20 crore. The difference is due to non-updating of expenditure in IWMS.

2.1.5 Audit Criteria

The Audit criteria were derived from the following:

- Guidelines for BADP issued during 2015 and 2020;
- Orders/guidelines/circulars issued by Ministry of Home Affairs, Department of Border Management and the State Government from time to time;
- General Financial and Accounts Rules;
- Public Works Financial and Accounts Rules (PWF&ARs);
- Physical and Financial Progress Reports and Management Information System; and
- Output-Outcome framework of Government of India.

2.1.6 Audit Scope and Methodology

The Performance Audit (PA), covering the period 2016-21, commenced in July 2021 with an entry conference (6 July 2021) with the Secretary, RDD, GoR, wherein audit objectives, selection of units, audit methodology and scope of performance audit were explained. Records in RDD, selected ZPs and PSs were examined during August 2021 to October 2021. Requisite information was collected through audit enquires from ZPs and Line departments[9] in the selected districts/blocks.

All the four districts (Barmer, Bikaner, Jaisalmer and Sri Ganganagar) where BADP is being implemented, were selected for the Audit. Further, four[10] blocks (one block from each district) were selected through IDEA software by using random sampling method, for detailed study. Out of 1,548 works sanctioned in selected blocks during 2016-21, a sample of 339 works (20 *per cent* from each Sector in each block), was also selected through random sampling for joint physical verification with the representatives of Zila Parishads (ZPs)/Line departments. Besides the above, 78 (5 *per cent)* works from high-risk areas as identified by the field parties, were also included in the sample. Thus, overall 417 works were selected for joint physical verification (***Appendix III***).

Audit findings, conclusions and recommendations were communicated to the State Government in February 2022 and also discussed with the Secretary, RDD and officers of the implementing agencies in an exit conference held on 2nd March 2022. Views of the State Government expressed in the exit conference and received subsequently, have been considered and appropriately incorporated in the Report.

9 Department of Education, Medical and Health, Agriculture, Animal Husbandry, Public Works, Public Health Engineering, Panchayat Raj and Rural Development, Jodhpur Vidhyut Vitran Nigam Limited, etc.

10 Barmer: Chohtan; Bikaner: Khajuwala; Sri Ganganagar: Anupgarh and Jaisalmer: Sam.

2.1.7 Response to previous audit findings

Previous performance audit on this topic were included in the Comptroller and Auditor General of India Audit Report (Local Bodies) for the year ended March 2015.

Recommendations of Committee on Local Bodies and Panchayati Raj Institutions, based on Government replies to this Audit Report, were under preparation as of March 2022.

Audit Findings

Audit findings, emerged through Audit scrutiny/test check of records maintained by RDD (at State level), selected four ZPs and four PSs and joint physical inspection of 417 works executed under the scheme, are discussed audit objective wise, in the succeeding paragraphs.

Audit Objective-1: Whether planning process of the implementation of the Programme was adequate, effective and according to the guidelines ?

2.1.8 Planning

2.1.8.1 Baseline survey and spatial resource mapping

As per the BADP guidelines[11], a baseline survey and spatial resource mapping was to be carried out in border villages/towns in order to identify the gaps in basic physical and social infrastructure. The State Government will fill up these gaps through the developmental schemes of the Government, including BADP.

Scrutiny of records of test checked districts revealed that:

- The records relevant to base line survey was not made available to Audit by any of the test checked districts. Information regarding whether baseline survey conducted or not, was also not available at the state level. In absence of a base line survey, it could not be verified that the works undertaken under the Programme were for filling up the critical gaps identified in basic physical and social infrastructure of the border villages.

  GoR stated (May 2022) that in ZP Barmer that formats for baseline survey were called for from GPs, however, these could not be uploaded on website of GoI due to technical issues. In ZP Bikaner and Sri Ganganagar, a physical and social survey of identified villages is conducted to know about the local requirements and accordingly works are proposed in AAP. It remained silent in respect of ZP Jaisalmer.

  The fact however remains that baseline survey was not available and only AAP was being prepared.

11 BADP Guideline 2015: Paragraph 4.3 and Guideline 2020: Paragraph 4.8

- Further, Department of Border management (DBM), Ministry of Home Affairs (MoHA), GoI instructed (September 2020) that the data collected by Ministry of Rural Development through *Mission Antyodaya* Survey[12] (2019), can also be utilized for judicious utilization of funds under BADP. Further, State Governments were requested to utilize baseline survey/gap analysis to plan the Annual Action Plan (AAP) under BADP as the Ministry will also utilize the data for examining the AAP 2020-21.

  The baseline survey/gap analysis conducted under *Mission Antyodaya* Survey 2019 covered 805 villages/habitation[13] (66.75 *per cent*) out of 1,206 villages/habitation having distance between 0-10 Km from '0' point in border areas under BADP. Certain critical gaps identified in the *Mission Antyodaya* Survey 2019 under different sectors in these 805 villages are detailed in ***Appendix IV***.

  Audit however, observed that, the aforesaid baseline survey/gap analysis under Survey *Mission Antyodaya* 2019 was not utilized, while preparing the AAP for 2020-21.

  GoR stated (May 2022) that in ZP Jaisalmer, baseline survey/gap analysis under Survey *Mission Antyodaya* 2019 could not be utilized, while preparing the AAP for 2020-21 as it was approved by the competent authority prior to issue (16 September 2020) of instructions by MoHA. It also stated that in future AAP will be prepared on the basis of Survey *Mission Antyodaya* 2019. GoR remained silent regarding remaining three ZPs.

2.1.8.2 Preparation of Long-Term Action Plan/ Perspective Action Plan

As per para 5.4 of Guidelines 2015, a detailed village-wise long term action plan prioritizing the projects must be prepared for filling up the identified gaps in base line survey. Out of the long term plan every Annual Action Plan (AAP) may be prepared picking up the prioritised projects. Such a plan shall also ensure the convergence and dovetailing of various Central/State schemes with the BADP.

Further, as per para 2(g) of Guidelines 2020, a four/five-year Perspective Action Plan would be prepared for development of identified habitations by pooling resources. For the subsequent years, the Annual Plan would be drawn up within the overall perspective plan and inclusive of objectives carried forward, modifications necessitated due to lessons learnt and other developments. The Annual Plans would be a subset of the same. For the first year, alongwith perspective plan, annual plan would also be submitted. The States would strive to achieve saturation of beneficiaries and creation of infrastructure under various Government Schemes by 2023.

12 Ministry of Rural Development conducted a baseline survey/gap analysis in all the villages of the country for 2019, under *Mission Antyodaya*, which was launched with the objective to bring optimum use and management of resources allocated by 27 Ministries/Department of GoI under various programmes for the development of rural areas.

13 Barmer-105, Bikaner-19, Jaisalmer-59 and Sri Ganganagar-622.

Audit scrutiny of records revealed that village wise long term action plan as required in BADP guideline 2015 were not prepared. However, a medium-term Perspective Action Plan as required in BADP guideline 2020 was prepared and sent to GoI on 20 July 2020 which was yet to be approved by the GoI (July 2021).

GoR stated (May 2022) that plans under BADP were prepared as per the directions of GoI/GoR. As per guideline 2020, a four year medium perspective plan for 2020-21 to 2023-24 was prepared and sent to GoI.

The fact however remains that village wise long term action plan was not prepared during 2016-20, which was necessary to achieve saturation of beneficiaries and creation of infrastructure in the border areas, in absence of which, RDD could not achieve the state of saturation in any of the border villages.

2.1.8.3 DLCs to define "Saturation of a village with basic infrastructure"

As per para 2.2 of Guideline 2015, District Level Committees (DLCs) shall make their own definition for 'Saturation of a village' infrastructure. However, for 'saturation of a village', the minimum facilities will include road connectivity, schools alongwith facilities like separate toilets for girls, sports facilities, health services, electricity, water supply, community centre, public toilets particularly for women, houses for teachers and health staff, etc. However, it would be incumbent on the DLCs to decide the definition of saturation of villages keeping in view their local conditions.

Audit scrutiny of records revealed that none of the DLCs in the State defined the basic infrastructure required for 'Saturation of a village', as per the local needs.

Besides, none of the villages have been certified as saturated since the inception of BADP, in spite of the fact than an amount of ₹ 2,362.13 crore (Central Share: ₹ 2,122.50 crore and State Share: ₹ 239.63 crore) has been released and an amount of approximately ₹ 2,187.20 crore[14] has been utilised for the Programme by the State during the period 1993-2021.

GoR stated (May 2022) in respect of ZP Barmer, Bikaner and Sri Ganganagar, that the development of border area is a continuous process and various developmental works are included in AAP. However, none of the villages have been saturated with all the facilities. Efforts are being made for saturation of villages with basic infrastructure.

Audit is of the view that considering the local conditions/needs of a village or cluster of villages, DLCs with consultation of other stakeholders should take a call in this regard. The infrastructure required to provide the minimum facilities as stated above, may also be incorporated in village wise long term perspective plans so that saturation of facilities can be achieved in a phased manner.

14 ₹ 2362.13 crore (Total Release for BADP during 1993-2021) - ₹ 174.93 crore (Closing Balance as of 31 March 2022).

2.1.8.4 Preparation of Annual Action Plan

(i) Submission of Annual Action Plan (AAP)

As per para 5.11 of guidelines 2015, the DLCs were required to approve and forward the AAP by March each year, while the State Level Screening Committee (SLSC) was required to approve and forward the same to GoI by April each year.

Audit scrutiny of records revealed that AAPs were sent to GoI for approval with delay ranging between 26 and 125 days during the period 2016-21. The details are given in **table 2** below:

Table 2

AAP for the year	Date of approval by SLSC	Date of forwarding to GoI for approval	Date of approval by GoI	Delay in submission of AAP (in days)
2016-17	15.3.2016	14.06.2016	30.06.2016	45
2017-18	23.01.2018*	03.08.2017	06.09.2017	95
2018-19	17.5.2018	26.05.2018	19.09.2018	26
2019-20	23.8.2019	02.09.2019	25.09.2019	125
2020-21	26.06.2020	20.07.2020	---	81

Source: Information provided by RDD.

Note: * AAP for 2017-18 was sent to GoI on 03.08.2017 after approval of Chief Secretary and was approved ex post facto by SLSC on 23.01.2018.

GoR accepted the facts and stated (May 2022) that as various stakeholders are involved in the meeting of DLC, it takes time to ensure presence of everyone involved. Further, sometimes SLSC suggests modification in AAP, which requires a second meeting of DLC, resulting in a delay. In future, AAP will be sent to GoI timely.

(ii) Sector-wise allocation in AAP

As per para 5.2 and 5.3 of Guidelines 2015, works/schemes should be planned to take care of the special problems faced by the people living in the border areas. The works should be included in AAP keeping in view the overall balanced development of the region and to fill the identified infrastructural gaps. State Government should ensure that no single sector get disproportionately large share of the allocation of the State. In this regard, sector wise suggested maximum/minimum limits for works to be undertaken under BADP has also been prescribed. If the State Governments feel that a particular sector has already been developed and there is no scope for further development in that sector, State Government may utilize the funds meant for that particular sector on permissible scheme under the BADP for development of any other under-developed sector under intimation to the DBM, MoHA, GoI. However, sector wise limits (except for maintenance and administrative expenditure) were dispensed with in the modified BADP Guidelines, 2020 (i.e. since the year 2020-21).

The district-wise details of percentage allocation in AAP where sector-wise allocation norms were not adhered to, is as given in **table 3** below:

Table 3

AAP for 2016-17 to 2019-20								
S. No.	**Sector**	**Percentage as per norms**	**Percentage allocation in AAP**					**Remarks (% Analysis of Proposals in AAP)**
			2016-17 (Central)	**2016-17 (State)**	**2017-18**	**2018-19**	**2019-20**	
District: Sri-Ganganagar								
1	Health	Minimum 10	3.94	3.65	2.06	2.63	0.70	Low in 2016-20
2	Agriculture & Allied sector	Maximum 10	18.45	16.01	16.96	8.35	8.74	Excess in 2016-18
3	Sports Activities	Minimum 5	4.42	2.05	2.56	2.42	1.89	Low in 2016-20
4	Special/ Specific Area Schemes	Minimum 10	0.00	0.00	0.65	1.00	0.7	Low in 2016-20
5	(ix) Schemes suggested by BGFs	Maximum 10	10.44	10.07	10.47	15.84	17.36	Excess in 2016-20
District: Barmer								
1	Health	Minimum 10	2.32	0.58	2.22	4.13	5.61	Low in 2016-20
2	Social sector/ Skill	Maximum 15	17.98	11.14	7.79	1.33	11.39	Excess in 2016-17
3	Sports Activities	Minimum 5	0.81	0.92	0.00	2.20	3.21	Low in 2016-20
4	Special/ Specific Area Schemes	Minimum 10	0.00	0.00	0.30	1.77	0.00	Low in 2016-20
5	(viii) Maintenance of assets	Maximum 15	4.58	12.28	6.67	5.09	15.88	Excess in 2019-20
6	(ix) Schemes suggested by BGFs	Maximum 10	3.92	3.45	10.88	12.13	8.68	Excess in 2017-19
District: Bikaner								
1	Health	Minimum 10	0.70	0.84	0.50	1.19	0.00	Low in 2016-20
2	Agriculture & Allied sector	Maximum 10	12.13	4.06	1.40	0.00	4.50	Excess in 2016-17
3	Social sector/ Skill	Maximum 15	22.93	7.34	14.47	2.35	16.08	Excess in 2016-17 and 2019-20
4	Education	Minimum 10	13.15	17.79	3.19	8.51	4.26	Low in 2017-20
5	Sports Activities	Minimum 5	4.26	0.00	0.00	0.98	2.31	Low in 2016-20
6	Special/ Specific Area Schemes	Minimum 10	0.00	0.00	0.00	0.00	0.00	Low in 2016-20
7	(viii) Maintenance of assets	Maximum 15	0.00	0.00	0.00	0.00	0.00	Low in 2016-20
8	(ix) Schemes suggested by BGFs	Maximum 10	5.38	0.00	13.42	10.30	6.86	Excess in 2017-18
District: Jaisalmer								
1	Health	Minimum 10	3.94	2.05	2.69	5.57	1.13	Low in 2016-20
2	Agriculture & Allied sector	Maximum 10	11.36	2.14	2.37	1.84	5.54	Excess in 2016-17
3	Social sector/ Skill	Maximum 15	20.06	24.01	16.84	21.93	18.85	Excess in 2016-20
4	Education	Minimum 10	6.74	7.66	8.13	7.04	1.52	Low in 2016-20
5	Sports Activities	Minimum 5	1.25	0.00	0.11	0.00	0.00	Low in 2016-20
6	Special/ Specific Area Schemes	Minimum 10	0.00	0.00	0.00	0.00	1.13	Low in 2016-20
7	(ix) Schemes suggested by BGFs	Maximum 10	6.92	6.08	6.12	14.97	8.48	Excess in 2018-19

Source: Information provided by RDD.

It is evident from the table that:

- BADP funds on education related works (minimum 10 *per cent*) in two districts (Bikaner and Jaisalmer) and on health (minimum 10 *per cent*) and sport activities (minimum 5 *per cent*) related works in all of the districts, were planned/incurred less than the prescribed limits.
- On the other hand, BADP funds on BGF and social sector related works were planned/incurred more than the prescribed limits.

GoR stated (May 2022) that that allocations in AAP were made in view of the basic required facilities and works for filling the gaps were taken on priority. In future, works will be planned as per the guideline.

The fact however remains that ZPs did not adhere to sector-wise allocation norms while preparing AAPs and also there was no evidence on records to suggest that particular sector has already been developed and there is no scope for further development in that sector.

(iii) Incomplete AAPs

For release of funds under BADP, the AAP consisting of schemes, duly approved by SLSC was required to be forwarded to the DBM, MoHA in the prescribed proformas Annexures-IV (a) to IV(f) through MIS application along with the information like scheme wise available funds (other than BADP) and sector wise proposed works under BADP in the prescribed Annexures V(a) and V(b), respectively.

Audit scrutiny of AAPs of year 2016-21, revealed that:

- BADP guidelines envisaged that utilization of funds under the Centrally Sponsored Schemes/Flagship Schemes of GoI and the State plan schemes to the maximum possible extent in these areas in the border blocks should be ensured. However, breakup of Scheme wise funds available/to be utilized in the border block was not mentioned in districts plans in the prescribed Annexure V(a). Only Jaisalmer district furnished such details in the plan, but that was too incomplete. In absence of details of available resources with ZPs under other central/State scheme, it could not be ensured whether dovetailing/convergence of other schemes with BADP was done properly. ZPs however, furnished a certificate with AAPs regarding no overlapping of other ongoing schemes for the works taken up under BADP.
- Details of type of training courses, the number of persons (men and women) to be trained and institute which would impart Skill Development training were not mentioned in any of the District Plans in Annexure IV(e) during the year 2016-17 to 2019-20, which indicates that demand of funds under this head were made without plans for implementation (**as discussed in paragraphs 2.1.10.2(i) and 2.1.10.2(ii)**).
- The details of expenditure to be incurred on Monitoring, Training of staff, evaluation of BADP, administrative expenditure, survey, logistic support media publicity etc., from the reserved funds of 1.5 *per cent* of total allocation (maximum ₹ 50 lakhs only), were not provided in the AAPs in Annexure IV(f) during 2016-17 to 2019-20. This indicates that activities under reserved funds were not planned properly.

GoR stated (May 2022) that in future, it will ensure furnishing of complete information of AAP in desired proformas.

Audit Objective-2:	***Whether the Programme was being implemented economically, efficiently and effectively to achieve the stated objectives ?***

2.1.9 Fund Management

2.1.9.1 Release and Utilization of Funds

As per para 9.2 of BADP guideline 2015, funds will be released to States in two instalments. The first instalment of 90 *per cent* of the allocation of the State, will be released to the State only after the receipt of Utilization

Certificates (UCs) for the amount released in the previous years except the preceding year. The second instalment of the remaining 10 *per cent* of the allocation of the State will be released only after furnishing of UCs to the extent of not less than 50 *per cent* of the amount released during the preceding year and furnishing of Quarterly Progress Reports.

The position of funds released and expenditure incurred there against during 2016-21, is as given in **table 4** below:

Table 4

(₹ in crore)

Year	Opening balance		Releases				Total available fund	Expenditure (in *per cent*)	Closing balance	
	Cash[#]	Advance with IAs[$]	Centre	State	Total releases	Other Receipt[@]			Cash	Advance with IAs
1	2A	2B	3	4	5	6	7 (2A+2B+5+6)	8		
2016-17	**82.53**	**105.95**	136.76*	0	136.76	5.49	330.73	118.81 (*35.92*)	98.17	113.75
2017-18	98.17	113.75	115.90	82.48	198.38	5.61	415.91	154.98 (*37.26*)	145.16	115.77
2018-19	145.16	115.77	86.10	77.33	163.43	3.42	427.78	80.38 (*18.79*)	205.09	142.31
2019-20	205.09	142.31	38.43	54.13	92.56	1.30	441.26	165.74 (*37.56*)	131.68	**143.84**
2020-21	**131.68**	**143.84**	**0**	**25.69**	**25.69**	**0.01**	**301.22**	**126.29 (*41.93*)**	**84.29**	**90.64**
Total			**377.19**	**239.63**	**616.82**	**15.83**		**646.20**		

Source: Information is based on CA reports as provided by the Department.

Note: *It include ₹ 18.14 crore of special project for the year 2015-16, which was released in 2016-17. Beside above figures, ₹ 40.00 lakh received from GoI (₹ 10 lakh every year) were kept for utilising at State level for Administrative expenditure. Against this, an expenditure of ₹ 32 lakh was incurred during the period 2016-21.

[@]Other Receipt includes Bank interest.

[#]Cash denotes balance in PD Account of ZPs.

[$]Advances with IAs is amount lying with implementing agencies against works sanctioned by ZPs and that has either not been utilised on work or is pending for adjustment against the expenditure on work due to non-submission of UC/CC.

It can be seen from the table that:

- During 2016-21, against total available fund of ₹ 821.13 crore[15] an amount of ₹ 646.20 crore (78.70 *per cent*) was incurred on the works/schemes under BADP, in the State. However, year wise utilisation of the available funds ranged between 18.79 *per cent* and 41.93 *per cent* only.
- Out of total grants of ₹ 616.82 crore released during 2016-21, an amount of ₹ 174.93 crore (28.36 *per cent*) remained unutilized as of March 2021. Almost half of the unspent funds (₹ 84.29 crore) were parked in PD accounts of ZPs and other half (₹ 90.64 crore) was pending as advance to the implementing agencies (IAs). Out of ₹ 90.64 crore, an amount of ₹ 4.37 crore[16] pertained to the period prior to 2016-17 was pending for adjustment with IAs since long. In absence of non-adjustment of advances, there is no assurance that money disbursed had been used for the purpose for which it was given. Moreover, pendency of adjustment of advances for long periods of time was fraught with the risk of embezzlement, fraud and diversion of funds.

15 Opening Balance: ₹ 188.48 crore add total releases during 2016-21: ₹ 616.82 crore add other receipts: ₹ 15.83 crore.

16 ZPs: Barmer- ₹ 0.13 crore, Bikaner- ₹ 0.71 crore, Sri Ganganagar-₹ 0.36 crore, Jaisalmer- ₹ 3.17 crore.

- The annual release for the Programme consistently decreased from ₹ 136.76 crore in 2016-17 to ₹ 25.69 crore in 2019-20. Even, during the year 2020-21 no grant was released by the GoI, though allocations were made by the GoI.

GoR stated (May 2022) that sanctions for works included in AAP are issued on the basis of priority. An advance of 50 *per cent* as first installment is released to IAs and rest is released on completion of work. As a result, unutilsed funds against works in progress remains in PD/bank account of ZPs. At present, State Nodal Bank Account (SNA) system is being used transfer of funds, as a result, no fund remains unutilized in PD/bank account of ZPs.

The fact however remains that advances remaining with EAs for long periods need to be adjusted timely.

Audit observed that the State Government did not furnish UCs timely to GoI. UCs for grants of ₹ 38.65 crore were pending for submission as of 12 May 2022, as given in **table 5** below:

Table 5

(₹ in crore)

Year	Central/State Share	Amount Received	Amount of UC Dispatched	Amount of Pending UC
1	**2**	**3**	**4**	**5(3-4)**
2015-16	Central Share	158.39	158.08	0.31
2016-17	Central Share	123.72	123.63	0.09
	State Share	82.48	81.74	0.74
2017-18	Central Share	116.00	116.00	0
	State Share	77.33	73.27	4.06
2018-19	Central Share	81.20	79.71	1.49
	State Share	54.13	48.43	5.70
2019-20	Central Share	38.53	29.21	9.32
	State Share	25.69	8.75	16.94
2020-21	Central Share	Grant not Received		
	State Share			
Total		**757.47**	**718.82**	**38.65**

Source: Information provided by RDD.

GoR stated (May 2022) that after adjustment of funds and receipt of UCs from IAs/ZPs, the consolidated UCs are sent to GoI. The pending UCs will be immediately sent to GoI after its receipt form ZPs.

The fact, however, remains that the GoI did not release the allocated funds in 2020-21 due to non-submission of UCs by GoR. In exit conference (March 2022), the Deputy Secretary of RDD also accepted the facts.

The issue regarding deduction/non-release of funds due to non-submission of UCs to GoI for 50 *per cent* allocation of funds in previous year, was highlighted in previous Audit Report (for the year ending March 2015) also. RDD, however, did not initiate corrective action in this regard.

2.1.9.2 Delayed Release of Funds to ZPs

As per para 9.4, the State Governments are required to have a separate budget head for the BADP. Funds should be released by the State Governments to the implementing agencies immediately upon receipt of the same from GoI and as per the directions of Ministry of Finance, GoI, parking of funds at any level is strictly prohibited.

Audit scrutiny of records revealed that during the period 2016-20, Central share was released to ZPs with the delay upto 70 days. Further, matching State share was also released with delay involving upto 385 days from the date of release of the Central assistance. Details of delayed releases of Central/State share are given in **table 6.**

Table 6

(₹ in Crore)

Year	Central share							State Share			
	Tentative allocation by GoI		GOI release		Release of central share to districts by State		Delay (in Days)	State Share Due	State release state share		Delay (in Days)
	Central	State	RBI Memo No. & date	Amount	Date	Amount			Date	Amount	
2016-17	123.72	82.48	24/30.06.16	103.25	04.08.16	103.15	35	68.83	22.06.17	82.48	321
			11/15.03.17	11.47	28.03.17	11.47	13	7.65			99
			18/23.03.17	1.00	31.03.17	1.00	8	0.67			91
			26/31.03.17	5.00	03.05.17	5.00	33	3.33			83
			26/31.03.17	3.00	31.03.17	3.00	0	2.00			83
Total				**123.72**		**123.62**		**82.48**			
2017-18	116.00	77.33	21/30.08.17	38.32	27.09.17	38.22	28	25.54	23.07.18	77.33	325
			8/10.11.17	22.45	30.11.17	22.45	20	14.97			254
			10/11.01.18	9.50	19.02.18	9.50	39	6.34			192
			20/24.01.18	11.98	19.02.18	11.98	25	7.99			179
			20/24.01.18	11.60	19.02.18	11.60	25	7.73			179
			14/20.02.18	22.15	22.03.18	17.15	30	14.77			152
					25.04.18	5.00	64				
Total				**116.00**		**115.90**					
2018-19	81.20	54.13	18/24.09.18	81.20	19.10.18	81.10	25	54.13	17.09.19	11.30	333
									18.10.19	42.83	364
Total				**81.20**		**81.10**					
2019-20	38.53	25.687	20/25.09.19	38.53	04.12.19	38.43	70	0.26	16.10.20	25.69	385
Total				**38.53**		**38.43**					
2020-21	36.526	24.35	Grant not Received								

Source: Information provided by RDD.

Note: From the budget provisions ₹ 10 lakh was kept for utilizing at State level for administrative expenditure etc.

GoR stated (May 2022) that Central share and corresponding State Share is released to ZPs upon receipt of Central share from GoI.

The reply is not acceptable as Central share was released to ZPs with the delay upto 70 days and matching State share was also released with delay of upto 385 days from the date of release of the Central assistance.

The issue regarding delay in release of funds by State Government was also highlighted in previous Audit Report (for the year ending March 2015). RDD, however, did not initiate corrective action in this regard.

2.1.9.3 Diversion of Funds

Rule 199 of RPRR, 1996 provides that grants received from the State Government/Central Government should be spent on the purpose for which it was sanctioned and amount sanctioned under a major head should not be transferred to another major head. Further, Para 2 of Chapter VI (Re-appropriation) of 'Accounting Procedure-2001 for the District Rural Development Agencies/Zila Panchayats' envisaged that funds are not allowed to be diverted from one scheme to another scheme.

Audit scrutiny of records[17] of test checked ZPs revealed that in two ZPs (Barmer and Jaisalmer) BADP funds of ₹ 2.85 crore were diverted to DRDA (Administration) scheme (other scheme) during 2016-21 but could not be recouped as of March 2021 (refer to **table 7**), which was in violation of GFR as well as scheme guidelines.

Table 7

(₹ in crore)

District	Diversion to Scheme	Opening Balance as of 1 April 2016	Year					Closing Balance as of 31 March 2021
			2016-17	2017-18	2018-19	2019-20	2020-21	
Barmer	DRDA (Admn.)	0	0	0.45	0.20	0	0	0.65
Jaisalmer	DRDA (Admn.)	1.88	0.34	0.09	0.11	(-) 0.03	(-) 0.19	2.20
Total								**2.85**

Source: Information based on CA Reports.

GoR accepted the facts and stated (May 2022) that funds were diverted to DRDA (Administration) for payment of salary and allowances of employees. It further stated that the DRDA (Administration) head has been closed (April 2022). The details regarding outstanding funds against the DRDA head is being collected and will be recouped and transferred to BADP.

The issue regarding diversion of Programme funds to other scheme, was also highlighted in previous Audit Report (for the year ending March 2015). RDD, however, did not initiate corrective action in this regard.

2.1.9.4 Convergence/dovetailing with other development programmes and schemes

As per paragraph 5.8 of Guidelines 2015, the DLCs shall look into the convergence and dovetailing with on-going development programmes and schemes of different Ministries/Departments of Central/State Government and funds coming through various channels[18].

17 CA Audit Reports and other financial records such as cash book, bank statement and fund transfer order etc.

18 *Pradhanmantri Gram Swarojgar Yojana*, MNREGA, *Sarva Siksha Abhiyan*, Water Supply Schemes, Health Schemes, Social Development Schemes, Rural Development Schemes, Health Schemes, Social Development Schemes, Panchayati Raj Schemes, skill development, and other schemes for the well-being of the people.

Audit scrutiny of records the test checked ZPs revealed that during 2016-21, sanctions under BADP were issued without convergence/dovetailing of other ongoing development programmes/schemes of Central/State Government by all the ZPs except Sri Ganganagar. In ZP Sri Ganganagar, convergence of BADP funds was done in 421 works amounting to ₹ 10.06 crore with MGNREGS, while instances of convergence/dovetailing of other schemes with BADP was not found on records/IWMS.

GoR stated (May 2022) that efforts will be made to issue sanctions ensuring convergence/dovetailing with other ongoing development programmes/schemes of Central/State Government.

2.1.9.5 Accrued Interest on amount available with ZPs and Implementing Agencies

As per BADP guidelines[19], interest accrued on deposits on BADP funds at any level shall be treated as additional resources under the BADP and would be utilised on the works/projects drawn by the DLCs for the areas covered under the guidelines of the BADP in priority villages.

Audit observed that the interest of ₹ 15.35 crore earned by the ZPs was accounted for, however, interest earned by the implementing agencies for the amounts lying with them at the end of financial year was not shown in annual accounts of BADP by any of the test checked ZPs (except ZP Barmer in 2017-18).

The details of advances outstanding against IAs and interest reported by the ZPs are given in **table 8**.

Table 8

(₹ in crore)

Year	Balances with IA and Interest earned as per CA report	Barmer	Bikaner	Jaisalmer	Sri Ganganagar	Total
2016-17	Balance with IA at the end of FY	6.02	54.09	43.62	10.01	113.74
	Interest ZP	1.40	1.08	1.97	1.04	5.49
	Interest IA	0	0	0	0	0
2017-18	Balance with IA at the end of FY	(-) 1.12	55.89	26.81	34.21	115.79
	Interest ZP	1.69	0.69	1.65	1.19	5.22
	Interest IA	0.04	0	0	0	0.04
2018-19	Balance with IA at the end of FY	3.72	49.76	53.70	34.48	141.66
	Interest ZP	1.77	0.10	1.33	0.22	3.42
	Interest IA	0	0	0	0	0
2019-20	Balance with IA at the end of FY	18.96	50.75	47.52	25.96	143.19
	Interest ZP	0.86	0.009	0.22	0.12	1.209
	Interest IA	0	0	0	0	0
2020-21	Balance with IA at the end of FY	11.13	26.99	32.03	19.84	89.99
	Interest ZP	0	0	0	0.005	0.005
	Interest IA	0	0	0	0	0

Source: Information based on CA Reports.

Further, an IA-Rajasthan Skill and Livelihood Development Corporation (RSLDC), engaged in imparting skill development trainings earned an amount

19 Paragraph 12 of Guidelines 2015 and Paragraph 10.3 of BADP Guidelines 2020.

of ₹ 173.28 lakh[20] (upto 2017-18) as interest on the balances of BADP funds and mentioned in UC sent (May 2019) to ZPs. The same was, however, not taken into account by the ZPs in their respective Annual Accounts.

Audit also observed, though a certificate (as required under BADP guideline 2020) stating that all interests or other earnings against grants-in-aid under BADP has been deposited in the BADP accounts, was sent (July 2020) to GoI, however, the aforesaid interest amount of ₹ 1.73 crore was not deposited/ accounted for in the BADP account. Thus, an incorrect certificate was sent to GoI regarding deposit of all interest earning in BADP account.

Moreover, unspent balances and interest were yet to be transferred in State level account for BADP. This indicates that interest earned at the level of all the implementing agencies were not being account for in BADP accounts.

The ZPs stated (October 2021) that the funds at ZP level were being kept in PD Accounts (non-interest bearing) and interest accrued against the funds released to the RSLDC was not shown in accounts due to communication issues and would be shown in due course.

GoR stated (May 2022) that details regarding interest earned by RSLDC is being sought and will be included in CA Audit Report accordingly.

2.1.9.6 Implementation of Public Fund Management System

As per direction (December 2016) of DBM, MoHA, GoI all the agencies implementing BADP were required to adopt Public Fund Management System (PFMS) by 31st March 2017. With introduction of the BADP guidelines 2020, it was reiterated (June 2020) that the States are required to have a separate budget head and bank account linked with PFMS for the release/transfer of funds under BADP. It was also stated that compliance of the above directions are mandatory, Ministry shall not be in a position to release any fund under BADP to the State that have not yet mapped all the agencies (State Government/districts/implementing agencies etc.) up to the last level on PFMS platform.

Audit scrutiny of records revealed that savings bank accounts at districts level were opened on 19 February 2021 for release/transfer of funds under BADP. An amount of ₹ 55.45 crore[21] was transferred (July-August 2021) to the State level saving bank Account out of the unspent funds kept in PD Accounts of the ZPs, for further utilisation through PFMS platform. Audit however, observed that funds were yet to be released/transferred to the agencies through PFMS module as of August 2021.

GoR stated (May 2022) that PFMS has been implemented under the scheme from 01 January 2022.

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20 ZPs: Barmer- ₹ 66.14 lakh, Bikaner- ₹ 22.34 lakh, Jaisalmer- ₹ 72.89 lakh and Sri Ganganagar- ₹ 11.91 lakh.

21 Jaisalmer: ₹ 10.00 crore on 26 August 2021, Barmer: ₹ 23.71 crore on 26 July 2021, Bikaner: ₹ 7.57 crore on 19 August 2021 and Sri Ganganagar: ₹ 14.17 crore on 07 July 2021.

The fact remains that as the implementation of PFMS was delayed, GoR did not receive Central Grants during 2020-21.

2.1.10 Execution of the Programme

As per BADP guidelines 2015, priority was to be given to those villages which are located within 0-10 Km from the IB and within that the villages identified by the BGF known as strategic villages, were to be given uppermost priority.

Only after saturation of 0-10 km villages, the next set of villages within the 0-20 km and so on up to 0-50 km were to be taken up.

2.1.10.1 Coverage of border villages/habitations under the Programme

Audit compared the data available on Integrated Work Monitoring System (State data) regarding 4,130 works (of ₹ 628.45 crore) sanctioned/executed under BADP in the State with the data of villages/habitations within 0-10 km from "0" line available on BADP portal (GoI data). The comparison of two data sets revealed that:

- Out of total 1,206 villages/habitations within 0-10 km from "0" line, only 697 villages/habitations were covered and no work was sanctioned/executed in remaining 509 villages/habitation (42.21 *per cent*) during 2016-21, thereby depriving scheme benefits to 2.40 lakh people (as per census 2011) of these villages (details given in ***Appendix V***).

  GoR stated (May 2022) that efforts are made for optimum utilisation of funds. Accordingly, different departments proposes works of utmost importance in accordance of the guideline and the same are included in AAPs.

- A total of 759 (out of 4,130) works amounting to ₹ 148.06 crore were sanctioned beyond 10 km from "0" line, without declaring any village/habitation within the 0-10 Km, as saturated (details given in ***Appendix VI***).

- Further, 22 works[22] amounting to ₹ 7.80 crore were sanctioned in non-BADP blocks. In case of three works of ₹ 0.56 crore which were sanctioned in ZP Sri Ganganagar, names of village/block were not mentioned.

  GoR stated (May 2022) that the names of village/block in the said three works under ZP Sri Ganganagar were left blank on IWMS by mistake, however, they fall within the limit of 0-10 km. The works have been sanctioned as per guideline.

  In absence of name of village, the reply of GoR could not be verified whether these works were executed in a border village/habitation.

Thus, more than 40 *per cent* of the border villages/habitations within 0-10 km from the international border were deprived of benefits of the Programme while works for non-BADP blocks were covered under the scheme.

22 Barmer: Barmer (16 works amounting ₹ 567.40 lakhs) and Sheo (05 works amounting ₹ 210.02 lakhs) block ; Bikaner: Lunkaransar block (01 works amounting ₹ 2.50 lakhs).

2.1.10.2 Skill Development Activities

As per BADP guideline 2015, emphasis must be laid on schemes for employment promotion, production-oriented activities, skill upgradation to create a sense of security amongst the people in border areas so that the people do not migrate to other areas in search of livelihood.

(i) Skill Development Training Imparted by RSLDC

Under Social Sector of BADP, expenditure on capacity building and skill development is allowable subject to minimum 10 *per cent* of the total allocation and 50 *per cent* share should be for women.

In the State, RSLDC is engaged in imparting skill development trainings, through its Employment Linked Skill Training Programme (ELSTP). The funds available under 'capacity building and skill development' component of BADP was being provided to RSLDC by ZPs. The details of eligible beneficiaries were required to be uploaded on RSLDC's web portal "Integrated Scheme Management System" (ISMS). The State/district level functionaries under BADP were provided Login ID and Password to access the ISMS portal.

Audit scrutiny of records, however, revealed that details of number of trainees, total funds released to RSLDC and their utilisation was not available with the Department, at State level, though funds were provided to RSLDC.

Audit obtained such details/data from RSLDC. Accordingly, during 2016-20 total 4,785 beneficiaries of 14 blocks (11 BADP blocks and three non BADP blocks) were imparted trainings under ELSTP. The block wise details of beneficiaries is given in **table 9**.

Table 9

District	Block	No. of trainees			Percentage of female trainees	No. of trainee offered placement (in *per cent*)
		Female	Male	Total		
Barmer	Barmer*	160	448	608	26.32	341 (*56.09*)
	Chohtan	10	92	102	9.80	62 (*60.78*)
	Dhorimana*	1	17	18	5.56	12 (*66.67*)
	Sheo*	3	100	103	2.91	31 (*30.10*)
Total		**174**	**657**	**831**	**20.94**	**446 (*53.67*)**
Bikaner	Khajuwala	2	119	121	1.65	83 (*68.60*)
	Kolayat	13	324	337	3.86	183 (*54.30*)
Total		**15**	**443**	**458**	**3.28**	**266 (*58.08*)**
Sri Ganganagar	Anupgarh	31	179	210	14.76	148 (*70.48*)
	Ganganagar	139	583	722	19.25	388 (*53.74*)
	Gharsana	185	609	794	23.30	531 (*66.88*)
	Karanpur	67	194	261	25.67	84 (*32.18*)
	Padampur	153	354	507	30.18	303 (*59.76*)
	Raisingnagar	53	275	328	16.16	189 (*57.62*)
Total		**628**	**2,194**	**2,822**	**22.25**	**1,643 (*58.22*)**
Jaisalmer	Jaisalmer	8	563	571	1.40	264 (*46.23*)
	Sam	0	103	103	0.00	47 (*45.63*)
Total		**8**	**666**	**674**	**1.19**	**311 (*46.14*)**
Grand Total		**825**	**3,960**	**4,785**	**17.24**	**2,666 (*55.72*)**

Note: As per information provided by RSLDC, 4,731 beneficiaries were provided skill development training under BADP during the period 2016-20 whereas MIS data provided was of 4,785 beneficiaries under BADP. *Non-BADP Blocks.

Audit observed the followings:

- **Female participation:** Against a norm of 50 *per cent* under BADP, only 17.24 *per cent* female trainees (825 out of 4,785) were included in skill trainings under ELSTP of RSLDC.

- **Exclusion of BADP blocks from Skill training**: During the period 2016-20, skill training was not provided to trainees of four blocks (*Danau, Gadraroad, Ramsar, Sevada*) of Barmer district and one block (Vijay Nagar) of Sri Ganganagar district.

- **Inclusion of Non-BADP blocks:** 87.73 *per cent* (729 out of total 831) beneficiaries imparted skill trainings under ELSTP in Barmer district, pertained to three non-BADP blocks (Barmer, *Dhorimana* and *Sheo*). Thus, expenditure of ₹ 1.24 crore incurred on skill trainings in three non-BADP blocks was irregularly charged under BADP.

- **Employment provided to trainees**: Out of total 4,785 trainees which were given Skill training under ELSTP during 2016-20, employment was provided to 2,666 trainees (55.72 *per cent*).

- Besides the above, address column in respect of 253 trainees were blank in data provided by RSLDC.

Audit also interviewed a beneficiary in presence of department's officer, during local visit of GP Ramgarh as a case study:

Case Study: Training conducted by RSLDC under BADP

The details of trainees benefitted from ELSTP was obtained from RSLDC. On the basis of this detail, efforts were made to contact trainees in Jaisalmer district. However, only one trainee in the GP Ramgarh could be contacted and his statement was recorded in presence of department officer during joint physical verification.

As per RSLDC data, the trainee was given training of electrician by the Jagdamba ITI, Jaisalmer under BADP during 08 November 2016 to 27 February 2017. However, the trainee stated that **no such training was provided to him during the said period** and that he had already completed a two-year ITI course from Jagdamba ITI, Jaisalmer, in January 2016.

Thus, inclusion of name of this trainee in list of the trainees benefited through ELSTP under BADP was false.

Further, RSLDC was provided total ₹ 12.17 crore (prior to 2016-17: ₹ 6.78 crore during 2016-20: ₹ 5.39 crore) for trainings against which an expenditure of ₹ 10.86 crore was incurred by RSLDC, the details are given in **table 10.**

Table 10

(₹ in crore)

Year	Funds Received from ZP					Fund Utilized (including 10 *per cent* administrative charge)				
	Barmer	Bikaner	Jaisalmer	Sri Ganganagar	Total	Barmer	Bikaner	Jaisalmer	Sri Ganganagar	Total
2013-14	2.05	0.92	2.06	1.03	6.06	0.12	0.11	0.05	1.09	1.37
2014-15	-	-	-	-	-	0.09	0.01	0.05	0.45	0.60
2015-16	-	-	-	0.72	0.72	0.30	0.44	0.07	0.31	1.12
2016-17	-	-	-	-	-	0.26	0.28	0.25	1.13	1.92
2017-18	-	-	-	-	-	0.19	0.07	0.30	1.30	1.86
2018-19	-	-	-	-	-	0.48	0.28	0.43	1.39	2.58
2019-20	-	-	-	3.77	3.77	0.46	-	0.14	0.81	1.41
2020-21	-	-	-	1.62	1.62	-	-	-	-	-
Total	**2.05**	**0.92**	**2.06**	**7.14**	**12.17**	**1.90**	**1.19**	**1.29**	**6.48**	**10.86**

Source: As per Information provided by RSLDC
Note: It does not include details of accrued interest on balances with RSLDC.

Audit observed that as per GoR instructions (August 2015), administrative charges were not allowed in respect of skill trainings to be provided under BADP, however, RSLDC irregularly included 10 *per cent* administrative charges (₹ 0.99 crore) in total expenditure of ₹ 10.86 crore incurred on the trainings.

Further, a balance of BADP funds of ₹ 1.31 crore lying with RSLDC as of March 2021 needs to be brought back to the BADP nodal accounts. However, as per ZP's annual account, an amount of ₹ 3.70 crore was pending against RSLDC for recovery/adjustment. The figures need to be reconciled.

GoR stated (May 2022) that information regarding irregularly charging administrative charge, unspent funds, UCs of utilised funds, interest earned etc. has been sought from RSLDC and same will be intimated upon its receipt.

(ii) Construction of skill training centres in border blocks

DBM, MoHA, GoI approved (October 2015) proposals of construction of training centres with hostel facility for male and female trainees, at an estimated cost of ₹ 3.5 crore each, in the border districts out of the funds released under 'capacity building and skill development' component since the financial year 2012-13.

Such training centres were to be constructed only within the border blocks and at least 70 *per cent* of the trainees should be from border villages. GoI approved (January 2016) four locations i.e. *Chohtan* (Barmer), *Raisinghnagar* (Sri Ganganagar), Jaisalmer (Jaisalmer) and *Khajuwala* (Bikaner) for training centres and hostels.

Further, GoR decided (March 2016) to get the skill training centres constructed through RSLDC. Accordingly, RSLDC executed an MoU (November 2016) with Rajasthan Urban Drinking Water, Sewerage & Infrastructure Development Corporation Limited, Jaipur (RUDSICO) for ₹ 14.00 crore. As per the MoU, 25 p*er cent* of the total estimated amount was to be given to RUDSICO in advance.

After assessing the available infrastructure, RSLDC decided (May 2017) to construct two skill training centers in *Chohtan* (Barmer) and *Raisinghnagar* (Sri Ganganagar). Accordingly, RDD released an amount of ₹ 1.75 crore[23] to RSLDC and RSLDC, after deducting TDS of ₹ 3.50 lakhs, transferred (October 2017) an amount of ₹ 1.715 crore to RUDSICO.

RUDSICO, while forwarding the layout plan of the proposed centres to RSLDC informed (February 2018) that for construction of each skill training centre an amount of ₹ 5.80 crore would be required instead of ₹ 3.50 crore. However, the DBM, MoHA, GoI rejected (September 2018) the proposals. Then, RSLDC asked (October 2018) RUDSICO to return the amount. RUDSICO returned (June 2019) only ₹ 104.61 lakhs to RSLDC after deducting an amount of ₹ 0.91 lakh for drawing design expenditure and by adjusting old dues of ₹ 65.99 lakh against construction of office building and other works for RSLDC.

Thus, skill training centres could not be constructed in border blocks despite availability of funds due to lack of planning and coordination between RDD and RSLDC. Further, expenditure of ₹ 0.91 lakh incurred on drawing design remained unfruitful and RDD also needs to recover the amount ₹ 65.99 lakhs kept by RUDSICO on account of works executed for RSLDC.

2.1.10.3 Promotion of HRD related activities, exchange of knowledge/skills (Youth Exchange Programme)

DBM, MoHA, GoI requested (February 2017) State Government to consider organizing visits of students from urban areas to villages in border areas as a part of the Human Resources Development under the education/or capacity building programme under Social Sector Schemes and activities in sports. Such tours of Students from urban areas to the village of border areas and their stay for some days in those villages will generate confidence in the youth of border villages by way of imparting/exchange of knowledge/technological skills and also knowledge to the students about the living conditions and socio-economic activities of the people living in village of border areas.

(i) For the year 2017-18, GoI approved (November 2017) proposals of ₹ 46.20 lakhs (₹ 11.55 lakh for each BADP district) for Student/Youth Exchange Programme under Skill development received thorough *Rajasthan Madhymik Shikha Parishad.* Accordingly, ZP offices transferred (February 2018) funds[24] to *Rashtriya Madhyamik Siksha Abhiyan* (RMSA). In turn, RMSA issued (February 2018) Administrative and Financial sanction of ₹ 25.74 lakh for organizing the aforesaid programme. Under the programme, 1,650 students of 9th to 11th class from 33 districts (50 students from each district) were to be selected for tour (with 3 days stay) to villages of border

23 ₹ 87.50 lakh (25 *per cent* of total amount) sent (July 2017) by ZP Sri Ganganagar for construction at Raisinghnagar and ₹ 87.50 lakh (25 *per cent* of total amount) sent (August 2017) by ZP Barmer for construction at Chouhatan.

24 Jaisalmer- ₹ 11.20 lakh, Barmer- ₹ 11.20 lakh, Bikaner and Sri Ganganagar- Not available.

area districts (Sri Ganganagar, Bikaner, Barmer and Jaisalmer). A group of 150-200 students were to visit per border district. It was observed that

- In Barmer district, against target of 450 students (from 9 districts), only 365 students (from eight districts) had visited (February 2018).

- In Jaisalmer district, 400 students (from 8 districts) were to visit (12-14 February 2018) border area as per programme set by RMSA. However, position of tours organized in respect of border areas of Jaisalmer was not available on record.

- Position of tours organized in respect of border areas of Sri Ganganagar, and Bikaner was not made available to audit.

- Further, it was also observed that GoR informed (May 2018) GoI that 50 students from each of the 33 districts were selected and a tour was conducted (12-17 February 2018) in the border area of all four districts by utilising the funds released for the purpose during 2017-18. However, GoR has shown the financial achievement of ₹ 1.40 lakh only.

  In this matter factual position was called for (June 2018) by GoI from GoR. The GoR sought further clarification from RMSA. However, no clarification was provided by RMSA till date (February 2022).

(ii) For the year 2018-19, GoR sent (May 2018) proposals of ₹ 1.25 crore for student/youth exchange programme alongwith AAP to GoI. This was examined by GoI and following observations were made:

- GoR forwarded the proposals alongwith the AAP for 2018-19, however, the same were not included in the AAP. Further, GoR has not furnished the proposal as per the annexure IV-(a) of the Guideline 2015.

- As this project was not included in AAP, the plan source of funding for this year project/session is not clear.

- GoR had not furnished the requisite certificate of non-duplication and certificate of MPs/PRIs in respect of projects.

RDD had written (June 2018) to RMSA for compliance of the aforesaid observations, however, compliance sent to GoI was not available on records. Therefore, proposals sent for 2018-19 were not approved by the GoI and no Student/Youth Exchange Programme was organized during 2018-19.

(iii) For the year 2019-20, RMSA sent (February 2019) proposals worth ₹ 1.42 crore to GoR for inclusion in AAP 2019-20. The said proposals were sent (February 2019) to districts for inclusion in AAP. However these proposals were not included in AAP.

Proposal for the year 2020-21 was not available on the record and Youth Exchange Programme was not included in AAP for the year 2020-21.

GoR stated (May 2022) that pending UCs of Youth Exchange Programme conducted in 2017-18 has been sought.

2.1.10.4 Development of Model villages/Smart Villages

DBM, MoHA, GoI forwarded (February 2017) a concept note on Development of Model/Smart villages in border areas under BADP. As per Para 6.1 of concept note on Model/Smart villages in border area under BADP, villages in border areas do not have sufficient basic infrastructure and facilities for sustainable livelihood. People migrate to the developed/developing areas in search of employment and economic activities besides better quality of life.

Further, para 7.1 and 7.2 of concept note states that a Model/Smart village will be a village where economic activities and employment opportunities will be available to its residents as well as the residents of surrounding villages. Model/Smart village will be a nucleus village with sizeable population and surrounded by four-five villages in a radius of 5-10 km.

During scrutiny of records it was noticed that three Model villages were sanctioned during 2016-17 under BADP in the border areas of State. The details are given in the **table 11** below:

Table 11

(₹ in crore)

District	No. of Model/Smart villages	Approved Amount	No. of Works sanctioned	Expendi-ture	Work Status
Barmer	1 (Mithrau-Chohtan block)	3.00	13	2.76	Completed-13
Bikaner	1 (20BD Block Khajuwala)	3.00	23	2.26	Complete-16 Incomplete-07
Sri Ganganagar	1 (18P-Anupgarh block)	3.00	18	2.96	Completed-18

Source: Information provided by RDD.

During physical verification, status of facilities available and work executed under BADP in aforesaid model villages were test checked (details given in ***Appendix VII***). It was observed that availability of facilities in aforesaid Model villages was poor and the objective of provision of facilities envisaged in the concept note on Development of Model/Smart Villages in border area was not achieved.

GoR stated (May 2022) that works in model villages were executed according to the guidelines and handed over to the concerned Department. The asset is then used as per the departmental instructions. The deficiencies noticed in model villages at the time of inspection may be due to shortage of staff/budget in the department concerned, which have been directed to fulfil the deficiencies.

2.1.10.5 Execution of works

During 2016-21, total 4,130 works[25] amounting to ₹ 628.45 crore were sanctioned under BADP, of these 3,370 works (81.60 *per cent*) were completed, 183 works yet to be started, 61 works were suspended and 516 works remained incomplete as of 31 March 2021.

Out of total 4,130 works, 1,548 works (₹ 257.74 crore) executed in the four selected blocks, were selected for detailed checking and 419 works (₹ 25.50 crore) under various Sector[26] were selected for joint inspection. Examination of records and joint inspection (July-December 2021) of the works by Audit and Departmental officials revealed instances of damaged assets, idle/non-functional assets, assets not being used for intended purpose, etc., the position of which is summarized in **table 12** below.

Table 12

(₹ in crores)

Audit Observations	No. of works with deficiencies							Total	
	Agriculture & Allied Sector	Education	Health	Infrastructure I (Road, Bridge etc.)	Infrastructure II (safe drinking water supply)	Social sector	Sports	Works	Expenditure Amount
Total No. of works physically verified	**(28)**	**(79)**	**(21)**	**(83)**	**(83)**	**(112)**	**(13)**	**(419)**	**(59.54)**
Damaged assets Want of repair	1	10	2	28	9	25	1	76	13.83
Idle/ Non-functional assets	10	16	6	-	17	11	7	67	9.22
Assets not being used for intended purpose/ Personal use	-	6	3	-	-	20	-	29	2.28
Incomplete/Improper site selection	2	5	1	9	1	4	-	22	2.47
Construction not as per specification/ defective	-	2	-	8	3	6	-	19	3.80
Inadmissible work	2	-	-	-	1	7	-	10	1.69
Work not found at site	-	-	-	-	-	3	-	3	0.28
Total	**15**	**39**	**12**	**45**	**31**	**76**	**8**	**226**	**33.57**

Sector wise, significant audit findings are discussed in the succeeding paragraphs.

(i) Works executed under Education Sector

This sector covers the works related to construction of houses for teaching and other staff, rooms in schools, Laboratory room, computer rooms, Residential School, Library, Boundary walls etc.

During joint physical verification, various deficiencies such as damaged assets (in 10 cases), non-functional assets (in 16 cases), not being used for intended purpose (in 6 cases), Incomplete/Improper site selection (in 5 cases), construction not as per specification/defective (in 2 cases) were found in total

25 ZPs: Barmer- 633 works of ₹ 126.60 crore, Bikaner- 592 works of ₹ 115.96 crore, Jaisalmer- 1,324 works of ₹ 239.12 crore and Sri Ganganagar- 1,581 works of ₹ 146.77 crore.

26 (i) Education (ii) Health (iii) Agriculture and allied services (iv) Infrastructure I & II (v) Social Sector and (vi) Sports Activities. (vii) Special/Specific area schemes.

39 assets (out of 79) constructed under Education sector. (Details given in ***Appendix VIII).***

The illustrative cases are given as under:

- ***Idle Computer Room*:** Construction of Computer Room at Government Senior Secondary School, Raymala was sanctioned (December 2017) under BADP and completed in 2018-19. Similarly, one computer room, one Arts and Craft room and one Library room was also constructed under *Samagra Siksha Abhiyan*, in 2018-19. The computer room constructed under BADP was found lying idle during joint physical verification. Thus, there was duplication of work without assessing actual needs.



Construction of Computer Room at Government Senior Secondary School, Raymala, GP Raimala, PS Sam, ZP Jaisalmer, (Work ID: 2017-18/18779) (Completed: September 2018) Date of Physical Verification 14.09.2021

- ***School was not functional:*** An additional classroom was constructed under BADP at Government School in GP Harnau, Jaisalmer. It was noticed that no teacher was posted in the school and old building was also damaged. As such school was not functional. Thus, additional class room constructed was not being used for intended purpose.



Construction of additional classroom, Government Primary School, Murar, GP Harnau, PS Sam, ZP Jaisalmer (Work ID: 2018-19/29557) (Completed: September 2019). Date of Physical Verification 05.10.2021.

- ***Damaged Assets:*** A teacher's house was constructed under BADP at Government School, GP 17 KYD, Bikaner, however, floor was found broken and a high slope was found on the ramp which was dangerous.



Construction of teacher's house in Government Upper Primary School, 12 KYD, GP: 17 KYD, PS: Khajuwala, ZP: Bikaner (Work ID: 2016-17/19995) (Completed: July 2018). Physical Verification during 31.08.2021 to 06.09.2021.

- ***Infructuous expenditure due to improper planning:*** The SLSC approved (April 2010 and June-December 2012) the proposals for construction of residential school (boys), residential school (girls), polytechnic college and industrial training institute (ITI) building under BADP. After receiving funds from DBM, MoHA, GoI, financial sanctions amounting to ₹ 36.15 crore[27] were issued (November 2011 to January 2021) by ZP (RDC), Barmer in phases for above works. The GP Jaisindhar Station was assigned as the executing agency for these works. As of October 2021, an amount of ₹ 29.69 crore[28] has been incurred on these works.

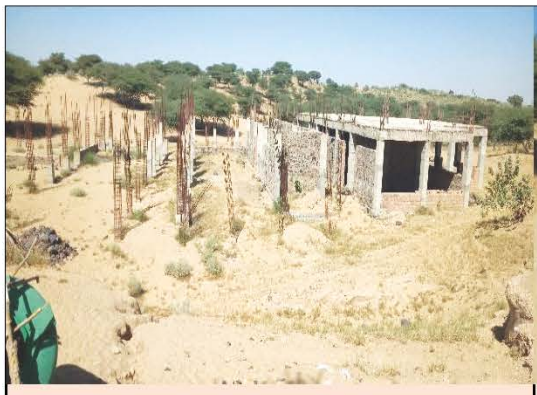
Test-check of records of ZP (RDC), Barmer revealed that the Director, Technical Education was not satisfied (June 2011) with the proposal of construction of polytechnic college in Jaisindhar station due to low enrolment in existing six polytechnic colleges of Barmer and Balotara. Despite this, the proposal of polytechnic college at Jaisindhar station was submitted by DLC to SLSC and SLSC approved the same.

Further, during field visit (March 2015) the District Collector, Barmer didn't find the four works worthwhile in view of the site of the works being covered by sand dunes and unavailability of good access and therefore, recommended to stop the works of polytechnic college as well as ITI building and keep running the works of residential school (girls) and residential school (boys) in order to avoid their expenditure being infructuous.

Eventually, the cost of these works escalated to ₹ 39 crore. Therefore, Secretary, RDD did not consider it justified to incur huge amount of ₹ 39 crore in four works at same place and issued (September 2015) direction to District Collector to adjourn the construction works of residential school (boys), polytechnic college and ITI building and complete the work of residential school (girls) at earliest. Accordingly, above three works were stopped in September 2015. However, the Secretary directed (December 2015) to resume the work of residential school (boys) and residential school (girls).

27 Residential school (boys) and residential school (girls): ₹ 32.25 crore, polytechnic college : ₹ 2.75 crore and ITI : ₹ 1.15 crore.

28 Residential school (boys) and residential school (girls): ₹ 27.87 crore, polytechnic college : ₹ 1.17 crore and ITI : ₹ 0.65 crore.



Incomplete work of Polytechnic College building at Jaisindhar Station as on 21 October 2021



Incomplete ITI building at Jaisindhar Station as on 21 October 2021



Idle and incomplete Hostel Building (boys) as on 21 October 2021



Incomplete school building (boys) as on 21 October 2021

It is evident from the viewpoint/action taken by the Director, Technical Education, the District Collector, Barmer and the Secretary, RDD that feasibility study, baseline survey and planning were not properly done by the DLC before submitting the proposal to SLSC for approval. Besides this, the construction of Polytechnic College building was started without assessing the actual need. As a result the works of polytechnic college and ITI building were stopped and expenditure of ₹ 1.82 crore incurred on the buildings proved infructuous.

After lapse of 10 years and huge investment, work of Residential school **(boys)** was not completed (October 2021) and could not be utilized for intended purpose. The construction of Residential school **(girls)** was completed and handed over (September 2021) to Rajasthan Residential Educational Institutions Society (RREIS) under Social Justice and Empowerment Department (SJED).

Thus, despite incurring huge expenditure of ₹ 27.87 crore on Residential school (boys) and Residential school (girls), Residential school (boys) was not completed and Residential school (girls) though completed was not functional as of November 2021. RREIS stated (December 2021) that online admission was under process for Residential school (girls).

Secretary, RDD stated (September 2021) that the construction of Polytechnic College and ITI Buildings was stopped at a safe stage as the additional fund of ₹ 39.00 crore was required to complete the aforesaid work. However, constructed structure would be used as per local needs in future.

Reply confirms the audit observation that due to poor planning and later ineffective monitoring on the part of the Department, it could not ensure completion of these works.

In the exit conference (March 2022), the Secretary of RDD accepted the audit objection and stated that the detailed project report of polytechnic college and ITI buildings would be revised thoroughly and Department will try for making the building usable for other schemes/departments.

(ii) Works executed under Health Sector

This sector covers the works related to construction of houses for doctors and para medics, buildings, medical equipment, mobile dispensary/ambulance and boundary walls etc.

During joint physical verification, various deficiencies such as damaged assets (in 2 cases), being idle/non-functional/unfruitful assets (in 6 cases), not being used for intended purpose (in 3 cases), Incomplete/Improper site selection (in 1 case), were found in case of 12 assets (out of 21) constructed under Health sector. (Details given in ***Appendix IX***).

Illustrative cases are as under:

- ***Asset not being used for intended purpose:*** A Labor room constructed under BADP at GP Myazlar, was being used as store room. Further, no stairs/ramp was constructed in front of Labor Room. The unused construction material was also kept in front of Labor room.



Construction of Labor Room in PHC Myazlar, GP Myazlar, PS Sam, ZP Jaisalmer (Work ID: 2016-17/14871) (Completed: July 2017). Date of Physical verification- 28 and 29.09.2021

Similarly, two mini wards, one cool room, staff office and Medical Officer's room with toilets constructed under BADP at GP Shahgarh, were not being used for hospital. No doctor/Medical staff was posted in the hospital. The assets instead, were, used by the Army personnel for residential purpose.



Construction of two mini wards, one cool room, staff office and Medical Officer's room with toilets Ghotaru, GP Shahgarh, PS Sam, ZP Jaisalmer (Work ID:2017-18/13281) (Completed: November 2018). Date of Physical verification-23.09.2021

- **Idle assets:** A 10 bedded AC Hospital constructed under BADP at GP 27-A, was non-functional/ lying idle as it was closed due to non-maintenance.



Construction of 10 bedded AC Hospital in village 27-A near BOP Kailash, GP 27-A, PS Anupgarh, ZP Sri Ganganagar (Work ID:2019-20/333) (Completed: March 2021). Date of Physical verification- 23.09.2021.

Similarly, a Building of sub-centre with ANM quarter and maternity home at GP 20 BD was not being used as the floor was covered with dust/dirt and maintenance was not visible.



Construction of sub-centre with ANM quarter and maternity home, GP: 20 BD, PS: Khajuwala, ZP: Bikaner (Completed: August 2018). Physical verification during 31.08.2021 to 06.09.2021.

(iii) Works executed under Agriculture and allied services

This sector covers the works related to Veterinary aid Centers, artificial insemination Centers and breeding Centers, Social Forestry, Construction of irrigation embankments, Animal Husbandry etc.

During joint physical verification, various deficiencies such as idle/non-functional/unfruitful assets (in 10 cases), incomplete/improper site selection (in 2 cases), inadmissible works (in 2 cases) and damaged asset (in 1 case) were found in case of 15 assets (out of 28) constructed under Agriculture and allied services sector. (Details given in ***Appendix X***).

The illustrative cases are as under:

- ***Idle/non-functional assets:*** A residential house constructed for Veterinary Doctor and staff at Veterinary Hospital, Myazlar (ZP: Jaisalmer) under BADP, was vacant and had not been used since its completion.



Construction of Residential house for Veterinary Doctor and Staff at Veterinary Hospital, Myazlar, GP: Myazlar, PS: Sam, ZP: Jaisalmer (Work ID: 2018-19/778) (Completed: April 2020). Date of Physical verification- 28-29.09.2021.

Similarly, an Animal Sub Center created in GP: 2 KLD (ZP: Bikaner) under BADP was found not to put in use. Electricity connection was also not provided.



Creation of Animal Sub Center, GP 2 KLD, PS: Khajuwala, ZP: Bikaner (Work ID: 2016-17/12889) (Completed: July 2019). Physical verification during 31.08.2021 to 06.09.2021. **Electricity connection not installed and Building was not in use.**

- ***Unfruitful expenditure:*** Plantation work on 20 hectare land area alongside water courses, was done by the forest department (an implementing agency under BADP) in GP: Dhanana (ZP: Jaisalmer) during 2015.

Maintenance of plants was done up to September 2019. Since then, maintenance of the plants was not being done. In absence of maintenance, most of the plants did not survive.



Water Course Plantation, 7 DND Dhanana, GP: Dhanana, PS: Sam, ZP: Jaisalmer (Work ID: 2016-17/16100) (Completed: April 2017). Date of Physical Verification 04.10.2021. **In absence of maintenance, most of the plants did not survive.**

(iv) Works executed under Infrastructure Sector

This sector covers the works related to construction of Roads, link road, bridges, culverts, foot step bridges, footpaths, pathways, ropeways, steps/ masonry steps and helipads under Infrastructure-I category and works related to safe drinking water supply under Infrastructure-II category.

a) Infrastructure I

During joint physical verification, out of 83 assets constructed under this sector, 28 asset were found damaged and thus needed repairing. Other deficiencies like incomplete/improper site selection for assets (in 9 cases) and construction not as per specification/defective (in 8 cases) was also found noticed. (Details given in ***Appendix XI***). The illustrative cases are as under:

- ***Damaged roads:*** It was observed that two bituminous roads constructed under BADP were not being properly maintained and there were potholes, road was damaged at various intervals, shoulders were broken and culverts were not constructed.



Construction of Bituminous Road from Raghwa to Kalra Kuwa ki Dhani 3 Km, GP Raghwa, PS Sam, ZP Jaisalmer (Work ID:2016-17/14849) (Completed: November 2018). Date of Physical verification-14-09-2021. **Road was found in damaged (potholes) condition as maintenance was not being done.**



Construction of Bituminous Road Goharka Tala to Bhuromal ki Dhani, GP and PS Chohtan, ZP Barmer (Work ID:2016-17/16713) (Completed: January 2018). Date of Physical Verification 18.10.2021. **Road and shoulders was found damaged at various places.**

Similarly, CC roads constructed under BADP were badly damaged, concrete had crumbled and expansion joints were not given. A *Kharanja* road constructed under BADP in GP 12 H (ZP: Sri Ganganagar) was found damaged in physical verification.



Construction of kharanja road H-minnor to abadi Hishamki, 11 H, GP: 12 H, PS Anupgarh, ZP Sri Ganganagar (Work ID: 2017-18/25139) (Completed: July 2018). Physical Verification during 17.09.2021 to 24.09.2021. ***Kharanja*** **road was found damaged.**

- ***Construction not as per specification:*** As per records of the Measurement Book, a 2.0 km bituminous road was constructed along with eight culverts/bridges of ₹ 1.46 lakh. However, on site, only 1.4 km road with one culvert was found to be constructed. Road was found in damaged condition and shoulders were broken. Repairing of road was not done despite the fact that road was under defect liability period[29].

29 The Contractor is responsible for making good any defects and damage found in an asset for a certain period of time (as specified in the contract) after completion and handover of the asset, is known as defect liability period.



Construction of Bituminous Road, Chak No. 10 KSR, Murba No. 188/01, Leelawati ki Dhani Tak, GP: Raimala, PS: Sam, ZP: Jaisalmer (Work ID:2018-19/29312) (Completed: June 2020). Date of Physical verification-14-09-2021.
Road was found in damaged condition and shoulders were broken whereas road was under defect liability period.

b) Infrastructure II (Safe Drinking Water supply)

During joint physical verification, out of 83 assets constructed under this sector, 9 assets were found damaged and thus, needed repairing. Other, 17 assets were found idle/non-functional while in 3 cases construction was found defective or not as per the specification. Cases of inadmissible work (1 work) and incomplete/improper site selection (1 work) were also noticed. (Details given in ***Appendix XII***).

The illustrative cases are as under:

- ***Construction of raw water reservoir not as per specification:*** In a case of construction of raw water storage facility, the reservoir could not be filled due to poor construction as it could not be made watertight and water was absorbed by the earth through seepage. Water pump was also non-functional due to non-availability of electricity connection. No approach road was constructed to reach upto raw water storage reservoir. Thus, assets created under BADP was of substandard quality.



Construction and commissioning of raw water storage of 50 days at 190 RD of Sagar Mal Gopa canal, GP: Tejapala, PS: Sam, ZP: Jaisalmer (Work ID: 2019-20/8747) (Completed: January 2021). Date of Physical verification-21.09.2021.
Construction of raw water reservoir not as per specification.

- ***Non-functional Asset:*** A work of providing, laying and jointing High Density Polyethylene (HDPE) pipeline of size 90 mm at regional water supply scheme (RWSS) 4 MSR to 24-A GLR, GP: 27A undertaken under BADP in ZP: Sri Ganganagar, was found interrupted in midway for diversion of water supply to a crematorium. As a result, water could not be supplied to Ground Level Reservoir (GLR), thus, asset remained non-functional.





Providing, Laying and Jointing HDPE pipe line of size 90 mm at RWSS 4 MSR to 24-A GLR, GP 27 A, PS: Anupgarh, ZP: Sri Ganganagar (Work ID:2019-20/9539) (Completed: September 2020). Date of Physical verification 23.09.2021.
There was no water supply in the GLR as the supply was interrupted midway due to diversion of water supply to a crematorium.

- ***Damaged works***: Water diggis constructed at 4 DTM *Shahgarh* and *Bhakre ki Dhani*, GP: *Bandha* (ZP Jaisalmer) were found defective and damaged. As such water could not be stored due to poor construction. These works were sanctioned for GP *Shahgarh* whereas actual works were completed in GP Bandha which was located beyond 50 kms from "0" line 1st habitation.



Construction of Diggi at 4 DTM Shahgarh, GP: Bandha, PS: Sam, ZP: Jaisalmer (Work ID:2017-18/22711) (Completed: October 2019). Date of Physical verification 23.09.2021. **Diggi constructed at 4 DTM was found damaged.**



Diggi constructed at Bhakre ki Dhani was found damaged. Also, offtake of canal to diggi was at higher level, As a result, water could not reach the diggi properly.

Besides, two Ground Level Reservoirs (GLRs) constructed at *Bhawaru Bheel* ki Dhani and *Punjaram Bheel* ki Dhani were leaking and water supply pipeline laid was not functional since its installation.



Construction of Ground Level Reservoir (GLR) and Pipeline at Bhawaru Bheel ki Dhani, Punjaram Bheel ki Dhani. (Completed: October 2019). **GLR was found to be non-functional.**

(v) Works executed under Social Sector

This sector covers the works related to construction of community centers, Cultural centers, Anganwadi, Capacity building/ skill development/ employment generation including tourism and hospitality, Rural Sanitation/ *Swachh Bharat Abhiyan* and construction of toilets etc.

During joint physical verification, out of 112 assets constructed under this sector, 25 assets were found damaged and thus, needed repairing. 11 assets were found non-functional and 20 assets were not being used for the intended purposes. Other deficiencies like incomplete/improper site selection for assets (in 4 cases), construction not as per specification/defective (in 6 cases) and inadmissible works (in 7 cases) were also noticed. Even, three assets claimed to be constructed were, not found existing at the site. (Details of such deficiencies in 76 assets given in ***Appendix XIII***).

The illustrative cases are discussed as under:

- ***Assets were not being used for the intended purposes:*** The community centers created under BADP were not being used for intended purpose and cases were noticed in which community centers were being put to for personal use.



Construction of Community Hall Harnau, GP Harnau, PS: Sam, ZP: Jaisalmer (Work ID: 2017-18/31656) (Completed: November 2018). Date of Physical verification-05.10.2021. **Community hall was in bad condition and was not being used for the intended community purpose, it was lying abandoned. There were many Community halls constructed under BADP in the nearby locations.**

Similarly, another community hall constructed at *Revantsing/Deepsing ka vas* under BADP, was being used for personal purpose i.e. for own business as milk collection storage by installing a freezer. Moreover, community hall was encroached by merging with adjoining house of an individual.



Construction of Community Hall Revantsing/Deepsing ka vas Pocheena, GP: Pocheena, PS: Sam, ZP Jaisalmer (Work ID: 2017-18/31497) (Completed: December 2019). Date of Physical Verification 29-09-2021.
Community hall was being used as a milk collection storage by installing a freezer.

An Anganwadi building constructed with water tank, toilet and boundary wall in ZP Bikaner was being used for personal purpose.



Construction of Anganwadi building with water tank, toilet and boundary wall, 7 KLD, GP: Kundal, PS: Khajuwala, ZP: Bikaner (Work ID: 2016-17/12946) (Completed: August 2018). Physical Verification during 31.08.2021 to 06.09.2021.
Constructed building was being used for personal purpose. Cracks were also seen in the building.

- ***Incomplete asset:*** The toilets constructed under BADP were found nonfunctional/incomplete.



Construction of two sets of six toilets each at Laungewala, GP: Netsi, PS: Sam, ZP: Jaisalmer (Work ID: 2019-20/1974) (Completed: March 2021). Date of Physical Verification 21.09.2021

Against provision of 2 toilet sets, 3 toilet sets were constructed. Out of which, one was incomplete and one was non-functional. Only one set of six toilets was found functional.

- ***Non-functional/ idle assets:*** Electric supply lines were installed at Karan Singh Ki Dhani in ZP Jaisalmer, by laying electric supply line (11 KV HT line and LT line) up to the individual houses, however, houses were not electrified. Electric poles were installed without assessing beneficiary's needs.



Electrification of Karan Singh Ki Dhani 3 RYM 129/61 Raimala 3 Phase, GP Raimala, PS: Sam, ZP: Jaisalmer (Work ID: 2018-19/1609) (Completed: April 2018). Date of Physical Verification 14.09.2021.

11 KV line and LT line were erected and LT line and poles were installed in the open land where no beneficiary's house was constructed. Neither transformer was installed nor was electricity connection given/applied by any habitant of area.

Similarly, 7 kms three Phase electric LT line upto a Kachha house of *Onad Singh ki Dhani* was erected under BADP, however, no transformer was installed and no house was electrified through this line. Thus, asset remained idle/non-functional.





Electrification of Onad Singh Ki dhani, 3 PH 7 Km, Pocheena, GP: Pocheena, PS: Sam, ZP: Jaisalmer (Work ID: 2018-19/29436) (Completed: September 2020). Date of Physical Verification 29.09.2021.
Three Phase Electric lines of length of 7 KM and LT line upto a Kachha house of Onad Singh ki Dhani was laid. No transformer was installed and no house was electrified under the aforesaid work.

- ***Inadmissible Works:*** As per Annexure II of BADP guideline 2015, any work/scheme of individual benefit (such as roads to private basties, dera's and dhanies established in private agricultural fields, farm houses etc.) were inadmissible. Further, as per paragraph 4.11 of BADP guideline 2020, all assets created under BADP will be the property of the State Government. Any asset under BADP can be created on government owned land only. However, *Bhojanshala* and Community Rest House were created in the religious premises, which were not permissible under BADP.



Construction of *Bhojanshala* at *Khayala math* (a religious place) GP: Myazlar, PS: Sam, ZP: Jaisalmer (Work ID: 2019-20/1842) (Completed: June 2020). Date of Physical verification 28 & 29.9.2021



Construction of Community Rest House with Sulabh Complex in *Khayala math* (a religious place) GP: Myazlar, PS: Sam, ZP: Jaisalmer (Work ID: 2019-20/1910) (Completed: June 2020). Date of Physical verification 28 & 29.9.2021.

Similarly, boundary wall & *Satsang Bhawan* constructed at *Swangiyan Mandir* PS: Sam (ZP Jaisalmer) was also not permissible under BADP.





Boundry Wall and *Satsang Bhawan*, *Swangiyan Mandir,* GP Myazlar, PS Sam, ZP Jaisalmer (Work ID:2019-20/1826) (Completed: July 2020). Date of Physical verification-28 & 29.9.2021. **Work of Boundary wall and *Satsang Bhawan* at *Swangiyan Mandir* (Religious Place) was not allowed under BADP.**

- ***Work Execution not found at Site:*** Two interlocking roads with *nali* constructed in GP Bandha (ZP Jaisalmer) at a cost of ₹ 19.98 lakh, were not found at the sanctioned sites, thus, construction of these assets was dubious.



Interlocking Kharanja with nali 1 DTM Khasara no. 227/26 Dittovala, GP: Bandha, PS: Sam, ZP: Jaisalmer (Work ID: 2017-18/31404) (Completed: January 2019). Date of Physical verification-23.09.2021.
Assets was not found on the site.



Interlocking Kharanja with nali 1 DTM Khasara no. 227/28 Dittovala, GP: Bandha, PS: Sam, ZP: Jaisalmer (Work ID: 2017-18/31657) (Completed: January 2019). Date of Physical verification-23.09.2021.
Asset was not found on the site.

(vi) Works related to Sports Activities

This sector covers the works related to construction of Play fields, Mini Open Stadium, Indoor stadium/auditorium, Sports articles etc.

Joint physical verification of 13 works created in Sports sector under BADP revealed that seven assets were idle/non-functional and one asset was damaged, thus, required repairing. (Details given in ***Appendix XIV***).

The illustrative cases are discussed as under:

- ***Idle asset:*** A Basketball playground was constructed at Government Primary School, 6 MSR in ZP Sri Ganganagar. However, it being primary school, the basketball playground was not being utilised. Basketball net and hoop were also not available. This also indicates that asset was created without ensuring its utility.



Construction of playground at Government Primary School, 6 MSR, GP: 4 SSR, PS: Anupgarh, ZP: Sri Ganganagar (Work ID: 2020-21/6077) (Completed: March 2021). Physical Verification during 17.09.2021 to 24.09.2021
Basketball Playground was constructed at Government Primary School (GPS), however, basketball net and hoop were not available. Playground was not being utilised for the intended purpose.

- ***Damaged asset:*** A Basketball court was constructed under BADP in *Longewala* (ZP: Jaisalmer), its construction was found poor and the asset was not being used.



Basket Ball court, Longewala, GP: Netsi, PS: Sam, ZP: Jaisalmer (Work ID: 2017-18/22767) (Completed: August 2019). Date of Physical Verification 21.09.2021.
Surface of the court was broken and not properly cemented.

The issue regarding execution of defective/incomplete/inadmissible works was also highlighted in previous Audit Report (for the year ending March 2015). RDD, however, did not initiate corrective action in this regard.

GoR stated (May 2022) that directions have been given to implementing agencies concerned to remove/repair the defects/deficiencies noticed during physical verification and to utilise the non-functional/idle assets for the intended purpose. Further, a letter has been written to PS Jaisalmer and PS Sam with regard to assets not found at site. A joint committee of Executive Engineer and Project Officer (Finance and Accounts) has been constituted to investigate the matter and fix responsibility of officer/employee involved. The details of disciplinary action taken and recovery effected as per rule will be informed.

2.1.10.6 Execution of works below the threshold limit

As per Paragraph 5.13 of Guidelines 2015, DLC shall ensure that no schemes below the estimated cost of ₹ 5 lakh are included in the AAP of the BADP, except sports activities and construction of toilets.

Audit, however, observed that during 2016-20, 471 works of ₹ 17.81 crore, individually below the threshold limit of ₹ 5 lakh were included in the AAPs and an amount of ₹ 16.38 crore was incurred (as of July 2021) on these works. Summary of such works is given in **table 13**.

Table 13

(₹ in crore)

S. No.	District/Block	Number of works sanctioned	Sanctioned Amount	Expenditure
1	Barmer	10	0.45	0.36
2	Bikaner	70	2.10	1.00
3	Jaisalmer	142	4.77	4.67
4	Sri Ganganagar	249	10.49	10.35
Grand Total		**471**	**17.81**	**16.38**

GoR stated (May 2022) that the works sanctioned were of important nature and were approved by the GoI. In future, the norms will be adhered to and works below the estimated cost of ₹ 5 lakh will not be included in the AAP.

2.1.10.7 Payment under labour component

Rule 181 of Rajasthan Panchayati Raj Rules (RPRR), 1996 provides that in execution of works on contract: (1) Panchayati Raj Institution (PRI) may also execute any work through contractors unless execution of such work through contractor is otherwise restricted by the guidelines of the scheme concerned. Further, Sub rule (2) provides that notwithstanding anything contained in sub-rule (1) PRI may execute any work by deploying workers on muster-rolls. Further, Sub rule (3) provides that PRI may procure material on contract basis for works to be executed under sub-rule (2) above, after following the due procedure for inviting tenders for purchase of construction material.

In addition, GoR issued (April 2017) instructions that under all other departmental schemes except MGNREGS, construction works costing more than ₹ 5 lakh (including labour and material) should be done through open tender as per the provisions of Rajasthan Public Procurement Transparency (RTPP) Act, 2012 and RTPP Rules, 2013.

In ZP Jaisalmer, six GPs did not invite tenders as prescribed in RPRRs for execution of nine works amounting to ₹ 102.64 lakh (each work exceeding ₹ 5 lakh including material and labour). Further, the GPs, for execution of these works, procured the material from the contractors under annual rate contracts and surprisingly made payment of wages amounting ₹ 26.48 lakh to the same contractors for providing labourers.

Thus, GPs did not engage the contractor for labourers through competitive biddings. This was in contravention of the RPRRs, 1996 and RTPP Rules, 2013. The list of such cases is given in ***Appendix XV***.

GoR stated (May 2022) that information has been sought from PS Sam and accordingly compliance will be furnished soon.

2.1.10.8 Indicators for Outcome based monitoring

The Output-Outcome Monitoring Framework (OOMF) represents an important reform towards outcome-based monitoring. The Framework endeavors to provide measurable indicators for achievement of scheme objectives, or the 'Outcomes'.

The OOMF exercise was entrusted (2017) to Development Monitoring and Evaluation Office (DMEO), NITI Aayog. The Framework is being updated on annual basis which is laid before the Parliament along with the Union Budget. The framework facilitates target setting on output (measurable product of program activities) and outcome (collective results or qualitative improvements brought about by delivery of services) indicators by the Ministries/Departments.

Proformas were prepared by the NITI Aayog for identification of indicators for Outcome based monitoring of CSS Schemes for the year 2018-19.

DBM, MoHA, GoI desired (December 2017) information in prescribed proforma for providing information regarding indicators for outcome-based monitoring of CSS for the year 2018-19. The position of indicators for outcome-based monitoring in respect of villages within 0-10 kms from IB as evident from scrutiny of information furnished (July 2018) by GoR is given in the **table 14** below:

Table 14

S. No.	Indicator	Status of indicators for Outcome based monitoring as of 31 March 2018	Status of indicators for Outcome based monitoring during 2018-19	
		Total No. of villages within 0-10 Km from IB = 1,095	Target	Achievement
1	Number of border villages having health facilities	232	35	0
2	Number of border villages having education facilities	479	261	0
3	Number of border villages with roads connectivity.	428	226	0
4	Number of border villages having electricity supply.	599	78	0
5	Number of border villages with water supply	403	247	0

Source: As per information provided by RDD.

It is evident that none of the targets set was achieved during the year 2018-19.

Further, Audit observed that information in respect of Indicators for Outcome based monitoring of CSS schemes for the year 2019-20 and 2020-21 was not available on records at State level as well as at district level.

GoR stated (May 2022) as per guideline, works for filling of critical gaps are being included in ensuing AAPs and works will be prioritsed on the basis of *Mission Antyodaya* to saturate the villages of 0-10 km from border area.

Audit Objective - 3 : Whether effective internal control and monitoring mechanism existed ?

2.1.11 Monitoring, Supervision and Evaluation of the Scheme

Management Information System (MIS) application developed in MoHA, GoI by treating village as well as scheme/project as the basic unit, was implemented w.e.f. the year 2015-16. As per BADP guidelines, all the activities, including submission of the Annual Action Plans, release of funds, monitoring and e-filing were strictly to be done through MIS application.

2.1.11.1 Identification of district IT Nodal Officer for BADP

As per paragraph 11.2 of the guidelines 2015, the State Governments shall identify a Nodal Officer of sufficient seniority at the State as well as district level who has adequate knowledge of Information Technology to function as State/district IT Nodal Officer to oversee the regularity and accuracy of the data being furnished by the districts to the State and by the State to the MoHA. The Nodal Officer will regularly interact with the NIC Coordinator at State headquarter. The District Magistrate shall fix responsibility for uploading the data on the application and its uninterrupted maintenance at district level as well as block level as the case may be.

Audit, however, observed that the Assistant Programmer, RDD was appointed as State IT nodal officer only in March 2021 for coordination and uploading of MIS data. However, no officer was nominated as district IT Nodal Officer. As such, uploading of data on the application and its uninterrupted maintenance was not monitored.

GoR stated (May 2022) that in ZP Barmer, the work is executed by appointing MIS Manager of MGNREGS as Nodal Officer. In remaining three ZPs the IT Nodal Officer will be appointed soon.

2.1.11.2 Uploading of data on MIS application

As per the instruction issued (May 2015) by DBM, MoHA, for implementation of MIS application, the State Government was required to take the following actions immediately:-

i) Upload the updated data of baseline survey indicating the available amenities in all the border villages in the identified border blocks, including their population (census 2011), area and distance from the international land border in the baseline survey application available on the website of MoHA.

ii) Upload the data of each scheme undertaken in the villages under the BADP during the year 2012-13 onwards including UCs, Progress Reports, and completion certificates with photographs on the AAP application available on the test server on NIC Net.

Audit, however, observed that the aforesaid information/data was yet to be uploaded on the MIS application and the work was stated (October 2021) to be under progress even after lapse of five years.

In the exit conference (March 2022), the Deputy Secretary of RDD stated that IT related works in the districts is being done by staff with the help of MIS managers.

GoR stated (May 2022) that information/data for the period 2014-15 to 2019-20 related to ZP Barmer, Bikaner and Jaisalmer have now been uploaded on MIS. However, reply was silent regarding ZP Sri Ganganagar.

2.1.11.3 Geo-mapping of Projects undertaken in BADP

As per paragraph 9.5 of Guidelines 2020, the State Government shall develop an inventory of assets created under the BADP in border census villages/habitations, for analytical purposes etc. All projects are to be geo-mapped and uploaded on BADP Online Management System. All projects taken up under BADP during last 10 years should be geo-mapped and uploaded on the specific thematic layers on the *Bhuvan Platform*.

Audit scrutiny of records in test checked ZPs revealed that none of the projects taken up under BADP during last 10 years were geo-mapped and uploaded on the specific thematic layers on the *Bhuvan Platform* till date (March 2022).

GoR stated (May 2022) that details of assets constructed and works proposed under BADP have been uploaded on BADP Online Management System in ZP Barmer, Bikaner and Sri Ganaganagar. Further, in respect of ZP Bikaner works of last two years have also been geo mapped. In ZP Jaisalmer, the work related to uploading on BADP Online Management System and on the specific thematic layers on the *Bhuvan Platform* is under progress.

2.1.11.4 Submission of Quarterly Progress Report

As per paragraph 10.3 and 10.5 of the guideline 2015, the DLC shall take responsibility of monitoring of implementation of works under BADP as well as quality of works and submit a Quarterly Progress Reports (QPR) to State Government for onward transmission to MoHA along with the photos of the works/schemes. QPR should be submitted scheme-wise to the DBM, MoHA latest by 15th day of closure of the quarter through MIS application (in the prescribed proforma at Annexure-VI).

Audit, however, observed that during 2016-21, all the QPRs were sent to GoI with delay ranging between 13 and 222 days after the due date. In most of the cases, all the test checked ZPs could not submit the QPRs to GoR within the time limit. The details are given in the **table 15**.

Table 15

Year	Quarter Ending	Due date	Date of Receipt from Districts				Date of sending to GoI	Delay (in days)
			Bikaner	Barmer	Jaisalmer	Sri Ganganagar		
2016-17	6/16	15.07.16	29.07.16	04.08.16	23.08.16	17.08.16	29.08.16	45
	9/16	15.10.16	05.10.16	08.11.16	26.10.16	17.10.16	28.11.16	44
	12/16	15.01.17	13.01.17	20.01.17	19.01.17	20.01.17	17.02.17	33
	3/17	15.04.17	05.05.17	13.04.17	12.04.17	13.04.17	26.05.17	41
2017-18	6/17	15.07.17	15.09.17	25.07.17	08.09.17	19.07.17	25.09.17	72
	9/17	15.10.17	23.10.17	06.11.17	02.11.17	24.10.17	22.11.17	38
	12/17	15.01.18	25.01.18	30.01.18	14.02.18	06.02.18	28.02.18	44
	3/18	15.04.18	01.05.18/ 02.08.18 (Revised)	26.07.18	25.05.18	15.05.18	13.08.18	120
2018-19	6/18	15.07.18	02.08.18	26.07.18	30.07.18	13.07.18	13.08.18	29
	9/18	15.10.18	20.11.18	01.11.18	14.11.18	19.11.18	03.12.18	49
	12/18	15.01.19	07.02.19	07.02.19	15.02.19	11.04.19	21.05.19	126
	3/19	15.04.19	24.05.19	14.05.19	03.06.19	27.06.19	11.07.19	87
2019-20	6/19	15.07.19	17.07.19	05.09.19	20.09.19	16.08.19	24.09.19	71
	9/19	15.10.19	24.10.19	23.10.19	18.10.19	05.11.19	18.11.19	34
	12/19	15.01.20	15.01.20	30.01.20	11.02.20	13.02.20	19.02.20	35
	3/20	15.04.20	12.05.20	28.05.20	04.06.20	16.06.20	10.07.20	86
2020-21	6/20	15.07.20	14.07.20	04.09.20	09.10.20	08.10.20	16.10.20	93
	9/20	15.10.20	16.10.20	22.10.20	05.10.20	08.10.20	28.10.20	13
	12/20	15.01.21	21.01.21	04.02.21	15.07.21	01.02.21	25.08.21	222
	3/21	15.04.21	15.04.21	08.07.21	15.07.21	14.07.21	25.08.21	132

Source: As per information provided by ZPs and RDD.

GoR stated (May 2022) that the information of financial and physical progress of works required to be included in QPR is provided with delays by the different departments/IAs. However, efforts will be made to send QPR on time.

2.1.11.5 Inspection of works

As per paragraph 10.1 of the guidelines 2015, the State Governments shall develop an institutional system for inspection of the BADP schemes/projects and submit reports to the DBM, MoHA. Each border block should be assigned to a high-ranking State Government nodal officer who should regularly visit the block and take responsibility for BADP schemes. A quarterly report should be sent to the MoHA on the MIS application, indicating the number of inspections conducted and highlighting the important achievements/lacunae pointed out in the reports of the inspecting officers.

The norms prescribed (January 2009) by State Government for inspection under BADP, are summarized in **table 16**.

Table 16

S. No.	Post	Norms for Inspection
1	Project Director cum Dy. Secretary Rural Development Dept. (SAP)	Quarterly Inspection 40 works in a year (10 work in each district)
2	Dy. Secretary/Equivalent Officer HQ	Minimum 5 works of BADP during visit of district
3	District Collector	Physical Inspection of 1 *per cent* of works under BADP
4	Chief Executive Officer, ZP	Physical Inspection of 10 *per cent* of works under BADP
5	Project Officer, BADP, ZP	Physical Inspection of 100 *per cent* of works under BADP

Audit scrutiny of records revealed that although norms were fixed by the State Government for inspection of works under BADP, however, report in respect of such inspections, if conducted, was not being submitted to DBM, MoHA.

Besides, records/registers to show the details of the inspections conducted by the officers, were also not maintained at State level and district level. An expenditure of ₹ 15.71 lakh was shown as incurred on hiring of vehicles for inspection of schemes under Administrative head of BADP during the year 2016-21, at state level. In absence of the relevant records, it cannot be ascertained whether inspections were carried out.

On being pointed out, PD (SAP) as well as ZPs concerned except Jaisalmer stated (July-October 2021) that inspection of work is carried out but records/reports are not maintained.

GoR stated (May 2020) that inspections of works were carried out as per norms in ZP Barmer, Bikaner and Sri Ganganagar. However, records related to inspection were not maintained. In future, records related to inspections will be maintained. In respect of ZP Jaisalmer, it stated that due to vacant post of CEO, less inspections were carried out during 2016-17 to 2020-21. In future, inspections will be carried out as per norms.

2.1.11.6 Third-Party Inspection and Evaluation Study

As per paragraph 10.1 of guidelines 2015, third party inspections (TPI) also needed to be commissioned by the States for an independent feedback on the quality of work and other relevant issues. GoI directed (November 2013 and June 2015) the State Governments to submit the inspection reports of nodal officer, third party inspections agency (TPIA) etc. with an action taken note on these inspection reports twice every year. GoI also forwarded (July 2018) a sample (filled) proforma for submission of inspections of BADP works/project conducted by TPIA to State Governments.

i) Third Party Inspection

Third party inspections for 235 works executed under BADP during the period 2014-18 at the State/district level, were assigned (June 2016 to July 2018) to four persons/institutions[30] (TPIA). In this regard, Audit observed that:

- State Government did not submit the inspection reports of TPIA with action taken notes on these inspection reports twice every year to GoI. However, a summary report of TPIs in respect of these 235 works was sent (January 2020) to GoI after several reminders.
- TPIA had submitted their inspection reports after lapse of considerable time from the date of inspections.
- Follow up/action taken on the shortcomings/suggestions pointed out by the TPIA, were not monitored properly.

30 (i) Swami Keshwanand Institute of Technologies Jaipur, (ii) Pragyan Research Institute of Diploma Engineering Balotra, (iii) Er. Raj Kumar Jandu Bikaner and (iv) ETTL Jaipur (for Sri Ganganagar district).

- Information of TPIs in respect of work undertaken during the year 2018-21, was not available on the records.

GoR stated (June 2022) that third party inspection report in prescribed format was sent (January 2020) to GoI. Recommendations of this report was sent to four BADP districts with directions for compliance of the recommendations and efforts were made by Departmental officers during field visits for ensuring the compliance. However, during 2019-20 and 2020-21 due to covid pandemic and lockdown monitoring and other activities of the scheme were impacted.

The fact however remains that the State Government did not submit the inspection reports of TPIA with action taken notes on these inspection reports twice every year to GoI and proper monitoring of follow up action taken on the recommendations was also not done.

ii) Evaluation Study

The Programme Evaluation Organization (PEO), NITI Aayog (erstwhile Planning Commission) on the request of the implementing Ministry, carried out (2012) an evaluation of BADP for the reference period from 2007-08 to 2010-11. The main objective of the study was to assess whether the programme has achieved the desired level of coverage and impact on the beneficiaries and to suggest modifications/ improvements to the programme to ensure its greater efficacy and impact. The report was published in June 2015.

However, the details of follow up action taken by the department/ZPs on the aforesaid evaluation study report, was not provided to the Audit, though called for (January 2022).

Further, Directorate Evaluation Organisation, Jaipur conducted an evaluation study on BADP and submitted (August 2015) the report to PD (SAP), RDD.

GoR stated (June 2022) that after analysing the evaluation study on BADP conducted by Directorate Evaluation Organisation, actionable points were sent to all the four BADP districts and were directed (October 2015) for taking action on these points. The action taken was also communicated (December 2015) to Directorate Evaluation Organisation and recommendations forwarded to BADP districts for compliance.

However, further evaluation study was not conducted thereafter in the State.

GoR further stated that in absence of clear guidelines, further evaluation study was not conducted and assured that in future action will be taken as per rule.

2.1.11.7 Conduct of SLSC meetings

Para 7.4 and 7.6 of guideline 2015 provides that the SLSC shall meet at least twice in a year. The first meeting shall be convened in March/April in order to finalize and approve the AAP and schemes recommended by the DLCs. The second meeting shall be held in November/December to review the progress of schemes under the BADP, submission of Utilization Certificates (UCs) & Quarterly Progress Reports (QPRs) etc.

Audit scrutiny of records revealed that the second meeting of SLCC which mainly pertained to monitoring of progress of works and submission of UCs/QPRs, was not conducted during 2018-21.

Audit is of the view that this could be a reason for delay in submission of UCs/QPRs to GoI as discussed in earlier paragraphs **2.1.9.1** and **2.1.11.4.**

Moreover, the first meeting was also conducted with a delay of four months during 2019-20. The PD (SAP), RDD accepted (July 2021) the facts.

GoR stated (May 2022) that as GoI regularly issues new directions regarding AAPs prepared by districts, therefore, it takes time to implement the directions in verbatim. With regard to second meeting, it further stated that the purpose of second meeting is monitoring which is done every month at Secretary level with the districts. Also, monitoring of all the schemes is done once or twice a year under the chairmanship of Chief Minister/Chief Secretary.

The reply is not acceptable as SLSC has been specifically constituted for approval of AAP and monitoring of progress of works under BADP. Due to non-conduct of meeting of SLSC as per norms, the AAPs were sent to GoI with delays and monitoring of the scheme was also poor.

2.1.11.8 Conduct of DLC meetings

GoR issued (March 2003) orders to constitute DLCs for each BADP district and instructed to organize quarterly meeting of DLC i.e. four meetings in a year. The district wise details of DLC meetings organised during 2016-21 is given in the **table 17** below

Table 17

Name of District	Numbers of meetings organised during a year					Total
	2016-17	2017-18	2018-19	2019-20	2020-21	
Barmer	1	1	2	1	0	5
Bikaner	1	4	3	1	2	11
Jaisalmer	1	1	1	2	2	7
Sri Ganganagar	1	1	2	2	1	7

Source: As per information provided by ZPs.

As evident from the above table, none of the districts organised the required number of meetings during 2016-21 except Bikaner during 2017-18. In case of Jaisalmer district, the minutes of meeting were also not issued during 2016-19.

GoR stated (May 2022) that the required number of meetings could not be held due to involvement of various stakeholders pertaining to different departments. During 2020-21, covid pandemic also affected the meetings of DLC.

2.1.11.9 Social Audit System

As per BADP guidelines[31], an appropriate Social Audit system was required to be put in place by the State Governments. Further, annual Social Audit of the works completed in the border areas, was to be carried out by the *Gram Sabha* or similar local bodies of border districts/representatives of BGF concerned.

31 Guidelines 2015: Paragraph 10.1 and Guidelines 2020: Paragraph 9.1

The implementing agency was also to be invited to present status of the works taken up by them.

Audit, however, observed that Social Audit of the works executed under BADP, was not conducted in any of the test checked ZPs.

GoR stated (May 2022) regarding ZP Barmer that social audit was conducted alongwith MGNREGS. However, reply was silent regarding remaining three ZPs.

The issue regarding not taking action on recommendation of evaluation study and non-conducting of social audit of the scheme was also highlighted in previous Audit Report (for the year ending March 2015). RDD, however, did not initiate corrective action in this regard.

2.1.11.10 Non-Availability of Display Board at Project Site

As per paragraph 10.5 of the guidelines 2015, a display board may be kept at project sites indicating that the work is being done/has been completed under the BADP of GoI.

During Joint physical verification (August-October 2021) of 419 work sites, the display boards were not found at site of 234 works[32] (55.85 *per cent*).

GoR stated (May 2022) in respect of ZP Barmer, Bikaner and Sri Ganganagar that photograph of display board is sent along with Completion Certificate of a work. This is also ensured during the adjustment of CC. However, the display board may be destroyed at a later stage due to rain/pipeline work/ electrification/theft etc. In respect of ZP Jaisalmer, it stated that reasons for non-availability of display board has been sought (May 2022) from PS Sam and has been directed to install new display board.

2.1.12 Conclusion

BADP in the State was implemented with the objective to meet the special developmental needs and wellbeing of the people living in remote and inaccessible areas situated near the international border.

Audit scrutiny revealed that to identify the critical gaps in infrastructure, baseline survey was not conducted and accordingly, village wise long term action plan to fulfill these critical gaps, was also not prepared.

DLC neither defined the term 'saturation of a village with basic infrastructure' nor was any village within 10 km from zero line declared as saturated despite utilisation of ₹ 2,187.20 crore for the Programme by the State during the period 1993-2021.

Funds remained parked with GoR for long periods and were thus released to Implementing Agencies with delays. Also, advances given to Implementing Agencies were not adjusted timely. The interest earned by Implementing Agencies on BADP funds was not accounted for.

32 Anupgarh-36 works, Chohtan-23 works, Khajuwala-37 works and Sam-138 works.

Instances of lower participation of female in skill development trainings, imparting training in non-BADP blocks, non-employment of trainees under Employment Linked Skill Training Programme, non-creation of skill development training centres despite availability of funds, charging of inadmissible administrative expenditure by RSLDC, non-reconciliation and non-adjustment of advances from RSLDC, were also noticed.

Various deficiencies were noticed in execution of works during physical verification such as executed work not found on site, execution of inadmissible work, unfruitful/idle/non-functional work, damaged and incomplete works etc.

The internal control and monitoring mechanism was poor as quarterly progress reports were not submitted in time, follow up action on Third Party Inspection and evaluation study was not monitored properly. Required number of meetings of SLSC and DLC were not conducted. Reports related to inspection were not maintained and Social Audit of the Scheme was not conducted.

2.1.13 Recommendations

The State Government should

(i) Conduct baseline survey/spatial resource mapping to accurately identify the critical gaps in basic and social infrastructure;

(ii) Prepare Annual Action Plan with due diligence;

(iii) Define the term 'saturation of a village with basic infrastructure' and aim at saturating villages/habitation within 10 km range from zero line with the essential infrastructure on priority;

(iv) Release funds to ZPs in time and also ensure utilization of funds lying in PD account of ZPs and timely adjustment of advances given to implementing agencies;

(v) Ensure coverage of 509 villages/habitations within 0-10 km range which were left out and no works were sanctioned in them during 2016-21;

(vi) Execute the works under BADP according to scheme guideline and ensure they are fruitful and functional for local population;

(vii) Ensure effective use of the internal control and monitoring mechanism prescribed.

2.1.14 Acknowledgement

Audit acknowledges the cooperation extended by the Rural Development Department during the course of Performance Audit.

2.2 Functioning of Member of Legislative Assembly Local Area Development Scheme

Executive Summary

The Member of Legislative Assembly Local Area Development (MLALAD) Scheme was introduced in 1999-2000, with a view to carry out developmental works of capital nature in the constituency areas, on recommendations of MLAs up to their annual entitlement. The annual entitlement of an MLA was ₹2.25 crore since 2016-17. ***(Para 2.2.1, page:68)***

Performance audit of the MLALAD Scheme covering the period 2016-21, revealed that the Scheme was popular as substantial number of works for creation of assets of public use, were undertaken to cater to local requirements. Audit, however, observed that an amount equals to more than double the average annual allocation always remains with the executing agencies, as advance. State Government released only 60.75 per cent of the budget provisions during 2018-21 due to availability of sufficient/unspent funds in the PD Account of ZPs and advances with executing agencies. ***(Para 2.2.7.1, page:72; 2.2.7.2, page:73 and 2.2.8.1, page:80)***

The Department did not initiate stern and effective steps against executing agencies for adjustment of pending advances, which increased to ₹ 809.14 crore as of March 2021. Annual utilisation of the available funds ranged between 33.86 per cent and 74.94 per cent due to delayed or non-submission of Utilisation Certificate (UC)/ Completion Certificate (CC).
(Para 2.2.7.2, page:73)

MLAs of four (out of seven) test checked districts did not recommend 20 per cent funds for the areas inhabited by SC/ST and Sambal Gram as prescribed in the scheme guidelines. Convergence of available funds with MGNREGS was also not done by the seven test checked districts.
(Para 2.2.7.5, page:77 and 2.2.7.6, page:78)

Works were executed in a deficient manner as audit noticed instances of execution of inadmissible works, execution of works without following prescribed norms/regulations, incomplete works, delay in issuance of sanctions, not taking action on recommendations of evaluation study of the scheme, not carrying out quality testing of works through third party etc. despite pointed out in previous Audits of the scheme.
(Para 2.2.9.1, page:82; 2.2.10, page:83; 2.2.12, page:93 and 2.2.13, page:95)

2.2.1 Introduction

The Government of Rajasthan (GoR) introduced a plan scheme 'Member of Legislative Assembly Local Area Development Scheme' (MLALAD) in the year 1999-2000 with a view to carry out developmental works of capital nature in the constituency areas on the recommendations of Members of Legislative Assembly (MLA) as per local needs. The State is divided into 200 Assembly Constituencies (ACs). Initially, ₹ 25 lakh per year per AC was

earmarked, which was gradually[33] raised to ₹ 2.25 crore per year per AC in 2016-17.

The salient features of the scheme are as under:

- Each MLA can recommend capital works of ₹ 2.25 crore in a year with a ceiling of ₹ 50.00 lakh for an individual work. In special circumstances, the permission for sanctioning of individual work more than ₹ 50.00 lakh is required to be taken from the GoR.

- The works under this scheme should primarily be of **durable and developmental** nature and created on land of Government/Local Body.

- The works under this scheme are to be implemented by any of the Government Departments, Local Bodies, Non-Governmental Organisations, Trust and agencies.

- At least 20 *per cent* of total allotment annually must be recommended for the development of areas inhabited by the SC/ST and *Sambal Gram*[34].

- Funds required for implementation of works recommended by MLAs, are released to the Executing Agencies (EAs) directly by the Zila Parishads (ZPs) out of the funds released to ZPs by the RDD from the yearly allocation for the scheme.

- Works related to repair/renovation of the Government assets for public use can be recommended by MLAs up to 20 *per cent* of their annual allotment.

- Funds under the scheme are treated as non-lapsable and unutilised funds can be utilised in subsequent years.

The scheme is administered by the Rural Development Department (RDD), GoR and is governed by the guidelines issued in February 2000. The guidelines were further revised in February 2003, September 2005, July 2009, March 2013 and November 2018. The scheme is fully funded by GoR and implemented in rural as well as in urban areas of the State.

2.2.2 Organisational set-up

At the State level, RDD is the Nodal department for the scheme. The Principal Secretary/Secretary is responsible for release of funds to District Authorities (DAs) as per MLAs' entitlement and number of MLAs and also for the supervision, monitoring and coordination with districts.

At the District level, ZP (Rural Development Cell) is the Nodal office for the scheme. District Collector and Chief Executive Officer (CEO), ZP are the

33 ₹ 40 lakh from 2000-01; ₹ 60 lakh from 2001-02; ₹ 80 lakh from 2007-08; ₹ 1.00 crore from 2010-11 and ₹ 2.00 crore from 2012-13.

34 Social Justice & Empowerment Department implements *Sambal Gram Vikas Yojana,* under which, ₹ 5.00 lakh per annum are provided to villages having more than 40 *per cent* population of Scheduled Caste for development of basic facilities.

DAs. District Collectors are responsible for review and monitoring of the scheme, timely issue of sanctions and completion of works. CEO, ZP is responsible for issue of administrative and financial sanctions and execution of works through EAs[35], maintaining funds in Personal Deposit (PD) account and release of funds to EAs, maintenance of accounts and their auditing, submission of monthly physical and financial progress report and Chartered Accountant (CA) Audit Report to RDD.

In Rural Development & Panchayati Raj Department (RD & PRD), scheme wise works sanctioned/executed are being monitored through a work flow based system namely Integrated Work Monitoring System (IWMS[36]) since 2014-15, which captures the details right from the receipt of proposals of the works (on recommendation of MLAs) to the stage of completion certificates.

2.2.3 Audit Scope and Methodology

The Performance Audit, covering the period 2016-21, was commenced in July 2021 with an entry conference (6 July 2021) with the Secretary, RDD, GoR, wherein audit objectives, selection of units, audit methodology and scope of performance audit were explained. Records in RDD, selected ZPs, PSs and GPs were examined during July 2021 to October 2021.

The Rajasthan State is divided into seven administrative regions. Audit selected seven[37] districts from seven administrative regions of the State (one district from each region) randomly through *iDEA* software for test check. Further, in each selected district, two blocks *i.e.* total 14 blocks[38] were selected by random sampling through *iDEA* software. In addition, one block Chhabra (Baran district) was included in the Audit sample, on the request of Secretary, RDD, thus, making a total of 15 Panchayat Samities (PSs). A sample of 374 works, out of 2,060 works[39] (maximum 20 works selected locally in each block) were also selected for detailed scrutiny and physical verification.

Audit findings, conclusions and recommendations were communicated to the Government in January 2022 and also discussed with the Secretary, RDD and officers of the implementing agencies in an exit conference held on 25th January 2022. Views of the Government expressed in the exit conference and received subsequently, have been considered and appropriately incorporated in the Report.

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35 Panchayati Raj Institutions (PRIs), Urban Local Bodies (ULBs), Line Departments-Public Works Department (PWD), Public Health Engineering Department (PHED) etc. and Non-Governmental Organisations (NGOs).

36 **IWMS:** is a work flow based system developed by NIC for Rural Development Department, GoR which provides application for online generation of Administrative, Technical and Financial Sanctions, generation of UC/CC, dash board reports for effective monitoring, generation of Asset register and mobile app to upload geo-tagged photographs of the work executed by the department.

37 Baran, Bhilwara, Churu, Jodhpur, Karauli, Pratapgarh and Sikar.

38 Baran: Anta, Baran; Bhilwara: Bhilwara (urban), Banera; Churu: Churu, Rajgarh; Jodhpur: Dechu, Luni; Karauli: Karauli (urban) and Todabhim; Pratapgarh: Peepal Khoont, Pratapgarh; and Sikar: Sikar (urban), Dhod.

39 This includes works of Chhabra block.

2.2.4 Audit Objectives

The objectives of the Performance Audit were to ascertain whether:

i. *the funds allocated and released were adequate and utilised economically and efficiently for achieving the objectives of the Scheme;*

ii. *the Scheme was being implemented economically, efficiently and effectively; and*

iii. *there was effective internal control and monitoring mechanism.*

2.2.5 Audit Criteria

The Audit criteria applied in the performance audit were derived from the following:

- Guidelines of the MLALAD Scheme and amendments made from time to time.
- Various circulars and orders issued by the RDD.
- *Gramin Karya Nirdeshika* (GKN), 2010.
- Rajasthan Panchayati Raj Rules (RPRRs), 1996.
- Public Works Financial and Accounts Rules (PWF&ARs).
- Rajasthan Transparency in Public Procurement (RTPP) Rules, 2013.

2.2.6 Response to previous audit findings

Previous performance audits/reviews on this topic were included in the Comptroller & Auditor General of India Audit Report (Local Bodies) for the year ended March 2010 and 2016. Audit Report ended March 2010 was deemed discussed by the Committee on Local Bodies and Panchayati Raj Institutions.

In case of Audit Report for the year ended March 2016, recommendation report by Committee on Local Bodies and Panchayati Raj Institutions, based on Government replies, was under preparation as of February 2022.

Audit findings

Audit findings, emerged through Audit scrutiny/test check of records maintained by RDD (at State level), selected seven Zila Parishads (ZPs) and 15 Panchayat Samitis (PSs) and joint physical inspection of 374 works executed under the scheme, are discussed audit objective wise, in the succeeding paragraphs.

Audit Objective 1: Whether the funds allocated and released were adequate and utilised economically and efficiently for achieving the objectives of the Scheme?

2.2.7 Financial Management

2.2.7.1 Short release of funds to the ZPs

Para 4.1 of MLALAD guidelines (2013 and 2018) stipulates that after approval of the budget, funds from the State level i.e. RDD (GoR) shall be allotted/transferred annually to each ZP (directly in the PD account) on the basis of number of MLAs under the particular ZP for implementation of the various activities under the Scheme. Further, as per para 4.2 of the guidelines, 80 *per cent* of the total allotted funds are required to be released as a first instalment and remaining 20 *per cent* funds as second instalment to the districts.

Year-wise budget provision, revised budget provision and amount actually released under the scheme to the ZPs, during the period 2016-21, is given in **table1**.

Table 1

(₹ in crore)

Year	Budget Provision	Revised Budget Provision	Releases			
			Ist Instalment	IInd Instalment	IIIrd Instalment	Total
2016-17	400	400	320	80	0	400
2017-18	400	500	200	75	225	500
2018-19	450	325	225	0	0	225
2019-20	450	450	225	145.13	0	370.13
2020-21	450	225	225*	0	0	225
Total	**2,150**	**1,900**	**1,195**	**300.13**	**225**	**1,720.13**

Source: Figures of budget provision and revised budget provision taken from the finance accounts and figures of actual release are provided by RDD.

*** Note: During 2020-21, financial sanction was issued (24.08.2020) to release ₹ 225 crore by the Finance Department however, as per certified annual accounts ZPs received only ₹ 220.50 crore. Thus, Finance Department sanctioned ₹ 1,720.13 crore during 2016-2021, however, as per certified annual accounts ZPs received only ₹ 1,715.63 crore.***

It can be seen from the above table that:

- During 2016-21, against a total budget provision of ₹ 2,150 crore (revised to ₹ 1,900 crore) for the Scheme, GoR released ₹ 1,720.13 crore (80 *per cent* of original budget provision) to the ZPs. Even total releases were short of ₹ 179.87 crore (9.47 *per cent*) than the revised budget provision.
- The released funds significantly reduced to 60.75 *per cent* of the budget provision during the last three years i.e. during 2018-21 (15th *Vidhan Sabha*).

  GoR stated (June 2022) that Finance Department did not release funds to the Scheme as per budget allocation during 2018-21 due to availability of sufficient/unspent funds in the PD Account of ZPs. It further stated that regular directions are also issued to ZPs to reduce the unutilised funds in

their PD Account. Also, during 2021-22, funds have been released as per the allocation.

The fact however remains that RDD did not ensure utilization of funds by ZPs resulting in less release of funds by Finance Department.

- Further, funds were not released to the ZPs in the manner as prescribed in the scheme guidelines i.e. two instalments of 80 *per cent* and 20 *per cent* of the total allotted funds, except during the year 2016-17. Moreover, three instalments were released during 2017-18 instead of prescribed two instalments.

The RDD stated (July 2021) that during 2017-21, proposals for releasing of 80 *per cent* of funds as a first instalment were submitted to Finance Department but the Finance Department provided concurrence for releasing of 50 *per cent* funds only instead of 80 *per cent*. Efforts will be made for obtaining concurrence of the Finance Department for releasing of funds as prescribed in the guideline in the ensuing financial years.

2.2.7.2 Under-utilisation of available funds

As per the provisions of GKN 2010 and the scheme guidelines, with the approval of Financial Sanction (FS) by the ZP concerned, 80 *per cent* of the sanction amount is required to be released to the respective EA for execution of the work. On the other hand EA is responsible to complete the work in stipulated time and to submit utilisation certificate to the ZP for final adjustment of the funds.

During the period 2016-21, year-wise utilisation of the funds available under the scheme in State, is given in **table 2.**

Table 2

(₹ in crore)

Year	Opening Balance		Funds released during the year		Total funds available (2+4+5)	Expenditure as per Annual Accounts	Expenditure in Percentage against total funds available	Closing Balance	
	Cash*	Advances with EAs@	GoR	Miscellaneous receipts[40]				Cash	Advances with EAs
1	2	3	4	5	6	7	8	9	10
2016-17	**501.53**	731.91	400.00	3.50	905.03	355.07	39.23	471.00	786.36
2017-18	469.05	782.32	500.00	4.81	973.86	329.76	**33.86**	519.72	912.70
2018-19	519.53	913.09	225.00	3.85	748.38	382.05	51.05	228.99	1053.80
2019-20	228.99	1050.21	370.13	6.73	605.85	401.27	66.23	341.84	912.95
2020-21	342.41	911.22	220.50	10.10	573.01	429.40	**74.94**	**245.69**	**809.14**
Total			**1715.63**	**28.99**		**1897.55**	**84.48**		

Source: A statement of figures for whole of the State for 2016-21 was provided by RDD which was based on compilation of certified Annual Accounts of 33 ZPs.

Note: *Cash denotes balance in PD Account of ZPs.

@Advances with EAs is amount lying with executing agencies against works sanctioned by ZPs and that has either not been utilised on work or is pending for adjustment against the expenditure on work due to non-submission of UC/CC.

The above table reveals that:

- Out of total available funds[41] of ₹ 2,246.15 crore under the scheme an amount of ₹ 1,897.55 crore (84.48 *per cent*) was utilised, however, annual

40 Miscellaneous receipts includes interest and public contribution.

41 Opening balance of 2016-17: ₹ 501.53 crore + total releases during 2016-21: ₹ 1,715.63 crore + miscellaneous receipts: ₹ 28.99 crore = Total available funds: ₹ 2,246.15 crore.

utilisation of the available funds during 2016-21 ranged between 33.86 *per cent* and 74.94 *per cent* only.

- An amount of ₹ 245.69 crore (14.32 *per cent* of total funds released during 2016-21) remained unutilised at the end of March 2021. However, a huge amount of ₹ 809.14 crore, which constitutes 235.81 *per cent* of the average annual allocation (₹ 343.13 crore), was pending as advance with the EAs for utilisation or finalisation of accounts.

  Audit observed that on an average more than double of the annual allocation always remains with the EAs as advance. Instances of pending adjustment of Advances for more than two years were also noticed, which are discussed in the **para 2.2.7.3**.

GoR stated (June 2022) that works were sanctioned on the basis of recommendations of MLAs. Due to receipt of less recommendations by MLAs and funds pending for adjustment against sanctioned works, funds gets accumulated in PD account of ZPs. Efforts are being made to reduce the balances in PD accounts of ZPs.

The fact however remains that the main reason for less utilisation of funds was non-adjustment of advances with EAs as huge amount of ₹ 809.14 crore was pending with the EAs for utilisation or finalisation of accounts.

- Further, minor differences between opening balance and closing balance of the previous years by (-) ₹ 1.95 crore (in 2017-18), (-) ₹ 0.19 crore (in 2018-19) and (+) ₹ 0.57 crore (in 2020-21) were also noticed, in combined statement of 33 ZPs. Reconciliation of differences at State level by RDD was under progress (February 2022).
- Similarly, in test checked seven districts, out of total available funds[42] of ₹ 466.33 crore under the scheme an amount of ₹ 400.83 crore (85.95 *per cent*) was utilised during 2016-21. However, annual utilisation of the available funds ranged from 34.16 *per cent* to 80.12 *per cent* only. The details are given in **table 3**.

Table 3

(₹ in crore)

Year	Opening Balance		Funds released during the year	Miscellaneous receipts	Total funds available (2+4+5)	Expenditure as per annual accounts	Percentage of expenditure against total funds available	Closing Balance	
	Cash	Advance with EAs						Cash	Advance with EAs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2016-17	**109.55**	145.72	82.01	0.41	191.97	72.83	37.94	101.08	163.78
2017-18	101.08	163.78	102.50	0.39	203.97	69.68	**34.16**	109.41	188.66
2018-19	109.41	188.66	46.12	0.18	155.71	77.60	49.84	44.20	222.56
2019-20	44.20	222.56	78.75	0.21	123.16	87.74	71.24	69.84	188.14
2020-21	69.84	188.14	46.13	0.08	116.05	92.98	**80.12**	**55.32**	**155.89**
Total			**355.51**	**1.27**		**400.83**			

Source: The certified figures for 2016-20 provided by ZPs. The figures for 2020-21 were provided by RDD.

42 ₹ 109.55 crore (Opening balance of 2016-17) + ₹ 355.51 crore (Total release) + ₹ 1.27 crore (miscellaneous receipts) = ₹ 466.33 crore.

Further, an amount of ₹ 55.32 crore remained unutilised in the PD account of seven[43] ZPs and a huge amount of ₹ 155.89 crore (equals to 219.25 *per cent* of the average annual allocation i.e. ₹ 71.10 crore) was lying with the EAs as unspent or unadjusted advance at the end of March 2021.

GoR stated (June 2022) that ZPs are issuing more number of Financial Sanctions under MLALAD and efforts are being made for adjustment of UCs/CCs to reduce the balances in PD accounts of ZPs.

Issues regarding under-utilisation of available funds was highlighted in the previous Report also. RDD, however, did not initiate corrective action in this regard.

2.2.7.3 Non-adjustment of Advances given to Executing Agencies

Para 22.12 of GKN 2010 provides that if an executing agency/department fails to complete the work in time as specified in Para 22.10 (ranging from three to nine months) then the responsibility for the delay may be fixed and accordingly disciplinary action must be taken against the responsible officer.

Scrutiny of records of RDD revealed that an amount of ₹ 809.14 crore was outstanding for adjustment with various EAs in 33 districts as of March 2021. However, age-wise details of advances was not being maintained by RDD. RDD stated (July-2021) that age-wise details of outstanding advances are maintained at the district level.

Similarly, in test checked 7 ZPs, advances of ₹ 155.89 crore[44] were outstanding for adjustment with various EAs as of March 2021. However, age-wise details of advances was also not maintained by the test checked ZPs.

ZPs stated (July-October 2021) that advances could not be recovered/adjusted due to non-receipt of UCs/CCs from the EAs.

Audit, however, analysed the available data in IWMS regarding advances pending for adjustment, by selecting 11 major executing agencies. It revealed that in respect of 4,751 works sanctioned during 2016-20, which were required to be completed as of December 2020 (maximum time period allowed 9 months) in accordance with provisions of GKN, 2010, total advances amounting to ₹ 131.91 crore were pending for adjustment/recovery as of February 2022, against these EAs. The details are given in **table 4**.

43 Baran: ₹ 3.09 crore; Bhilwara: ₹ 6.22 crore; Churu: ₹ 8.33 crore; Jodhpur: ₹ 15.43 crore; Karauli: ₹ 6.17 crore, Pratapgarh: ₹ 1.43 crore and Sikar: ₹ 14.65 crore.

44 Baran: ₹ 14.89 crore; Bhilwara: ₹ 28.43 crore; Churu: ₹ 25.19 crore; Jodhpur: ₹ 35.98 crore; Karauli: ₹ 19.01 crore; Pratapgarh: ₹ 9.22 core and Sikar: ₹ 23.17 crore.

Table 4

(₹ in crore)

S. No.	Name of Agency/ Department	2016-17		2017-18		2018-19		2019-20		Total	
		Works	Amount	Works	Amount	Works	Amount	Works	Amount	Works	Amount
1	PRIs	415	11.19	789	19.03	1,076	26.98	804	23.43	3,084	80.63
2	Nagar Nigams	42	2.05	82	3.37	112	6.86	28	1.90	264	14.18
3	PWD	18	0.80	64	3.97	67	3.49	54	3.02	203	11.28
4	PHED	52	1.51	85	2.07	140	3.36	73	2.55	350	9.49
5	Education Deptt.	28	0.48	77	1.07	165	2.10	60	1.14	330	4.79
6	Nagar Palikas	19	0.69	48	1.91	36	1.12	12	0.34	115	4.06
7	Vidhyut Vitran Co.	26	0.44	65	0.75	98	1.25	69	0.75	258	3.19
8	Nagar Parishad	13	0.32	17	0.71	14	0.28	18	0.53	62	1.84
9	Medical Deptt.	8	0.52	7	0.45	6	0.16	39	0.63	60	1.76
10	Forest Deptt.	1	0.12	10	0.05	3	0.11	3	0.12	17	0.40
11	Water shed	0	0	4	0.05	4	0.24	0	0	8	0.29
	Total	**622**	**18.12**	**1,248**	**33.43**	**1,721**	**45.95**	**1,160**	**34.41**	**4,751**	**131.91**

It was noticed that more than 90 *per cent* of the advances (₹ 121.48 crore) were pending against PRIs, ULBs[45] , PWD and PHED alone for more than a year after the stipulated date of completion of works. Even, against PRIs only, 61.12 *per cent* of the total advances for works sanctioned during 2016-20 were pending for adjustment/ completion of works.

This was indicative of lack of initiative by ZPs against the EAs. Further, action to enforce the provision of GKN to fix the responsibility for the delays and accordingly disciplinary action against the responsible officer, was also not found on record in the test checked ZPs.

Thus, ZPs failed to utilise the tools of monitoring available in IWMS for effective implementation of the Scheme.

GoR stated (June 2022) in respect of selected seven districts that advances were pending due to non-adjustment of UCs/CCs and efforts are being made to adjust the pending UCs/CCs.

2.2.7.4 Submission of Utilisation/Completion Certificates

As per Appendix-5 of SoP issued (September 2014) Utilization Certificates (UCs)/Completion Certificates (CCs) was to be issued within maximum 15 days from the date of UCs/CCs proposed by authorities of EAs otherwise the matter will be referred to the higher authorities for sanction.

As per information provided by RDD, 54,929 works were sanctioned for ₹ 2,042.34 crore during 2016-21. Out of these, UCs in respect of 6,631works[46] amounting to ₹ 213.14 crore and CCs of 5,462 works[47] amounting to ₹ 187.80 crore were pending as of June 2021 in the State.

45 Nagar Nigams, Nagar Parishads and Nagar Palikas.

46 2016-17: ₹ 19.52 crore (688 works); 2017-18: ₹ 38.57 crore (1,430 works); 2018-19: ₹ 52.25 crore (1,815 works); 2019-20 ₹ 43.52 crore (1,277 works) and 2020-21: ₹ 59.28 crore (1,421 works).

47 2016-17: ₹ 27.88 crore (791 works); 2017-18: ₹ 42.51 crore (1,574 works); 2018-19: ₹ 56.28 crore (1,716 works); 2019-20: ₹ 38.89 crore (1,103 works) and 2020-21: ₹ 22.24 crore (278 works).

Similarly, in test checked seven ZPs, out of total 10,250 works sanctioned for ₹ 420.17 crore as of March 2021, UCs/CCs of 2,041 works[48] amounting to ₹ 94.85 crore were pending.

GoR stated (June 2022) in respect of ZP Jodhpur 161 works amounting to ₹ 5.34 crore were pending and in ZP Pratapgarh, 178 works were pending. In respect of remaining ZPs, GoR stated that efforts are being made for timely adjustment of UCs/CCs.

Issues regarding non submission of UCs/CCs by executing agencies was highlighted in the previous Reports (2010 and 2016) also. RDD, however, did not initiate corrective action in this regard.

Thus, more than double of the annual allotment remains with the EAs either unutilised or unadjusted due to non-submission of UCs/CCs by the EAs concerned. The amount remaining in pipeline also adversely affected the timely creation of tangible asset for the public use.

Audit is of the view that Department needs to take stern action against the responsible officers/EAs for non-completion of work and non-submission/ delay in submission of UCs/CCs to ZPs, so that timely adjustment of advances can be ensured. This would in turn increase the actual utilisation of funds and timely creation of tangible assets for public use.

2.2.7.5 Utilisation of funds for areas inhabited by Scheduled Caste/Scheduled Tribe population and Sambal Gram

Para 2.1 of MLALAD Scheme guidelines (March 2013 and November 2018) stipulates that at least 20 *per cent* funds of the annual allotment per constituency would mandatorily be recommended for the development of areas inhabited by Scheduled Caste (SC)/ Scheduled Tribe (ST) population and *Sambal Gram*.

The details of utilisation of funds prescribed for the works in areas inhabited by SC/ST population and *Sambal Gram* from the annual allotment was not provided by RDD. Instead, RDD stated (June 2021) that records were available at district level.

The position of recommendation of mandatory 20 *per cent* fund of the annual allotment for the areas inhabited by SC/ST population and *Sambal Gram* in test checked seven ZPs during 2016-21 is given in **table 5**.

48 Baran: 167 works (₹ 8.80 crore); Bhilwara: 407 works (₹ 15.52 crore); Churu: 183 works (₹ 12.10 crore); Jodhpur: 420 works (₹ 25.40 crore); Karauli: 221 works (₹ 7.00 crore); Pratapgarh: 206 works (₹ 7.74 crore) and Sikar: 437 works (₹ 18.29 crore).

Table 5

Name of ZP	Percentage of funds of the annual allotment recommended for the areas inhabited by SC/ST population and *Sambal Gram*				
	2016-17	2017-18	2018-19	2019-20	2020-21
Baran	0.13	0	0	0	0
Bhilwara	10.56	0	0	0	0
Churu	4.00	1.13	10.37	2.30	8.30
Jodhpur	14.45	14.88	89.51	9.47	8.53
Karauli	19.88	25.90	39.56	27.33	14.67
Pratapgarh	100.25	66.00	84.89	25.11	163.11
Sikar	15.31	22.80	66.11	18.78	7.00

Source: Information provided by ZPs

It can be seen from the table above that only ZP Pratapgarh recommended the mandated 20 *per cent* fund during 2016-21. ZPs Baran, Bhilwara, Churu and Jodhpur (except in 2018-19) did not recommend the mandated 20 *per cent* fund during 2016-21.

GoR stated (June 2022) that in two Assembly constituencies of ZP Bhilwara funds were recommended for areas inhabited by SC/ST population, however in other area of ZP Bhilwara work of issuing sanctions is under progress. In ZP Baran, 479 works amounting to ₹ 13.20 crore were sanctioned for areas inhabited by SC/ST population during 2016-21, which is around 20 *per cent* of the total sanctioned works. In respect of ZP Churu and Sikar, GoR stated the works were sanctioned on the basis of recommendations of MLAs and less funds were sanctioned for areas inhabited by SC/ST population as less recommendations were received from MLAs.

Issues regarding inadequate coverage of areas inhabited by SC/ST communities was highlighted in the previous Report also. RDD, however, did not initiate corrective action in this regard.

2.2.7.6 Convergence of MLALAD Scheme funds with MGNREGS

RDD issued (November 2015) instructions that sanctions for the works permitted under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) were to be issued for at least 20 *per cent* of the total funds received in a financial year under the various schemes.

Audit scrutiny of records at RDD level and information provided by RDD revealed that ₹ 1,715.63 crore was allotted to 33 ZPs in the State under MLALAD during 2016-21. Thus, convergence of ₹ 343.13 crore was required to be done with MGNREGS, however, ₹ 14.85 crore (0.87 *per cent*) only was utilised by ZPs for the works permitted under MGNREGS through convergence during 2016-21.

In the test checked ZPs, ₹ 355.51 crore were received by ZPs under the MLALAD Scheme, thus, ₹ 71.10 crore was to be utilised with convergence of MGNREGS but only ₹ 4.81 crore was utilized during 2016-21. The details are given in **table 6.**

Table 6

(₹ in crore)

S. No.	District	Allotment	Funds to be Sanctioned through convergence	Funds actually Sanctioned through convergence	Short Sanction of funds through convergence
1.	Baran	36.00	7.20	1.13	6.07
2.	Bhilwara	63.01	12.60	0.47	12.13
3.	Churu	54.00	10.80	00	10.80
4.	Jodhpur	90.00	18.00	0.77	17.23
5.	Karauli	31.50	6.30	0.06	6.24
6.	Pratapgarh	18.00	3.60	1.73	1.87
7.	Sikar	63.00	12.60	0.65	11.95
	Total	**355.51**	**71.10**	**4.81**	**66.29**

Source: Information provided by ZPs

GoR stated (June 2022) that convergence could not be done due to the less recommendation of works by the MLAs.

2.2.7.7 Gradual dilution of MLALAD Scheme guidelines

The MLALAD Scheme guidelines have undergone several revisions since its inception in 1999-2000. A study of the provisions of the scheme guidelines showed that guidelines have lost their effectiveness as certain important provisions were withdrawn which have negative impact on the effective implementation of the scheme. The details are as given in **table 7**.

Table 7

S. No.	Provisions	Provisions withdrawn/New provision included	Effect
1.	At least 20 *per cent* of total allotment annually must be recommended for the development of areas inhabited by the SC/ST and Sambal Villages. If works were not recommended by MLA then District Collector could sanction the works **(Guidelines 2009)**	At least 20 *per cent* of total allotment annually must be recommended for the development of areas inhabited by the SC/ST and Sambal Villages **(July 2012)**.	Possibility of deprival of development of areas inhabited by SC/ST and Sambal Villages (as discussed in **Paragraph 2.2.7.5)**
2.	50 *per cent* of annual allotment as a first instalment will be released to the ZP provided that 60 *per cent* or more expenditure of available fund in previous year under the scheme have been incurred and remaining 50 *per cent* will be released after incurring more than 60 *per cent* expenditure of available fund in the current financial year and after submitting of CA Audit Report and UC of previous year. **(Guidelines 2000)**	Lumpsum funds (in one instalment) will be released to the districts **(Guidelines 2009)** Further revision to 80 *per cent* funds as a first instalment and 20 *per cent* as a second instalment will be released to the districts **(June 2010)**	Heavy balances remains unutilised with the ZPs. (as discussed in **Paragraphs 2.2.7.2 and 2.2.7.3)**

GoR stated (June 2022) that the amendments in guidelines of MLALAD were notified after approval of competent authority.

The fact however remains that due to these amendments, the effectiveness of the said provisions of the scheme guidelines was diluted as discussed in the paras referred above.

Audit objective-2: Whether the Scheme was being implemented economically, efficiently and effectively ?

2.2.8 Implementation of the scheme

As per the Scheme guidelines, recommendation of MLA for creation of durable public assets to be undertaken in his/her constituency, within the annual budget limits, are required to be sent to ZPs (RD Cell) every year. ZP concerned will be responsible for issuing administrative, technical and financial sanctions for the recommended works in time bound manner. The works will be executed by EAs in accordance with the provisions of *Gramin Karya Nirdeshika* (GKN) 2010.

2.2.8.1 Works proposed by MLAs

As per the data available on IWMS (as on 14.02.2022), the details of works proposed by MLAs and works sanctioned by ZPs during 2016-21, are given in **table 8**.

Table 8

(₹ in crore)

S. No.	Year	Fund released during the year	No. of works recommended by MLAs	Value of proposed work (*per cent*)	No. of works sanctioned by ZPs	Amount of sanctioned work	No. of works completed	Amount of completed work
1	2016-17	400	11,892	408.67 (*102.17*)	11,710	405.28	10,873	354.56
2	2017-18	500	15,052	539.06 (*107.81*)	15,055	516.67	13,241	426.25
3	2018-19	225	15,588	545.97 (242.65)	15,246	533.02	12,657	406.66
4	2019-20	370.13	7,063	290.04 (*78.36*)	6,926	284.85	4,979	184.99
5	2020-21	220.50	6,063	302.40 (*137.14*)	5,992	302.52	1,603	76.36
	Total	**1,715.63**	**55,658**	**2,086.14 (*121.60*)**	**54,929**	**2,042.34**	**43,353**	**1,448.82**

Source: As per data available on IWMS and information provided by RDD

Thus, against the total allotted funds of ₹ 1715.63 crore MLAs recommended 55,658 works of worth ₹ 2,086.14 crore (121.60 *per cent*) during 2016-21.

This indicates the popularity of the Scheme among the MLAs as substantial number of proposals for creation of assets of public use were forwarded to ZPs by the respective MLAs.

GoR stated (June 2022) that works were sanctioned as per recommendations of MLAs. Year 2018-19 being an election year, more number of sanctions were issued.

2.2.8.2 Non-issue of technical and financial sanctions

As per the Scheme guidelines (2013/2018) Technical Sanction (TS) and Financial Sanction (FS) should be issued within maximum 30 days from the date of issuance of administrative sanction.

As per data provided (22 June 2021) by RDD, during 2016-21, against 56,397 Administrative Sanctions (AS) 55,133 TS and 54,929 FS were issued. Thus,

FS of 204 works[49] were not issued even after issue of TS. This resulted in non-execution of 1,468 works[50] even after issue of AS.

GoR stated (June 2022) that due to non-receipt of estimate/checklist from EAs on time or disputes related to land less number of TS/FS were issued. Efforts are being made to issue TS/FS in prescribed time.

2.2.8.3 Abnormal delays in issue of financial sanctions

As per the MLALAD Scheme Guidelines (March 2013/November 2018) Financial sanction (FS) is required to be issued within 30-40 days from the date of receipt of recommendation of proposed works by MLA. A work can be started only after its FS is issued and accordingly funds are transferred to the EA.

Audit scrutiny of records of test checked seven ZPs revealed that FS for 5,833 works (56.91 *per cent*) were not issued within the prescribed time limit during 2016-21. The details are given in **table 9**.

Table 9

Name of ZPs	Total number of works sanctioned	Number of works where financial sanction issued with delays/not issued					Delay
		Up to 90 days	from 91 to 180 days	from 181 to 365 days	More than one year	Total cases (in *per cent*)	
Baran	1,314	480	84	7	Nil	571 (43.46)	Upto 275 days
Bhilwara	1,904	618	117	33	139	907 (47.64)	**Upto 1,472 days**
Churu	1,241	635	140	38	23	836 (67.37)	**Upto 1,661 days**
Jodhpur	2,271	976	345	106	6	1,433 (63.10)	Upto 635 days
Karauli	1,009	516	158	90	6	770 (76.31)	Upto 919 days
Pratapgarh	564	133	11	2	3	149 (26.42)	Upto 458 days
Sikar	1,947	927	116	21	103	1,167 (59.94)	Upto 1,129 days
Total	**10,250**	**4,285**	**971**	**297**	**280**	**5,833 (56.91)**	

Source: As per information provided by ZPs and data available on IWMS

Obviously, abnormal delays in issue of FS in 56.91 *per cent* cases also delayed the commencement and completion of the works, which deprived the people of the benefit of public assets to be created under the scheme. In 1,548 cases[51] (26.54 *per cent*), delay of more than three months was noticed. Further, out of 280 cases, in 16 cases FSs were issued with delays of more than a year, while in 264 cases, FSs were not issued even after lapse of a period from 365 to 1,661 days (as of October 2021).

GoR stated (June 2022) that delay in issue of FS was due to non-submission of desired documents by EAs on time/land disputes. Efforts are being made to issue FS on time. Further, in respect of ZP Sikar, it stated that due to technical issues, FS of cancelled work could not be deleted on IWMS. At present, FS are being issued within 90 days and no FS is pending for more than 90 days.

49 2016-17: 13 works; 2017-18: 27 works; 2018-19: 105 works; 2019-20: 14 works and 2020-21: 45 works.

50 Administrative sanction: 56,397 less Financial sanctions: 54,929= 1,468.

51 971 cases (delay from 91 to 180 days) + 297 cases (delay from 181 to 365 days) + 280 cases (delay of more than one year) = 1,548 cases (delay of more than three months).

In the exit conference (January 2022), the Deputy Secretary of RDD stated that delay in issue of FS up to 1,661 days cannot occur as FS are not issued after lapse of 9 days from the expiry of the financial year. The delay in issue of FS as shown on IWMS is due to not removing such cases from the system.

Audit is of the view, if there is an issue relating to functionality of this application in the system, the same needs to be fixed to make the system more accurate, authentic and effective.

2.2.9 Physical progress under the Scheme

A total 54,929 works were sanctioned under the scheme during 2016-21 for execution across the State. Out of these, 43,353 works (78.93 *per cent*) were completed, 1,616 works were not started, 194 works were cancelled and 9,766 works (17.78 *per cent*) remained incomplete.

GoR stated (June 2022) that all the ZPs are regularly being directed to start the sanctioned works and complete the in progress works.

2.2.9.1 Non/Delayed Execution of works

Para 22.10 of GKN 2010 prescribed a period of three to nine months for completion of works. Further, paragraph 22.12 envisaged that if executing agency/government department take more time than prescribed for completion of works, then, disciplinary action could be proposed by fixing the responsibility of officers/officials for delay.

i) Audit in seven test checked ZPs (during July 2021 to October 2021) however, observed that out of total 9,491 works sanctioned during 2016-20 (up to March 2020), 1,368 works (14.41 *per cent*) remained incomplete even after lapse of their stipulated period. The percentage of incomplete works ranged between 9.03 and 19.83 *per cent*. The details are given in **table 10**.

Table 10

ZP	Works						Percentage of incomplete works
	Sanctioned		Completed		Incomplete		
	Number	Amount	Number	Amount	Number	Amount	
Baran	1,217	42.09	1,092	35.63	122	3.50	10.02
Bhilwara	1,836	63.63	1,489	50.87	281	9.90	15.31
Churu	1,159	58.14	1,026	46.21	119	3.26	10.27
Jodhpur	2,095	91.93	1,800	68.98	295	17.98	14.08
Karauli	938	34.03	752	27.82	186	4.82	19.83
Pratapgarh	432	17.68	328	13.53	39	1.15	9.03
Sikar	1,814	68.02	1,488	51.93	326	12.60	17.97
Total	**9,491**	**375.53**	**7,975**	**294.97**	**1,368**	**53.51**	**14.41**

Source: Information provided by ZPs

GoR stated (June 2022) that efforts are being made to complete the in-progress/incomplete works.

ii) An analysis of IWMS data by Audit revealed that 1,080 works[52] amounting to ₹ 34.61 crore sanctioned during 2014-16 were still in progress or not started

52 2014-15: 360 works (₹ 11.74 crore) and 2015-16: 720 works (₹ 22.87 crore).

as of July 2021 even after lapse of six to seven years. Of these, 204 works[53] amounting to ₹ 7.16 crore were incomplete in the test checked ZPs.

GoR stated (June 2022) in ZP Jodhpur only two works are incomplete among the works sanctioned during 2014-16. However, reply remained silent regarding rest of the ZPs.

iii) Delay in completion of works: Audit scrutiny of records of five test checked ZPs revealed that the position of delay in completion of works was not maintained by the selected ZPs. In absence of maintenance of position of delay in completion of works by ZPs, the number of works completed with delay could not be ascertained by Audit.

GoR stated (June 2022) that efforts are being made to adjust the UCs/CCs by holdings camps so that the works can be completed. Also, in ZP Churu, details of works completed with delays have been called for from the EAs and will be maintained at ZP level.

Reply needs to be viewed in light of the facts that ZPs failed to get and adjust UCs/CCs from the EAs and timely cancellation of disputed works for a very long time.

2.2.10 Execution of works by PRIs

Test check of records of selected seven Zila Parishads (ZPs) and 15 Panchayat Samitis (PSs) and joint physical inspection (along with officers/officials[54] of the department) of 374 works, executed under the scheme, revealed the following:

2.2.10.1 Road works

i) Non-construction of drains and expansion joint

According to Para 17(A) of Appendix-I of GKN-2010, drains along with roads is very important for **strengthening of road**. Wherever required, the drains should be constructed along with roads to prevent water logging. Further, Para 23(3) mandates that expansion joints[55] should be given at every 15 metres of the CC road.

Audit scrutiny of records of 100 roads (CC roads: 89 and Interlocking: 11) completed at cost of ₹ 4.83 crore in test checked seven ZPs (Details are given in ***Appendix XVI***), revealed that:

- Expansion joints as prescribed in GKN, for increasing the quality of CC roads were not given in all the 89 cases of CC roads.
- Further, in case of 41 works (CC roads: 30 and Interlocking: 11), the drains were not constructed along with the roads despite the fact that the

53 Baran: 23 works (₹ 0.59 crore); Bhilwara: 57 works (₹ 1.56 crore); Churu: 4 works (₹ 0.15 crore); Jodhpur: 20 works (₹ 0.90 crore); Karauli: 52 works (₹ 1.28 crore); Pratapgarh: 7 works (₹ 0.16 crore) and Sikar: 41 works (₹ 2.52 crore).

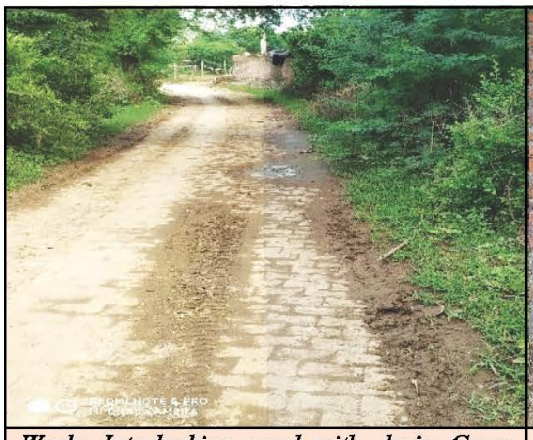
54 Assistant Engineer, Junior Engineer, Junior Technical Assistant and Village Development Officer.

55 Expansion joints of 25 mm width are given in CC Roads at interval of 15 meters to allow for expansion of the material due to changes in temperature and mitigate flexural stresses.

construction of drain was included in detailed estimate and provision of adequate funds. This, also indicate the lack of supervision and inspection of works during execution.

- Joint physical verification of 23 road works (CC roads: 16 and Interlocking: 07) also confirmed the facts that expansion joints/drains were not provided/executed along with the roads.

The illustrative cases are given below:

	
Work: Interlocking road with drain Gram Badodiya me Sampat ke makan se Aanganwadi Kendra ki aur, GP Jharkeri, PS Chhabra, ZP Baran. (Completed: June 2017) **It was constructed without drain against the provision made in technical estimate.**	*Work: Interlocking kharanja with drain Phool Badoda road se Kanhaiya Lal ke makan tak Gram Righa, GP Khopar, PS Chhabra, ZP Baran.* (Completed: April 2017) **It was constructed without drain against the provision made in technical estimate.**

GoR stated (June 2022) in respect of ZP Baran, Karauli and Pratapgarh that drain was not constructed as it was not required and the construction of drain was not included/mentioned in the work recommended by MLA. Further, in respect of ZP Jodhpur, it stated that compliance has been made and work wise list of compliance was attached. In respect of ZP Sikar, it stated that drains and expansion joints were constructed in road works, however, due to dust in rural areas, the expansion joints were covered with dust.

The reply is not acceptable as drain were not constructed even though they were included in the detailed estimates on the basis of requirement. Further, ZP Jodhpur provided only the list of works executed under MLALAD and not the details of compliance done. Further, in case of ZP Sikar, Measurement Book did not include execution of expansion joint.

Thus, the quality/strength of the roads was compromised despite availability of the adequate funds. This also led to damage to the roads constructed under the Scheme.

ii) Non repairing of damaged Roads and other assets

As per para 2.5 of the Scheme guidelines, works related to repair/renovation of the Government assets for public use can be recommended by MLAs up to 20 *per cent* of their annual allotment.

Scrutiny of records revealed that the details regarding funds utilised on repairing/renovation works of the assets, was not available at the level of RDD. RDD stated (June 2021) that this data is maintained at the level of ZPs.

Audit, however, observed that two test checked ZPs (Bhilwara and Jodhpur) did not maintain separate records/details of the funds utilised on repairing/renovation works. In remaining five ZPs, against the available funds of ₹ 40.50 crore (20 *per cent* of total allocation of ₹ 202.50 crore) for repairing/renovation of the assets, only an amount of ₹ 4.73 crore (2.34 *per cent* of the total allocation) was utilised for the purpose, during 2016-21.

During Joint physical verification of 76 CC/Interlocking roads in seven test checked ZPs, 17 roads completed during 2016-21, at an expenditure of ₹ 124.67 lakh in five ZPs, were found badly damaged due to water logging on roads. In addition, two other assets i.e. Boundary wall and Room with Veranda, were also found in damaged condition due to improper levelling of roof and sub-standard quality of work (Details are given in ***Appendix XVII***).

Thus, the assets were not repaired/renovated by the Department even though a huge amount was available for repair/renovation.

The illustrative cases are given below:



Damaged CC road: Construction of CC road, Bharat Tent House se Chamunda Mandir ki aur PS Karauli urban, ZP Karauli (Completed: February 2019)



Damaged CC road with drain *Chhagan Lal ke ghar se Balaji Mandir tak*, GP Sewad Bari, PS Dhod, ZP Sikar. (Completed: June 2016)



Damaged CC road with drain *Chhotu Nagar ke makan se Prahlad Malav and Devkaran ke makan ki aur* Village: Goverdhanpura, GP Barana, PS Baran, ZP Baran (Completed: August 2017)



Damaged Interlocking road with drain *Balaji Mandir se Mokshdham Tak*, GP Moondiya, PS Todabhim, ZP Karauli (Completed: April 2018)

GoR stated (June 2022) that in case of ZP Baran, the stated five works were constructed during 2016-18 and due to regular community use, the damage of

assets was natural. But they can be repaired only on the recommendation of MLAs. Moreover, various other works were repaired during the audit period. In case of ZP Churu and ZP Karauli, VDO has been directed for sending factual report and repair of works respectively. In respect of ZP Pratapgarh, it stated that the assets were constructed during 2016-17 and were damaged in course of five years. Repair of these works is being done.

2.2.10.2 Installation of Drinking Water Sources

i) Soak pits and Cattle Water Tank not constructed with Hand Pumps

PRD issued (September 2014) a circular regarding installation of hand pump (HP) which prescribes that the drain, cattle water tank (CWT) and soak pit should be constructed in such a way that the waste water flows naturally into the cattle water tank.

In case of 133 works of 'installation of hand pumps and *panghats*[56]' sanctioned (May 2016 to January 2021) at a cost of ₹ 1.17 crore in five[57] out of seven test checked ZPs (Details are given in ***Appendix XVIII***), revealed that:

- In case of 93 hand pumps and *Panghats* completed with an expenditure of ₹ 0.85 crore, Soak pits/Recharge pits and cattle water tanks were not found constructed. Joint Physical verification also confirmed that soak pits/recharge pits and CWT were not constructed in 17 works.
- In remaining 40 cases amounting to ₹ 0.28 crore, the works were under progress, however, provision for construction of CWT was not taken in the sanctioned estimate.

Thus, the works were not executed as per the prescribed norms of water sources.

The illustrative cases are given below:

	
***Construction of Hand Pump Bajrang Bali Mandir Ke Pas Khoontgarh*, GP Chicklad, PS Pratapgarh, ZP Pratapgarh (Completed: June 2020) without soak pit/cattle water tank**	***Installation of panghat ward no. 50, Chamaro ka Mohalla*, ZP Bhilwara (Completed: June 2016) without recharge pit.**

56 Panghat: A structure for providing drinking water to the people.

57 Baran, Bhilwara, Karauli, Pratapgarh and Sikar.

GoR stated (June 2022) in respect of ZP Baran and Karauli that Soak pits/CWT were not constructed as it was not included/mentioned in the work recommended by MLAs. In case of ZP Pratapgarh, it stated that the construction of Soak pit/CWT was not included in the estimated cost and no payment was made against it. In future, sanctions will be issued after including them in the detailed estimate. In ZP Sikar, Soak pits have been constructed at the places mentioned in para.

The facts remains that directions issued by the PRD were not followed by the ZPs. Moreover, ZP Sikar neither constructed CWT nor provided any evidence in support of the claim made for construction of soak pit.

ii) Construction of single phase tube well without electricity connection

The PRD issued (November 2015) circular that while preparing an estimate for installation of a water source, provision for electricity connection and cost thereof should be made in the estimate. In case the electricity connection is not provided, the water source would be deemed unfruitful and the expenditure incurred on the development of the water source would be recoverable from the executing agency. The CCs will be issued after obtaining electricity connection.

Audit scrutiny of records of 46 works of 'construction of single phase tube well' completed during 2016-21 with an expenditure of ₹ 59.83 lakh in four[58] out of seven test checked ZPs, revealed that provision for electricity connection was not made in the sanctioned estimates of the works and the CCs were issued without ensuring electricity connection. (Details are given in ***Appendix XIX***). Thus, an expenditure of ₹ 59.83 lakh remained unfruitful.

Joint physical verification of five such works also confirmed the fact that public electricity connections were not provided/ensured with the tube wells constructed under the Scheme. It was seen that four of the tubewells were working with private/illegal electricity connection. The illustrative cases are given below:



Construction of Tubewell and Tanki for drinking water, nearby Nahar Singh Mata Temple, Bus Stand, GP Kachotiya, PS Peepal Khoont, ZP Pratapgarh (Completed: June 2020) without public electricity connection.



Construction of Tubewell with motor, Samshan Ghat, GP Bamooliya, PS Anta, ZP Baran (Completed: November 2019) without public electricity connection.

58 Baran, Karauli, Pratapgarh and Sikar.

GoR stated (June 2022) that in ZP Baran single phase tube wells works were sanctioned after concurrence of GP concerned to provide the electricity connection. In ZP Sikar, single phase tube wells works were sanctioned on the basis of availability of electricity connection. The cost of electricity connection was not included in TS in case of tube wells having old electricity connection or electricity connection provided with public contribution. At present, electricity connection is available at all the tube wells. In case of ZP Pratapgarh, it stated that electricity connection is being obtained.

The reply is not justified as according to circular issued by PRD, while preparing an estimate for installation of a water source, provision for electricity connection and cost thereof should be made in the estimate. Moreover, ZP Sikar did not provide evidence in support of the claim made for availability of electricity connection.

iii) Installation of single phase tube wells/hand pumps by inexperienced agency

Para 3.13.3 of the Scheme guidelines (November 2018) envisaged that works related to drinking water which were not covered under the Public Health Engineering Department (PHED) norms, could be executed **through an experienced agency/contractor** by inviting tender provided that maintenance of such works by GP/PS/Local Bodies is ensured.

In ZP Karauli, it was observed that 14 works of 'installation of single phase tube well and hand pumps' in PS Karauli were sanctioned (September 2016-March 2019) at a cost of ₹ 21.35 lakh to be executed by GPs. The GPs, however, instead of engaging experienced agency/contractors, executed the works on their own with an expenditure of ₹ 21.33 lakh in contravention of the Scheme guidelines (Details are given in ***Appendix XX***).

GoR stated (June 2022) that the said works were executed at 10 *per cent* less rate than that of the PHED rates. In future, this will not be repeated and works will be executed by registered contractors through open tender.

2.2.10.3 Unfruitful expenditure

Joint Physical verification of 27 assets like Reverse Osmosis plant/ Hand pump/Single Phase Tube wells/Tube wells with Water Tank/Community Building/play-ground/nallah/pyau and others completed/installed with an expenditure of ₹ 87.59 lakh in six ZPs revealed that these assets were lying idle due to lack of repair & servicing, lack of pathway/congested space and non-connection of tube well to water tank (Details are given in ***Appendix XXI***). The illustrative cases are given below:

	
Unutilised community building due to lack of pathway at *Community building, Harijan Basti*, village Poti, GP Beenasar, PS Churu, ZP Churu (Completed: November 2018)	**Unfruitful expenditure on non-working *Hand Pump Maharaji Gurjar ke ghar ke paas, gurjar patti Bonl,* PS Todabhim, ZP Karauli (Completed: November 2017)**

Further, a nallah in ZP Churu was found blocked and dirty water was overflowing in residential area. Similarly, a playground in ZP Pratapgarh was found incomplete.

	
Incomplete work of *Playground of Kabbadi, Kho-Kho, Archery Volleyball and Basketball and Track in Government Upper Primary School Bamotar,* GP Amlawad, PS Pratapgarh (Sanctioned: September 2018)	**Nallah was found blocked and in unhygienic condition at village Rampura, GP Rampura PS Rajgarh, ZP Churu (Completed: April 2018)**

GoR stated (June 2022) that factual report and compliance has been sought from executing agencies in ZP Baran, Churu and Karauli and will be submitted upon its receipt. In ZP Jodhpur and Sikar the deficiencies have been removed/repaired. In ZP Pratapgarh, repairing of RO/single phase tube well is being done.

The reply is not acceptable as ZP Jodhpur and Sikar did not provide evidences (vouchers/photos) in support of the claims made and the assets were found with deficiencies during the joint physical verification conducted with departmental authorities.

2.2.10.4 Inadmissible works

As per the MLALAD Scheme Guidelines (March 2013 and November 2018) a list of permissible works executed under the scheme is given in the Appendix-I. Construction of open veranda and kabootarkhana[59] are not included in the list of permissible works. Further, Appendix-2 of Guidelines prohibits works for religious worship places and for personal/individual use.

i) Construction of works sanctioned at religious places

Audit scrutiny of records of two test checked ZPs (Bhilwara and Pratapgarh) revealed that 78 works of 'open veranda and kabootarkhana' amounting to ₹ 2.27 crore were sanctioned near religious worship places during 2016-21 (Details are given in ***Appendix XXII***).

Of these 78 cases, six works were found to be constructed at religious worship places during joint physical verification. The illustrative cases are given below:

	
***Open veranda, Sheetla Mataji Ke Sthan Ke Pas Village Rathanjana*, GP Rathanjana, PS Pratapgarh, ZP Pratapgarh (Completed: May 2018) being utilised for religious purpose.**	***Construction of kabootarkhana Vijay Singh Pathik nagar mai Manshapurn Mahadev Mandir ke pas*, PS Bhilwara (Urban Block) (Completed: July 2020) being utilised for religious purpose.**

GoR stated (June 2022) that the phrase 'near worship places' was only used to describe the address of the open veranda but it was not constructed in the temple premises. The open veranda were constructed in areas where land was available in residential areas. In case, the land was not available, open veranda was constructed on land near a temple.

Reply is not tenable as though works were sanctioned near worship places but six works were found constructed at religious places during joint physical verification.

In the exit conference (January 2022), the Secretary of RDD opined that issue of waiting room, toilets and other structures in religious places should be seen from a wider perspective of cleanliness and providing facilities to tourist. Audit desired to know if the scheme guideline allows construction in religious places if they are situated on government land. However, a clarification in this regard from RDD is still awaited (June 2022).

59 Kabootarkhana is an open veranda like structure with pillars and a roof.

ii) Other inadmissible works

Thirty-two works of construction of single phase tube well/community building/sarvajanik pyau/yatri prateekshalaya/forest path/vishramsthali/ vachanalaya/interlocking kharanja/protection wall were sanctioned at a cost of ₹ 132.23 lakh and completed with an expenditure of ₹ 128.58 lakh in seven test checked ZPs (Details are given in ***Appendix XXIII***).

These constructed assets were being used for individual purpose/ constructed in lesser area/constructed at place other than that sanctioned etc.

Interestingly, in case of *construction of protection wall of Anganwadi Kendra* in GP Moondiya, PS Todabhim, ZP Karauli, the protection wall was found constructed around a pond as *Anganwadi Kendra* did not exist in that village. Thus, the work for construction of protection wall was sanctioned for a place which did not even exist.

The illustrative cases are given below:

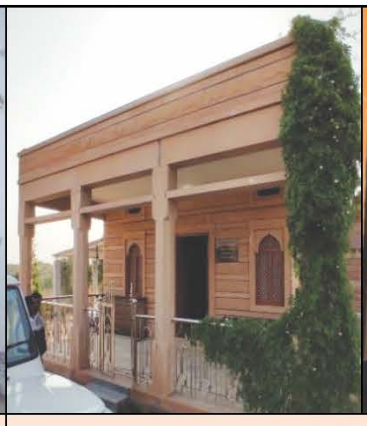




Community Building in village Motipura Ki Jhopadiya, **GP Bohat, PS Anta, ZP Baran (Completed: March 2019) being used for personal purpose.**



Community building at village Jhantal GP Baldarkha, PS Banera, ZP Bhilwara (Completed: February 2019) given on rent for tent house.





Construction of Sarvajanik Pyau Ganpat Singh /Ratan Singh Jodawat ki dhani Bakasar**, GP Burkiya PS Dechu, ZP Jodhpur (Completed: March 2018) being utilised for personal purpose.**

GoR stated (June 2022) in respect of ZP Baran that the community buildings are under the ownership of GP and were being utilised by public. In ZP Pratapgarh, the said works are being examined. In GP Mundiya, ZP Karauli, construction of boundary wall of the *Anganwadi Kendra* was done and photo attested by Junior Engineer has been attached. In ZP Jodhpur, site inspection of the works was done and work wise list has been attached. GoR remained silent regarding ZP Bhilwara, Churu and Sikar and remaining works of ZP Karauli.

The reply is not acceptable as during joint physical inspection carried out (September 2021) with departmental officials revealed that community buildings in ZP Baran were being used for personal purpose. No photo of boundary wall of the *Anganwadi Kendra* attested by Junior Engineer was provided. Moreover, *Anganwadi Kendra* was not there at the site as per the joint physical inspection report.

ZP Jodhpur provided only the details of work executed under MLALAD, details with regard to the objection was not provided.

2.2.11 Works executed by other EAs

Cases, where works were executed by executing agencies other than the PRIs, are discussed in the following paras.

2.2.11.1 Irregular sanction of works to registered society

As per para 2.22 of Scheme guideline, creation of durable assets for registered society/trust/registered *gaushala* aided by Gopalan Department could be allowed under the scheme subject to the conditions prescribed, which *inter alia* included that (i) the registered society/trust is engaged in social service/welfare activities and is in existence since at least last three years and (ii) the ownership of such assets will lie with State Government. Accepting the above conditions, the beneficiary society will execute an agreement with district collector. However, **construction of own assets of trust/society** was not allowed under the scheme.

In ZP Churu, FS of ₹ 22.76 lakh for construction of two building (at GP: Jasrasar and GP: Thelasar) for a registered society[60] was issued (February 2019) which were completed (January 2020-January 2021) with an expenditure of ₹ 22.53 lakh.

Audit observed that the society was not in existence for the last three years on the date of sanction of funds as it was registered on 31 May 2016 under Rajasthan Cooperative Society Act, 2001. Also, the beneficiary society did not execute the prescribed agreement with the district collector for accepting the said conditions.

60 Cluster Level Federation (CLF) Pragati Rajeevika Mahila Multipurpose Cooperative Society Limited, Sirsala.

GoR stated (June 2022) that the ownership of land for both the works is with GPs and not that of the society. No undue benefit was provided to the society. The buildings are being used for public meetings with the permission of GPs.

The reply is not convincing as the assets were created for the society in contravention of Scheme guideline.

2.2.11.2 Construction of godown for cooperative societies

Para 40.1 of Appendix-I of Scheme guidelines (November 2018) provides that office building and godown for cooperative societies can be constructed under the scheme. However, the consent of the district level senior most Deputy/Assistant Registrar, Cooperative Societies regarding requirement of the work should be obtained before issuing of sanction of the work.

In ZP Sikar, two works[61] of construction of godowns for Gram Seva Sahakari Samiti, Ajeetgarh were sanctioned (July 2016-October 2016) for ₹ 22.40 lakh and completed (December 2016-October 2017) with an expenditure of ₹ 21.16 lakh.

Audit observed that in contravention of the scheme guidelines, these works were sanctioned without obtaining consent of the district level senior most Deputy/Assistant Registrar, Cooperative Societies regarding requirement of the works.

While accepting the facts, ZP Sikar stated (September 2021) that consent of Cooperative Department would be obtained before issuing sanctions in future.

In the exit conference (January 2022), the Secretary of RDD while agreeing to the Audit observation assured that Department would look at this issue in totality and would make efforts to minimise such irregularities.

GoR stated (June 2022) that the godown was constructed after obtaining consent of the district level officers.

The reply is not acceptable as no supporting document was provided with regard to the claim made for the consent. Moreover, ZP Sikar also accepted the facts earlier.

2.2.12 Common irregularities in execution of works

2.2.12.1 Non-compliance of Rajasthan Transparency in Public Procurement Rules

The Rajasthan Transparency in Public Procurement (RTPP) Rules, 2013 were promulgated by the GoR to regulate public procurement with the objectives of ensuring transparency, fair and equitable treatment of bidders, promoting

61 (i) Construction of godown for *Gram Seva Sahakari Samiti* Ajeetgarh village Mandusya, GP Hathora, ZP Sikar: sanctioned ₹ 10.50 lakh and expenditure of ₹ 9.62 lakh and (ii) Construction of godown of *Gram Seva Sahakari Samiti* Ajeetgarh, village Jugrajpura, GP Jugrajpura: sanctioned ₹ 11.90 lakh and expenditure of ₹ 11.54 lakh.

competition, enhancing efficiency and economy and safeguarding integrity in the procurement process. Rule 5 of RTPP Rules, 2013 provides that procurement of works having estimated value of ₹ 5 lakh should be through e-procurement.

During test check of records following deficiencies were noticed with regard to compliance of RTPP Rules:

Table 11

S. No.	Name of Executing Agency	Name of works and amount	Expenditure incurred	Deficiencies noticed
1.	Block Development Officer (BDO), Hindaun City, Karauli	Six works of construction of interlocking road and one work of renovation of school boundary wall and furniture with an estimated cost of ₹ 67.00 lakh.	₹ 66.67 lakh	Short term NIBs were issued (June 2017) instead of e-procurement.
2.	Bhartiya Siksha Prasar Samiti (Samiti), Sikar	Construction of Class-room in Senior Secondary School *Adarsh Vidhya Mandir*, Sanwali Road, Sikar at an estimated cost of ₹ 6.15 lakh.	₹ 4.90 lakh	The work order was given to a particular contractor without inviting tenders.

GoR stated (June 2022) that BDO, PS Hindaun City has been directed to submit the compliance. Reply remained silent regarding other work of ZP Sikar.

2.2.12.2 Works not executed as per sanctioned estimate and approval of extra/additional item not taken

According to Para 2.7 of GKN 2010, Technical Sanction (TS) will be issued by a competent technical officer after visiting the work site and will include detailed cost estimates of quantities for items of work as per site requirements, map, lead chart and details of material to be used in the work. Further, Para 6.3.6 provides that technical officer will ensure feasibility and utility of the construction work before preparation of detailed estimates.

In ZP Karauli, sanction of two works[62] was issued (December 2019-June 2020) for ₹ 15.00 lakh. The works were completed (September 2020-January 2021) with an expenditure of ₹ 15.00 lakh. Audit observed that eight extra/additional items of work worth ₹ 7.11 lakh (47.4 *per cent*) were executed during construction than the items sanctioned in the detailed technical estimates. It was noticed that the cost of extra/additional items was compensated by reducing the sanctioned quantities of other items of works, within the total cost of work. Further, approval from the competent authority was not obtained for this deviation.

GoR stated (June 2022) that compliance has been sought from PS Hindaun City and accordingly reply would be sent to Audit.

62 (i) Construction of Boundary Wall and earth filling in residential campus of PS Hindaun City: Sanctioned of ₹ 10 lakh and expenditure of ₹ 10 lakh and (ii) Meeting Hall and repair of Office roof and Renovation and beautification of PS Hindaun City: Sanctioned of ₹ 5 lakh and expenditure of ₹ 5 lakh.

2.2.12.3 Irregular Expenditure

Para 8.4.6 of GKN 2010 provides that for fixing the rate of such item/works which is not mentioned/approved in Basic Schedule of Rate (BSR), rate analysis of that item should be prepared and sent to the State Government with the recommendation of district level rate analysis committee. In special circumstances, if it is necessary to take the rates of items/works (which was not included in the BSR approved by district level rate analysis committee at the district level) from other departmental BSR the rate should be permitted by deducting 10 *per cent* of contractor profit from the departmental BSR and ex-post facto approval of these approved rates should be obtained from the district level rate analysis committee.

ZP Sikar sanctioned work for (August 2016-February 2019) nine high mast lights for ₹ 48.58 lakh in PS Dhod and completed (October 2016-August 2019) them at an expenditure of ₹ 47.09 lakh.

It was observed that technical estimates of these lights were derived from the BSR 2013 of Public Works Department (PWD) but ex-post-facto approval of these approved rates was not obtained by the district level rate analysis committee. It was further observed that in two cases 10 *per cent* of the contractor profit amounting to ₹ 1.00 lakh was not deducted in contravention of the GKN 2010 norms.

ZP Sikar stated (September 2021) that audit will be intimated after obtaining ex-post facto approval from district level rate analysis committee.

In the exit conference (January 2022), the Secretary of RDD stated that the Department is revamping the BSR so that accurate estimates could be prepared.

GoR stated (June 2022) that the Technical Sanctions were issued after deducting 10 *per cent* from the BSR of other department. District level rate analysis committee approves BSR of other departments along with the BSR of Panchayati Raj Institutions.

The reply is not acceptable as the department provided the TS of PS Nechwa however, in the two particular cases pointed out, 10 *per cent* from the BSR of other department was not deducted. Further, as per Para 8.4.6 of GKN 2010 ex-post facto approval of these approved rates should also be obtained from the district level rate analysis committee.

Audit objective-3: Whether there was effective internal control and monitoring mechanism ?

2.2.13 Internal Control and Monitoring

2.2.13.1 Inspection of works

Para 16.2 and 16.3 of GKN, 2010 prescribes that for ensuring quality of works, periodical inspections should be carried out by the departmental

officials[63], at every stage and inspection reports should be submitted to respective higher authorities. The inspection should be planned in such a way that each work is inspected by any of the technical officers. Further, an inspection register of works should be maintained in the prescribed proforma at ZP, PS and GP level having details of inspection of works carried out by the ZP, PS and GP level authorities.

The prescribed norms for inspection of works are given in the **table 12**.

Table 12: Norms for inspection

(Figures in *percentage*)

Total cost of work	JE and JTA of PS	Astt. PO, AE, Sr. TA of ZPs and AE of PS	EE of ZP	BDO	District Collector/ CEO
Up to ₹ 2 lakh	100	25	0	25*	5*
₹ 2 lakh to ₹ 10 lakh	100	100	25		
₹10 lakh and above	100	100	100		

***of total works ensuring that work of each scheme running in the area may be covered.**

Scrutiny of records of selected seven ZPs revealed that monitoring registers for inspection of works were not maintained in any of these ZPs and inspection reports were not being sent to the higher authorities.

In the absence of maintenance of the registers, it could not be ascertained by the Audit whether each work had been inspected by a technical officer.

GoR stated (June 2022) that ZPs have been directed to maintain the records related to inspection of works.

2.2.13.2 Ranking of districts as per utilisation of funds

The RDD awards rank to the districts on the basis of expenditure incurred against the total funds available under the scheme. During 2016-21, 22 districts were ranked 1 to 10 on the basis of utilisation of the total available funds under the scheme.

Audit noticed that 11 districts[64] never featured in the list of top 10 ranks during 2016-21, due to comparably low utilisation of the available funds. Thus, these 11 districts continuously failed to utilise MLALAD Scheme funds optimally.

GoR stated (June 2022) that ranking system itself is a tool for enhancing the progress of the scheme. It also stated that sanctions are issued on the recommendation of MLA and the funds were not utilised due to non-recommendation of works by the MLA. It also stated that directions are issued to CEO, ZPs to inform MLAs about the unutilised funds under MLALAD and request MLAs for use of this fund to recommend works.

63 Junior Engineer (JE), Junior Technical Assistant (JTA) and Assistant Engineer (AE) of PSs and Assistant Project Officer (Asstt. PO), AE, Senior Technical Assistant (Sr. TA), Executive Engineer (EE) and Administrative Officer of ZPs.

64 Ajmer, Alwar, Banswara, Chittorgarh, Dungarpur, Jaipur, Jodhpur, Karauli, Pali, Pratapgarh and Swaimadhopur.

2.2.13.3 Quality testing of works through third party

RD&PRD issued instructions from time to time (November 2015, September 2019) that the third-party quality testing of executed/in progress works should be carried out by government and non-governmental engineering colleges/polytechnic colleges affiliated with the Rajasthan Technical University, Kota and Directorate of Technical Education, Jodhpur.

Audit scrutiny of records revealed that quality testing of works by the designated third parties was not carried out, in any of the selected seven ZPs.

Four ZPs[65] stated (July-October 2021) that no such order was received from the State Government, while other ZPs did not furnish any reason.

GoR stated (June 2022) that Department would look to develop an effective mechanism to carry out third party inspection during the execution of work.

2.2.13.4 Information of works not displayed at work-site

Paragraph 24.2 of GKN 2010 envisages that information relating to works such as name of the work with work site, name of the scheme, sanctioned amount, man-days, date of commencement and completion of work, expenditure incurred and resulting benefits/utilities to the public *etc.*, is required to be displayed on a board at each work site. Further, Paragraph 2.21 of the Scheme guidelines provides that information regarding work constructed from the fund of MLALAD should be fixed at work site.

Out of the 374 works physically verified in test checked seven ZPs, such information in respect of 196 works[66] was not found displayed at work-site. In absence of display of information at work sites, the executed works could not be identified and public could not be made aware of the benefits related to the works.



Display Board not found at Ground Level Reservoir constructed at GP Khori, PS and ZP Pratapgarh (Completed: January 2020)



Display Board not found at Single Phase Tubewell installed at Meghwalon ki dhani, GP Netarwas, PS Dhod, ZP Sikar (Completed: October 2016).

65 Baran, Bhilwara, Jodhpur and Karauli.

66 ZP Baran: 59 works, ZP Bhilwara: 9 works, ZP Churu: 22 works, ZP Jodhpur: 14 works, ZP Karauli: 31 works, ZP Pratapgarh: 35 works and ZP Sikar: 26 works.

GoR stated (June 2022) that display boards are being installed at work sites. The funds against a work is adjusted on receipt of CC along with photo of display board. However, sometimes it is not available due to theft. Directions have also been issued so that such incidents are not repeated.

2.2.13.5 Evaluation of the scheme

The MLALAD Scheme was introduced by the State Government in 1999-2000. An evaluation of the Scheme was carried out (2009) by the Directorate of Evaluation Organisation (DEO), through 81 selected works of eight PSs of four districts[67]. Various recommendations were issued by the Directorate for better implementation of the Scheme like timely issue of sanctions, execution of works within financial year, effective technical inspection and quality assurance of works and release of sanction/commencement of works after ensuring clear title of land. These recommendations were communicated (January 2010) to all ZPs for taking up corrective action.

Scrutiny of records of selected ZPs (July-October 2021) revealed that recommendations of the DEO had not been completely implemented, which is evident from the audit findings narrated in this report. This has been manifested in various deficiencies in planning and execution of the works like execution of work not as per technical estimates and GKN provisions, executed works not utilised for intended purpose, non-maintenance of inspection records, non-maintenance of delayed completion of works and execution of non-permitted works etc.

GoR stated (June 2022) that compliance of recommendations of DEO is being made.

2.2.14. Conclusion

The MLALAD Scheme was introduced in 1999-2000, with a view to carry out developmental works of capital nature in the constituency areas, on recommendations of MLAs.

A performance audit of the Scheme covering the period 2016-21, revealed that the Scheme was popular as substantial number of works for creation of assets of public use, were undertaken to cater to local requirements. Audit, however, observed that an amount equals to more than double the average annual allocation always remains with the executing agencies, as advance.

The Department did not initiate stern and effective steps against executing agencies for adjustment of pending advances, which increased to ₹ 809.14 crore as of March 2021. Annual utilisation of the available funds was poor due to delayed or non-submission of Utilisation Certificate (UC)/Completion Certificate (CC).

MLAs of four (out of seven) test checked districts did not recommended 20 per cent funds for the areas inhabited by SC/ST and Sambal Gram as prescribed

67 Ajmer, Dausa, Karauli and Udaipur.

in the scheme guidelines. Convergence of available funds with MGNREGS was also not done by the seven test checked districts.

Instances of execution of inadmissible works, execution of works without following prescribed norms/regulations, incomplete works, delay in issuance of sanctions, non-submission of UCs/CCs by executing agencies, inadequate coverage of areas inhabited by SC/ST community, not taking action on recommendations of evaluation study of the scheme etc. were also noticed, despite pointed out in previous Audits of the scheme.

2.2.15 Recommendations

(i) With a view to increase the utilisation of funds and creation of tangible assets of public use, effective action against the responsible officers/executing agencies may be initiated for completion of work, submission of UCs/CCs and timely adjustment of advances.

(ii) The works recommended under the scheme may be executed according to the scheme guideline and other applicable provisions. Supervision and inspection of works, as per the prescribed norms may also be ensured to enhance the quality of assets.

(iii) The Department should ensure to undertake the repairing and renovation works within the permitted limits of available funds to ensure durability and utility of the assets created under the scheme.

(iv) The Departmental officers may be encouraged to use the information available on various modules of IWMS for effective monitoring and supervision of the scheme and not rely only on Monthly Progress Report sent by ZPs.

(v) The State Government should ensure area specific expenditure and convergence of funds with MGNREGS as envisioned in the scheme, to remove imbalance in regional development of such areas.

2.2.16 Acknowledgement

Audit acknowledges the cooperation extended by the Rural Development Department during the course of Performance Audit.

CHAPTER-III

Compliance Audit Findings on Panchayati Raj Institutions

CHAPTER-III

This Chapter contains four paragraphs of Compliance Audit relating to Panchayati Raj Institutions.

Rural Development and Panchayati Raj Department

3.1 Unauthorised expenditure

Procurement of additional material/work in violation of the provisions of RTPP Rules, 2013 resulted in unauthorised expenditure of ₹ 6.16 crore.

Rule 73 (2) of Rajasthan Transparency in Public Procurement (RTPP) Rules, 2013 provides that repeat orders for extra items or additional quantities may be placed, if it is provided in the bidding documents, on the rates and conditions given in the contract if the original order was given after inviting open competitive bids. Delivery or completion period may also be proportionately increased. The limits of repeat order shall be 50 *per cent* of the quantity of the individual items and 50 *per cent* of the value of original contract.

Rule 29 (2) (b) of the RTPP Rules provides that the period of Rate Contract (RC) shall be generally one year, preferably a financial year. It may be for a shorter period or a longer period (maximum two years) if variations in market prices are expected or not expected to be significant respectively and reasons for selecting the period for RC shall be recorded. Further, Rule 29 (2) (i) of the said Rules provides that new RCs should become operative right after the expiry of the existing RCs without any gap. In case it is not possible to conclude the new RCs due to unavoidable reasons, the existing RCs may be extended on the same price, terms and conditions for a period not exceeding three months.

Test-check (September to October 2019, September 2021 and February 2022) of records of four Panchayat Samitis (PSs) (Deeg, Kaman, Ghatol and Pindwara) revealed that PSs Deeg and Kaman invited (September 2017) tenders for supplying material in 48 Gram Panchayats[1] (GPs) falling under their jurisdictions and PSs Ghatol and Pindwara invited (March and June 2017) tenders for execution of works in the GPs falling under their jurisdictions. The tenders had been invited for the year 2017-18 on annual RC basis, with an estimated value of tender as ₹ 10 lakh (per GP of PSs Deeg and Kaman), ₹ 25 lakh (PS Ghatol) and ₹ 2 lakh (PS Pindwara). Thus the total tendered value was ₹ 1.47 crore[2]. The PSs approved the lowest rates of the suppliers/contractor for supplying material/executing works.

Audit observed that, the permissible limit (50 *per cent* of original tender value) to procure additional material/work in four PSs (PS Ghatol, PS

1 PS Deeg: 29 GPs and PS Kaman: 19 GPs.

2 PS Deeg: ₹ 0.40 crore, PS Kaman: ₹ 0.80 crore, PS Ghatol: ₹ 0.25 crore and PS Pindwara: ₹ 0.02 crore.

Pindwara, four[3] GPs of PSs Deeg and eight[4] GPs of PS Kaman) was only ₹ 0.74 crore as provided in Rule 73 (2) of RTPP Rules, thereby making the absolute limit to procure the material/work (original tender value plus additional material/work) as only ₹ 2.21 crore. However, the PSs, even after exhausting these permissible limits, continued to procure from suppliers/contractors and procured total material/work worth ₹ 7.22 crore during 2017-18. Thus, the PSs incurred an unauthorised expenditure of ₹ 5.01 crore on procurement of additional material/works during 2017-18 ***(detail in Appendix XXIV)***.

Moreover, PSs Deeg and Ghatol procured (July-October 2018) material/work from the same suppliers/contractor valuing ₹ 1.15 crore[5] during 2018-19, under the RC of 2017-18 (the extended period of RC 2017-18 expired in June 2018) and thereby, further made an unauthorized payment of ₹ 1.15 crore to the suppliers/contractor during 2018-19 also. This was in contravention of Rule 29 (2) (i) of RTPP Rules under which the RC could be extended for only three months.

On being pointed out, PS Deeg stated (September 2021) that the grant received under other developmental schemes are not considered while inviting tenders for supplying materials and there is compulsion of completing the works of such schemes in prescribed time limits, therefore procurement of additional material becomes indispensable. PS Kaman did not furnish the reasons for procuring additional material in contravention to the provisions of RTPP Rules.

Reply is not tenable as the reasons provided do not justify relaxation in the provisions contained in RTPP Rules 73 (2) and 29 (2) (i). The grants received under other developmental schemes should be included in tenders.

Block Development Officer, PS Ghatol, while accepting the facts, stated (October 2019) that the tenders for 2018-19 could not be invited due to vacant post of *Pradhan* in PS and the additional work was executed due to the demands of public representatives and the summer season. However, the Government of Rajasthan (GoR) took (March 2022) a different stand and stated that the works to be executed under MLALAD/MPLAD[6] Scheme could not be predicted at the time of tendering and the works were executed at the rates approved earlier instead of fresh tendering, to provide drinking water to rural tribal population in time. In respect of PS Pindwara, GoR stated (March 2022) that due to clerical error the estimated amount was marked as ₹ 2 lakh instead of ₹ 22 lakh, in bid document. It also stated that there is no limitation of quantity in a RC as provided in Rule 29(2)(d) of RTPP Rules and therefore, the limitation of 50 *per cent* on additional quantity (as prescribed by Rule 73(2) of RTPP Rules) is not applicable on RC.

3 Test checked four GPs of PS Deeg were Kuchawati, Iklhra, Guhana and Mawai.

4 Test checked eight GPs of PS Kaman were Bilang, Olanda, Kanwara, Sonokhar, Moonsepur, Uchera, Lewada and Sahera).

5 PS Ghatol: ₹ 0.97 crore and PS Deeg (for supplying material in GPs Kuchawati and Mawai): ₹ 0.18 crore.

6 Member of Legislative Assembly Local Area Development (MLALAD) Scheme and Member of Parliament Local Area Development (MPLAD) Scheme.

GoR's reply in respect of PS Ghatol is not tenable as the reasons provided do not justify relaxation in the provisions contained in RTPP Rules 73 (2) and 29 (2) (i). The contention of GoR that the works sanctioned under MPLAD Scheme could not be included in tenders of the annual plan due to issue of their sanctions during summer season, is also not correct as the sanctions of 163 Hand Pumps (₹ 0.82 crore) had already been issued in January 2017 under MPLAD Scheme and therefore these works could have been easily included in the annual plan. Further, fresh tenders could have been invited for the work of additional Hand Pumps and the tendering process completed within 34 days as prescribed in Rule 40 of RTPP Rules. Moreover, the works for ₹ 0.97 crore executed in PS Ghatol during 2018-19 beyond the period of extension allowed by Rule 29(2)(i) without inviting fresh tenders was also not justified. In respect of PS Pindwara, the possibility of occurrence of clerical error in tender document even after checking at various levels is incomprehensible. In addition, the clerical error could have been rectified by issuing an addendum. Further, Rule 73 (2) is applicable on all types of contracts and therefore, the GoR's contention that limitation on additional quantity imposed by Rule 73(2) doesn't apply to RCs, is without statutory basis. GoR didn't furnish reply in respect of PSs Deeg and Kaman.

Thus, procurement of additional material in violation of the provisions of RTPP Rules, 2013 resulted in unauthorised expenditure of ₹ 6.16 crore.

3.2 Unauthorised execution of works

The PS unauthorisedly executed the works without inviting tenders in contravention to the provisions of RTPP Act and RTPP Rules.

Section 29 (1) of Rajasthan Transparency in Public Procurement (RTPP) Act, 2012 provides that every procuring entity shall prefer the open competitive bidding as the most preferred method of procurement to be followed. Further Section 29 (5) of *ibid* Act provides that in case of an open competitive bidding, the procuring entity shall invite bids by publishing an invitation to bid on the State Public Procurement Portal and in at least one such other manner as may be prescribed. Also, Rule 5 of RTPP Rules 2013 provides that the adoption of the electronic procurement shall be compulsory in procurement of works having estimated value of ₹ five lakh or more.

Test-check (February 2022) of Panchayat Samiti (PS) Sapotara (District-Karauli) revealed that PS Sapotara issued (November 2017) a Notice Inviting Tenders (NIT) for procuring material for works to be executed under Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGS) and other schemes of Rural Development and Panchayati Raj Department (RD&PRD) during 2017-18. PS approved (December 2017) the lowest rates of a supplier for the above procurement. The contract was only for procurement of construction material from the supplier.

Audit observed that the PS Sapotara, got the works of installation of 192 Borewells with motor worth ₹ 2.50 crore executed by the same supplier during 2018-19 and 2019-20, instead of inviting separate tenders. This action of the

PS was in direct contravention of Section 29 (1) and (5) of RTPP Act, 2012 and Rule 5 of RTPP Rules 2013. It is pertinent to mention here that the items for the works of Borewell were not included in the supply contract, executed with the supplier for 2017-18. The PS was thus required to float separate tenders for execution of Borewell works.

Thus, the PS unauthorisedly executed the works of ₹ 2.50 crore without inviting tenders in contravention to the provisions of RTPP Act and RTPP Rules.

The matter was referred to State Government for their comments (April 2022); Reply was awaited (July 2022).

Panchayati Raj Department

3.3 Unauthorised payment

Payments for works carried out in Gram Sabhas were made in clear violation of extant rules. Further, duplication /non-mentioning of names in muster rolls indicate probability of fictitious payments and misappropriation of funds.

Rule 211 of Rajasthan Panchayati Raj Rules, 1996 (RPRRs) provides that money shall be drawn only through cheques and payment to third parties shall only be made through account payee cheques. It further lays down that the parties may obtain payment directly from Bank/Treasury/Sub-treasury. A reference to cheque number and date will invariably be mentioned on the concerned bill so that double payment of the same bill cannot be made.

Audit scrutiny (February-March 2021) of the records of Panchayat Samiti (PS), *Taleda* (District-Bundi) and selected five Gram Panchayats (GPs) revealed that in clear violation of provisions of the RPRRs mentioned above, cheques were issued in the name of Sarpanch/material supplier/another person by *Sarpanch* and *Gram Vikas Adhikari* as detailed in **table 1** below:

Table 1

S. No	Name of GP/PS	Period	Amount (in ₹)
1.	*Sunthada*	2018-19 to 2019-20	15,25,450
2.	*Notada*	2017-18 to 2019-20	22,67,489
3.	*Seenta*	2018-19 to 2019-20	19,28,144
4.	*Suwasa*	2017-18 to 2019-20	19,88,916
5.	*Ladpur*	2017-18 to 2019-20	26,49,630
6.	*PS Taleda*	2018-19	36,800
Total			**1,03,96,429**

As the cheques were issued in name of persons other than the workers, the audit could not derive an assurance that the payments were made to actual workers.

Audit also observed that at GP *Notada* payment was made to four workers for the work *"Single Phase Tube well with construction of Tank at Gram*

Bathpura" for the period from 3rd to 15th July 2018. Curiously, the names of the same four labourers were found in the records for another work- *"Construction of CC road from house of Premchand to house of Motilal kushwah"* in the same period for which another set of payments were shown to have been made to them.

Further, audit also observed that at GP *Notada*, the muster rolls[7] for December 2018 to January 2019 pertaining to the work of "*Construction of the security wall of the garden at Tejaji temple in village Notada Bhopat"* did not contain names of the labourers whereas payment of ₹ 1,18,950[8] was made in the name of the single individual who was a material supplier.

Thus, non-adherence to the provisions of RPRRs resulted in unauthorised payments worth ₹ 1.04 crore. Besides possibilities of fictitious payments and misappropriation of funds cannot be ruled out.

The matter was referred to State Government for their comments (July 2021); Reply is awaited (July 2022).

3.4 Non-recovery of seed money from Self Help Groups

Failure to observe the Operational Guidelines of *IWMP* and the guidelines of Department led to non-recovery of ₹ 1.66 crore from Self Help Groups thus, adversely affecting the objective to support the livelihood activities of landless/assetless persons.

Government of India (GoI) launched (2009-10) *Integrated Watershed Management Programme (IWMP)* with an objective to develop rainfed portions of net cultivated area and culturable wastelands. GoI issued Common Guidelines of *watershed development projects (revised)* in 2011 with focussed priority on 'Livelihood activities for landless/assetless persons'. The Operational Guidelines (November 2011) for above component under the *IWMP* provided that in order to support livelihood activities, nine *per cent* of total project fund would be assigned to village level committees[9] (Watershed Committees (WCs)/Watershed Sub-Committees[10] (WSCs)). The WCs/WSCs were to provide this fund to Self Help Groups (SHGs) consisting of marginalised communities, SC/ST and landless/assetless households, women, etc. in the form of 'seed money for revolving fund'. The initial amount up to ₹ 25,000 could be given to an SHG as seed money, after approval of its proposed activity(s) by WC/WSC. The SHGs were required to return this seed money in a maximum of 18 fixed monthly instalments, so that the amount

7 No. 1184, 1185 and 1348.

8 ₹ 59,550 (MR no. 1184), ₹ 33,000 (MR no. 1185) and ₹ 26,400 (MR no. 1348).

9 WC/WSC is comprised of the representatives of SHGs, SC/ST community, women and landless persons in the village. WC/WSC is meant for receiving funds from GoI under *IWMP*, considering applications of SHGs and passing resolution regarding approval of SHGs for providing them financial assistance in the form of seed money.

10 In case the Gram Panchayat covers more than one village, a separate watershed sub-committee is constituted for each village to manage the watershed development project.

could be reinvested further in the same or other SHGs to support their livelihood activities.

The revised Common Guidelines of watershed development projects (2011) laid down a strong monitoring system for watershed development schemes. It stipulated that at Zila Parishad (ZP) level, a Watershed Cell-cum-Data Centre (WCDC), consisting of Chief Executive Officer as chairman and a superintending engineer-cum-ex-officio project manager, would oversee the implementation of watershed development schemes in the district by carrying out monitoring & evaluation and ensure smooth flow of funds to the schemes. At Project level, the Executive Engineer (EE)/Assistant Engineer (AE) (Watershed Development and Soil Conservation) would work as project implementation agency (PIA) and also submit a periodical progress report to WCDC.

Further, the *Karya Nirdeshika-2013* issued by Rural Development and Panchayati Raj Department in respect of *IWMP* also provided that the project fund would be transferred to WC/WSC, who would transfer it further to the SHGs in the form of seed money. It also provided that the seed money would be recovered from SHGs in six to eight instalments and if an SHG does not repay the first instalment in time, a notice would be served first to SHG by WC/WSC and on failing to repay even after that, the assets acquired by SHG through seed money would be forfeited by WC/WSC. In case of non-acquisition of assets by SHG, the seed money would be recovered from the bank account of SHG and the members who furnished guarantee for SHG. All members of SHG would be responsible individually as well as jointly for repaying the loan amount.

Test-check (January-April 2019) of records of ZP (RDC), Pali and ZP (RDC), Chittorgarh and further information collected (October 2021) revealed that the WCs/WSCs under 12 PSs of the said two ZPs released an amount of ₹ 1.99 crore to various SHGs during 2012-17 as seed money under *IWMP*. The seed money was to be returned in a maximum of 18 monthly instalments as per the Operational Guidelines but the WCs/WSCs recovered only ₹ 0.33 crore from the SHGs till December 2018. Thereafter no recovery was made and an amount of ₹ 1.66 crore is unrecovered as of October 2021 ***(Details in Appendix XXV)***. Audit also observed that a system of collection of monthly instalments was not implemented by the WCs/WSCs as the amount of ₹ 0.33 crore was recovered only in one or two instalments, in contravention of the guidelines.

Thus, neither the EEs/AEs (Watershed Development and Soil Conservation) at project level implemented *IWMP* as per the guidelines nor the CEOs and superintending engineers-cum-ex-officio project managers (WCDC) of concerned ZPs at ZP level monitored the implementation of the watershed development schemes in their districts.

The Project Manager, WCDC (ZP-Chittorgarh) stated (March 2019) that due to shortage of staff at PS level and non-deployment of watershed development team in projects, the recovery could not be made from SHGs and the efforts for recovery are being made. However, the Government of Rajasthan,

adopting a different stand, stated (May 2022) that as per the prescribed provisions, the funds were transferred to WCs/WSCs as grant and there is no provision to recover the same from them.

Reply is not tenable as audit contention is not about recovery of project fund from WCs/WSCs but it is about not recovering the seed money from SHGs and not having a system of recovery through regular instalment. As per the guidelines the project fund was to be transferred to WCs/WSCs, who were required to lend it further to SHGs in the form of seed money and recover the same through instalments.

Thus, failure to observe the operational guidelines of *IWMP* and the *Karya Nirdeshika-2013* of department led to non-recovery of ₹ 1.66 crore. Resultantly the objectives of maximization of utilisation of potential generated through watershed activities, creation of sustainable livelihoods and enhanced incomes for households within the watershed area to be achieved through the continuous process of providing and recovering seed money were also not achieved.

JAIPUR, **(K. SUBRAMANIAM)**

The 27 September, 2022 **Principal Accountant General (Audit-I), Rajasthan**

Countersigned

NEW DELHI, **(GIRISH CHANDRA MURMU)**

The 29 September, 2022 **Comptroller and Auditor General of India**

APPENDICES

Appendix I

(Refer Paragraph 1.3.1)

Details of devolution of 29 Subjects listed in the Constitution to PRIs.

S. No.	Subjects	Status of devolution to PRIs		
		Funds	Functions	Functionaries
1.	Agriculture including agricultural extension	Yes	Yes	Yes
2.	Land improvement, implementation of land reforms, land consolidation and soil conservation	Yes	Yes	Yes
3.	Minor irrigation, water management and watershed development	Yes	Yes	Yes
4.	Animal husbandry, dairy and poultry	No	No	No
5.	Fisheries	Yes	Yes	Yes
6.	Social forestry and farm forestry	Yes	Yes	Yes
7.	Minor forest Produce	Yes	Yes	Yes
8.	Small scale industries including food-processing industries	No	Yes	No
9.	Khadi, village and cottage industries	No	Yes	No
10.	Rural housing	Yes	Yes	Yes
11.	Drinking water	Yes*	Yes*	Yes*
12.	Fuel and fodder	Yes*	Yes*	Yes*
13.	Roads, culverts, bridges, ferries, waterways and other means of communication	Yes*	Yes*	Yes*
14.	Rural electrification including distribution of electricity	No	Yes	No
15.	Non-conventional energy sources	No	Yes	No
16.	Poverty alleviation programmes	Yes	Yes	Yes
17.	Education including primary and secondary schools	Yes	Yes	Yes
18.	Technical training and vocational education	No	Yes	No
19.	Adult and non-formal education	No	Yes	No
20.	Libraries	No	Yes	No
21.	Cultural activities	No	Yes	No
22.	Markets and fairs	Yes	Yes	Yes
23.	Health and sanitation including hospitals, primary health centers and dispensaries	Yes	Yes	Yes
24.	Family welfare	Yes	Yes	Yes
25.	Women and child development	Yes	Yes	Yes
26.	Social welfare including welfare of the handicapped and mentally retarded	Yes	Yes	Yes
27.	Welfare of the weaker sections and in particular of the SCs and STs	Yes	Yes	Yes
28.	Public distribution system	Yes*	Yes*	Yes*
29.	Maintenance of community assets	Yes*	Yes*	Yes*

Source: Information provided by RD&PRD (Status as on September 2021)
** Devolved but withdrawn temporarily*

Appendix II

(Refer Paragraph 1.5.2.1)

Statement showing 13 parameters adopted by State Government regarding Technical guidance & Supervision provided by the Accountant General.

1. The nature, extent and scope of audit including form and contents of the report of the Director, Local Fund Audit Department shall be as per the guidelines issued by the Accountant General regarding already existing formats prescribed by Director, Local Fund Audit Department.
2. Staff of Director, Local Fund Audit Department would continue to work under the administrative control of the State Government and State Government will pay their salaries.
3. Accountant General would monitor quality and timeliness in preparation of accounts and their audit.
4. Director, Local Fund Audit Department would prepare audit plan under intimation to Accountant General indicating the particulars of Panchayati Raj Institutions and Urban Local Bodies that will be audited during the year. The units to be test checked by Accountant General shall be selected by Accountant General.
5. The reports of test check conducted by Accountant General would be sent to Head of the concerned Local Body and to the Director, Local Fund Audit Department for follow up on action taken with the Local Bodies. The Director, Local Fund Audit Department would pursue settlement/action taken on the audit paras raised by Accountant General in the same manner as he would pursue his own reports.
6. The composition of audit parties of Director, Local Fund Audit Department would be in accordance with guidelines as mutually decided by Accountant General & Director, Local Fund Audit Department.
7. Officials of the Accountant General shall provide technical guidance in conduct of audit by the Director, Local Fund Audit Department, as decided by the Accountant General.
8. The Director, Local Fund Audit Department shall submit such returns/reports in such form as mutually agreed by Accountant General & Director, Local Fund Audit Department so as to have an effective checked monitoring of the audit functions.
9. Irrespective of money value or any other criteria, serious irregularities noticed during audit, particularly those related to system defects serious violation/deviation from rules, embezzlement, frauds etc. shall be intimated to the Accountant General demi- officially by the Director, Local Fund Audit Department alongwith necessary supporting documents as and when they come to notice.
10. Audit methodology and procedure for audit of Panchayati Raj Institutions and Urban Local Bodies by Director, Local Fund Audit Department shall be as per guidelines/ standards prescribed by Comptroller and Auditor General of India.
11. Training programme for staff of Panchayati Raj Institutions and Urban Local Bodies & Local Bodies & Local Fund Audit Department at all level shall be imparted by an agency approved by Comptroller and Auditor General of India. The course contents i.e. audit procedures, certification of accounts, audit standards etc. shall be as prescribed by Comptroller and Auditor General of India in consultation with Director, Local Fund Audit Department.
12. Director, Local Fund Audit Department shall develop a system of internal control in Local Fund Audit Department in consultation with Accountant General.
13. Accountant General will issue guidelines regarding preparation of inspection reports, their vetting and issuance and follow up action by Director, Local Fund Audit Department.

Appendix III

(Refer Paragraph: 2.1.6)

Statement showing details of works selected for joint physical verification under BADP

Sector	Total number of works	20 *per cent* of total works	Number of works selected through *iDEA*	Number of works selected by field party through judgmental sampling (5 *per cent*)
Sri Ganganagar-Block Anupgarh	**282**	**56.4**	**65**	**14**
Agriculture and Allied Sector	59	11.8	12	
Education	37	7.4	8	
Health	6	1.2	4	
Infrastructure-I Road Bridge etc.	72	14.4	15	
Infrastructure II-Drinking water supply	72	14.4	15	
Social sector	31	6.2	7	
Sports	5	1	4	
Jaisalmer-Block Sam	**736**	147	**149**	**37**
Agriculture and Allied Sector	33	6.6	7	
Education	82	16.4	17	
Health	17	3.4	4	
Infrastructure-I Road Bridge etc.	119	23.8	24	
Infrastructure II-Drinking water supply	169	33.8	34	
Social sector	316	63	63	
Barmer-Block Chohtan	**140**	28	**38**	**7**
Agriculture and Allied Sector	1	0.2	1	
Education	45	9	9	
Health	9	1.8	4	
Infrastructure-I Road Bridge etc.	12	2.4	4	
Infrastructure II-Drinking water supply	62	12.4	13	
Social sector	8	1.6	4	
Sports	3	0.6	3	
Bikaner-Block Khajuwala	**390**	**78**	**87**	**20**
Agriculture and Allied Sector	4	0.8	4	
Education	100	20	20	
Health	10	2	4	
Infrastructure-I Road Bridge etc.	89	17.8	18	
Infrastructure II-Drinking water supply	60	12	12	
Social sector	123	24.6	25	
Sports	4	0.8	4	
Grand Total	**1548**		**339**	**78**
Total number of works selected			**417**	
Number of works checked during Joint Physical Verification			**338***	**81#**
Total number of works checked during Joint Physical Verification			**419**	

*one randomly selected BT road could not be verified due to non-cooperation from PWD department.

#In Jaisalmer (block Sam), 41 works instead of 37 works (i.e four extra works) and in Barmer (block chouhtan) six works instead of seven works (i.e one less work) were physicaly verified on judgemental basis. Thus, total three extra works were physicaly verified on judgemental basis.

Appendix IV

(Refer Paragraph: 2.1.8.1)

Statement showing the details of important critical gaps in various important parameters under different sectors existing in villages of border area of Rajasthan as per *Mission Antyodaya* Survey 2019 under BADP

S. No.	Sector	Department	Parameters	No. of Villages with Critical Gap	Percentage of villages with critical gap out of total border area villages
1	Agriculture and Allied Sector	Department of Agriculture, Co-operation and Farmers' Welfare	1 (ii). Availability of Government Seed Centres	316	39.25
2			1 (iii). Availability of markets	662	82.24
3			1 (xii). Livestock Extension services	526	65.34
4			1 (xviii). Warehouse for Food Grain Storage	368	45.71
5		Department of Animal Husbandry and Dairying	2 (v). Veterinary Clinic or Hospital	291	36.15
6	Infrastructure-II (Drinking Water)	Department of Drinking Water and Sanitation	3 (ii). Availability of Piped tap water	299	37.14
7			3 (v). Households having piped water connection	664	82.48
8			3 (vi). Households not having sanitary latrines	66	8.20
9	Infrastructure-I (Road and Bridge)	Department of Rural Development	10 (i). All weather road	6	0.75
10			10 (v). Internal pucca roads	262	32.55
11	Education	Department of School Education	11 (i). Adult Education Centre	608	75.53
12			11 (ii). High School	64	7.95
13			11 (iii). Higher/Senior Secondary School	118	14.66
14			11 (iv). Middle School	111	13.79
15			11 (v). Primary School	373	46.34
16			11 (vi). Vocational Training Centre	556	69.07
17		Department of Higher Education	7 (i). Degree College	398	49.44

S. No.	Sector	Department	Parameters	No. of Villages with Critical Gap	Percentage of villages with critical gap out of total border area villages
18	Health	Ministry of Health and Family Welfare	15 (i). Availability of PHC CHC	110	13.66
19			15 (ii). Jan aushadhi Kendra	606	75.28
20			15 (iii). Mother child health facilities	548	68.07
21	Social	Ministry of New and Renewable Energy	17 (i). Solar/wind energy	660	81.99
22		Ministry of Panchayat Raj	18 (i). CSC	231	28.70
23		Ministry of Power	20 (i). Electricity for domestic use	33	4.10
24		Ministry of Road Transport and Highways	22 (i). Public Transport	69	8.57
25		Ministry of Women and Child Development	24 (i). Aanganwadi centre	336	41.74
26		Department of Financial Services	4 (i). ATM	349	43.35
27			4 (ii). Banks	332	41.24
28			4 (iii). Business Correspondent with internet connectivity	587	72.92
29		Department of Land Resources	8 (ii). Community Rainwater Harvesting System	526	65.34
30			8 (iii). Watershed Development Project	606	75.28
31		Department of Posts	9 (i). Availability of Post office/Sub-Post office	145	18.01
32		Department of Telecommunication	12 (i). Availability of telephone services	103	12.80
33			12 (ii). Internet/Broad Band Facility	261	32.42
34	Sports	Ministry of Sports and Youth Affairs	23. Recreational centre	689	85.59

Appendix V

(Refer Paragraph: 2.1.10.1)

Statement showing the details of exclusion of Border villages/habitations within 0-10 Km from 0 line under BADP

District/Blocks	Total No. of Habitation within 0-10 km from 0 line (As per BADP portal GoI)	No. of Villages/habitation in which work executed under BADP during 2016-21(as per IWMS data)	No. of Villages/ habitation in which no work executed under BADP during 2016-21 (as per IWMS data)
District-Barmer			
Chohtan	28	19	9
Dhanau	13	10	3
Gadraroad	58	29	29
Ramsar	47	24	23
Sedwa	37	28	9
Total	**183**	**110**	**73**
District-Bikaner			
Khajuwala	30	20	10
Kolayat	7	7	0
Total	**37**	**27**	**10**
District-Jaisalmer			
Jaisalmer	31	26	5
Sam	113	55	58
Total	**144**	**81**	**63**
District- Sri Ganganagar			
Anupgarh	199	100	99
Gharsana	167	88	79
Karanpur	151	95	56
Padampur	36	30	6
Raisinghnagar	134	85	49
Sri Ganganagar	108	53	55
Sri Vijaynagar	47	28	19
Total	**842**	**479**	**363**
Grand Total	**1206**	**697**	**509**

Appendix VI

(Refer Paragraph: 2.1.10.1)

Statement showing the details of works executed in Border villages beyond 0-10 Km from 0 line under BADP

(₹ in Lakhs)

Block	Works within 0-10 Km from 0 line			Works beyond 10 Km from 0 line			Total Works		
	No. of Work	Amount of FS	Expenditure	No. of Work	Amount of FS	Expenditure	No. of Work	Amount of FS	Expenditure
District-Sri Ganganagar									
Anupgarh	280	2,827.59	2,495.56	2	8.33	8.32	282	2,835.92	2,503.88
Karanpur	267	2,232.13	1,863.09	7	45.33	43.12	274	2,277.46	1,906.21
Sri Ganganagar	303	2,836.63	2,564.33	7	45.21	45.21	310	2,881.84	2,609.54
Gharsana	282	2,297.20	1,956.77	20	254.94	215.42	302	2,552.14	2,172.19
Padamour	81	637.31	622.96	0	0	0	81	637.31	622.96
Raisingnagar	210	2,465.70	1,976.17	18	191.61	177.84	228	2,657.31	2,154.01
Sri Vijaynagar	71	523.72	518.46	30	255.91	255.57	101	779.63	774.03
(blank)	0	0	0	3	56.00	49.60	3	56.00	49.60
Total	**1,494**	**13,820.28**	**11,997.34**	**87**	**857.33**	**795.08**	**1,581**	**14,677.61**	**12,792.42**
District-Jaisalmer									
Jaisalmer	453	7,827.10	6,704.44	135	2,518.12	2,159.76	588	10,345.22	8,864.20
Sam	607	10,509.23	8,116.50	129	3,057.58	2,348.84	736	13,566.81	10,465.34
Total	**1,060**	**18,336.33**	**14,820.94**	**264**	**5,575.70**	**4,508.60**	**1,324**	**23,912.03**	**19,329.54**
District-Barmer									
Gadraroad	102	3,082.08	2,166.06	4	55.00	37.77	106	3,137.08	2,203.83
Chohtan	103	1,585.96	1,306.70	37	920.65	759.56	140	2,506.61	2,066.26
Dhanau	94	1,606.15	1,246.38	8	238.83	205.23	102	1,844.98	1,451.61
Barmer*	0	0	0	16	567.40	376.25	16	567.40	376.25
Ramsar	66	1,042.92	774.47	7	99.88	44.26	73	1,142.80	818.73
Shiv*	0	0	0	5	210.02	167.24	5	210.02	167.24
Sedwa	177	2,956.94	2,520.04	14	293.68	208.54	191	3,250.62	2,728.58
Total	**542**	**10,274.05**	**8,013.65**	**91**	**2,385.46**	**1,798.85**	**633**	**12,659.51**	**9,812.50**
District-Bikaner									
Kolayat	116	2,444.99	1,490.50	85	2,340.32	1,746.01	201	4,785.31	3,236.51
Khajuwala	159	3163.81	2341.85	231	3,644.50	3,025.85	390	6,808.31	5,367.70
Lunkaransar*	0	0	0	1	2.50	NA	1	2.50	NA
Total	**275**	**5,608.80**	**3,832.35**	**317**	**5,987.32**	**4,771.86**	**592**	**11,596.12**	**8,604.21**
Grand Total	**3,371**	**48,039.46**	**38664.28**	**759**	**14,805.81**	**11,874.39**	**4,130**	**62,845.27**	**50,538.67**

Note: *These are non-BADP blocks

Appendix VII

(Refer Paragraph 2.1.10.4)

Statement showing details of availability of facilities in model villages under BADP

Infrastructure	Facilities	Availability of facilities		
		Model Village-Mithrau Block-Chohtan (Barmer)	**Model Village-18P Block-Anupgarh (Sri Ganganagar)**	**Model Village-20BD Block Khajuwala (Bikaner)**
Education Infrastructure	Good educational facility	Not Available	Not Available	Not Available. A digital library constructed under BADP was non-functional. An additional class room was not furnished alongwith WIFI, Computer, furniture, Projector etc. and structure was idle.
	Availability of good teachers	Not Available There was acute shortage of teachers. Against sanctioned strength of 12, eight teachers were available and posts of subject teachers were lying vacant.	Not Available There was acute shortage of teachers. Against sanctioned strength of 15, 10 teachers were available and posts of subject teachers were lying vacant.	Not Available There was acute shortage of teachers. Against sanctioned strength of 12 teachers, seven teachers were available and posts of subject teachers were lying vacant.
	Provision for value education	Not Available	Not Available	Not Available
Social Infrastructure	Cultural Centers	Not Available	Not Available	Available. However, it was not being used for intended purpose and was being used as store room.
	Community Centers	Available	Not Available	Available
	Parks and other amusement facilities.	A park was available	A park was available	A park was available

Infrastructure	Facilities	Availability of facilities		
		Model Village-Mithrau Block-Chohtan (Barmer)	**Model Village-18P Block-Anupgarh (Sri Ganganagar)**	**Model Village-20BD Block Khajuwala (Bikaner)**
Health Care	Health Sub Center with all facilities such as ultrasound, X-ray, path lab., all type of vaccination, maternity center, indoor and outdoor wards etc. Indoor ward may have sufficient number of beds.	A Primary Health Center was available, however, required facilities were not available. Although, CMHO purchased some tools/ equipment under BADP for supply to PHC Mithrau, however, it was observed that the same was not supplied to PHC Mithrau.	A Health Sub Center was available, however, required facilities were not available.	A Health Sub Center was available, however, required facilities were not available. Besides, it was under additional charge of an ANM alongwith other sub-centres in 6 GPs
Health Care	Mobile dispensary, Ambulance etc.	Not Available	Not Available	Not Available
Agriculture	Organic Agriculture	Not Available	Not Available	Not Available
	Training and Counselling for farmers	Not Available	Not Available	Not Available
Water Facilities	Safe drinking water facilities. Infrastructure for safe drinking water may be developed in Nucleus or in any surrounding village. All the surrounding villages shall connected with pipeline for this purpose so that all the surrounding villages shall have safe drinking water	Available	Available	Available
Sanitation	All the villages, the Model village as well as surrounding villages shall be provided with sanitation facilities.	Available	Available	Available
Economic Infrastructure	Food grain market	Not Available	Not Available	Not Available
	Trade Center	Not Available	Not Available	Not Available
	Financial centers and services such as Banks etc.	Not Available	Not Available	Not Available
	Capacity building programme by way of vocational studies & training youth for	Not Available	Not Available	Building available but not being used for

Infrastructure	Facilities	Availability of facilities		
		Model Village-Mithrau Block-Chohtan (Barmer)	**Model Village-18P Block-Anupgarh (Sri Ganganagar)**	**Model Village-20BD Block Khajuwala (Bikaner)**
	self- employment and skill up gradation of artisans, weak farmers etc. skill development in tourism and hospitality, etc. focus attention should be on women folk.			intended purpose.
Economic Infrastructure	Area specific approach keeping in view the economy of scale-Backward Forward integration.	Not Available	Not Available	Not Available
	Any other need based facilities	-	-	-
Mobility/ Communication	The Model/Smart village shall be connected with roads from the nearby main road and further with all the surrounding villages.	Available	Available	Available
	The Model/Smart village shall have a Mobile tower of BSNL so that it can cater the need of the population in the surrounding villages.	Available	Not Available	Available
	Digitalization: IT, CIC hub, etc.	E-mitra service available	Not Available	Not Available
Electricity	Model village will be a power hub where new and renewable energy be generated and also distributed to the surrounding villages.	Not Available	Not Available	Not Available
Housing	Houses for Teachers and other staff and Doctors, para medics etc.	Residential Quarters were available	Residential Quarters were available	Residential Quarters were available.
Solid waste Management. Recycling of sludge water. Rain water harvesting		Not Available	Not Available	Not Available

Appendix VIII

(Refer paragraph: 2.1.10.5(i))

Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Education Sector under BADP

(₹ in lakh)

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
Damaged assets/want of repair						
1	Construction of additional class room and water and toilet facilities at Government Senior Secondary School, Ramjan ki Gafan (2018-19/34265)	Barmer Chohtan	Gram Panchayat-Ramjan ki Gafan	12.00/ 07-02-2019	12.00 Completed	Cracks were found in the walls. Water facility was not found.
2	Construction of additional class room 2 Nos. and water and toilet facilities at Government Senior Secondary School, Aarbi ki Gafan (2018-19/34266)	Barmer Chohtan	Gram Panchayat-Ramjan ki Gafan	17.61/ 07-02-2019	17.61 Completed	Cracks were found in the walls. Water and toilet facility was not found.
3	Construction of additional class room and water facilities at Government Secondary School, Navatala, Jaitmal (2019-20/1581)	Barmer Chohtan	Gram Panchayat-Navatala Jaitmal	6.89/ 01-07-2019	6.89 Completed	Cracks were found in the walls.
4	Construction of additional class room at Government Senior Secondary School, Shobhala, Jaitmal (2019-20/8203)	Barmer Chohtan	Gram Panchayat-Shobhala Jaitmal	10.00/ 09-12-2019	0.10 In Progress	One gate of a room was found broken.
5	Construction of two room verandah in Government Senior Secondary School, 12 H (2017-18/19895)	Sri Ganganagar Anupgarh	Gram Panchayat-12 H	9.00/ 12-06-2017	9.00 Completed	Cracks were found in the ceiling and floor.
6	Boundary wall extension work, Upper Primary School, 6 BGM (16-17/21856)	Bikaner Khajuwala	Gram Panchayat-40 KYD	12.00/ 01-09-2017	12.00 Completed	Cracks were found in boundary wall.
7	Construction of boundary wall Government Primary School, Lambapaar (2017-18/23361)	Jaisalmer Sam	Gram Panchayat-Lunar	8.00/ 01-01-2018	4.00 In Progress	Display board was not available. One side of boundary wall was damaged. No main gate was installed at boundary wall.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
8	Construction of boundary wall, Government Primary School, Dhanana (2019-20/12628)	Jaisalmer Sam	Gram Panchayat-Dhanana	10.00/ 31-03-2020	10.00 Completed	Display Board was not available. Boundary wall was damaged at one side.
9	Construction of teacher's house in Government Upper Primary School, 12 KYD (16-17/19995)	Bikaner Khajuwala	Gram Panchayat-17 KYD	7.5/ 12-05-2016	7.5 Completed	Floor was broken. A high slope found on the ramp which was dangerous. Glasses were not found in the window.
10	Construction of Science Lab in Government Secondary School, Ramjan ki gafan (2017-18/23462)	Barmer Chohtan	Gram Panchayat-Ramjan ki Gafan	9.00/ 14-02-2019	9.00 Completed	Cracks were found and not being used
Idle/Non-Functional assets/unfruitful						
11	Construction of Computer room and Science room at Government Adarsh Senior Secondary School Shobhala, Jaitmal (2017-18/23447)	Barmer Chohtan	Gram Panchayat-Shobhala Jaitmal	18.00/ 12-03-2018	17.73 Completed	There is no science faculty in the school but the rooms were being taken in general use.
12	Construction of additional classroom and Science Lab at Government Senior Secondary School, Navatala, Jaitmal (2017-18/23408)	Barmer Chohtan	Gram Panchayat-Navatala Jaitmal	18.00/ 14-02-2018	18 Completed	There was no Science faculty in the school.
13	Construction of Computer room at Government Secondary School, Ramjan ki gafan (2017-18/23471)	Barmer Chohtan	Gram Panchayat-Ramjan ki Gafan	9.00/ 14-02-2019	9 Completed	Cracks were found and room was not being used.
14	Sports ground construction, Government Secondary School, 8KYD (16-17/20797)	Bikaner Khajuwala	Gram Panchayat-8 KYD	11.50/ 23-12-2016	11.50 Completed	Sports ground was not being used and only shed is found and there were shrubs grown in the ground.
15	Teacher housing construction, Government Secondary School, 2 KLD (17-18/25642)	Bikaner Khajuwala	Gram Panchayat-2 KLD	8.00/ 01-01-2018	8 Completed	Houses were not allotted to anyone and thus not being used.
16	Science laboratory and library room construction work in Government Middle School, 8 KYD (17-18/25783)	Bikaner Khajuwala	Additional District Coordinator RMSA	19.64/ 22-01-2018	16.75 Completed	The asset was found not being used.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
17	Construction of Playground in Government Primary School, 3 PHM (19-20/7066)	Bikaner Khajuwala	Gram Panchayat-7 PHM	15.00/ 22-10-2019	15 Completed	Only shed was found, Track was not found.
18	Construction work of digital library	Bikaner Khajuwala	Gram Panchayat-20 BD	15.00/ 27-11-2017	14.99 Completed	Computer and furniture are kept scattered and not being used.
19	Construction work of classroom, two hall & verandah	Bikaner Khajuwala	Gram Panchayat-17 KYD	12.00/ 04-01-2019	11.99 Completed	No Electricity connection found. Light fitting is not in proper condition. No pipe found for water drainage on the Roof. Glasses not found in the window
20	Construction of computer room with verandah, Government Upper Primary School, 27 BD	Bikaner Khajuwala	Gram Panchayat-2 KWM	7.5/ 12-12-2017	7.47 Completed	No Electricity connection found. Computers were not installed.
21	Construction of E-library at Senior Secondary School, Tejpala (2018-19/808)	Jaisalmer Sam	GP Tajpala	10.00/ 11-07-2018	9.69 Completed	E-library was not being used for intended purpose and was lying vacant.
22	Construction of additional classroom in Government Primary School at Chouhani (2016-17/16293)	Jaisalmer Sam	Gram Panchayat-Dev	5.00/ 27-10-2016	5 Completed	Display board was not available Additional classroom was not in use.
23	Construction of Library room at Government Senior Secondary School, Lunar (2017-18/18766)	Jaisalmer Sam	Gram Panchayat-Lunar	12.45/ 01-01-2018	12.45 Completed	Library room was not being used for intended purpose and lying vacant.
24	Construction of additional classroom, Government Primary School, Kharaghanda, Khabdela (2018-19/29554)	Jaisalmer Sam	Gram Panchayat-Harnau	10.00/ 08-03-2019	10 Completed	Display Board was not available No teacher was posted in the school. As such school was not functional. Old building was damaged and additional class room constructed was locked and not being used for intended purpose as the keys were in custody of a private person.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
25	Construction of additional classroom, Government Primary School, Murar (2018-19/29557)	Jaisalmer Sam	Gram Panchayat-Harnau	10.00/ 08-03-2019	9.69 Completed	Display Board was not available. No teacher was posted in the school. As such school was not functional. Old building was damaged and additional class room constructed was vacant and not being used for intended purpose.
26	Construction of Computer room at Government Senior Secondary School, Raymala (2017-18/18779)	Jaisalmer Sam	Gram Panchayat-Raymala	9.82/ 26-12-2017	9.82 Completed	Computer room was idle and not being used for intended purpose. One computer room, one Arts and Craft room and one Library room was also constructed under *Samgra Siksha Abhiyan*, in the year 2018-19. Thus, there was duplication of works without assessing actual needs.
Assets not being used for intended purpose/personal use						
27	Construction of library in Government Higher Secondary School, 3PWM (2016-17/12896)	Bikaner Khajuwala	Gram Panchayat-3 PWM	10.00/ 15-09-2016	10 Completed	Library is being used as residence. Balcony was found broken and cracks were also found.
28	Construction of 2 additional classroom in Government Primary School, Nayatala (2019-20/12629)	Jaisalmer Sam	Gram Panchayat-Harnau	11.00/ 31-03-2020	11 Completed	Display Board was not available. Against 2 additional classroom, only one class room was constructed. Additional class room constructed was being used by a teacher for residential purpose and not being used for intended purpose.
29	Purchase of Computer with furniture Government Senior Secondary School, 18 P (2017-18/12406)	Sri Ganganagar Anupgarh	Gram Panchayat-18 P	5.00/ 07-07-2017	5 Completed	Seven computers were found instead of ten. One computer was installed at teachers' home and another one is in Principal room.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
						They are not being used by the students.
30	Construction of Computer lab at Government Senior Secondary School (2018-19/13455)	Jaisalmer Sam	Gram Panchayat-Tejpala	25.00/ 11-07-2018	24.67 Completed	Computer lab was not used for intended purpose and being used by the teaching staff for residential purpose.
31	Construction of additional classroom in Government Primary School, Khyala Math (2017-18/23363)	Jaisalmer Sam	Gram Panchayat-Myazlar	5.5/ 05-02-2018	5 In progress	Display Board was not available. Additional room constructed was not used for intended purpose and was used by someone for personal use.
32	Construction of Computer room at Government Senior Secondary School, Myazlar (2018-19/29458)	Jaisalmer Sam	Gram Panchayat-Myazlar	9.82/ 08-03-2019	9.82 Completed	Display Board was not available. Computer room was not being used for intended purpose and was being used as store room.
Incomplete/Improper site selection						
33	Construction of Library room and Girls toilet at Government Senior Secondary School, Raymala (2019-20/1993)	Jaisalmer Sam	Gram Panchayat-Raymala	13.95/ 26-12-2017	10 In progress	No Display board was available on site. On the date of physical verification work was stopped and was incomplete since long time.
34	Construction of boundary wall, Government Primary School, Sbhaiyo ki dhani, Shahgarh (2018-19/29525)	Jaisalmer Sam	Gram Panchayat-Shahgarh	5.00/ 08-03-2019	2.5 In progress	Work was not completed and in progress.
35	Construction of Interlocking kharanja at Government Primary School to Rathodo ka vas, Kirt singh ki Dhani (2018-19/29542)	Jaisalmer Sam	Gram Panchayat-Myazlar	5.00/ 08-03-2019	5 Completed	Display Board was not available. Nali was not constructed. Stone masonry work was not done and proper slopes were also not given. Interlocking kharanja road was not connected with main road.
36	Construction of three additional class room in Government Primary School, Balidad ki basti Dhanana (2018-19/29475)	Jaisalmer Sam	Gram Panchayat-Dhanana	16.50/ 08-03-2019	8.25 In progress	Three doors were made whereas as per Technical Sanction there were six doors.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
37	Construction of two additional classroom in Government Primary School, Dhanana (2018-19/29516)	Jaisalmer Sam	Gram Panchayat-Dhanana	10.00/ 08-03-2019	5 In progress	Display Board was not available Work was stopped and incomplete on the date of physical verification.
Construction not as per specification /defective						
38	Teacher housing construction work, 12 KYD	Bikaner Khajuwala	Gram Panchayat- 17 KYD	8/ 22-05-2018	8 Completed	A high slope found on the ramp and tiles not present. Glasses not found in the window
39	Construction of additional classroom in Government Primary School, Lale ki basti, Dhanana (2018-19/29480)	Jaisalmer Sam	Gram Panchayat-Dhanana	5.5/ 08-03-2019	5.5 Completed	One door and one window was made whereas as per Technical Sanction there was one door and three window.

Appendix IX

(Refer paragraph: 2.1.10.5(ii))

Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Health Sector under BADP

(₹ in lakh)

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
Damaged/ Want of Repairing						
1	Construction of boundary wall, Health Sub Center, Lunar (2018-19/794)	Jaisalmer Sam	Gram Panchayat– Lunar	8.00/ 30-07-2018	8 Completed	One side of boundary wall was damaged. No main gate was installed at boundary wall.
2	Construction of ward and labor room in Primary Health Center (PHC), Mithadau (2017-18/13021)	Barmer Chohtan	PWD-Chohtan	30.00/ 30-10-2017	28.12 Completed	Water collects on the roof and drainage was not working. Display board was not found.
Idle/Non-functional/unfruitful						
3	Construction of 10 bedded AC Hospital in village 35-A near BOP Kailash (2019-20/332)	Sri Ganganagar Anupgarh	Executive Engineer, PWD-Anoopgarh	30.00/ 28-05-2019	11.23 In Progress	The hospital was not being used.
4	Construction of 10 bedded AC Hospital in village 27-A near BOP Kailash (2019-20/333)	Sri Ganganagar Anupgarh	Executive Engineer, PWD-Anoopgarh	30.00/ 28-05-2019	23 Completed	The hospital was found closed and not being used by the general public. It was not being maintained.
5	Construction of Labor room, Sub Health Centre, 18 P (2017-18/12442)	Sri Ganganagar Anupgarh	Gram Panchayat-18 P	10.00/ 07-07-2017	10 Completed	Equipment of labor room not installed.
6	Construction work of sub-centre with ANM quarter and maternity home	Bikaner Khajuwala	Gram Panchayat-20 BD	10.00/ 19-07-2017	10 Completed	The building was closed and not being used.
7	Construction work of Maternity home 17 KYD	Bikaner Khajuwala	Gram Panchayat-17 KYD	10.00/ 06-02-2018	10 Completed	Gate and toilets are broken and not being used.
8	Maintenance Work A.N.M. Quarter Lunar (2016-17/14876)	Jaisalmer Sam	Gram Panchayat– Lunar	5.00/ 19-10-2016	2.5 In progress	Display Board was not available. ANM quarter was damaged and in bad condition. Maintenance was not done in the quarter.
Assets not being used for intended purpose/ personal use						
9	Construction of Labor Room in Primary Health Centre, Myazlar (2016-17/14871)	Jaisalmer Sam	Gram Panchayat– Myazlar	8.00/ 11-11-2016	8 Completed	No stairs/ramp was constructed at Labour Room. Construction material was kept in front of Labour room. Labour room was used as store room and not being used for intended purpose.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
10	Construction of mini two wards Hospital building with one cool room, staff office and MO room with toilets, Ghotaru (2017-18/13281)	Jaisalmer Sam	Station Commander, Army, Jaisalmer	30.00/ 28-08-2017	30 Completed	Display Board was not available. No doctor/Medical staff was posted in the hospital. The building was not being used for hospital purpose and instead it was being used by the Army personnel's for residential purpose.
11	Construction of MI Room at Bachiyachore (2020-21/847)	Jaisalmer Sam	SE, PWD-II, Jaisalmer	25.00/ 25-06-2020	12.50 In progress	Display board was not available. MI hospital room was not being used for intended purpose as no hospital staff was posted.
Incomplete/Improper site Selection						
12	Construction of MI Room at village sadewala (2019-20/1958)	Jaisalmer Sam	BSF North Jaisalmer	30.00/ 09-08-2019	12.50 Incomplete	No Display board of BADP was available on site. On the date of inspection, no construction work was in progress at site. Work was incomplete and keys were in possession of contractor. It was further observed that site selection was not proper as the construction was done in water logging area and a nala was passing under road towards the construction site. Also, construction of plinth level was below the level of road.

Appendix X

(Refer paragraph: 2.1.10.5(iii))

Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Agriculture and Allied Sector under BADP

(₹ in lakh)

S. No.	Detail Name of work Inspected (Work ID)	Distric/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
Damaged assets/ want of repair						
1	Construction of Veterinary Sub-Centres, Mithadau (2017-18/13040)	Barmer Chohtan	Gram Panchayat-Mithadau	10.00/ 10-10-2017	10 Completed	There were cracks in the walls. There was no water system for the animals. Travis was not installed.
Idle/Non-functional assets/ unfruitful						
2	Creation of Animal Sub Centre (2016-17/12889)	Bikaner Khajuwala	Gram Panchayat-2 KLD	10.35/ 20-09-2016	10.35 Completed	Electricity connection was not available and building was not being used.
3	Construction of Animal Sub Centre 34 KYD (2016-17/12900)	Bikaner Khajuwala	Gram Panchayat-34 KYD	10.35/ 15-09-2016	10.34 Completed	No staff was posted and hence the sub centre was not being used.
4	Construction of Animal Sub Centre, Anandgarh (16-17/12956)	Bikaner Khajuwala	Gram Panchayat-Anandgarh	10.85/ 20-09-2016	10.80 Completed	No staff posted there hence not being used
5	Construction of residential quarter for staff at Veterinary Sub Centre, Tejpala (2018-19/801)	Jaisalmer Sam	Gram Panchayat-Tejpala	15.00/ 11-07-2018	14.99 Completed	Residential quarter was lying vacant.
6	Construction of residential house for veterinary doctor and staff at Veterinary Hospital, Myazlar (2018-19/778)	Jaisalmer Sam	Gram Panchayat-Myazlar	15.00/ 11-07-2018	15 Completed	Display Board was not available. Residential house for veterinary doctor and staff at Veterinary Hospital was vacant and not used since its completion.
7	Water course plantation, 7 DND, Dhanana (2016-17/16100)	Jaisalmer Sam	DDP IGNP Jaisalmer	9.5/ 15-12-2016	9.5 Completed	Display Board was not available. Plantation work was done in the year 2015 in 20 Hectare area and maintenance was done upto September 2019. Thereafter, maintenance of khala plantation was not being done. Consequently, most of the plants could not survive as seen in the physical verification.
8	SDS 0-5 RD, Longewala Minor, Longewala (2016-17/16096)	Jaisalmer Sam	DDP IGNP Jaisalmer	6.33/ 15-12-2016	6.33 Completed	Display Board was not available. There was no fencing on plantation side and no guard was posted for security of plants. Plantation work was done in the year 2014 in 50

S. No.	Detail Name of work Inspected (Work ID)	Distric/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
						hectare area and maintenance was done upto year 2017-18 (Third year of maintenance). Thereafter, maintenance of plantation was not being done. Consequently, most of the plants could not survive and only some small plants of Vilayati Babool survived as seen in the physical verification.
9	SDS Hushen Ki Dhani, 25 Ha. Longewala (2016-17/16094)	Jaisalmer Sam	DDP IGNP Jaisalmer	2.64/ 09-09-2016	2.64 Completed	Display Board was not available. There was no fencing on plantation side and no guard was posted for security of plants. Plantation work was done in the year 2014 in 60 hectare area and maintenance was done upto year 2017-18 (Third year of maintenance). Thereafter, maintenance of plantation was not being done. Consequently, most of the plants could not survived and only some small plants of Vilayati Babool survived as seen in the physical verification.
10	SDS Samde khan ki dhani, 60 Ha., Longewala (2016-17/16098)	Jaisalmer Sam	DDP IGNP Jaisalmer	3.17/ 15-12-2016	3.17 Completed	Display Board was not available. There was no fencing on plantation side and no guard was posted for security of plants. Plantation work was done in the year 2014 in 60 hectare area and maintenance was done upto year 2017-18. Thereafter maintenance of plantation was not being done. Consequently, most of the plants could not survived and only some small plants of Vilayati Babool survived as seen in the physical verification.
11	WC Plantation Chack 12 ATD, 10 Ha., Bandha (2017-18/31385)	Jaisalmer Sam	DDP IGNP Jaisalmer	4.75/ 09-04-2018	4.75 Completed	Plantation work (5000 plants) was done in the year 2016-17 in 10 Hectare area and maintenance was done upto year 2018-19. Thereafter maintenance of khala plantation was not being done. Most of the plants on both side of khala could not survive as seen in the physical verification.

S. No.	Detail Name of work Inspected (Work ID)	Distric/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
Incomplete/Improper site selection						
12	Construction of Water Course SN. 137/24 Total Lt 2, Murbba 8 K-B (2017-18/24224)	Sri Ganganagar Anupgarh	Gram Panchayat-8 KB	4.78/ 15-12-2017	4.28 Completed	After construction of water course in 660 ft., the work was stopped due to stay order. Display board was not found.
13	Ambulance for wild animals (2019-20/8778)	Jaisalmer Sam	DDP Jaisalmer	12.00/ 26-12-2019	0.1 Started	A Vehicle make Bolero Camper purchased on 28-07-21 for ₹ 7,92,829 however, it was yet to be converted as Ambulance for wild animal by modification of vehicle even after lapse of 18 months from sanction. Purchases of vehicle without any structure of ambulance are not permissible under BADP.
Inadmissible work						
14	Water Course Plantation, 1,4,5 MRD 5, Ghotaru (2016-17/16079)	Jaisalmer Sam	DDP IGNP Jaisalmer	4.75/ 15-12-2016	4.75 Completed	Works were shown sanctioned for Ghotaru GP Shahgarh area whereas works were executed in GP Bandha which was beyond 50 KM from 0 line 1st habitation. Thus, the work was inadmissible
15	Construction of Rain Water Harvesting Structure (RWHS) and establishment and maintenance in Ny. 6 RMM, Dittowala Bandha (2018-19/29432)	Jaisalmer Sam	DDP IGNP Jaisalmer	25.00/ 09-03-2019	21.05 Completed	Water supplied from canal was being stored for drip irrigation of pomegranate and *ber* tree plantation which was fenced in adjoining area of water storage tank. Expenditure on fencing: ₹ 7,99,053 and on fertilizer: ₹ 29,400 done in aforesaid work was not allowable under BADP. Further, no revenue was generated from Pomegranate and *ber* tree even after fertilizer treatment and pomegranate fruit crop was spoiled. Also, Pump installed was out of order due to want of repair and no electricity connection was installed for aforesaid irrigation work. Area of forest land (12.5 hectare) was not identifiable as the no fencing was done and nearby area was surrounded by murabas of other farmers. Construction of RWHS was sanctioned whereas a water storage tank without catchment area was constructed in the year 2019-20. Display Board was not available.

Appendix XI

(Refer paragraph: 2.1.10.5(iv)(a))

Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Infrastructure-I sector under BADP

(₹ in lakh)

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
Damaged/Want to Repairing						
1	Construction of CC block road, 17 KYD Abadi	Bikaner Khajuwala	Gram Panchayat- 17 KYD	20.00/ 01-01-2018	19.99 Complete	Uprooted blocks were lying at various places and were also found damaged on the side of the road.
2	Construction of Bituminous (BT) road Myazlar Pocheena road to Shyam Singh/Maha Singh ki Dhani 1.5 km (2018-19/29309)	Jaisalmer Sam	XEN, PWD II Jaislamer	31.50/ 18-01-2019	22.56 Completed	BT road was completed and was under Defect Liability Period (DLP). But it was observed that there were various potholes on road and road was damaged at various intervals. Maintenance was not being done. Further, shoulder were not proper, side slope were not given.
3	Pocheena village to Amar Singh ki dhani km 0/0 to 5/0 (2017-18/31639)	Jaisalmer Sam	XEN, PWD II Jaislamer	105.00/ 22-03-2018	104.59 Completed	
4	Construction of BT road from A/R Changaniyo ki basti 1 km (2019-20/12305)	Jaisalmer Sam	XEN, PWD II Jaislamer	21.00/ 26-02-2020	16.79 Completed	
5	Construction of BT road Panne Singh ki dhani, 2 km (2018-19/29302)	Jaisalmer Sam	XEN, PWD II Jaislamer	42/18-01-2019	29.54 Completed	
6	Construction of BT road Raghwa to Kalra kua 3.5 km (2017-18/23178)	Jaisalmer Sam	XEN, PWD II Jaislamer	73.50/26-12-2017	51.25 Completed	There were various potholes on road and road was damaged at various intervals. Maintenance was not being done. Further, as per MB (page no. 99) 4 Culverts/Bridge of ₹ 1,46,088 were constructed on road however work of constructing culverts was not done.
7	Construction of BT road Naya Kerla to Udai Singh ki dhani 1.5 km (2017-18/23186)	Jaisalmer Sam	XEN, PWD II Jaislamer	31.50/ 26-12-2017	25.14 Completed	There were various potholes on road and road was damaged at various intervals. Maintenance was not being done. Shoulders were not proper, side slope was not given.
8	Renewal of Myazlar Pocheena road to Binjraj ka Tala km 0/0 to 1/250	Jaisalmer Sam	XEN, PWD II Jaislamer	15.00/ 22-03-2018	11.72 Completed	BT road was completed and was under Defect Liability Period (DLP). But it was observed that there were various potholes on road

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
	(2017-18/31439)					and road was damaged at various intervals. Maintenance was not being done. Further, shoulder were not proper, side slope were not given.
9	Main road to Dhanana road 0.50 km (2016-17/14848)	Jaisalmer Sam	XEN, PWD II Jaislamer	13.47/ 11-11-2016	7.77 Completed	There were various potholes on road and road was damaged at various intervals.
10	Construction of BT road from Raghwa to Kalra kuwa ki dhani 3 km (2016-17/14849)	Jaisalmer Sam	XEN, PWD II Jaislamer	75.00/ 27-10-2016	58.8 Completed	
11	Construction of BT road 40 RD Aasutar road to DTSM bridge 4 km (2018-19/29243)	Jaisalmer Sam	XEN, PWD II Jaislamer	84.00/ 18-01-2019	69.68 Completed	BT road was completed and was under Defect Liability Period (DLP). A culvert was laid, however road on the culvert side was badly damaged. There were various potholes on road and road was damaged at various intervals. Maintenance was not being done.
12	Construction of CC block road from Damar road to Co-operative godown (16-17/23624)	Bikaner Khajuwala	Gram Panchayat- 25 KYD	14.00/ 02-02-2017	14 Completed	Cracks were found on the road. Display board was not found.
13	Bridge construction Rd 11 25 Canal on 3 KJD (16-17/24008)	Bikaner Khajuwala	Gram Panchayat- 22 KYD	15.00/ 17-02-2017	13.8 Completed	
14	Construction of CC road water to new aabadi ki aur, 18 P (2017-18/9934)	Sri Ganganagar Anupgarh	Gram Panchayat 18 P	13.88/ 14-06-2017	13.88 Completed	There were potholes and cracks on the road.
15	Construction of kharanja road H minor to aabadi hisham ki 11 H (2017-18/25139)	Sri Ganganagar Anupgarh	Gram Panchayat 12 H	12.00/ 13-12-2017	12 Completed	Kharanja was found broken. Display board was not found.
16	Construction of BT ring road Ghantiyalee 1 km (2018-19/29303)	Jaisalmer Sam	XEN, PWD II Jaislamer	21.00/ 18-01-2019	15.60 Completed	BT road was completed and was under Defect Liability Period (DLP). There were various potholes on road.
17	Construction of Interlocking kharnja at Amad ki dhani, Dhanana (2019-20/1796)	Jaisalmer Sam	Gram Panchayat Dhanana	5.00/ 30-07-2019	5 Completed	Interlocking road was badly damaged and there was grass grown in middle of roads. Nali was not constructed. Display board was not available.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
18	Construction of CC road with Nali Panchayat Ghar (2019-20/1917)	Jaisalmer Sam	Gram Panchayat Harnau	5.00/ 30-07-2019	5 Completed	Expansion joints were not given on the CC road and as a result the road was badly damaged and concrete was crumbled. Nali was not constructed. Display board was not available
19	Interlocking road Gaad singh ke ghar to Ummed Singh ke ghar tak (2018-19/791)	Jaisalmer Sam	Gram Panchayat Lunar	15.00/ 30-07-2018	7.50 Completed	Interlocking road was badly damaged. Stone masonry was not done and proper slopes were also not given. Nali was not constructed. Display Board was not available.
20	Construction of BT road main road to Satto ki dhani (2016-17/25917)	Jaisalmer Sam	XEN, PWD II Jaisalmer	75.00/ 28-02-2017	48.98 Completed	There were various potholes on road and road was damaged at various intervals. Display board was not available.
21	Asutar road to Chak aabadi 9 10 ATD Asutar (2016-17/14862)	Jaisalmer Sam	XEN, PWD II Jaislamer	137.00/ 27-10-2016	91.62 Completed	There were various potholes on road and road was damaged at various intervals. A culvert was laid, however road on the culvert side was badly damaged. Display board was not available.
22	CC Block road construction, Revenue village 1 KJD (16-17/12897)	Bikaner Khajuwala	Gram Panchayat- 3 PWM	15.00/ 15-09-2016	14.99 Completed	Road was found damaged and display board was also not found.
23	Construction of BT road Goharka Tala to Bhuramal ki dhani (2016-17/16713)	Barmer Chohtan	PWD-Chohtan	146.97/ 16-11-2016	95.71 Completed	The road was broken at various places and shoulders were also found damaged.
24	CC Block road construction work 6 BDA main road to water works diggy 6 BDB (18-19/32474)	Bikaner Khajuwala	Gram Panchayat- 8 KYD	20.00/ 19-12-2018	20 Completed	The CC blocks were uprooted and broken on the side of the road and were lying at many places.
25	Construction of internal roads and drains in Mithadau (2017-18/13057)	Barmer/ Chohtan	Gram Panchayat-Mithadau	36.80/ 10-10-2017	36.80 Judgemental	The drain was filled with soil, so half of the drain was not being used for drainage work. Cracks were found at some places in the drain, there is no system of cleaning in the drain, the drain is not connected to the end.
26	Construction of CC road from main road to Kodecho Meghwalo ka pada GP Ramzan	Barmer/ Chohtan	Gram Panchayat-Ramjaan ki Gafan	10.00/ 14-02-2018	10 Completed	The grit was uprooted at some places. And there were cracks at many places. Display board was also not found.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
	ki gafan (2017-18/23414)					
27	Construction of C.C. road from main road to Sub-centre Shobhala Jaitmal (2017-18/23418)	Barmer Chohtan	Gram Panchayat-Shobhala Jaitmal	9.00/ 24-01-2018	9 Completed	The grit was uprooted at some places. And there were cracks at many places. Display board was also not found.
28	Construction of CC Road from Kishan kumar house to Jangir Singh house	Bikaner Khajuwala	Gram Panchayat- 17 KYD	20.00/ 06-02-2018	19.99 Completed	The road is uprooted and there were various potholes.
Incomplete and Improper site Selection						
29	Construction of Interlocking kharanja with Nali at Dhanana Road to Dulle ka vas Jakab Fakir ki dhani (2019-20/1829)	Jaisalmer Sam	Gram Panchayat Dhanana	10.00/ 30-07-2019	10 Completed	Nali was not constructed. Interlocking Kharanja road was not connected with main road. Display board was not available
30	Construction of Interlocking kharanja with Nali at Ajij/Shale Mohmed ka vas (2019-20/1831)	Jaisalmer Sam	Gram Panchayat Dhanana	10.00/ 30-07-2019	10 Completed	Nali was not constructed. Interlocking Kharanja road was not connected with main road. Display board was not available
31	Construction of Interlocking Kharanja with Nali, 2 GDM 8 1/51 Hamiron ki basti (2016-17/15993)	Jaisalmer Sam	Gram Panchayat Sam	10.00/ 11-11-2016	9.97 Completed	Nali was not constructed. Interlocking road was badly damaged at intervals. Stone masonry was not done and proper slopes were also not given. Interlocking road was not connected with main road. Display board was not available.
32	Construction of BT road Raghwa Kalra Kua 4 km (2018-19/29246)	Jaisalmer Sam	XEN, PWD II Jaisalmer	84.00/ 18-01-2019	67.89 Completed	As per MB (page no. 98) Culverts/Bridge of ₹ 1,09,604 were constructed on road however work of constructing culverts was not done. There were linings on Road. BT road work was completed and road was under DLP. Road was damaged at various intervals and shoulders were broken.
33	Construction of BT road from Village Jessio to BOP Jessio (2020-21/844)	Jaisalmer Sam	XEN ,PWD II Jaisalmer	40.00/ 25-06-2020	10 In Progress	BT Road work was incomplete even after expiry of stipulated period of completion i.e 16-12-2020. Notices were issued to contractor for completion.
34	Construction of Interlocking Kharanja with Nali at Saluno ki Dhani Main Road	Jaisalmer Sam	Gram Panchayat Dhanana	10.00/ 19-10-2016	10 Completed	Nali was not constructed. Interlocking road was badly damaged. Interlocking Kharanja road was not connected with main

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
	to 5 DND B Dhanana (2016-17/15991)					road. Display board was not available.
35	Construction of Interlocking Momdau (2019-20/1913)	Jaisalmer Sam	Gram Panchayat Shahgarh	5.00/ 09-08-2019	2.5 Completed	Nali was not constructed. Stone masonary was not done and proper slopes were also not given. Interlocking road was badly damaged. Interlocking Kharanja road was not connected with main road. Display board was not available.
36	Interlocking Kharanja with nali Veer Singh ki dhani to Hukum Singh ki dhani (2019-20/1923)	Jaisalmer Sam	Gram Panchayat Myazlar	5.00/ 20-08-2019	3.94 Completed	Nali was not constructed. Stone masonry was not done and proper slopes were also not given. Display board was not available.
37	Construction of BT road from Main Road to Mahavir ki Dhani Murba No. 110-63, 2 Km (2019-20/12292)	Jaisalmer Sam	XEN, PWD II Jaisalmer	42.00/ 26-02-2020	11 Incomplete	On the date of physical verification, work was stopped. Only 900 meter road was constructed and thereafter work was stopped due to land dispute as explained by the AEN PWD. Display board was not available.
Construction not as per specification/ defective						
38	Construction of BT road Chak No. 10 KSR Murba No. 188/01 Leelawati ki Dhani Tak (2018-19/29312)	Jaisalmer Sam	XEN, PWD II Jaisalmer	42.00/ 18-01-2019	28.90 Completed	As per MB (page no. 98), 8 Culverts/Bridge of ₹ 1,46,139 were constructed on road however work of constructing only one culvert was done. Against 2 km road only 1.4 km road was constructed whereas as per MB 2 km road was constructed. BT road work was under DLP. Road was damaged at various intervals and shoulders were broken.
39	Construction of BT road Padma Ram/ Loona Ram ki Dhani 10 KSR to Chak No. 10 KSR Murba No. 188/01 Meghwalon ki Dhani 1.0 Km (2017-18/23189)	Jaisalmer Sam	XEN, PWD II Jaisalmer	21.00/ 26-12-2017	15.11 Completed	As per MB (page no. 99) 2 Culverts/Bridge of ₹48,696 were constructed on road however work of constructing one culvert was done which was also filled with soil. There were various potholes on road.
40	Construction of BT road Ring road to Khyala Math 2 km (2018-19/29247)	Jaisalmer Sam	XEN, PWD II Jaisalmer	42.00/ 18-01-2019	33.29 Completed	It was observed that two (15 Mtr.) culverts were laid, however culverts were not constructed/designed properly and placed at proper places for cross drainage. One culvert was filled with soil and choked and another one

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
						was also damaged. Shoulders were not proper and side slope was not given. BT road work was completed and road was under DLP. However, there were various potholes on road and road was damaged at various intervals. Maintenance was not being done.
41	Incomplete construction of BT Road Chak No. 4, 9 SLD Murba No. 10/60 Premratan ki dhani (2017-18/23166)	Jaisalmer Sam	XEN, PWD II Jaisalmer	21.00/ 18-01-2019	16.55 Completed	As per MB page no. 97, 3 culvert amounting ₹ 54,802 were constructed for cross drainage, however only one culvert was actually constructed which was choked. Shoulders were not proper and side slope was not given. BT Road work was completed and road was under DLP. However, there were various potholes on road and road was damaged at various intervals. Maintenance was not being done.
42	Construction of BT Road Tanot to Natthuwala Road 1 Km (2018-19/29304)	Jaisalmer Sam	XEN, PWD II Jaisalmer	21.00/ 18-01-2019	15.40 Completed	Provision of four culvert in 1 km road for ₹ 36,535 was made, however, work of culvert was not done. Display board was available on site but it was blank.
43	Renewal of Sadhna to 6-7 KSR road 4 km (2018-19/30378)	Jaisalmer Sam	XEN, PWD II Jaisalmer	44.00/ 18-01-2019	42.32 Completed	Shoulders were not constructed properly.
44	Construction of BT Road Chak No. 4, 9, SLD Murba No. 10/60 Premratan ki Dhani 1 Km (2017-18/23189)	Jaisalmer Sam	XEN, PWD II Jaisalmer	21.00/ 26-12-2017	15.10 Completed	As per MB page no. 97, three culvert amounting ₹ 54,802 were constructed for cross drainage, however no culvert was actually constructed. BT Road work was completed and road was under DLP. There were various potholes on road and road was damaged at various intervals. Maintenance was not being done. Shoulders were not proper and side slope was not given. Display Board was not available.
45	Construction of Interlocking Kharanja with Nali at Main Road to Atal Seva kendra Shahgarh (2016-17/15825)	Jaisalmer Sam	Gram Panchayat Shahgarh	10.00/ 11-11-2016	10 Completed	Nali was not constructed. Stone masonry was not done and proper slopes were also not given. Display Board was not available.

Appendix XII

(Refer paragraph: 2.1.10.5(iv)(b))

Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Infrastructure-II Sector under BADP

(₹ in lakh)

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
Damaged/Want of Repairing						
1	Laying and connecting of pipeline for drinking water improvement gravity main line and RWR 6KJD Village 6KJD (2016-17/12881)	Bikaner Khajuwala	Executive Engineer, PHED (District Rural, Block-II), Bikaner	60.00/ 30-11-2016	45.19 Completed	Diggi wall was broken and pump was not installed. Display board was not found.
2	Construction of Water Harvesting Structure (2017-18/12295)	Sri Ganganagar Anupgarh	Gram Panchayat-18 P	3.06/ 07-07-2017	3.06 Completed	Cracks were found in water harvesting structure.
3	Construction and commissioning of 50 KL GLR and providing, laying and jointing of pipeline from Asutar to Badhu ki dhani, Dittowala, Bandha (2019-20/8745)	Jaisalmer/ Sam	Executive Engineer, PHED (District), Jaisalmer	10.00/ 26-12-2019	6.84 Completed	Plinth protection was poor and badly damaged. Display board was not available.
4	Construction and commissioning of Tubewell, CWT, Pipeline, GLR/CWR near village Harda (2018-19/1706)	Jaisalmer/ Sam	Executive Engineer, PHED (District), Jaisalmer	30.00/ 11-07-2018	24 In progress	Plinth protection was damaged. There were leakages in the CWR. Display board was not available.
5	Proposal for water supply arrangment at Haji Basaya ki dhani, Loonar (2019-20/12316)	Jaisalmer/ Sam	Executive Engineer, PHED (City), Jaisalmer	17.00/ 26-02-2020	12.09 Completed	Plinth protection was poor and damaged. Water taps were broken.
6	Proposal for water supply arrangment at Ise ki dhani-Dabri, Loonar (2019-20/12318)	Jaisalmer/ Sam	Executive Engineer, PHED (City), Jaisalmer	15.00/ 26-02-2020	10.76 Completed	
7	Construction of GLR and Pipeline at Bhawaru Bheel KD, Punjaram Bheel KD and construction of Diggi at 4 DTM Shahgarh	Jaisalmer/ Sam	Executive Engineer, PHED (District), Jaisalmer	35.00/ 26-02-2018	29.72 Completed	Diggies constructed at 4 DTM and Bhakhre ki dhani were damaged. Pipeline connected in canal was at height in the canal at Bhakre ki dhani and water was not reaching in diggi properly. GLR

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
	(2017-18/22711)					was not functional. Works were shown sanctioned for GP Shahgarh area whereas works were actually constructed in GP Banda which was beyond 50 KM from 0 line 1st habitation. Residential Quarter was not found constructed at 40 RD. Display Board was not available.
8	Supply of trolley mounted lowering machine along with vehicle for various HW in border area to restore water supply immediately 2 Nos GP Harnau, Tanot, Netsi, Sultana and Jawaharnagar (2016-17/15354)	Jaisalmer/ Sam	Executive Engineer, PHED (District), Jaisalmer	60.00/ 27-10-2016	45.19 Completed	Although 2 trolley mounted lowering machine along with vehicle were purchased, driver on vehicle was not posted and vehicle was being run by a group D staff member. One lowering machine was not in order due to requirement of repair work and another machine was sent on Tanot side for work by the same group D staff. Logbook of vehicle was not made available. Display Board was not available on trolley mounted lowering machine along with vehicle.
9	Construction and Commissioning of Gravel Packed Hand pump 10 Nos at Canal Area of Harnau Panchyat in Border Area, Harnau (2018-19/1702)	Jaisalmer/ Sam	Executive Engineer, PHED (District), Jaisalmer	10.00/ 11-07-2018	10 Completed	Out of 8 hand pump constructed, seven hand pumps could be identified by the departmental personnel's of PHED. Of these 7 hand pumps, 2 hand pumps (at near primary school and at Jhaliria) were non-functional. Display board/Hand pump no. were not marked with details.
Idle/Non-functional/unfruitful						
10	Construction and Development of open well, New Jhalaria (2019-20/1966)	Jaisalmer/ Sam	Gram Panchayat Harnau	5.00/ 30-07-2019	5 Completed	Water pulling rally was not installed on the open well. Open well was not being used and kept as reserve water source for BSF. Another open well was available nearby for water supply through tanker. Display board was not available.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
11	Construction and Development of 03 No open well Karta, Chimkra and Thoroi (2019-20/2076)	Jaisalmer/ Sam	Gram Panchayat Shahgarh	9.00/ 20-08-2019	4.50 Started	Out of 3 open well, one was being used and other two were not being used. All the 3 well were at same site. Display board was not available.
12	Supplying and charging of Filter media at RWSS 26 APD (2017-18/19937)	Sri Ganganagar Anupgarh	Executive Engineer, PHED-Anupgarh	5.00/ 17-11-2017	5 Completed	It is not in use for the last six months due to work of the pump house being in progress.
13	Water hydrant for various localities near check posts of Babaliyan by laying pipeline from CWR to conference hall and related works (2016-17/15350)	Jaisalmer/ Sam	Executive Engineer Distt., PHED, Jaisalmer	16.00/ 27-10-2016	13.21 Completed	Water hydrant for various localities near check posts of Babaliyan by laying pipeline from CWR to conference hall and related works were to be done whereas by changing location of conference hall only one hydrant was laid near check posts of Babaliyan. 1,340 meter 100 mm DI K-7 pipe from existing CWR to conference hall was to be laid, however hydrant was not installed at/near the conference hall and PVC pipe (as explained by AE. PHED) was laid upto CWR at Babaliyan post. Water hydrant and pipe line laid at Babaliyan checkpost with cost of ₹ 13.21 lakh were non-functional since its installation and were not connected with CWR. No mono block pump set (2 set) were installed. Display board was not available on site.
14	RO Plant, Ghotaru (2018-19/1275)	Jaisalmer/ Sam	Station Commander, Jaisalmer	9.50/ 21-06-2018	9.5 Completed	Not installed at Ghotaru and kept at longewala.
15	Submersible bore well along with 30 KV Generator, Maujewala (2019-20/1745)	Jaisalmer/ Sam	Station Commander, Jaisalmer	12.51/ 09-08-2019	2 Started	The work has been stopped after installation of submersible bore well. The same is not not functional as the 30 KV Generator was yet to be installed. Display Board was not available.
16	Construction and commissioning of Diggi SSF GLR	Jaisalmer/ Sam	Executive Engineer,	120.00 26-02-2018	96.33 Completed	Water filter was not connected with pipeline. Pumps were not functional

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
	and providing and laying and jointing of pipeline, Dhanana (2017-18/18688)		PHED (City), Jaisalmer			and direct boosting was being done. There were leakages in pipe lines laid upto dhanies. Display board was not available.
17	Proposal for construction and commissioning GLR, PL for Kheevraj singh ki Dhani near khyalamath (2016-17/14935)	Jaisalmer/ Sam	Executive Engineer, PHED (City), Jaisalmer	20.00/ 13-01-2017	10.91 Completed	GLR, CWT were not functional. Pump room 3x4 could not be identified by the departmental officer. Display board was not available.
18	Construction and commissioning of GLR, Pump room, Providing, Laying and Jointing of Pipe Line and Pump Set Binjrajka Tala (2017-18/23204)	Jaisalmer/ Sam	Executive Engineer, PHED (City), Jaisalmer	79.70 22-03-2018	62.62 Completed	Constructed Pump house was non-functional and no pump was installed in pump room. Direct boosting from Tube well was being done for water supply. No water supply was being done in the GLR Binjrajka tala (school premises). Display board was not available.
19	Provision for tube well at Khaltana, Providing, Laying and Jointing of Pipe Line and GLR at Meghwalo ki basti and Bhim Singh ki dhani Myazlar, CWR, Pump house and Satto KD P/L (2019-20/12315)	Jaisalmer/ Sam	Executive Engineer, PHED (City), Jaisalmer	60.00/ 26-02-2020	6 Started	Against one Pump room, one CWR and two pumps at Satto, CWR and one pump was not functional and direct boosting was being done for further water supply. Against two pumps at khatlana, no pump was installed in pump room and direct boosting from Tube well was being done for water supply. Against laying of 9 km HDPE Pipe, HDPE pipe about 2 km was also laid at various locations at Satto ki dhani and these pipes were not connected for water supply in the locality. No water was reaching at Satto ki dhani GLR. Display Board was not available.
20	Construction and commissioning of GLR and CWT with pipe line in various habitations in border area	Jaisalmer/ Sam	Executive Engineer, PHED (City), Jaisalmer	10.00/ 26-12-2019	7.40 Completed	GLR and CWT were not functional. Display board was not available.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
	(Jhuzar Singh ki Dhani) (2019-20/8736)					
21	Construction and commissioning of GLR in village Dabri Five No. Gunge ki beri, Jinde ki dhani, Dabri north side, near school (2016-17/15341)	Jaisalmer/ Sam	Executive Engineer, PHED (City), Jaisalmer	15.00/ 13-01-2017	9.25 Completed	Water supply in GLRs at Gunge ki beri and Jinde ki beri was not functional. Display board was not available.
22	Proposal for water supply arrangement at Uday singh /Nathu singh sidha KD Kerla Tube well, pipe line etc. (2019-20/12319)	Jaisalmer/ Sam	Executive Engineer, PHED (City), Jaisalmer	15.00/ 26-02-2020	10.47 Completed	GLR and CWT were not functional. Display board was not available.
23	Construction work of public drinking water diggies 2 DWD (2017-18/25641)	Bikaner Khajuwala	Gram Panchayat- 2 KLD	5.00/ 01-01-2018	5 Complete	Diggies were not being used as connection not given from Khala.
24	Construction and Commissioning of Tube Well, GLR, CWT, Pump room, Providing, Laying and Jointing of Pipe Line, Electrification and Pump Set Ukaralapaar (2017-18/23210)	Jaisalmer/ Sam	Executive Engineer, PHED (City), Jaisalmer	30.00/ 22-03-2018	26.54 Completed	Tube well was constructed and direct boosting was being done for water supply at a Madarsa by laying 90 mm HDPE pipe. Thus, only Madrasa was benefitted from water supply line and other habitants/houses were not benefitted by connecting pipeline with GLR in the Ukaralapar. CWR was disconnected with Tube well. CWT constructed was not connected with pipeline.
25	Construction and Commissioning of Tube Well, GLR, CWT Providing, Laying and Jointing of Pipe Line and Booster Gajuon ki Basti (2017-18/22662)	Jaisalmer/ Sam	Executive Engineer, PHED (City), Jaisalmer	33.00/ 22-03-2018	32.68 Completed	Water supply in GLR at Gajuon ki basti was not functional. CWT was empty. Water fetched through Tube well was not potable. As such, habitants were using a Talab (at the distance of 150 mtr.} for drinking water.
26	Providing, Laying and Jointing of HDPE pipe line of size 90 mm at RWSS 4 MSR to 24-A GLR (2019-20/9539)	Sri Ganganagar Anupgarh	Executive Engineer, PHED- Anupgarh	9.89/ 12-04-2019	5.76 Completed	There is no water supply for the last few days, because water is not coming to the consumer due to water connection in the crematorium. Display board was not found.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
Incomplete / Improper site selection						
27	Deepening, Desilting and Commissioning of open well at Umedpura GP Kelnore (2017-18/22875)	Barmer Chohtan	PHED South Barmer	19.64/ 16-02-2018	16.59 Completed	Electricity connection was not done, the work is incomplete. The Display board was not found
Construction not as per specification / defective						
28	Construction and commissioning of raw water storage of 50 days at 190 RD of SMG canal (2019-20/8747)	Jaisalmer/ Sam	Executive Engineer, PHED (District), Jaisalmer	30.00/ 26-12-2019	24.05 Completed	Raw water storage was empty and could not filled due to poor construction (Base was leaking and all the water was absorbed by the earth). Thus, Raw water storage constructed was not water tight. No approach road was constructed for the reach upto raw water storage. Water pump was non-functional due to non-availability of electricity connection. Display board was not available.
29	Construction of Water Tank and under ground Water tank work in Tanot mata Mandir (2018-19/29589)	Jaisalmer/ Sam	Executive Engineer, PHED (District), Jaisalmer	90.00/ 08-03-2019	90 Completed	Plinth protection in the work of OHSR and GLR not provided. No Display board was available on site.
30	Providing, Laying and Jointing of pipelines Kishangarh in district division Jaisalmer (2019-20/12320)	Jaisalmer/ Sam	Executive Engineer, PHED (District), Jaisalmer	60.00/ 6-02-2020	35 In progress	There were leakages in the pipeline. One CWT hydrant was not installed and water pressure was very low due to improper laying of DI pipe upto CWT. It was Part work– laying of DI pipe with existing structure and other works were in progress. No Display board was available on site.
Inadmissible work						
31	Revamping of Diggies filter media pipeline of various head works in Canal area (2018-19/30769)	Jaisalmer/ Sam	Executive Engineer, PHED (District), Jaisalmer	90.00/ 08-03-2019	90 Completed	The works done were beyond 50 Km from the zero line from 1st habitation. No Display board was available on site.

Appendix XIII

(Refer paragraph: 2.1.10.5(v))

Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Social Sector under BADP

(₹ in lakh)

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
Damaged Assets/want of Repair						
1	Solar lights in public buildings and lanes Mithadau (2017-18/13031)	Barmer Chohtan	Gram Panchayat-Mithadau	4.95/ 06-04-2018	4.95 Completed	All the lights are not functioning. Solar panels have been uprooted in the public park. Display board not found.
2	Construction of Bus Stand waiting shed with Sochalaya 21 SJM (2016-17/15504)	Sri Ganganagar Anupgarh	Gram Panchayat 21 SJM	2.00/ 23-02-2017	2 Completed	Toilet was in damaged condition.
3	Construction of Interlocking Tiles Chak No 10 RJM 210/41 (2017-18/23335)	Jaisalmer Sam	Gram Panchayat Raymala	5.00/ 01-01-2018	5 Complete	Interlocking road was badly damaged and grass was grown in middle of roads. Nali was not constructed. Display board was not available
4	Interlocking Kharanja with nali, Ditto ki dhani to Asutar road (2017-18/31659)	Jaisalmer Sam	Gram Panchayat Bandha	10.00/ 09-04-2018	10 Completed	Interlocking road was badly damaged. Nali was not constructed. Stone masonary was not done and proper slopes were also not given. Display board was not available
5	Construction of CC road with Nali, main road to Narpat singh ki dhani (2018-19/1471)	Jaisalmer Sam	Gram Panchayat Myazlar	10.00/ 11-07-2018	10 Completed	Expansion joints were not given on the CC road. CC road was badly damaged and concrete was crumbled. Nali was not constructed. Display board was not available
6	Construction of CC Road with Nali Main Road to Kishan singh ka vas (2018-19/1475)	Jaisalmer Sam	Gram Panchayat Myazlar	10.00/ 11-07-2018	10 Completed	
7	Construction of CC Road with Nali Main Road to Sawai singh/ Udaysing ka vas (2018-19/1525)	Jaisalmer Sam	Gram Panchayat Myazlar	10.00/ 11-07-2018	10 Completed	Expansion joints were not given on the CC road. CC road was badly damaged and concrete was crumbled. Nali was not constructed. Display board was not available
8	Construction of CC Road with Nali Damar Road to Surendar singh/ Hathe singh ka vas (2018-19/1534)	Jaisalmer Sam	Gram Panchayat Myazlar	10.00/ 11-07-2018	10 Completed	

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
9	Construction of C.C. Road with nali Ukrala par (2016-17/16289)	Jaisalmer Sam	Gram Panchayat Lunar	7.00/ 19-10-2016	7 Completed	Expansion joints were not given on the CC road. CC road was badly damaged and concrete was crumbled. Nali was not constructed. Display board was not available
10	Construction of Interlocking Tiles 2 DND from Main Road (2017-18/18756)	Jaisalmer Sam	Gram Panchayat Dhanana	5.00/ 26-02-2018	5 Completed	Interlocking road was badly damaged and grass was grown in middle of roads. Nali was not constructed. Display board was not available.
11	Construction of C.C. Road with nali Amad ki dhani, Dhanana (2016-17/16283)	Jaisalmer Sam	Gram Panchayat Dhanana	8.00/ 27-10-2016	8 Completed	Expansion joints were not given on the CC road. CC road was badly damaged and concrete was crumbled. Nali was not constructed. Display board was not available
12	Construction of CC Road with nali Mochare ka vas khabdela (2017-18/31534)	Jaisalmer Sam	Gram Panchayat Haranau	10.00/ 22-03-2018	10 Completed	
13	Construction of CC Road with nali Kande ka vas (2017-18/31662)	Jaisalmer Sam	Gram Panchayat Haranau	10.00/ 22-03-2018	10 Completed	
14	Construction of Interlocking Kharanja with Nali at Main Road to Derawar singh ka was Satto (2016-17/16286)	Jaisalmer Sam	Gram Panchayat Satto	10.00/ 11-11-2016	10 Completed	Interlocking road was badly damaged. Nali was not constructed. Display board was not available.
15	Construction of Community Hall Badda (2017-18/31695)	Jaisalmer Sam	Gram Panchayat Tejpala	5.00/ 09-04-2018	5 Completed	There was no Electricity connection. Floor and windows were broken. Display board was not available.
16	Construction of Interlocking Kharanja with Nali at Panchayat ghar to Udai singh ka vas, Satto (2016-17/16257)	Jaisalmer Sam	Gram Panchayat Satto	10.00/ 11-11-2016	10 Completed	Interlocking road was badly damaged. Nali was not constructed. Stone Masonry work was not done. Display board was not available.
17	Kharanja Nirman Chande khan ka vas se mukhy sadak tak myazlar (2017-18/23343)	Jaisalmer Sam	Gram Panchayat Myazlar	5.00/ 22-03-2018	5 Completed	Interlocking road was damaged at various interval. Stone masonry was not done and proper slopes were also not given. Display board was not available.
18	Construction of Interlocking Kharanja with Nali at Chak Abadi 162 RD to Janab ki	Jaisalmer Sam	Gram Panchayat Sam	10.00/ 11-11-2016	9.99 Completed	Nali was not constructed. Stone masonry was not done and proper slopes were also not given. Interlocking road was damaged at intervals.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
	Dhani Maligara (2016-17/16237)					Display board was not available.
19	Construction of Interlocking Kharanja with Nali at Ratan Maraj ka Tala (2016-17/16253)	Jaisalmer Sam	Gram Panchayat Myazlar	10.00 11-11-2016	10 Completed	Interlocking road was badly damaged. Nali was not constructed. Stone masonry was not done and proper slopes were also not given. Display board was not available.
20	Bore well construction work 17 KYD for drainage (17-18/25631)	Bikaner Khajuwala	Gram Panchayat- 17 KYD	10.00/ 01-01-2018	10 Completed	The upper pipe of bore well was broken from various places and the display board was not available.
21	Nali Construction work 28 KYD (16-17/12899)	Bikaner Khajuwala	Gram Panchayat- 3 PWM	15.00/ 15-09-2016	14.99 Completed	Not being used because ditch is filled with sand.
22	Park nirman, 4 KSM (2019-20/14)	Sri Ganganagar Anupgarh	Gram Panchayat- Banda	5.00/ 28-05-2019	4.74 Completed	The chairs are broken. There is no plantation/greenery.
23	Construction work of Public Park	Bikaner Khajuwala	Gram Panchayat- 20 BD	20.00/ NA	NA Completed	The gate was broken. There was animal dung lying in garden. There was no greenery.
24	Public Park, Mithadau (2017-18/13052)	Barmer Chohtan	Gram Panchayat- Mithadau	25.00/ 10-10-2017	25 Completed	There was no grass and no gardener for maintenance. Also, there was no chairs/benches in the park.
25	Construction of CC Road with nali Maruka vas (2017-18/31406)	Jaisalmer Sam	Gram Panchayat Haranau	10.00/ 09-04-2018	10 Completed	Work of CC road was sanctioned whereas Interlocking work was done without approval of authority. Interlocking road was damaged at intervals. Nali was not constructed. Stone masonry was not done and proper slopes were also not given. Display Board was not available.
Idle/Non-Functional assets/unfruitful						
26	Chak 10 KSR M.N. 188/01 me khad beej sagrahan kendra nirman karya (2017-18/18745)	Jaisalmer Sam	Gram Panchayat Rayamala	5.00/ 26-12-2017	4.99 Completed	"Khad beej sagrahan kendra" was lying idle and not being used for intended purpose. Constructed stairs were damaged and there was no electric connection (no electricity lines nearby area).
27	Electrification of Karan Singh Ki dhani 3RYM 129/61 Raimala 3 Phase (2018-19/1609)	Jaisalmer Sam	JVVNL Jaisalmer	6.08/ 21-06-2018	6.08 Completed	11 KV line and LT line were installed and LT line and poles were laid at the open land where no beneficiary's house was constructed. Neither transformer was installed nor was electricity connection given/applied by any habitant of area.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
28	Govt Panchayat Shops (2019-20/1855)	Sri Ganganagar Anupgarh	Gram Panchayat 18 P	8.00/ 04-02-2019	7.23 Completed	5 shops were built but till now 4 have been allotted and one is lying vacant.
29	Anganwadi building with water tank toilet and boundary wall construction, 7 PHM (16-17/19938)	Bikaner Khajuwala	Gram Panchayat-7 PHM	7.50/ 12-05-2016	7.50 Completed	Building is closed and not being utilised.
30	Anganwadi building with water tank toilet and boundary wall construction 10 KLD (16-17/19945)	Bikaner Khajuwala	Gram Panchayat-Kundal	7.50/ 12-05-2016	7.50 Completed	Building is closed and not being utilised.
31	Electrification of Onad Singh Ki dhani 3 PH 7KM Pochina (2018-19/29436)	Jaisalmer Sam	JVVNL Jaisalmer	18.43/ 08-03-2019	18.42 Completed	3 Phase Electric lines at the length of 7 KM and LT line upto a Kachha house of Onad Singh ki Dhani was laid. No transformer was installed and no house was electrified from the aforesaid work. Display Board was not available.
32	Electrification of habitation namely Radhamohan ki dhani 4 RMM Ramesh ki dhani Chak no 6 RMM Rajendra ki dhani Chak No 6 RMM Satyanarayan ki dhani chak no 8 RSM Mahesh ki dhani 9 RMM Sushila ki dhani 9RMM and Rajesh ki dhani 9 RMM from existing electric line (2018-19/1585)	Jaisalmer Sam	JVVNL Jaisalmer	28.54/ 21-06-2018	28.54 Completed	LT Line upto school was installed however no electricity connection was given from the line. Initially an 11 KV and another LT Line upto Radhamohan ki dhani was erected however only one LT connection was given to a house constructed in Radhamohan ki dhani. Thereafter, LT line poles were either fallen or standing without LT line. LT line was also being kept on the 11 KV line poles. Transformer on 11KV line upto Radhamohan ki dhani was not installed. Further, A 11 KV Line upto farm pond of ex-DFO was installed but no transformer was installed and no connection was given from aforesaid line. Display Board was not available.
33	Construction of Two toilets with six toilet blocks, Longewala (2019-20/1981)	Jaisalmer Sam	Station Commander Army, Jaisalmer	22.50/ 09-08-2019	22.50 Completed	Water tank was not properly installed by laying pipe. One side of wall was damaged/incomplete. Door was closed and the asset was

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
						not being used due to non-availability of Army personnel at that time. Display Board was not available.
34	Construction of Public toilets with solar lights 3 Bathrooms and 3 Lavatories at Tanot (2019-20/1985)	Jaisalmer Sam	Station Commander Army, Jaisalmer	7.50/ 09-08-2019	5 Completed	No solar light or any electricity connection and water tank were available in toilet. Toilets were not being used. In one toilet tiles were over lapped on WC. No Display board of BADP was available on site.
35	Construction of Toilets, water Room PUEU with mini RO and seminar hall for Students in Model Senior Secondary School, Mithadau (2017-18/13034)	Barmer Chohtan	PWD-Chohtan	50.00/ 30-10-2017	44.80 Completed	RO was not found installed. There was dampness in the room. Motor was found faulty due to which it was not in use. The plan board was not found on the toilet.
36	Construction of Sulabh Complex Mithadau (2017-18/13043)	Barmer Chohtan	PWD-Chohtan	20.00/ 30-10-2017	19.93 Completed	There is no system for faeces and urine drainage. Hence it is not in use. There is no display board.
Assets not being used for intended purpose/personal use						
37	Construction of Community Hall Harnau (2017-18/31656)	Jaisalmer Sam	Gram Panchayat Harnau	10.00/ 22-03-2018	10 Completed	Community hall was in bad condition and was not being used for any purpose. There were many Community halls constructed under BADP in the nearby locations. Display Board was not available.
38	Construction of Community Hall Gandhi Nagar (2017-18/31401)	Jaisalmer Sam	Gram Panchayat Tanot	5.00/ 09-04-2018	4.99 Completed	Community Hall was being utilized by a family for residential purpose. However no permission for utilizing for said purpose was given by the GP. As such not being used for the purpose for which it constructed.
39	Construction of Community Hall Near 4 LMB M.No. 162/37 Lambi minor, Tejpala (2018-19/1396)	Jaisalmer Sam	Gram Panchayat Tejpala	10.00/ 21-06-2018	5 Completed	Community hall was not used for intended purpose and used for storage of fodder.
40	Anganwadi building with water tank, toilet and boundary wall construction 7 KLD (2016-17/12946)	Bikaner Khajuwala	Gram Panchayat-Kundal	7.50/ 27-09-2016	7.31 Completed	Cracks are found in the building & it is being used for personal purpose.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
41	Construction of Community Hall, Dhel kanwar/tane rav sing ka vas, Binjraj ka Vas (2017-18/31668)	Jaisalmer Sam	Gram Panchayat Pocheena	10.00/ 09-04-2018	10 Completed	Door was locked and Community hall being used by someone for personal use. Even, keys of Community hall was with that person. Display board was not available.
42	Construction of Community Sabha Bhawan Vistar Dohto ka vas, Mithrau (2017-18/18749)	Jaisalmer Sam	Gram Panchayat Myazlar	5.00/ 05-02-2018	5 Completed	Community hall being used by someone for personal use. Display board was not available.
43	Construction of Community Sabha Bhawan Vistar Hukam singh Myazlar ki dhani, Binjraj ka tala (2017-18/22739)	Jaisalmer Sam	Gram Panchayat Myazlar	5.00/ 05-02-2018	5 Completed	Community hall being used by someone for personal use. Display board was not available.
44	Construction of Community Hall at Meghwal Jaisalram ke vas me (2019-20/2018)	Jaisalmer Sam	Gram Panchayat Myazlar	5.00/ 20-08-2019	5 Completed	Community hall being used by someone for personal use. Display board was not available.
45	Construction of Community Hall Harising/Tanerav sing ka vas Mithdau (2018-19/1497)	Jaisalmer Sam	Gram Panchayat Myazlar	10.00/ 11-07-2018	10 Completed	
46	Construction of Bus stand at Amar singh ki dhani, Pocheena (2016-17/14887)	Jaisalmer Sam	Gram Panchayat Pocheena	5.00/ 27-10-2016	5 Completed	Bus stand was constructed as a house and was not a bus stand. Display board was not available.
47	Construction of Community Hall Revant sing/Deep sing ka vas Pocheena (2017-18/31497)	Jaisalmer Sam	Gram Panchayat Pocheena	5.00/ 09-04-2018	5 Completed	Community hall being used by someone for personal use and used as milk collection storage by installing a freezer. Community hall was encroached merged with adjoining house of an individual person. Display board was not available.
48	Construction of Community Hall Khasara no. 620 pocheena (2018-19/1448)	Jaisalmer Sam	Gram Panchayat Pocheena	10.00/ 21-06-2018	5 In progress	Community hall was incomplete and being used by someone for personal use. Display board was not available.
49	Construction of Community Sabha Bhawan Chhug sing/ Tanerav sing ka vas (2019-20/2021)	Jaisalmer Sam	Gram Panchayat Pocheena	5.00/ 30-07-2019	2.50 In progress	Community hall was incomplete and being used by someone for personal use. Display board was not available.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
50	Construction of Community Sabha Bhawan Kan sing/ Mangal sing ka vas sohan sing ki dhani (2019-20/2029)	Jaisalmer Sam	Gram Panchayat Pocheena	5.00/ 30-07-2019	2.50 In progress	Community hall was being used by someone for personal use. Display board was not available.
51	Construction of Community Sabha Bhawan Ali ser ki dhani (2019-20/2024)	Jaisalmer Sam	Gram Panchayat Haranau	5.00/ 09-08-2019	5 Completed	Community hall was being used by someone for personal use with electricity from solar panel. At a distance of 25 meter, another community hall was also constructed under BADP which was also used for personal purpose by someone. Display board was not available.
52	Construction of Community Hall Chandan sing/ Javahar sing ka vas, Nathuvala (2017-18/31400)	Jaisalmer Sam	Gram Panchayat Tanot	5.00/ 09-04-2018	5 Completed	Community Hall was being utilized by a contractor for storage of construction material (engaged in construction of school nearby area). However, no permission for utilizing for said purpose was given by the GP.
53	Construction of Kisan Seva Kendra, Nathuvala (2019-20/1843)	Jaisalmer Sam	Gram Panchayat Tanot	5.00/ 18-11-2019	5 Completed	Kisan Seva Kendra was being utilized by storing various articles of nearby school. However, no permission for utilizing for said purpose was given by the GP.
54	Sarv Kisan Seva Kendra Jhand singh/ Kan singh ka vas (2017-18/18742)	Jaisalmer Sam	Gram Panchayat Pocheena	5.00/ 26-12-2017	5 Completed	Kisan Seva Kendra was being used by someone for personal use.
55	Construction of Community Hall Tirpal sing ka vas (2017-18/31690)	Jaisalmer Sam	Gram Panchayat Raymala	5.00/ 09-04-2018	4.99 Completed	Community Hall was being used by the Tripal Singh (Ex. Block Member) for residential purpose and not being used for community purpose by the habitants of that area. No Display board was available on site.
56	Interlocking Kharanja Road with nali main road to Tirpal sing ka vas (2019-20/18754)	Jaisalmer Sam	Gram Panchayat Raymala	5.00/ 09-08-2019	4.99 Completed	Interlocking Kharanja Road was constructed at Tirpal sing ka vas where family members of Tripal Singh (Ex. Block Member) were residing. Constructed Interlocking Kharanja Road was not connected with main road and nali was not constructed.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
						No Display board was available on site.
Incomplete /Improper site selection						
57	Construction of Community Toilets and Bathrooms Near Tanot Mata Mandir (2017-18/31688)	Jaisalmer Sam	Gram Panchayat Tanot	8.00/ 09-04-2018	4 Incomplete	On the date of inspection, no construction work was in progress at site.Work was incomplete. Display board of BADP was available on site.
58	Electrification of Chak 2 SSM Fatan khan ki dhani to Ayub ki dhani and RUD Nahar to Haseen ki dhani to Sumar ki dhani (2019-20/8754)	Jaisalmer Sam	AE, JVVNL Rural Jaisalmer	10.01/ 26-12-2019	8.0 Completed	Electrification work was not complete. Only Poles were erected at various intervals. Display board was not available.
59	Construction of Two toilets with six toilet blocks at Laungewala (2019-20/1974)	Jaisalmer Sam	Station Commander Army, Jaisalmer	7.50/ 09-08-2019	7.50 Completed	Against 2 toilet blocks, 3 Toilet blocks were constructed. Out of which one was incomplete and one was non-functional. Only one toilet block was functional and being used. Display board was not available.
60	Construction of Meeting Hall at village old Sadewala (2019-20/2185)	Jaisalmer Sam	BSF	35.00/ 09-08-2019	27.62 In progress	On the date of inspection, no construction work was in progress at site. Work was incomplete. Site selection was not proper as the construction was done in area with water logging due to a nala passing under road towards the construction site. Further, Plinth level was constructed below the level of road. No Display board of BADP was available on site.
Construction not as per specification /defective						
61	Construction of Interlocking kharnja with nali, 3 BIM 158/56, Gamnewala (2017-18/31502)	Jaisalmer Sam	Gram Panchayat Netasi	5.00/ 09-04-2018	5 Completed	Nali was not constructed. Interlocking Kharnja road was not connected with main road. Display board was not available.
62	Construction of Toilet Block at Dhanana (2020-21/848)	Jaisalmer Sam	XEN, PWD II, Jaisalmer	10.00/ 02-07-2020	8.41 Completed	Bathroom and urinal pipe were left open and not connected to Nali/chambers. Display board was not available.
63	Interlocking road Fateh sing ka vas (2017-18/18757)	Jaisalmer Sam	Gram Panchayat Lunar	5.00/ 22-03-2018	2.50 Started	Nali was not constructed. Stone masonry was not done and proper slopes were also not given.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
						Interlocking was done for covering areas in front of houses and was not connected with main road. Display board was not available.
64	Construction of CC Road with Nali Main Road to Shaitan sing/ Bhur sing ka vas (2018-19/1530)	Jaisalmer Sam	Gram Panchayat Myazlar	10.00/ 11-07-2018	8 In progress	Interlocking road was constructed whereas CC road was sanctioned. Nali was not constructed. Interlocking Kharanja road was not connected with main road. Display board was not available.
65	Construction of underground Conference Hall near Helipad, Tanot (2019-20/1952)	Jaisalmer Sam	Station Commander Army, Jaisalmer	15.84/ 09-08-2019	7.5 In progress	Doors were undersized with a height of 5.6 ft. Construction quality was poor, Roof stones (Patti) was broken which was supported by installing additional pillar on both side. Display board of BADP was not available on site.
66	Construction of Interlocking kharnja with nali at Main Road to Jaan singh Bhomiya Sabha Bhawan (2017-18/18764)	Jaisalmer Sam	Gram Panchayat Raymala	5.00/ 01-01-2018	5 Completed	Nali was not constructed alongside interlocking tiles. Stone masonry was not done and proper slopes were also not given. Display board of BADP was not available on site.
Inadmissible Work						
67	Construction of CC Road Ramgarh-Asutar Road to Vijai singh ki dhani, Netsi (2016-17/16251)	Jaisalmer Sam	Gram Panchayat Netsi	8.00/ 13-01-2017	8 Completed	Work was executed beyond 50 km from 0 line habitation from international border. Display board was not available.
68	Construction of Interlocking with nali Khayala Math from Main Road, Myazlar (2018-19/1511)	Jaisalmer Sam	Gram Panchayat Myazlar	5.00/ 11-07-2018	5 Completed	Interlocking road was constructed in khyala math premises for beautification of footpath (different location than sanctioned). Interlocking tiles were of different types and were not as per TS and material purchases bills. Display board was not available.
69	Boundry Wall and Satsang Bhawan Swangiyan Mandir (2019-20/1826)	Jaisalmer Sam	Gram Panchayat Myazlar	5.00/ 20-08-2019	5 Completed	Boundary wall and Satsang Bhawan at Swangiyan Mandir was not allowed under BADP. Display board was not available.
70	Construction of Bhojanshala at	Jaisalmer Sam	Gram Panchayat Myazlar	5.00/ 20-08-2019	5 Completed	Construction of Bhojanshala at Khayala math was not allowed work under BADP.

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
	Khayala math (2019-20/1842)					Display board was not available.
71	Construction of Community Rest House with Sulabh Complex at Khayala Math (2019-20/1910)	Jaisalmer Sam	Gram Panchayat Myazlar	20.00/ 20-08-2019	20 Completed	Construction of Community Rest House with Sulabh Complex in Khayala Math premises was not allowed under BADP. The said Community Rest House in Khyalamath premises was named as "*Pravachan kaksh*". Display board was not available.
72	Construction of Interlocking Kharanja with Nali at Meghwal vas, Ramgarh (2016-17/16270)	Jaisalmer Sam	Gram Panchayat Ramgarh	5.00/ 11-11-2016	5 Completed	Work done was beyond 50 Km from 0 line (1st habitant from border). Display board was not available.
73	Construction of Interlocking Kharanja with Nali at Tagaram/Achlaram Bheelka vas, Ramgarh (2016-17/16276)	Jaisalmer Sam	Gram Panchayat Ramgarh	5.00/ 11-11-2016	5 Completed	Work done was beyond 50 Km from 0 line (1sthabitant from border). Further, road of about 308 feet length was encroached and blocked. Display board was not available.
Work not found at site						
74	Interlocking Kharanja with nali, 1 DTM Khasara no. 227/26 Dittovala (2017-18/31404)	Jaisalmer Sam	Gram Panchayat Bandha	10.00/ 09-04-2018	10 Completed	Interlocking road work done with an expenditure ₹ 9.99 lakh was not found constructed on the site. Display board was not available.
75	Interlocking Kharanja with nali, 1 DTM Khasara no. 227/28 Dittovala (2017-18/31657)	Jaisalmer Sam	Gram Panchayat Bandha	10.00/ 09-04-2018	10 Completed	Interlocking road with nali work of expenditure ₹ 9.99 was not found constructed on the site. Display board was not available.
76	Construction of Bus Stand at Khyala Math (2016-17/15819)	Jaisalmer Sam	Gram Panchayat Myazlar	8.00/ 11-11-2016	8 Completed	No Bus stand constructed under BADP. There was only one Bus stand opposite Shri Badalnath Goshala Khyala math which was constructed in 2014-15 under an another scheme "क्षतिपूर्ति एवं समुनदेशन". Display board was not available.

Appendix XIV

(Refer paragraph: 2.1.10.5(vi))

Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Sports Sector under BADP

(₹ in lakh)

S. No.	Detail Name of work Inspected (Work ID)	District/ Block	Implementing Agency	Sanctioned Amount/ Date	Expenditure and status of work	Physical Verification Findings
Damaged Assets/want of Repair						
1	Basket Ball court, Longewala (2017-18/22767)	Jaisalmer Sam	Station Commander, Jaisalmer	6.50/ 09-04-2018	6.50 Completed	Surface of the ground was broken and not properly cemented. Display Board was not available.
Idle/Non-Functional assets/unfruitful						
2	Construction of playground with boundary wall at Government Secondary School, Aarbi ki gafan (2019-20/11307)	Barmer, Chohtan	Gram Panchayat- Ramjaan ki Gafan	18.00/ 16-03-2020	18.00 Completed	No facility has been developed as part of the work (construction of the sports ground), only the boundary wall was constructed.
3	Construction of playground with boundary wall at Government Secondary School, Sobhala, Jaitmal (2019-20/11308)	Barmer Chohtan	Gram Panchayat- Shobhala Jaitmal	18.00/ 16-03-2020	18.00 Completed	Wild vegetation and shrubs were found in the playground.
4	Construction of playground, Government Primary School 6 MSR (2020-21/6077)	Sri Ganganagar Anoopgarh	Gram Panchayat- 4 MSR	5.23/ 12-01-2020	5.23 Completed	It being Primary School, lack of use was found. No basketball net was available.
5	Construction of playground in Government Upper Primary School near Gulluwali (2016-17/12964)	Bikaner Khajuwala	Gram Panchayat- Gulluwali	11.25/ 30-09-2016	10.92 Completed	Playground was not being used only shed is found and unwanted shrubs were there in the ground.
6	Construction of playground in Kispura (2016-17/12967)	Bikaner Khajuwala	Gram Panchayat- Lunnkhan	13.00/ 09-08-2016	13.00 Completed	Playground was not being used only shed is found and unwanted shrubs were there in the ground.
7	Sports ground development work, 3 PWM (2018-19/32460)	Bikaner Khajuwala	Gram Panchayat- 3 PWM	15.00/ 19-12-2018	15.00 Completed	Only shed is present and grass grown in playground.
8	Construction of playground in Government School 12 KYD	Bikaner Khajuwala	Gram Panchayat- 17 KYD	15.00/ 01-06-2018	14.99 Completed	Only the shed has been built, there is no other track etc. Wild vegetation has grown.

Appendix XV

(Refer Paragraph: 2.1.10.7)

Statement showing the details of irregular labour payment to contractors under BADP

(₹ in lakh)

S. No.	Work Id	Gram Panchayat	Work name	Sanctioned Amount	Amount of Labour Payment	Amount of Material Payment	Total Payment
1	2018-19/ 801	Tejpala	Construction of residential quarter for staff at Veterinary sub center, Tejpala	15	6.03	8.96	14.99
2	2018-19/ 13457	Tejpala	Construction of Library Room at Government senior secondary school, Tejpala	20	3.21	6.48	9.69
3	2016-17/ 16251	Netasi	Construction of CC Road Ramgarh-Asutar Road to Vijai singh ki Dhani, Netasi	8	3.51	4.49	8.00
4	2017-18/ 31668	Myazlar	Construction of Community Hall Dhelkanwar/tanerav sing ka vas, Binjraj ka Vas	10	3.53	6.47	10.00
5	2018-19/ 1448	Pocheena	Construction of Community Hall, Khasara no. 620 pocheena	10	1.99	6.00	7.99
6	2017-18/ 31404	Bandha	Interlocking Kharanja with nail, 1 DTM Khasara no. 227/26, Dittovala	10	0.89	9.11	10.00
7	2017-18/ 31659	Bandha	Interlocking Kharanja with nail, Ditto ki dhani to Asutar Road	10	1.70	8.30	10.00
8	2018-19/ 29458	Myazlar	Construction of Computer Room at Government senior secondary school, Myazlar	9.82	2.08	7.73	9.81
9	2017-18/ 18779	Raymala	Construction of Computer Room at Government senior secondary school, Raymala	9.82	3.54	6.28	9.82
Total				**102.64**	**26.48**	**63.82**	**90.30**

Appendix XVI

(Refer Paragraph: 2.2.10.1(i))

Statement showing the details of CC roads without construction of drain and expansion joint under MLALAD

(₹ in lakh)

S. No.	Name of work	PS	GP	Sanction amount/ month	Expenditur/ month of completion	Observation
CC Road						
ZP Baran						
1	Construction of CC road, Radhey Shyam Masterji se Ramkishan Meena ke makan tak, Kachri	Anta	Kachri	4.00 Sep-18	3.67 Mar-19	Expansion Joints were not found
2	Construction of CC road Shri Vaidhnath Keer ke makan se Mangilal Keer ke Kua ki aur	Baran	Iklera	5.00 Oct-19	4.62 Nov-19	Drain and expansion Joints were not found
3	Construction of CC road with drain school se shamshan ghat ki or boundary wall sahit, Gram Kotri		Tulsan	8.00 Oct-19	7.99 Feb-20	Drain and expansion Joints were not found
4	Construction of CC road, Man Singh ke makan se Guthan tak, Motipura kala	Chhipabarod	Banjari	2.00 Oct-18	1.93 Jul-19	Expansion Joints were not found
5	Construction of CC road, Dhamaniya Mukhya Marg se Lodha basti ki aur, Dhamaniya			5.00 Aug-19	5.00 Oct-19	Expansion Joints were not found
ZP Bhilwara						
6	Construction of CC road, Moolaji Gurjar ke makan se Hanuman ji ki aur, Chauhano ka Kheda/Nuwaliya	Asind	Jalriya	5.00 Jul-19	5.00 Oct-19	Drain and expansion Joints were not found
7	Construction of CC road, Madanji Sen ke makan se Tejaji Chowk ki aur, Pandru			5.00 Jul-19	4.97 Oct-19	Drain and expansion Joints were not found
8	Construction of CC road, Bhaluji Gurjar ke makan se Uda ji Gurjar ke makan tak, Nuwaliya			5.00 Jul-19	4.99 Jul-19	Drain and expansion Joints were not found
9	Construction of CC road, Nirman Devi Chandna ke makan se School ke pas, Rooppura ka Kheda	Banera	Lambiya Khurd	5.00 May-13	5.00 Mar-14	Expansion Joints were not found
10	Construction of CC road with drain, Durga Singh ke makan se four lane ki taraf, Kuchalwada	Jahazpur	Kuchalwara Kalan	5.00 Sep-16	5.00 Oct-16	Drain and expansion Joints were not found
11	Construction of CC road, Bag ke Balaji se lekar Ara machine tak			5.00 May-16	4.98 Jan-17	Drain and expansion Joints were not found
12	Construction of CC road with drain, Nand Lal ji ke plot se Chhotu Lal Verma ke makan tak, Hanuman Nagar		Hanuman Nagar	5.00 Nov-16	4.99 Jan-17	Drain and expansion Joints were not found
13	Construction of CC road with drain, Chetanji ke makan se Kamal ji ke makan tak			5.00 Nov-16	4.99 Jun-16	Drain and expansion Joints were not found
14	Construction of CC road with drain, Shamshan ke raste se nikalkar Shanker ji Jat ke makan tak, Khananiya	Raipur	Palra	5.00 May-18	5.00 Jan-19	Expansion Joints were not found
15	Construction of CC road, Narayan Gurjar ke makan se Gopi Gurjar ke makan tak, Gundali	Suwana	Gundali	3.00 Sep-18	3.00 Mar-19	Expansion Joints were not found
16	Construction of CC road, Kanjar Basti ke Anganwadi ke pas, Suras	Mandalgarh	Suras	2.00 Oct-18	1.94 May-19	Expansion Joints were not found
17	Construction of CC road with drain, Pani ki tanki se Shankar Balai ke makan se hote hua Pathwari tak		Sarthala	5.00 Nov-19	4.96 Nov-19	Drain and expansion Joints were not found

S. No.	Name of work	PS	GP	Sanction amount/ month	Expenditur/ month of completion	Observation
18	Construction of CC road with drain, Bhavanipura ke makan se Seram ke makan tak, Lalpura	Mandalgarh	Mukundpuriya	9.92 Mar-17	9.92 Aprl-17	Drain and expansion Joints were not found
19	Construction of CC road with drain, Kalyan Bairwa ke pas basti me, Salampura	Mandalgarh	Jassu Ji Ka Khera	7.50 Oct-19	7.50 Oct-19	Drain and expansion Joints were not found
20	Construction of CC road with drain, Bhilon ke makan ke pas se age mandir wali gali mai, Amli			7.50 Oct-19	7.50 Dec-19	Drain and expansion Joints were not found
21	Construction of CC road, Charbhuja Parishar Kisan Seva Kendra ke pas, Manpura		Manpura	5.00 Nov-19	4.94 Nov-19	Drain and expansion Joints were not found
	ZP Churu					
22	CC road, Bhawani Singh ke ghar se mandir tak, Parvatisar	Sujangarh	Bheemsar	6.00 Oct-18	5.96 Mar-19	Expansion Joints were not found
23	CC road, Aam Guwad Panchayat Bhavan se Pashu Fatak ki aur, Malsisar		Malsisar	9.99 Oct-18	9.99 Mar-19	Expansion Joints were not found
ZP Jodhpur						
24	Construction of CC road Mukhya sadak Ghasi Ram ke ghar se Shri Ram Prajapat ke ghar tak	Luni	Phitkasni	5.00 Oct-19	4.89 Dec-19	Expansion Joints were not found
25	Construction of CC road Mukhya sadak Bhanwar Singh ke ghar se Meghwalo ka bas, Kharda Randhir		Phitkasni	5.00 Oct-19	4.89 Dec-19	Expansion Joints were not found
26	Construction of CC road Mukhya sadak work SC/ST shtera me Champalal ke ghar ke samane sadak per pani bharav ke sthan par		Subdand	2.00 Mar-18	2.00 Mar-19	Expansion Joints were not found
27	Construction of CC road 250 feet, Mukhya bajar Pyau se Bhikarna ki dukan tak		Salawas	2.25 Mar-18	2.23 Aug-18	Expansion Joints were not found
28	Construction of CC road 150 feet, Mukhya bajar Panchayat Samiti bhavan se Bhikasa ki dukan tak		Salawas	1.35 Mar-18	0.72 Sept-18	Expansion Joints were not found
29	Construction of CC road, Mukhya sadak se Lalaram Damami ke ghar tak	Peepad Sahar	Buchkala	5.00 Oct-19	5.00 Oct-19	Expansion Joints were not found
ZP Karauli						
30	Construction of CC road work, Kamala ke ghar se Jatav basti chaurahe tak, Lahchora	Hindaun	Lahchora	7.00 Jun-16	7.00 Jul-16	Expansion Joints were not found
31	Construction of CC road work, Vijay Singh Gurjar ke ghar se School tak, Durgasi		Jatwara	3.00 Jan-17	2.97 Jan-17	Expansion Joints were not found
32	Construction of CC road work, Main sadak se Rekh Singh Gurjar ke ghar tak, Durgasi		Jatwara	2.00 Jan-17	1.29 Jan-17	Drain and expansion Joints were not found
33	Construction of CC road Shri Ram Ke Bore Se Jatti Ki Kothi Ki Aur Kheri	Todabhim	Kheri	5.00 Jun-16	4.62 Jun-16	Drain and expansion Joints were not found
34	Constructdion of CC road Kakrari se Lohada ke pur ke Aur Bhanakpura		Bhanakpura	5.00 Sep-16	5.00 May-18	Expansion Joints were not found
35	Construction of CC road Mukhya Sadak se Sriman Ke Kua Ki Aur, Lapawali		Lapawali	5.00 Aug-16	3.78 Jun-17	Expansion Joints were not found
36	Construction of CC road with drain work, Mahswa road kuve ke pas Yadram Bairawa ke ghar ki aur, Nangal Sherpur	Todabhim	Nangal Sherpur	5.00 Aug-18	5.00 Sept-18	Drain and expansion Joints were not found

S. No.	Name of work	PS	GP	Sanction amount/ month	Expenditur/ month of completion	Observation
37	Construction of CC road work, Bhagawan Sahay PS member ke ghar se mukhya marg tak	Todabhim	Nangal Sherpur	5.00 Dec-17	4.98 Dec-17	Drain and expansion Joints were not found
38	Construction of CC road work, Nangal Mahswa road se Harkesh ward panch ke ghar ki aur		Nangal Sherpur	5.00 Dec-17	4.99 Dec.17	Drain and expansion Joints were not found
39	Construction of CC road work, Main road se dhavali ki pal tak, Dhawali	Mandrayal	Ranipura	5.00 Jan-19	5.00 Feb-19	Expansion Joints were not found
40	Construction of CC road with drain work, Kalloo ke ghar se Jeetu ke ghar tak, Ranipura		Ranipura	3.00 Jul-18	1.34 Sept-17	Expansion Joints were not found
41	Construction of CC road work, mukhya sadak kaila devi se gurjar basti tak, Padewa	Karauli	Rampur Dhabai	5.00 Aug-16	5.00 Mar-17	Expansion Joints were not found
42	Construction of CC road work, Gauv Khundhari me Babu Maharaj ke sthan se jatav basti hote huye gujar basti tak, Kundha		Kundha	9.98 Jun-17	9.98 Sept-17	Expansion Joints were not found
ZP Pratapgarh						
43	Construction of CC Road, Sampark Sadak se Vidhyalaya ki aur	Chhoti Sadri	Manpura Jageer	5.00 Aug-18	4.03 Jan-19	Drain and expansion Joints were not found
44	Construction of CC Road with drain, Sampark sadak se Nathu Lal ke makan tak		Manpura Jageer	3.00 Oct-18	2.85 Oct-18	Drain and expansion Joints were not found
45	Construction of CC Road with drain, Vidhyalaya se Dhan Singh ke makan tak		Manpura Jageer	4.00 Oct-18	3.98 Oct-18	Drain and expansion Joints were not found
46	Construction of CC Road, Bherulal Meghwal ke makan se Ramchandra Damami ke makan tak, Jamlavada		Narani	4.00 Oct-18	3.99 Nov-18	Drain and expansion Joints were not found
47	Construction of CC Road, Bhervi Mataji se Pela Dhaba		Peeli Khera	6.00 Oct-18	6.00 Mar-19	Expansion Joints were not found
48	Construction of CC Road, Naaiyon ke ghar se Luhar Phala tak		Siyakheri	5.00 Dec-18	4.63 NA	Expansion Joints were not found
49	Construction of CC Road, Bheru ke Ghar se Lakhma ke ghar ki taraf		Kala kot	5.00 Dec-18	5.00 Mar-19	Expansion Joints were not found
50	Construction of CC Road, Main road se Nanda ba ke Phala tak		Kala kot	5.00 Dec-18	5.00 Mar-19	Expansion Joints were not found
51	Construction of CC Road, Khakaldev mandir se Dhaba mata mandir tak, Baseda		Basera	4.00 Dec-18	3.94 Jan-19	Expansion Joints were not found
52	Construction of CC Road, Motaghar Negadiya		Satola	5.00 Oct-18	4.80 Aprl-19	Expansion Joints were not found
53	Construction of CC Road, Debralla	Chhoti Sadri	Satola	10.00 Oct-18	9.84 May-19	Expansion Joints were not found
54	Construction of CC road, Hadmatiya Jageer vidhyalay parisar		Bambori	5.00 Oct-18	4.99 Oct-18	Expansion Joints were not found
55	Construction of CC road, Teli samaj ke saray ke bahar		Karunda	2.00 Dec-18	1.99 Jul-20	Expansion Joints were not found
56	Construction of CC Road, Laxminarayanji ke makan se Rajput Mohalla tak		Jaloda Jageer	5.00 Oct-18	3.65 Nov-19	Expansion Joints were not found
57	Construction of CC Road with drain, Nathuji ke makan se Satyanarayan Mali ke makan tak		Satola	2.00 Nov-19	1.43 Jul-20	Drain and expansion Joints were not found
58	Construction of CC Road, Laxmi Chandra Patidar ke ghar se Devnarayan bavji ke chabutre tak		Rambhawali	3.00 Nov-19	2.98 Dec-19	Drain and expansion Joints were not found

S. No.	Name of work	PS	GP	Sanction amount/ month	Expenditur/ month of completion	Observation
59	Construction of CC road, nai Aabadi Baseda mukhya marg tak, Khedi Aryanagar	Chhoti Sadri	Baseda	4.00 Dec-18	3.84 Jan-19	Expansion Joints were not found
60	Construction of CC Road, Gameti Phala se Heera Bavji ke pas tak, Sathpur	Dhariawad	Gadwas	5.00 Dec-18	5.00 Feb-19	Expansion Joints were not found
61	Construction of CC Road, Hakariya Phala Muniya		Bhojpur	5.00 Aug-18	4.99 Nov-18	Drain and expansion Joints were not found
62	Construction of CC Road, Mohan ke makan se Damla ke makan ki aur, Mandkallan		Peepliya	5.00 Oct-19	5.00 Nov-19	Expansion Joints were not found
63	Construction of CC road, main road se Babru ke ghar tak, Mata Magri Bhanawata Bildiya		Bildiya	5.00 Jan-20	4.97 Jun-20	Expansion Joints were not found
64	Construction of CC road, Mahadev ji se main road ki tarfa, Kely Dataliya	Dhariawad	Dataliya	5.00 Jan-20	4.99 Feb-20	Expansion Joints were not found
65	Construction of CC road, Thakur ji ke mandir se Vijendra Patwari ke ghar tak, Parsola		Parsola	5.00 Oct-19	5.00 Oct-19	Expansion Joints were not found
66	Construction of CC road, main canal se Charna talab tak		Charniya	5.00 Dec-19	4.98 Jan-20	Expansion Joints were not found
67	Construction of CC road, Lohar Phala se holi Phala, Bhujho ka Patla		Charniya	5.00 Jul-16	4.99 Aug-16	Drain and expansion Joints were not found
68	Construction of CC road, Mida Phala se Dhavdi Phala ki aur, Mundla		Chitoriya	5.00 Dec-17	5.00 Jan-18	Expansion Joints were not found
69	Construction of CC road, Hola Maharaj ki Kui se Sankar/Bhera ke ghar tak, Mundkosiya		Gadwas	5.00 Dec-17	5.00 Jan-18	Expansion Joints were not found
70	Construction of CC road, Aanganwadi II se Dharmola ki aur, Sathpur Gadwas		Gadwas	5.20 May-16	5.17 Jun-16	Expansion Joints were not found
71	Construction of CC road, Mota Badla Muniya		Bhojpur	5.00 Dec-18	5.00 Jan-19	Drain and expansion Joints were not found
72	Construction of CC road gaon Manpura ke mukhya bajar me	Pratapgarh	Kulmi Pura	2.00 Oct-17	2.00 Nov-17	Drain and expansion Joints were not found
73	Construction of CC road gaon Toda me Resort se Kaluram ke ghar tak		Kulmi Pura	4.75 Mar-18	4.75 Mar-19	Drain and expansion Joints were not found
74	Construction of CC road work Rana ki harvar shikshakarmi vidhyalay se Goverdhan ke ghar tak	Peepal Khoont	Kesharpura	5.00 Feb-17	5.00 Aug-17	Expansion Joints were not found
75	Construction of CC road Chokhla ke Ghar se Kamji pita Galiya ke garh tak		Jethliya	5.00 Feb-17	5.00 Aug-17	Expansion Joints were not found
ZP Sikar						
76	Construction of CC road work, Rajkiya Uchch Prathmik Vidyalay se Fagalawa patoda sadak ki aur, Fagalwa	Dhod	Sewa	3.00 Jun-17	3.00 Oct-17	Expansion Joints were not found
77	Construction of Nali and CC road work Chhaganlal ke ghar se Balaji mandir tak Gram Panchayat Sewad Bari	Dhod	Sewad Bari	5.00 May-16	4.80 Jun-16	Drain and expansion Joints were not found
78	Construction of CC road work Chelasi se Sihote Chhoti raste per Chelasi		Shyampura	6.50 Jun-17	6.50 Sept-17	Expansion Joints were not found
79	Construction of CC road work, Main road Gajraj Verma ke makan se Puran Verma Vijay Verma Master ki taraf, Dalpatpura	Patan	Dalpatpura	3.00 Jan-19	2.19 Nov-19	Drain and expansion Joints were not found

S. No.	Name of work	PS	GP	Sanction amount/ month	Expenditur/ month of completion	Observation
80	Construction of CC road work, Rajkiya Uchch Prathmik Vidyalay Mohanpura se Meena basti ki aur, Mohanpura	Patan	Balloo Pura	3.50 Nov-17	3.50 Aprl-18	Expansion Joints were not found
81	Construction of CC road work, Tejaram ke khet se mularam ke khet ki aur, Shyampura	Piprali	Shyampura	9.95 May-20	9.94 Jun-20	Expansion Joints were not found
82	Construction of CC road work, Sati Mandir se Pipalgatta tak, Sakaray		Shyamgarh	5.00 Sep-17	4.94 Aug-18	Expansion Joints were not found
83	Construction of CC road work, Shakmbari mata gate se mandir ki aur, Sakaray		Shyamgarh	5.00 Sep-17	4.19 Aug-18	Expansion Joints were not found
84	Construction of CC road work with drain, Piprali road se Manju Devi Chahal ke Ghar ki taraf		Shivsingh Pura	5.52 Jun-17	5.02 Aprl-18	Expansion Joints were not found
85	Construction of CC road work, Railway Fatak se Mitharwalo ki Dhani Mangilal Dhobi ke Ghar tak		Katrathal	10.00 Aug-18	10.00 Nov-18	Expansion Joints were not found
86	Construction of CC road work, Singhasan Ram Nagar mukhaya sadak se Pushpendra Singh ke Ghar ki aur		Singhasan	5.00 Jul-18	5.00 Oct-18	Expansion Joints were not found
87	Construction of CC road work, Hardayalpura Charan Ka Bas Damar sadak se Bbagaram Balai ke Ghar tak, Dadli	Piprali	Chainpura	9.26 Jun-18	9.26 Sept-18	Expansion Joints were not found
88	Construction of CC road work Shyopal Verma ke Ghar se Rajkiya Prathmik Vidyalay Harijan bastti ki aur, Goriya		Sujawas	5.00 Dec-17	4.47 Mar-19	Expansion Joints were not found
89	Construction of CC road work, gram Gungara me kesrawali johadhi me harijan evam sansiyo ki basti ki aur		Gungara	7.00 Nov-19	7.00 Dec-19	Expansion Joints were not found
Total				**447.17**	**434.11**	
Interlocking CC block roads						
ZP Baran						
90	Construction of CC interlocking kharanja with drain, CC road se Shri Mohan Lal ji Rathore ke makan tak	Anta	Pachel Kalan	1.00 Sep-19	0.41 Oct-19	Drain was not found
91	Construction of CC precast work Gram Udaipuriya me Shri Latoorlala Meena ke nohare se Anta Shiswali road ki aur	Anta	Udaipuriya	4.00 Oct-19	3.99 Nov-19	Drain was not found
92	Construction of CC precast Interlocking with drain Ramesh ki badi se Devnarayan mandir ki taraf, Gram Bamuliya kalan		Bamooliya	6.00 Nov-19	5.98 Dec-19	Drain was not found
93	Construction of Interlocking kharanja with drain Padam Singh ke makan se Goarav Rathor ke makan tak, Gram Bhorajedi		Jai Nagar	5.00 Sep-18	3.86 Dec-18	Drain was not found
94	Construction of Interlocking kharanja Gangadhar Gocher se Rameshwar ke taraf kua wali basti me, Gram Rawal Jawal		Mau	8.00 Oct-19	8.00 Nov-19	Drain was not found
95	Construction of Interlocking kharanja with drain Phool Badoda road se Kanhihya Lal ke makan tak, Gram Rijha	Chhabra	Khopar	4.39 Mar-17	4.39 Aprl-17	Drain was not found
96	Construction of Interlocking Mukhya sadak se goan tak, Gram Badodiya me		Jharkheri	5.00 Jun-16	4.94 Jul-16	Drain was not found

S. No.	Name of work	PS	GP	Sanction amount/ month	Expenditur/ month of completion	Observation
97	Construction of Interlocking with drain Gram Badodiya me Sampat ke makan se Aaganwadi kendre ki aur		Jharkheri	4.54 Mar-17	4.54 Jun-17	Drain was not found
ZP Jodhpur						
98	Construction of CC block kharanja, Bhagwan Mahavir Nagar Khasra No. 49 Nanddi road par Shri Madan Singh Rajpurohit ke ghar se poorva ke taraf Sohan lal Inda ke ghar tak	Luni	Nandri	2.50 Oct-18	2.50 Aprl-19	Drain was not found
99	Construction of CC block, Ganesh Chowk se Upasara tak, Soyla	Bavdi	Soyla	7.00 Dec-17	6.99 Aug-18	Drain was not found
ZP Sikar						
100	Construction of Interlocking /CC block road work, Mukhya sadak kudhi ki Dhani se Kajodmal Saini ke makan ki aur, kudhi ki Dhani Paniharwas	Khandela	Paniharwas	3.50 Sep-18	3.11 Jan-19	Drain was not found
Total				**50.93**	**48.71**	
Grand Total				**498.10**	**482.82**	

Note: The works shown as highlighted were physically verified along with department officials.

Appendix XVII

(Refer Paragraph: 2.2.10.1(ii))

Statement showing the detail of works found damaged during joint physical verification under MLALAD

(₹ in lakh)

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditure/ Month of completion	Irregularities
ZP Baran					
PS Anta					
1	Construction of Boundary wall, earth filling of Shamshan Ghat, Ama ki Jhopadiya	Amalsara	10.00 Sep-16	9.59 Jul-17	Boundary wall was found damaged.
PS Baran					
2	Construction of CC road with drain, Chhotu Nagar ke makan se Prahlad Malav and Devkaran ke makan ki aur, Goverdanpura	Barana	4.00 Jul-17	3.08 Aug-17	Road was found fully damaged due to heavy rain.
3	Construction of CC road with drain, Durga Sankar Nagar ke makan se Ramesh Nagar ke makan ki aur, Iklera	Iklera	1.00 Oct-18	0.98 Jun-19	Road was found eroded and damaged.
PS Chhabra					
4	Construction of Interlocking work, Hanuvat Kheda se main road Shivcharan Gadari ke makan tak	Chachora	1.50 Jul-18	1.50 Jun-19	Road was found damaged at different places due to non-construction of drain.
5	Construction of Interlocking work, Durga Sankar Sharma ke makan se Thakur ke tubewell ki aur, Kadaiya Chatri	Bhuwa Kheri	5.00 Mar-17	4.04 Jul-17	Road was found damaged at different places due to non-construction of drain in half portion.
ZP Churu					
PS Churu					
6	Construction of Interlocking Khurra, Phoolaram ke Ghar se Girdhari/Kesher Singh ke Ghar tak	Kotwad Tal	6.48 Sep-16	6.48 Oct-16	Blocks were found uprooted in some places.
7	Construction of Khurra with Earth Filling and Protection Wall, Mukhya Sadak se Am Chowk Tak, Ravtibba	Vijaypura	10.53 Jun-16	10.53 Sept-16	*Khurra* was found fully damaged due to flow of water.
8	Construction of Interlocking Road from Main Raste Se Rohitash Master Ke Ghar Se Mukhya Chowk, Pani Ki Tanki Maturam Girdhari Meghwal Ke Ghar ki taraf	Sulkhaniya Chhota	8.00 Oct-19	7.98 Nov-19	Undulation was found on the road due to not laying of base layer.
ZP Karauli					
PS Karauli (urban)					
9	CC road Dharam Singh Sarpanch ke makan se Chiranji Thanedar ke makan tak, ward No. 2, Nagarpalika Karauli	Karauli (urban)	2.00 Jan-18	1.19 May-18	Road was found damaged at different places.
10	Construction of CC road, Bharat Tent House se Chamunda Mandir ki aur	Karauli (urban)	50.00 Sep-18	49.82 Feb-19	Road was found damaged at different places due to water logging on the road.

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditure/ Month of completion	Irregularities
PS Todabhim					
11	Construction of Interlocking tiles road with drain, Mukhya sadak Shri Mahaveerji Shekhpura se Ramoli ke Ghar ki aur, Kirwara	Kirwara	5.00 Mar-18	5.00 Aprl-18	Road was found damaged at different places due to water logging on the road.
12	Construction of CC road, Mukhya Sadak se Sriman Ke Kua ki aur, Lapawali	Lapawali	5.00 Aug-16	3.78 Jun-17	Road was found damaged at different places due to non-construction of drain.
13	Construction of Interlocking road with drain, Balaji Mandir se Mokshdham tak, Moondiya	Moondiya	4.00 Dec-17	3.99 Aprl-18	Road was found damaged at different places and mud was found on the road due to not constructing of drain.
ZP Pratapgarh					
PS Peepal Khoont					
14	Construction of CC road, Chaukhala ke Ghar se Kamji Pita Galiya ke Ghar tak, Jethliya	Jethliya	5.00 Feb-17	5.00 Aug-17	Top layer of CC road was found damaged and drains and expansion joints were not found constructed.
15	Construction of CC road Shiksha Karmi Vidalaya se Goverdhan ke Ghar tak, Kesharpura	Kesharpura	5.00 Feb-17	5.00 Aug-17	The road was found damaged at some places. In addition, drain and expansion joints were also not constructed.
16	Construction of two rooms with veranda in Government Senior Secondary School, Moti Kheri	Moti Kheri	12.00 Sep-17	12.00 Jan-19	Proper levelling of roof of the rooms was not carried out due to which there was water logging on the roof resulting in dampening on the wall.
PS Pratapgarh					
17	Construction of CC road, Radha Krishan Mandir se Sheetla Mata Mandir tak, Rathanjana	Rathanjana	5.00 May-16	5.00 Aug-16	The top layer of CC road was found damaged.
ZP Sikar					
PS Dhod					
18	Construction of drain and CC road, Chhagan Lal ke Ghar se Balaji Mandir tak, Sewad Bari	Sewad Bari	5.00 May-16	4.80 Jun-16	Top layer of CC road was found damaged due to flow of water as drain was not constructed along with the CC roads.
19	Construction of CC road, Chelasi se Sihot Chhoti Raste Par, Chelasi	Shyampura	6.50 Jun-17	6.50 Sept-17	Top layer of CC road was found damaged due to flow of water as drain was not constructed along with the CC roads.
Total			**151.01**	**146.26**	

Appendix XVIII

(Refer Paragraph: 2.2.10.2(i))

Statement showing the details of hand pumps installed without soak pit/cattle water tank and without provision of CWT under MLALAD

(₹ in lakh)

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditure/ Month of completion	Remarks
Completed works					
ZP Baran					
PS Baran					
1	Installation of Hand pump gram Bamuliya me Ramsagar Meghwal ke makan ke pas	Sundlak	0.80/ Jan-18	0.73 Aprl-18	Soak pit and CWT not found constructed.
PS Kishanganj					
2	Construction of Hand Pump Ramgarh road dhoom par, Kishnaipura	Peepalda Kalan	0.80 Oct-16	0.78 Jul-17	Soak pit and CWT not constructed
3	Construction of Hand Pump Mataji ke sthan ke pas	Peepalda Kalan	0.80 Oct-16	0.80 Jul-17	Soak pit and CWT not constructed
4	Construction of Hand Pump Ramdayal Meena ke makan ke pas Neeche ki or	Peepalda Kalan	0.80 Oct-16	0.80 Jul-17	Soak pit and CWT not constructed
5	Construction of Hand Pump Omprakash Mena ke makan ke samne main road par Laxmipura	Sewani	0.75 Oct-16	0.73 Mar-17	Soak pit and CWT not constructed
6	Construction of Hand Pump Nand Lal Raigar ke makan ke pas, Gobarcha	Sakhrawada	0.80 Oct-16	0.73 Feb-17	Soak pit and CWT not constructed
7	Construction of Hand Pump Naresh Meena ke makan ke pas main road hukumpura	Sewani	0.75 Oct-16	0.73 Mar-17	Soak pit and CWT not constructed
8	Construction of Hand Pump Manfool Gurjar son of Shri Chhitar Mal ke makan ke pas Sripura	Simlod	0.85 Oct-16	0.85 Jun-17	Soak pit and CWT not constructed
9	Construction of Hand Pump Purane hand pump ke pas Moyada ka Tapra	Simlod	0.85 Oct-16	0.85 Jun-17	Soak pit and CWT not constructed
10	Construction of Hand Pump Panna Lal Meena ke makan ke pas, Padampura	Sewani	0.75 Oct-16	0.71 Mar-17	Soak pit and CWT not constructed
11	Construction of Hand Pump Roopnarayan ji ke makan ke pas, Guna road Nahargarh	Nahargarh	0.80 Oct-16	0.80 Mar-18	Soak pit and CWT not constructed
12	Construction of Hand Pump Mangrol road Arujanpura choraha, Arjunpura	Peepalda Kalan	0.80 Oct-16	0.78 Jul-17	Soak pit and CWT not constructed
PS Shahbad					
13	Construction of Hand Pump Kampu Jatav ke makan ke pas, Musredi	Sandokada	0.75 Oct-16	0.75 Jun-20	Soak pit and CWT not constructed
14	Construction of Hand Pump Gadariya Mohalla main school ke age nale par, Musredi	Sandokara	0.75 Oct-16	0.75 Jun-20	Soak pit and CWT not constructed
15	Construction of Hand Pump Kali mata mandir ke pas, Amrod	Agar	0.80 Jan-17	0.80 Jun-20	Soak pit and CWT not constructed
16	Construction of Hand Pump Bholaji mandir ke pas Beel kheramal	Beel Kheramal	0.80 Jan-17	0.80 Mar-17	Soak pit and CWT not constructed
17	Construction of Hand Pump Hanuman ji ke mandir ke pas, Patan	Sanwara	0.80 Jan-17	0.80 Mar-17	Soak pit and CWT not constructed

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditure/ Month of completion	Remarks
18	Construction of Hand Pump Babulal Sahariya ke makan ke pas, Baskheda Gagal	Bichi	0.80 Jan-17	0.80 Mar-18	Soak pit and CWT not constructed
19	Construction of Hand Pump Gyarsi Lal Mehta ke makan ke pas, Baskheda Gagal	Bichi	0.80 Jan-17	0.80 Mar-18	Soak pit and CWT not constructed
20	Construction of Hand Pump Nathu Bhil ke makan ke pas Balarpur	Bichi	1.10 Jan-17	0.80 Mar-18	Soak pit and CWT not constructed
21	Constructioin of Hand Pump Ramswaroop ke makan ke pas, Kamalwada	Khatka	0.80 Jan-17	0.80 Jun-17	Soak pit and CWT not constructed
22	Construction of Hand Pump Patel ke makan ke pas, Bhil Basti, Jawara	Khatka	0.80 Jan-17	0.80 Jun-17	Soak pit and CWT not constructed
23	Construction of Governmenr Upper Primary School ke pas, Rataikala	Dhikwani	0.80 Jan-17	0.80 Oct-20	Soak pit and CWT not constructed
24	Construction of Hand Pump Government Primary School Gadighatta	Bansthooni	1.14 May-16	0.79 Aug-20	Soak pit and CWT not constructed
25	Construction of Hand Pump Badri Lal Suman Ke Yaha, Bhabhooka	Relawan	1.36 May-16	1.32 Mar-17	Soak pit and CWT not constructed
26	Construction of Hand Pump Mahavir Halwai ke makan ke samne, Relawan	Relawan	1.36 May-16	1.33 Mar-17	Soak pit and CWT not constructed
27	Construction of Hand Pump Ganga Ram Gurjar ke makan ke pas, Daulatpura	Suwans	1.27 May-16	1.16 Mar-17	Soak pit and CWT not constructed
28	Construction of Hand Pump Sukhveer Meena ke makan ke pas, Jagdevpura	Bakanpura	1.19 May-16	0.76 Mar-21	Soak pit and CWT not constructed
29	Construction of Hand Pump Ghasi Lal ke makan ke pas Ramgarh road par Shobhagpura	Shobhagpura	1.35 May-16	0.74 Feb-17	Soak pit and CWT not constructed
30	Construction of Hand Pump Vijay Singh ke makan ke samne	Relawan	1.36 May-16	1.32 Mar-17	Soak pit and CWT not constructed
31	Construction of Hand Pump Hari Singh ke makan ke samne, Chandadiya	Relawan	1.36 May-16	1.32 Mar-17	Soak pit and CWT not constructed
32	Construction of Hand Pump Sati Amli ke pas, Padampura, Sewani	Sewani	1.27 May-16	0.96 Feb-17	Soak pit and CWT not constructed
33	Construction of Hand Pump Surajmal ji Gurjar ke makan ke pas, Kanwarpura	Relawan	1.35 May-16	1.32 Mar-17	Soak pit and CWT not constructed
34	Construction of Hand Pump Patel ji ke makan ke pas, Bhootpura	Relawan	1.36 May-16	1.34 Mar-17	Soak pit and CWT not constructed
35	Construction of Hand Pump Ram Kumar Gurjar ke makan ke raste ke pas Serawanikheda	Suwans	1.27 May-16	1.15 Mar-17	Soak pit and CWT not constructed
36	Construction of Hand Pump Moti Lal ke makan ke pas Chattraganj Kheda	Chattraganj	1.13 May-16	1.06 Mar-18	Soak pit and CWT not constructed
37	Construction of Hand Pump Jind Baba ke sthan ke pas Talwada	Ghatti	1.13 May-16	1.09 Mar-21	Soak pit and CWT not constructed
38	Construction of Hand Pump Jind Baba ke sthan ke pas Hodapura	Beer Khera Dang	0.75 May-16	0.75 Jun-17	Soak pit and CWT not constructed
39	Construction of Hand Pump Janki Lal ke makan ke pas Aam Raste Par	Garda	1.14 May-16	0.90 Mar-18	Soak pit and CWT not constructed
40	Construction of Hand Pump Bhogji Bheel ke makan ke pas, Dhuan	Sanwara	0.75 May-16	0.75 Mar-17	Soak pit and CWT not constructed

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditure/ Month of completion	Remarks
41	Construction of Hand Pump SC Basti, village Diwali	Khuri	1.00 Mar-21	1.00 Jul-21	Soak pit and CWT not constructed
ZP Bhilwara					
PS Bhilwara (Urban)					
42	Installation of panghat ward no. 50, Rajput colony me	Bhilwara (Urban)	1.50/ Apr-16	1.26 Jun-16	Recharge pit not found constructed.
43	Installation of Panghat, ward no. 16, Patel Nagar, Mayur School ke peeche ki basti me,	Bhilwara (Urban)	1.50/ Apr-16	1.40 Jun-16	Recharge pit not found constructed.
44	Installation of panghat, ward no. 18, Sector 4	Bhilwara (Urban)	1.50/ Apr-16	1.50 Jun-16	Recharge pit not found constructed.
45	Installation of panghat, ward no. 18, Sector 4, Park ke pas	Bhilwara (Urban)	1.50/ Apr-16	1.40 Jun-16	Recharge pit not found constructed.
46	Installation of panghat, ward no. 19, Adaras Vidhya Mandir, Ambedkar Nagar	Bhilwara (Urban)	1.50/ Apr-16	1.41 Jun-16	Recharge pit not found constructed.
47	Installation of Hand pump, ward no. 1, Laxmipura Samshan Ghat par	Bhilwara (Urban)	0.70/ Dec-19	0.70 May-20	Recharge pit not found constructed.
48	Installation of Hand pump, ward no. 4, Khoriya Kheda mataji ke mandir ke pas	Bhilwara (Urban)	0.61/ Feb-18	0.61 May-18	Recharge pit not found constructed.
49	Installation of Hand pump, ward no. 4, Pur Talab ki pal par Kumahriya Kheda	Bhilwara (Urban)	0.61/ Feb-18	0.61 May-18	Recharge pit not found constructed.
50	Installation of Hand pump, ward no. 1, Babu Lal Teli ke khet ke pas	Bhilwara (Urban)	0.70/ Dec-19	0.70 May-20	Recharge pit not found constructed.
51	Installation of panghat, ward no. 50, Chamaro ka Mohalla	Bhilwara (Urban)	1.50/ Apr-16	1.28 Jun-16	Recharge pit not found constructed.
ZP Karauli					
PS Todabhim					
52	Installation of Handpump Maharaj Gurjar ke ghar ke pas gurjar patti Bonl	Bonl	1.00 Jun-17	0.98 Dec-17	CWT not constructed
53	Installation of Handpump Nirbhay Gurjar avm Chandrabhan Master ke ghar ke pas Gujar patti Bonl	Bonl	1.00 Jun-17	0.98 Dec-17	CWT not constructed
PS Hindaun					
54	Installation of Handpump Amart avm Digamber ke ghar ke pas Dhursi	Baijatt	0.90 Nov-17	0.90 Dec-17	CWT not constructed
55	Installation of Handpump Ram Sahay putra Natthi Jatav ke ghar ke pas Dhurasi ka pura	Baijatt	0.90 Nov-17	0.90 Dec-17	CWT not constructed
56	Installation of Handpump Roshan putra Diwan Jat ke ghar ke pas Dhurashi	Baijatt	0.90 Nov-17	0.90 Dec-17	CWT not constructed
PS Karauli					
57	Installation of Handpump Fakeer Mauhala Gram Makanpur	Beejalpur	0.90 Sep-16	0.90 Dec-16	Soak pit and CWT not constructed
58	Installation of Handpump Nai Mauhala Kashipura	Kashipura	0.90 Sep-16	0.90 Nov-16	Soak pit and CWT not constructed
59	Installation of Handpump Bairawa basti Kashipura	Kashipura	0.90 Sep-16	0.90 Nov-16	Soak pit and CWT not constructed

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditure/ Month of completion	Remarks
60	Installation of Handpump Purani Tanki se pipe line work Dhan Singh Mali ke ghar ke pas mali basti gram bavali	Maholi	1.40 Sep-18	1.40 Oct-18	Soak pit and CWT not constructed
61	Installation of sarvjanik handpump work Megharam Gurjar ke ghar ke pas Bheetar ke Dhongar ke neeche gram Machi	Manchi	1.00 Dec-17	1.00 NA	Soak pit and CWT not constructed
62	Installation of Handpump Jagroop Singh thekedar ke ghar ke pas Tulsipura	Tulsipura	0.90 Sep-16	0.90 Nov-16	Soak pit and CWT not constructed
63	Installation of Handpump Peetam ke ghar ke pas Thadh ka Pura	Tulsipura	0.90 Sep-16	0.90 Nov-16	Soak pit and CWT not constructed
64	Installation of Handpump Atar Singh ke ghar pas, Ache ka pura	Tulsipura	0.90 Sep-16	0.90 Nov-16	Soak pit and CWT not constructed
65	Installation of Handpump Man Singh Gurjar ke ghar ke pas Khareta	Tulsipura	0.90 Sep-16	0.90 Nov-16	Soak pit and CWT not constructed
66	Installation of Handpump Shivcharan Gurjar ke pas Rajpur	Tulsipura	0.90 Sep-16	0.89 Nov-16	Soak pit and CWT not constructed
67	Installation of Handpump Babu ke ghar ke pas Kiratpura	Saipur	0.90 Aug-18	0.89 Oct-18	Soak pit and CWT not constructed
68	Installation of Handpump Brahmanand ke ghar ke pas Kiratpura	Saipur	0.90 Aug-18	0.90 Oct-18	Soak pit and CWT not constructed
69	Installation of Handpump Govind ke ghar ke pas Kiratpura	Saipur	0.90 Aug-18	0.90 Oct-18	Soak pit and CWT not constructed
PS Mandrayal					
70	Installation of Handpump bagaria basti Dangari Gram Panchayat Bhartoon	Bhartoon	0.90 Oct-16	0.90 Oct-16	Soak pit and CWT not constructed
71	Installation of Handpump Sarvjanik Radhe Gurjar ke ghar ke pas Maharajpura	Maharajpura	0.90 Mar-17	0.90 NA	Soak pit and CWT not constructed
72	Installation of Handpump Kaharpada gram chari ka har Gram Panchayat bahadurpur	Bahadarpur	0.90 Sep-16	0.89 Oct-16	Soak pit and CWT not constructed
73	Installation of Handpump Hanumanji ke peechhe Mali pada gram Chari ka har	Bahadarpur	0.90 Sep-16	0.89 Oct-16	Soak pit and CWT not constructed
74	Installation of Handpump Sarvjanik Mandir ke pas Gram Maharajpura	Maharajpura	0.90 Mar-17	0.90 NA	Soak pit and CWT not constructed
75	Installation of Handpump Sarvjanik Sthan school ke pas Gram Chacheri	Maharajpura	0.90 Mar-17	0.90 NA	Soak pit and CWT not constructed
76	Installation of Handpump Sarvjank sthan Thakurji ke mandir ke pas Kanada ki jhopari	Maharajpura	0.90 Mar-17	0.90 NA	Soak pit and CWT not constructed
77	Installation of Handpump Sarvjanik sthan per Bairawa basti Hasanpur	Maharajpura	0.90 Mar-17	0.90 NA	Soak pit and CWT not constructed
78	Installation of Handpump sarvjanik sthan Bhaumiya baba ke sthan ke pas Malipura	Maharajpura	0.90 Mar-17	0.90 NA	Soak pit and CWT not constructed
79	Installation of Handpump Sarvjanik sthan piparke pas Kanrda	Maharajpura	0.90 Mar-17	0.90 NA	Soak pit and CWT not constructed
PS Sapotra					
80	Installation of Handpump gaon ke peechhe ki or gram Moreen ki Jhopri	Bhartoon	0.90 Oct-16	0.90 Oct-16	Soak pit and CWT not constructed

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditure/ Month of completion	Remarks
81	Installation of Handpump Sarkari Tanki ke pas gram Tontapura, GP Bhartoon	Bhartoon	0.90 Oct-16	0.90 Oct-16	Soak pit and CWT not constructed
ZP Pratapgarh					
PS Peepal Khoont					
82	Installation of hand pump near the house of Gotam S/o Nariya Meena in village Vadalikhori	Kachotiya	0.60/ May-20	0.59 Jun-20	Soak pit and CWT not found constructed.
83	Installation of hand pump near the house of Kailash S/o Nagji Meena in village Janhiya	Kachotiya	0.60/ May-20	0.59 Jun-20	Soak pit and CWT not found constructed.
84	Installation of hand pump near the house of Ratan S/o Thawaran in village Pipaliya	Kachotiya	0.60/ May-20	0.59 Jun-20	Soak pit and CWT not found constructed.
85	Installation of hand pump near the house of Nathu S/o Jeeva Meena in village Dautad	Kachotiya	0.60/ May-20	0.59 Jun-20	Soak pit and CWT not found constructed.
86	Installation of hand pump for drinking water ward no. 11 Asawata road par talab ke pas, Gopal ji khatwad ke pas stith purane hand pump ke pas Awaleswar	Awleshwar	0.75 May-20	0.75 Jun-20	CWT not constructed
PS Pratapgarh					
87	Installation of hand pump near Bajarang Bali mandir, Khoontgarh	Chiklad	0.70/ Jun-20	0.70 Jun-20	Soak pit and CWT not found.
88	Installation of hand pump near the house of Holiram Magra Falan	Chiklad	0.70/ Jun-20	0.70 Jul-20	Soak pit and CWT not found.
ZP Sikar					
PS Khandela					
89	Installation of Handpump in Patawali Dhani ke pas grawal sadak per Shyam Nagar	Choukri	1.00 Oct-17	0.83 Sept-18	Soak pit and CWT not constructed
90	Installation of Handpump shiv mandir ke pas Dhani badhwali gram panchayat kotri Luharwas	Kotri luharwas	1.00 Oct-18	1.00 Aprl-19	Soak pit and CWT not constructed
91	Installation of Handpump Birbal/Kishanaram Gurjar ke makan ke samane Gram meharo ki dhani	Royal	1.20 Jan-19	1.18 Mar-19	Soak pit and CWT not constructed
92	Installation of Handpump Danaram/ Bhanaram Gurjar ke makan ke samane Gram Meharo ki dhani	Royal	1.20 Jan-19	1.18 Mar-19	Soak pit and CWT not constructed
93	Installation of Handpump Shiv Mandir ke pas, dhani badvadi, Kotri Luharwas ke pas	Kotri luharwas	1.00 Oct-18	1.00 Aprl-19	Soak pit and CWT not constructed
Total			**89.46**	**85.34**	
Work in Progress					
ZP Pratapgarh					
PS Peepal Khoont					
1	Installation of hand pump Gautam Saviya ke ghar ke pas Borkheda	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
2	Installation of hand pump Beda beech centre ghati ke pas Borkheda	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
3	Installation of hand pump Gautam Jeeva ke ghar ke pas Pawatipada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditure/ Month of completion	Remarks
4	Installation of hand pump Dharma Rakiya ke ghar ke pas Borkheda	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
5	Installation of hand pump Thawra Sonia ke ghar ke pas Pawatipada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
6	Installation of hand pump Galiya Nagji ke ghar ke pas Pawatipada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
7	Installation of hand pump Kanti Kachariya ke ghar ke pas Talaipada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
8	Installation of hand pump Dhiriya Kamji ke ghar ke pas Katariyapada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
9	Installation of hand pump Bhuriya Rama ghar ke pas Nalpada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
10	Installation of hand pump Raman Ganga ji ke ghar ke pas Nalpada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
11	Installation of hand pump Vitla ke ghar ke pas Mowaipada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
12	Installation of hand pump Vishram Jeeva ke ghar ke pas Mowaipada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
13	Installation of hand pump Kalu Bhaniya ke ghar ke pas Doonkripada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
14	Installation of hand pump Laxman Gautam ke ghar ke pas Doonkripada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
15	Installaltion of hand pump Rawji Bhai ke khet ke pas Doonkripada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
16	Installation of hand pump Kesar Fuliya ke ghar ke pas Ugmanapada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
17	Installation of hand pump Surajmalji ke ghar ke pas Ugmanapada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
18	Installation of hand pump Poonam Chand Rakma ke ghar ke pas Kadbaliya	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
19	Installation of hand pump Ramchandra Rakma ke ghar ke pas Ambapada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
20	Installation of hand pump Dhoolji Deepa ke ghar ke pas Ambapada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
21	Installation of hand pump Kal Kachariya ke ghar ke pas Ugmanapada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
22	Installation of hand pump Pasiya ke ghar ke pas Doonkripada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
23	Installation of hand pump Nanka Motiya ke ghar ke pas Talaipada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
24	Installation of hand pump Raman Lala ke ghar ke pas Mowaipada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
25	Installation of hand pump Harish Unkar ke ghar ke pas Kadbaliya	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
26	Installation of hand pump Keshiya Narayan ke ghar ke pas Doonkripada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
27	Installation of hand pump Heera Lalu ke khet ke pas Nalpada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
28	Installation of hand pump Mukesh Dalji ke ghar ke pas Borkheda	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken
29	Installation of hand pump Narayan Laliya ke ghar ke pas Pawatipada	Peepal Khoont	0.70 Dec-20	0.10	Provision for CWT not taken

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditure/ Month of completion	Remarks
30	Installation of hand pump Uda Rajiya ke ghar ke pas Bagfara	Nayan	0.70 Dec-20	0.10	Provision for CWT not taken
31	Installation of hand pump Kalu Rupa ke ghar ke pas Gotda	Nayan	0.70 Dec-20	0.10	Provision for CWT not taken
32	Installation of hand pump Gangaram Dharji Chourahe par Bawadi	Nayan	0.70 Dec-20	0.10	Provision for CWT not taken
33	Installation of hand pump Shanti Narayan ke ghar ke pas Gotda	Nayan	0.70 Dec-20	0.10	Provision for CWT not taken
34	Installation of hand pump Chhagni Bheriya ke ghar ke pas Uplakheda	Nayan	0.70 Dec-20	0.10	Provision for CWT not taken
35	Installation of hand pump Vesta Gautam ke ghar ke pas mataji road par	Nayan	0.70 Dec-20	0.10	Provision for CWT not taken
36	Installation of hand pump Ramesh Lalu ke ghar ke pas Habudipada	Nayan	0.70 Dec-20	0.10	Provision for CWT not taken
37	Installation of hand pump Amra Havji ke khet ke k pas Doongripada	Peepal Khoont	0.70 Jan-21	0.10	Provision for CWT not taken
PS Pratapgarh					
38	Construction of hand pump Seetalmata -Bhagga Badriya ke ghar ke beech main Khora	Nakor	0.70 Jun-20	0.40	Provision for CWT not taken
39	Construction of hand pump Surpur fala -Nathu ke ghar ke beech mai Ronkhera	Nakor	0.70 Jun-20	0.40	Provision for CWT not taken
40	Installation of hand pump Dhula ke makan ke pas Hotarel	Nakor	0.70 Jun-20	0.00	Provision for CWT not taken
Total			**28.00**	**4.5**	

Note: The works shown as highlighted were physically verified along with department officials.

Appendix XIX

(Refer Paragraph: 2.2.10.2(ii))

Statement showing the details of single phase boring constructed without government electricity connection under MLALAD

(₹ in lakh)

S. No.	Name of work	GP	Sanction amount/ Month	Expenditure/ Month of completion	Observation
ZP Baran					
PS Anta					
1	Construction of Tubewell with motor, Samshan Ghat, Bamooliya	Bamooliya Kalan	1.00 Oct-19	1.00 Nov-19	Tube well was found without government electricity connection and water tank.
2	Single phase Tubewell with motor, Jai Sankar Nagar ke pas, Hapahedi	Jai Nagar	0.80 Oct-19	0.80 Dec-19	Tube well was found installed with electric connection taken from private house.
3	Tubewell with electric motor, Bairwa basti me, Hapahedi	Jai Nagar	0.80 Oct-19	0.80 Dec-19	Tube well was installed at personal *chabhutra* and was being run illegally by taking electricity from nearby electricity pole.
PS Shahbad					
4	Construction of boring, motor, accessories work, Kali ke Chabootare ke pas, Chamrana Basti, Sirsod	Mahodra	1.30 Jan-17	1.21 Feb-17	Single phase boring constructed without government electricity connection
5	Construction of boring, motor, accessories work main road par, Dhan Singh ke makan ke pas, Hatri	Dhikwani	1.10 Jan-17	1.10 Feb-17	
6	Construction of boring, motor, accessories work, Bari wala Mohalla	Dhikwani	1.30 Jan-17	1.28 Feb-17	
7	Construction of boring, motor, accessories work, Ram Singh Bhil ke makan ke pas, Gudarmal	Dhikwani	1.10 Jan-17	1.10 Feb-17	
8	Construction of boring, motor, accessories work, Kunwar Singh Bhil ke makan ke pas, Ahedi	Dhikwani	1.30 Jan-17	1.28 Feb-17	
9	Construction of boring, motor, accessories work, School ke samne, Dhansuri	Natai	1.30 Jan-17	1.25 Mar-17	
10	Construction of boring, motor, accessories work, Koli Mohalla, Ajronda	Natai	1.30 Jan-17	1.30 Mar-17	
11	Construction of Boring, motor, accessories, Amar Singh Yadav ke makan ke samne, Bairai	Ganeshpura	1.10 Jan-17	1.09 Mar-17	

S. No.	Name of work	GP	Sanction amount/ Month	Expenditure/ Month of completion	Observation
12	Construction of boring, motor, accessories work Dhulle Bhil ke makan ke pas, Khajau	Ganeshpura	1.10 Jan-17	1.10 Feb-17	Single phase boring constructed without government electricity connection
13	Construction of boring, motor, accessories work, Munnalal Bhil ke makan ke pas, Khajau	Ganeshpura	1.10 Jan-17	1.10 Feb-17	
14	Construction of boring, motor, accessories work, Madan Rajat ke makan ke pas, Ward no. 6, Jakhoni	Ganeshpura	1.30 Jan-17	1.29 Feb-17	
15	Construction of boring, motor, accessories work, Hanuman ji ke mandir ke pas, Audapura	Ganeshpura	1.30 Jan-17	1.29 Feb-17	Single phase boring constructed without government electricity connection
16	Construction of boring, motor, accessories work main road ke pas, Yagyashala	Ganeshpura	1.30 Jan-17	1.25 Feb-17	
17	Construction of boring, motor, accessories work, School ke pas, Acharpura	Bichi	1.10 Jan-17	1.10 Mar-17	
18	Construction of boring, motor, accessories work, Ram Singh Bhil ke makan ke pas, Kankar Talai	Bichi	1.10 Jan-17	1.10 Mar-17	
19	Construction of boring, motor, accessories work, road ke pas, Nadiya	Bichi	1.10 Jan-17	0.10 Mar-17	
20	Construction of boring, motor, accessories work, Bhomiya Baba ke sthan ke pas, Basai Kali ke Chabootare ke pas	Sanwada	1.10 Jan-17	1.09 Mar-17	
21	Construction of boring, motor, tanki, accessories work, Tarachand ke bade ke pas, Sad	Beelkhedamal	3.00 Jan-17	1.99 Mar-17	
22	Construction of boring, motor, tanki, accessories work, Faren Yadav and Shyama Yadav ke makan ke pas, Ghoghra	Beelkhedamal	3.00 Jan-17	2.21 Mar-17	
23	Construction of boring, motor, accessories work Tejaji ke Chabootare ke pas, Purana Faredua	Bhoyal	1.10 Jan-17	1.11 Jun-17	
24	Motor Accessories work, Devnarayan mandir ke pichhe, Dhikoniya	Ghatti	0.50 May-16	0.37 May-16	Single phase boring constructed without government electricity connection
25	Construction of single phase motor, accessories work, khel ke pas, main road, Dhikoniya	Ghatti	0.50 May-16	0.34 May-16	
26	Construction of boring, Chottu Lal Nagar ke makan ke pas, Pandali	Bajrang Garh	0.94 May-16	0.74 Jan-17	
27	Construction of boring, motor, accessories work, Anganwadi kendra ke pas, Bairwa Basti, Bandakhurd	Pachlawada	1.41 May-16	1.22 Nov-16	
28	Construction of boring, motor, accessories work, Hemraj Raibari ke makan ke pas, Gorela road, Tagariya Dhani	Asnawar	1.41 May-16	1.14 Aug-16	

S. No.	Name of work	GP	Sanction amount/ Month	Expenditure/ Month of completion	Observation
29	Construction of boring, motor, accessories work, Government Secondary School, Simlod	Simlod	1.41 May-16	1.13 May-16	Single phase boring constructed without government electricity connection
30	Construction of boring, motor, accessories work, Bajrang Lal Meena dealer ke makan ke pas, chaurahe par, Kamtha	Kankarda	1.44 May-16	0.99 Aug-16	
31	Construction of boring, motor, accessories work, Kishan Chand Meena ke makan ke pas, Kankarda	Kankarda	1.44 May-16	0.91 Sept-16	
32	Construction of boring, motor, accessories work, Shyam Meghwal ke makan ke pas, Todhi, Kankarda	Kankarda	1.44 May-16	0.94 Dec-16	
33	Construction of boring, motor, accessories and khel work, Bad ke ped ke pas, Mansha ka dera	Ghatti	1.80 Jun-16	1.53 Jul-16	
ZP Karauli					
PS Hindaun					
34	Construction of Single phase Tubewell mai Kunda work, Lekhraj putra Kajori ke ghar ke pas, Ganwari Meena	Ganwari Meena	1.87 Dec-17	1.87 Mar-18	Single phase boring constructed without government electricity connection
35	Single phase Tubewell mai kunda work, Shree Digamber Jain Aadrsh Mahila Mahavidhalaya, Banwaripur	Ganwari Meena	1.87 Dec-17	1.87 Mar-18	
36	Single phase Tubewell mai connection evam tanki work, Atal sewa Kendra, sarvjanik sthan par, Somala	Somala	2.31 Mar-18	1.47 Aprl-18	
PS Todabheem					
37	Construction of Single phase Tubewell mai kunda, Shreefool Meena ke ghar ke pas, khare ka pura, Meena Patti, Bonl	Bonl	2.50 Jun-17	2.32 Aprl-18	Single phase boring constructed without government electricity connection
38	Single phase Tubewell mai kunda work, Omrao Meena ke ghar ke pas, evam Nar Singh Mandir ke pas, meena Patti, Bonl	Bonl	2.50 Jun-17	2.45 Aprl-18	
ZP Pratapgarh					
PS Chhoti Sadri					
39	Tubewell drilling single phase motor with accessories work, Aashram ke pass	Karunda	3.00 Dec-18	1.60 Dec-19	Single phase boring constructed without government electricity connection
40	Tubewell bore with pump set, Udapura	Karjoo	1.60 Aug-18	1.27 Dec-18	
41	Tubewell bore with pump set, Math chauraha	Karjoo	1.60 Aug-18	1.60 Jun-19	
42	Tubewell bore with pump set, Hanuman chauraha	Karjoo	1.60 Aug-18	1.58 Jun-19	

S. No.	Name of work	GP	Sanction amount/ Month	Expenditure/ Month of completion	Observation
PS Peepal Khoont					
43	Construction of Tubewell and Tanki for drinking water, nearby Nahar Singh Mata Temple, Bus Stand, Kachotiya	Kachotiya	1.40 May-20	1.40 Jun-20	Government electricity connection was not taken, however it was used by taking electricity from nearby situated temple. The VDO informed that electricity connection was not taken due to creation of liability of electricity bills.
44	Construction of Tubewell with cemented Tanki, Government Upper Primary School, Bagdawad, Mota Dhamaniya	Mota Dhamaniya	3.00 May-20	2.99 Feb-21	Tube well was without government electricity connection. However, illegal electricity connection was taken from nearby electricity pole.
ZP Sikar					
PS Khandela					
45	Construction of Single phase Tubewell ka cable bore me casing work, Sarvjanik kuve ke pas, Chak khatundara	Khatundara	1.95 Aug-18	1.92 Mar-19	Single phase boring constructed without government electricity connection
PS Sri Madhopur					
46	Single phase Tubewell mai kharab motor, 300 meter cable or Penal badalwane evam 700 feet pipe dalwane ka karya, Baba Haridas ke aashram ke pas, Devipura	Kotri Dhaylan	1.30 Oct-17	1.24 Jan-18	Single phase boring constructed without government electricity connection
Total			**68.79**	**59.83**	

Note: The works shown as highlighted were physically verified along with department officials.

Annexure XX

(Refer Paragraph: 2.2.10.2(iii))

Statement showing details of construction of Hand Pump and Single Phase Tube well without tendering under MLALAD

(₹ in lakh)

S. No.	Name of work	GP	Month of sanction	Sanctioned Amount	Expenditure	Month of completion
1	Construction of public hand pump with tanki, Mali Basti, Kalipura	Karsai	September 2016	1.20	1.20	October 2016
2	Construction of public single phase boring, Pagar ki talai par, Kumhar mohalla, Wamanpura	Karsai	September 2016	3.25	3.25	October 2018
3	Construction of public hand pump with tanki, Ashram ke pas	Maholi	March 2019	1.20	1.20	June 2019
4	Construction of hand pump, Babu ke ghar ke pas	Saipur	August 2018	0.90	0.90	August 2018
5	Construction of hand pump, Brahmanand ke ghar ke pas	Saipur	August 2018	0.90	0.90	October 2018
6	Construction of public hand pump, Govind ke ghar ke pas, Keerathpura	Saipur	August 2018	0.90	0.90	October 2018
7	Construction of single phase with tanki and electricity connection, Dayanand Saraswati Secondary School, Keeratpura	Saipur	December 2017	3.00	3.00	January 2018
8	Construction of single phase bore with tanki at public place, SC basti, gamete, Manoharpura	Semarda	September 2016	3.00	3.00	February 2017
9	Construction of new hand pump, Atar Singh ke ghar ke pas, oonche ka pura, Tuslipura	Tulsipura	September 2016	0.90	0.89	November 2016
10	Construction of new hand pump, Jagroop Thekadar ke ghar ke pas, Tulsipura	Tulsipura	September 2016	0.90	0.90	November 2016
11	Construction of new hand pump, Petam ke ghar ke pas, Thad ka pura	Tulsipura	September 2016	0.90	0.90	November 2016
12	Construction of hand pump, Shivcharan gurjar ke pas	Tulsipura	September 2016	0.90	0.89	November 2016
13	Construction of new hand pump, Mansingh gurjar ke pas	Tulsipura	September 2016	0.90	0.90	November 2016
14	Construction of single phase bore with electricity connection, Hakim Singh son of shri Babu Singh ke ghar ke pas, Tiketpura, Panchna road	Tulsipura	October 2018	2.50	2.50	April 2019
Total				**21.35**	**21.33**	

Annexure XXI

(Refer Paragraph: 2.2.10.3)

Statement showing the detail of work with unfruitful expenditure under MLALAD

(₹ in lakh)

S. No.	Name of work	GP	Sanctioned amount/ month	Expenditure/ Month of completion	Irregularities
ZP Baran					
PS Anta					
1	Installation of High Mast Light, Jhandi Chauraha, Palaytha	Palaytha	2.10/ Sept-19	2.10 Oct-19	Government electricity connection was not taken.
2	Installation of High Mast Light, Children park, Palaytha		2.10/ Sept-19	2.10 Oct-19	Government electricity connection was not taken. High Mast light bulbs were stolen. FIR was also not lodged.
3	Installation of High Mast Light, Sabjimandi Chowk, Palaytha		2.10/ Sept-19	2.10 Oct-19	Government electricity connection was not taken.
ZP Churu					
PS Churu					
4	Construction of Community Building, Harijan Mohalla, Poti	Beenasar	5.66 Sep-18	5.66 Nov-18	The Community Building was found to be not in use due to lack of proper pathway to enter the building.
5	Information, Communication and Technology Lab in Government Secondary School, Gajasar	Karwasar	0.76 Mar-19	0.76 Aug-19	The Computer equipment was lying unutilised due to non-availability of computer room and non-installation of web camera.
PS Rajgarh					
6	Construction of Nallah at village Rampura	Rampura	21.36/ Nov-17	14.82 Aprl-18	The *Nallah* was blocked and chambers were lying open. The VDO informed that the work was not handed over to the GP. Thus, the sanitation purpose could not be served.
7	Construction of Public Pucca Talab with plantation in east side of Power house	Tamba Kheri	17.50/ Apr-18	12.91 Jun-18	The work was constructed at the site but plantation work was not found. The Assistant Engineer informed that plantation work was not executed.
ZP Jodhpur					
PS Dechu					
8	Construction of Pyau, Karnoto ki dhaniya, Jalam Nagar	Khera Bagoriya	3.60/ Dec-17	3.60 Mar-18	The Pyau was without any water source.
9	Construction of Sarvjanik Pyau, Haji amla ki dhani me		3.60/ Feb-18	3.60 Jul-18	The Pyau was without any water source.

S. No.	Name of work	GP	Sanctioned amount/ month	Expenditure/ Month of completion	Irregularities
10	Construction of Sarvjanik Pyau, Maharaj ka sthan, Ram Nagar ke khasra No. 401 me	Khera Bagoriya	3.60/ Oct-18	3.60 Mar-19	The Pyau was without any water source and it was locked.
11	Construction of Sarvjanik Pyau, Jashodo ki dhani, khasra No. 502 me	Bhojakor	3.60/ Feb-19	3.60 Aprl-19	The Pyau was without any water source and it was locked.
12	Construction of Sarvjanik Pyau, rajashv gram Pipaliya Nagar, khasra No. 996/3	Rawatnagar	3.60/ Jul-18	3.60 Nov-19	The Pyau was without any water source and it was filled with garbage/kabad/ tyre.
ZP Karauli					
PS Karauli (Urban)					
13	Construction of Hand Pump, Mali Basti Kante ke pas, Ward No. 36, Karauli	Karauli (Urban)	1.00 Sep-16	0.95 Mar-18	Hand pump was non-functional.
PS Todabhim					
14	Construction of 8 inch bore for water in Government College, Bhuda	Sakarwada	4.00 Mar-20	3.20 May-20	Bore was found lying defunct in absence of motor.
15	Construction of 5 inch bore in Secondary School, Padampura	Padampura	2.00 Apr-18	1.95 Sept-18	Bore was found lying defunct. VDO informed that bore was dry from the very beginning.
16	Construction of Hand Pump, Maharaji Gurjar ke Ghar ke Pas, Gurjar Patti, Bonl	Bonl	1.00 Jun-17	0.98 Nov-17	Hand pump was found lying defunct. Upper part of the hand pump was missing.
ZP Pratapgarh					
PS Peepal Khoont					
17	Construction of Tubewell with cemented Tanki, Maa Bari Kendra ke pas, Talab Fala, Khora Pada	Mota Dhamaniya	3.00 May-20	2.99 Jan-21	The water tank was being filled from nearby situated hand pump instead of tubewell. The VDO informed that water tank could not be connected as Tube well was far away.
PS Pratapgarh					
18	Installation of Reverse Osmosis (RO) plant and Water Cooler, Yatri Prateekshalaya ke pas at Bardiya Bus Stand, Bardeeya	Bardeeya	1.00 Jun-18	0.97 Jun-18	RO was found lying without use and the water tank was also not found at the site. The VDO informed that the RO was lying unused since October 2018 due to lack of repair.

S. No.	Name of work	GP	Sanctioned amount/ month	Expenditure/ Month of completion	Irregularities
19	RO system for purification of water in District Jail Pratapgarh	Pratapgarh	0.60 Jan-20	0.60 Feb-20	RO System was found lying without use. The Jail Superintendent informed that RO systems was lying unused since April 2021 due to lack of servicing.
20	Construction of Single Phase Motor Pump Set, Water Tank with fixing of Stand, Sheetla Mata Mandir ke Pas, Badi Dori	Barawarda	1.00 Oct-17	1.00 Dec-17	Neither motor pump set nor water tank was found. Only iron stand was found at the site. The VDO informed that accessories had been stolen by unknown person. However, it was observed that no First Information Report (FIR) was lodged.
21	Construction of Tube well Bore with Motor Pump Set with Poly Vinyl Chloride (PVC) Tanki, Gram Sahakari Samiti ke pas	Devgarh	1.00 Sep-18	1.00 Jul-19	Tubewell and PVC Tanki was found at site but was not connected to each other and was lying without use. The VDO informed that the Tube well and PVC tanki was lying without use due to lack of electricity connection since its construction.
22	Construction of Play-ground of Kabbadi, Kho-Kho, Archery Volleyball and Basketball and Track in Government Upper Primary School, Bamotar	Amlawad	14.80/ Sep-18	5.01 NA	The work was incomplete despite lapses of more than two and half year. Heavy debris/ rocks were found lying at the site.
ZP Sikar					
PS Dhod					
23	Installation of RO, Government upper primary school, Aala ki Dhani, Netarwas	Netarwas	1.00 Dec-18	1.00 Jun-19	RO was lying unused since June 2019 due to not connected to the water tank. The VDO informed that RO was not being used due to lack of arrangement of motor for lifting the water into the Tanki connected with the RO.
24	Installation of High Mast Light, main chowk, Jassupura	Binjasi	5.00 Feb-19	4.98 Aug-19	The Light was found non-operational.
25	Construction of Roof Top Harvesting Structure (RTWHS) at Atal Seva Kendra	Shyampura	0.99/ Dec-17	0.99 Jun-18	The RTWHS was not connected to the roof top due to which RTWHS was dry.
PS Sikar (Urban)					
26	Fixing of under-ground dustbin, Holi Kheda, Palwas Road, Sikar	Sikar (Urban)	2.50 Nov-16	1.76 Jan-18	The underground dustbins was not found at the site. The Assistant Engineer, Municipal Council, Sikar informed that underground dustbins were dismantled due to having filth by dustbins and not utility of dustbins.

S. No.	Name of work	GP	Sanctioned amount/ month	Expenditure/ Month of completion	Irregularities
27	Fixing of under-ground dustbin, Subhash Chowk Sikar	Sikar (Urban)	2.50 Nov-16	1.76 Jan-18	The underground dustbins was not found at the site. The Assistant Engineer, Municipal Council, Sikar informed that underground dustbins were dismantled due to having filth by dustbins and not utility of dustbins.
Total			**110.97**	**87.59**	

Appendix XXII

(Refer Paragraph: 2.2.10.4(i))

Statement showing the details of works of Open Veranda and Kabootarkhana sanctioned nearby religious worship places under MLALAD

(₹ in lakh)

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditur/ Month of completion	Work Status
ZP Bhilwara					
PS Asind					
1	Construction of public Kabootarkhana, Goradiya Sutewadi main mataji ke sthan ke pas, Goradiya	Bajunda	1.50 Oct-18	1.20 In progress	Work was sanctioned nearby religious worship place
2	Construction of public Kabootarkhana, Bajunda Hathibhata mai Hanuman ji ke sthan ke pas, Bajunda	Bajunda	1.50 Oct-18	1.20 In progress	
3	Construction of Kabootarkhana Hanuman ji ke sthan ke pas, Jhhabarkiya	Motipur	3.00 Oct-18	3.00 Jun-20	
4	Construction of Kabootarkhana, Devnarayan mandir ke pas, Laxmipura	Barsani	3.00 Jul-19	2.40 In progress	
5	Construction of Kabootarkhana Talab ke pal par bheruji ke sthan ke pas Barsani	Barsani	2.00 Jul-19	1.60 In progress	
PS Bhilwara (Urban)					
6	Construction of Kabootarkhana, Chintaharan mahadev mandir ke pas, D-Sector Chittrakoot Nagar, ward no. 42, Bhilwara	Bhilwara (Urban)	5.00 Sep-19	4.37 Sep-20	Work was sanctioned nearby religious worship place
7	Construction of Kabootarkhana, Charbhujanath mandir ke pas, Biliya ward no. 6	Bhilwara (Urban)	7.00 Aug-18	5.89 Aug-19	
8	Construction of Kabootarkhana, Chamunda mata mandir ke pas, Manshapurn mahadev mandir ke pas, ward no. 26	Bhilwara (Urban)	7.00 Mar-20	0.00 NA	
9	Construction of Kabootarkhana, Odon ka kheda, Bherunath mandir ke pas, Bhilwara	Bhilwara (Urban)	5.00 Mar-20	0.00 NA	
10	Construction of Kabootarkhana, Chhoti Harni ward no. 20, Charbhuja mandir ke pas, Bhilwara	Bhilwara (Urban)	5.00 Mar-21	0.00 NA	
11	Construction of vishramsthali/veranda, Sanganer me ward no. 44 me Dasehara maidan me namdev samaj ki satimata ke pas	Bhilwara (Urban)	7.00 Dec-17	6.19 Aug-18	
12	Construction of Kabootarkhana, Odon ka kheda me stith balaji mandir ke pas, Bhilwara	Bhilwara (Urban)	5.00 Mar-20	0.00 NA	Work was sanctioned nearby religious worship place
13	Construction of Kabootarkhana, Modndi ke balaji ke pas, ward no. 11, Bhilwara	Bhilwara (Urban)	4.00 Jun-19	0.00 NA	
14	Construction of Kabootarkhana, Ramdev mandir ke pas, Bairwa Mohalla, main ward no. 4, Pur, Bhilwara	Bhilwara (Urban)	7.00 Sep-16	6.50 Nov-19	

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditur/ Month of completion	Work Status
15	Construction of Kabootarkhana, ward no. 2, Patola Mahadev road par shamshan ghat ke Hanuman mandir ke pas, Bhilwara	Bhilwara (Urban)	5.00 Nov-17	4.15 Nov-19	
16	Construction of Kabootarkhana, Babadham ke pas, Hanuman mandir ke pas, Shyam Nagar warde no. 53	Bhilwara (Urban)	5.00 Jun-18	4.00 In progress	
17	Construction of Kabootarkhana, Kota road sanganri gate par balaji ke mandir ke pas, kasera samaj ke nohre ke pas khali sthan par, Bhilwara	Bhilwara (Urban)	5.00 Mar-19	4.62 Jul-20	
18	Construction of Kabootarkhana extension, ward no. 46, Vijay Singh pathik Nagar me, Mansha purna mandir ke pas	Bhilwara (Urban)	4.00 Mar-20	3.51 Sept-20	The asset was constructed at religious place.
19	Construction of Kabootarkhana, ward no. 46, Vijay Singh pathik Nagar me, Mansha purna mandir ke pas	Bhilwara (Urban)	4.00 Nov-19	3.32 Jul-20	The asset was constructed at religious place.
20	Construction of Kabootarkhana, Vivekanand park me mandir ke pas, Subhash nagar	Bhilwara (Urban)	10.00 Nov-17	8.49 Jan-19	The asset was constructed at religious place.
PS Kotri					
21	Construction of Kabootarkhana, Shri Tejaji Maharaj ke mandir ke pas, Jeeva kheda	Jeeva Kheda	2.00 Jul-17	2.00 Jun-20	Work was sanctioned nearby religious worship place
PS Mandalgarh					
22	Construction of Kabootrkhana, Charbhuja mandir ke pas, Ralayata	Ralayata	3.00 Sep-17	3.00 Mar-21	Work was sanctioned nearby religious worship place
23	Construction of Kabootarkhana, Chauhan Saheb Sagas ji Maharaj ke sthan ke pas, Dhamanghati	Barundni	1.50 May-17	1.50 Nov-19	
24	Construction of Kabootarkhana, Ramdevji sthan ke pas, Makadiya	Khachrol	2.50 May-17	2.50 Feb-19	
25	Construction of Kabootarkhana, Bheel Basti mataji ke sthan ke pas, Singoli	Singoli	2.00 Jul-17	2.00 Mar-20	
PS Hurda					
26	Construction of Kabootarkhana, Pabuji ke sthan ke pas, Lamba	Lamba	1.00 Sep-17	1.00 Nov-18	Work was sanctioned nearby religious worship place
PS Suwana					
27	Construction of Kabootarkhana, Shri Bagaleshwar Mahadev ke sthan ke pas, Mangrop	Mangrop	2.00 Jan-17	2.00 Jul-19	Work was sanctioned nearby religious worship place
28	Construction of Kabootarkhana, Ramdev ji ke mandir ke pas, Balai kheda	Rampuriya	1.00 Jun-16	1.00 Nov-19	
29	Construction of Kabootarkhana, Kheda Khoont Mataji ke sthan ke pas	Kherabad	2.00 Mar-17	2.00 Mar-18	
30	Construction of Kabootar khana, Bherunji ke sthan ke pas, Shivpura	Dudiya	2.00 Sep-17	2.00 Dec-19	
31	Construction of Kabootarkhana, kalaji ke sthan ke pas, Gundali	Gundali	2.00 Jul-17	2.00 Jan-19	

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditur/ Month of completion	Work Status
32	Construction of Kabootankhana, Hanuman ji ke mandir ke pas, Gundali	Gundali	2.00 Jun-17	2.00 Jan-19	
33	Construction of Kabootarkhana, Shivji ke sthan ke pas, Dugarda	Gundali	2.00 Sep-18	2.00 Jan-20	
PS Raipur					
34	Construction of Kabootarkhana, Kalaji ke sthan ke pas, Ranas	Ashaholi	3.00 May-18	3.00 Apr-20	Work was sanctioned nearby religious worship place
35	Construction of Kabootarkhana, Mamadevji ke sthan ke pas, Kalalkhedi	Borana	2.00 Nov-19	2.00 Mar-21	
36	Construction of Public Kabootarkhana, Ramdevji ke sthan ke pas, Jalikhedi	Borana	2.00 Nov-19	1.60 In progress	
PS Sahara					
37	Construction of Public Kabootarkhana in SC/ST Basti Kalika mata ke pas, Jaisinghpura	Salera	2.00 Nov-19	2.00 Jun-20	Work was sanctioned nearby religious worship place
38	Construction of Public Kabootarkhana, Bheruji ke pas, Makadiya	Bhunas	3.00 Nov-19	3.00 Jan-21	
39	Construction of Public Kabootarkhana, Chawanda mata ke pas, Bhunas	Bhunas	2.00 Nov-19	2.00 Jan-21	
40	Construction of Public Kabootarkhana, Bheelon ke mataji ke pas, Delana	Delana	2.00 Nov-19	2.00 Dec-20	
41	Construction of Public Kabootarkhana, Bairwa ke bheruji ke pas, Jhoompura	Nandsha	2.00 Dec-19	1.60 In progress	
ZP Pratapgarh					
PS Chhoti Sadri					
42	Construction of Open Veranda, Devnaryan Devere ke pas, Malawada	Gomana	3.00 Dec-17	3.00 Jun-19	Work was sanctioned nearby religious worship place
43	Construction of Public Open Veranda, Devnaryan mandir ke pas, ward no. 4, Chhoti Sadri	Chhoti Sadri	2.00 Oct-17	0.00 NA	
44	Construction of open Veranda, Hanumanji ke sthan ke pas, Udpara Khurd	Peethalwari Kalan	2.50 Nov-19	0.00 NA	
45	Construction of open Veranda, ramdevji ke pas, Ummedpura	Ganesh Pura	2.50 Nov-19	2.50 Dec-19	
46	Construction of open veranda, mahadevji ke sthan ke pas, Biliya	Ganesh Pura	2.50 Nov-19	2.28 Aug-20	
47	Construction of open Veranda, Devnarayan mandir ke pas, Barekhan	Gagrol	3.00 Nov-19	0.00 NA	
PS Pilikheda					
48	Construction of open Veranda, Rela Hanuman mandir ke pas	Chhoti Sadri	2.00 Jan-18	1.03 Feb-19	Work was sanctioned nearby religious worship place
PS Dhariyawad					
49	Construction of open Veranda, Gorakhnath mandir ke pas, Sarajikheda	Hajari Gurha	5.00 Nov-19	3.00 In progress	Work was sanctioned nearby religious worship place

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditur/ Month of completion	Work Status
PS Pratapgarh					
50	Construction of Open Veranda, Bheruji Bawaji ke sthan ke pas	Madhura Talab	2.00 Aug-16	1.80 In progress	
51	Construction of Open Veranda, Chokha Bawaji ke sthan ke pas, Uthakheda	Saree Peepli	2.00 Aug-16	2.00 July-17	
52	Construction of Open Veranda, Bheru Bawaji ke sthan ke pas, Saree Peepli	Saree Peepli	1.00 Oct-17	0.80 In progress	
53	Construction of Open Veranda, Jogniya Mataji ke sthan ke pas, Bhameriya	Bardeeya	2.00 Feb-18	1.94 July-18	
54	Construction of Open Veranda, Devnarayan ji Mandir ke pas, Kushalpura	Bardeeya	2.00 Mar-18	2.00 Apr-19	Work was sanctioned nearby religious worship place
55	Construction of Open Veranda, Narayan Kheda ke Varai mataji ke sthan ke pas	Narayan Kheda	2.50 Mar-18	2.50 May-18	
56	Construction of Open Veranda, Hanumanji ke mandir ke pas, Khijankheda	Narayan Kheda	2.50 Feb-18	2.50 May-18	
57	Construction of open Veranda, Mota devra ke sthan ke pas, Rathanjana	Rathanjana	2.00 Jul-18	0.00 NA	
58	Construction of open Veranda, Bheru bawaji ke sthan ke pas, Sawraji Fala	Gyaspur	2.00 Dec-18	0.00 NA	
59	Construction of open Veranda, Narsingh mataji ke sthan ke pas, khedi	Nakor	2.00 Jul-18	2.00 Nov-18	
60	Construction of open Veranda, Bheruji Bawaji, ke sthanke pas, Bhiyahuri	Nakor	1.50 Apr-18	1.50 Nov-18	
61	Construction of open Veranda, mataji ka fala, Bandarkheda	Nakor	1.50 Jun-18	1.50 Oct-18	
62	Constrution of open Veranda, Rupa bawaji ke sthan ke pas, Karmadiya khori	Devgarh	2.00 Jun-18	2.00 Aug-18	Work was sanctioned nearby religious worship place
63	Construction of open Veranda, Mahadevji ke sthan ke pas, Ambakhori Lalpura	Devgarh	2.00 Jun-18	1.99 Aug-18	
64	Construction of open Veranda, Narsingh mataji ke sthan ke pas, Samlipathar	Devgarh	2.00 Jun-18	2.00 Aug-18	
65	Construction of open Veranda, Bawaji ke sthan ke pas, Kalakhet	Jolar	1.50 Jul-18	1.50 Nov-18	
66	Construction of open Veranda, khana bawaji ke sthan ke pas in Mangri dadafala	Jolar	2.00 Jul-18	2.00 Nov-18	
67	Construction of open Veranda, Mahadevji ke sthan ke pas, Dhawda	Jolar	2.00 Jul-18	1.99 Jan-20	
68	Construction of open Veranda, mahadevji ke sthan ke pas, Mogjikudi	Dhamotar	2.50 Jun-18	2.44 Oct-20	
69	Construction of open Veranda, Kalika ji mandir ke pas, lemagra fala, Richhdi	Pal	1.50 Jul-18	0.00 NA	Work was sanctioned nearby religious worship place
70	Construction of open Veranda, Nathu Bawaji ke sthan ke pas, Rana	Pal	3.00 Jul-18	0.00 NA	
71	Construction of open Veranda, Kalika mataji ke mandir ke pas, Rawlafala, Meriya Kheri	Meriya Kheri	2.00 Aug-18	2.00 Oct-18	
72	Construction of open Veranda, Madhuratalab Jodmiyafala me Teja bawaji ke sthan ke pas	Madhura Talab	1.50 Dec-18	0.75 In progress	

S. No.	Name of work	GP	Sanctioned amount/ Month	Expenditur/ Month of completion	Work Status
73	Construction of open Veranda, Pema bawaji pratham ke mandir ke pas, Dhawdifala	Madhura Talab	2.00 Sep-18	0.00 NA	Work was sanctioned nearby religious worship place
74	Construction of open varndah, Devnarayan mandir ke pas, Achal Pur	Achal Pur	5.00 Jul-20	0.20 In progress	
75	Construction of open Veranda, Bheru bawaji mandir ke pas, Ghotarsi	Ghotarsi	3.00 Jul-20	2.00 In progress	
76	Constrtuction of open veranda, Onthela mataji ke pas, Khedi	Nakor	2.00 Jul-18	2.00 Feb-19	Found being used for religious worship purposes.
77	Construction of open veranda, Sheetla mataji ke sthan ke pas, Rathanjana	Rathanjana	5.00 Mar-18	5.00 May-18	Found being used for religious worship purposes.
78	Construction of open veranda, Jain mandir ke pas, Barawarda	Barawarda	3.00 Aug-18	2.99 Sept-20	The work was found constructed at Jain Samaj Mandir Parishar and Open Veranda found used for religious/ worship purpose.
Total			**226.50**	**161.85**	

Note: The works shown as highlighted were physically verified along with department officials.

Appendix XXIII

(Refer Paragraph: 2.2.10.4(ii))

Statement showing the details of other inadmissible works under MLALAD

(₹ in lakh)

S. No.	Name of work	GP	Sanctioned amount/ month	Expenditure/ Month of completion	Irregularities found
ZP Baran					
PS Anta					
1	Construction of Public Community Building in village Motipura Ki Jhopadiya	Bohat	6.00 Sep-18	5.89 Mar-19	Community building was being used for personal purpose.
2	Construction of Community Building, Maliyon Ka Mohalla, Ward No. 2	Bohat	8.00 Mar-18	7.98 Jan-19	Community building was being used for personal purpose.
ZP Bhilwara					
PS Bhilwara (Urban)					
3	Construction of vishramsthali/ veranda Sanganer me ward no. 44 me Dasehara maidan me namdev samaj ki satimata ke pas	Bhilwara (Urban)	7.00 Dec-17	6.19 Aug-18	The asset was constructed at religious place.
4	Construction of vishranthigrah RICCO area, ek no. chauraha par udhyogpati mahadev ke pas	Bhilwara (Urban)	5.00 Mar-19	4.99 Mar-20	The asset was constructed at religious place.
5	Construction of vishranthigrah, ward no. 48, Pania Bhairon ke sthan ke pas, Bhilwara	Bhilwara (Urban)	5.00 Nov-17	4.64 Sept-18	The asset was constructed at religious place.
PS Banera					
6	Construction of Samudayik Bhavan, Bairwa Samaj ke liye Ramdev Mandir ke pas, Jhantal	Baldarkha	5.00 Jul-18	5.00 Feb-19	Samudayik Bhavan was given on rent for tent house and was being used for individual purpose.
7	Construction of Samudayik Bhavan, Jhantal	Baldarkha	5.00 Jul-18	4.89 Feb-19	Samudayik Bhavan was given on rent for tent house and was being used for individual purpose.
ZP Churu					
PS Churu					
8	Construction of Interlocking Kharanja, Bhaleri Sadak Se Kishan Lal Ki Dhani tak, Khasra Number 931/115, Somasi	Jhariya	5.48 Nov-19	5.00 Feb-20	Interlocking Kharanja was constructed on private agriculture land and was found encroached by an iron gate.
PS Rajgarh					
9	Construction of Interlocking road in Public Chowk, Dholiya	Seowa	3.25/ Sep-18	3.00 May-19	The work was found constructed in the premises of Anganwadi/Community building instead of sanctioned place i.e. public chowk.

S. No.	Name of work	GP	Sanctioned amount/ month	Expenditure/ Month of completion	Irregularities found
ZP Jodhpur					
PS Dechu					
10	Construction of Sarvjanik Pyau, Chaudhariyon Ki Dhaniya, Kheda Bagoria	Khera Bagoriya	3.60 Dec-17	3.60 Mar-18	Water hut (Pyau) was being used for personal purpose.
11	Construction of Sarvjanik pyau, Majisa mandir ke pas, Meghwalo ka Bas, Mandlakalan	Mandlakalan	4.00 Mar-19	3.96 Dec-19	Pyau was being used as personal residence instead of prescribed (pyau) public use.
12	Construction of Sarvjanik pyau, Chatur Singh ki Dhaniya, Durga Bhawan ke pas, Khasra no. 43	Khera Bagoriya	3.60 Feb-19	3.60 Nov-20	Pyau was being used as personal residence instead of prescribed (pyau) public use.
13	Construction of Sarvjanik pyau, Dhana Ram Choudhary ki Dhani	Khera Bagoriya	3.60 Apr-18	3.60 Jun-18	Pyau was being used as personal residence instead of prescribed (pyau) public use.
14	Construction of Samudayik pyau, Bakasar Budkiya me Deepgiri kua ke pas	Burkiya	3.60 Apr-17	3.60 May-18	Pyau was being used as personal residence instead of prescribed (pyau) public use.
15	Construction of Sarvjanik pyau Pepsingh/Sambhu Singh/ Amarsingh ki dhani, Aai mata mandir ke pas, Khasra no. 1652	Dechu	3.60 Mar-18	3.60 Mar-19	Pyau was being used as personal residence instead of prescribed (pyau) public use.
16	Construction of Sarvjanik Pyau, Mukand ke Darikhane ke pas	Chandsama	3.60 Mar-17	3.58 Mar-19	Building was being used by an individual for residential purpose.
17	Construction of Sarvjanik Pyau, Jawahar Dan ki Dhani, rajasva gaon, Sanvalo ki Dhani	Govindpura	3.60 Mar-18	3.60 Mar-19	Building was being used by an individual for residential purpose.
18	Construction of Pani ki Pyau, Bheelon ki Basti mai Pabuji mandir ke pas, Utwaliya	Utwaliya	3.50 Oct-16	2.80 Mar-21	Pani ki Pyau was locked. VDO informed that Sanitary material of some contractors was stored in the pyau.
19	Construction of Vachnalaya, Chilai mata mandir ke pas, Rajputon ki dhani, Khasra No. 531, Govindpura	Govindpura	3.60 Sep-17	3.60 Apr-19	*Vachnalaya* was being used for individual purpose. Door of the *vachnalaya* opens in private land instead of public road.
20	Construction of Sarvajanik Pyau, Ganpat Singh/Ratan Singh Jodawat ki dhani, Bakasar	Burkiya	3.60 Oct-17	3.60 Mar-18	Sarvajanik Pyau was found used for individual purpose. The occupant had clamped his own name plate on the pyau instead of work display board. There was no public access to pyau as it was surrounded by personal farm house of the individual.
21	Construction of Sarvajanik Pyau, Bhikh Singh Jashod ke dhani ke pas, Utawaliya	Utwaliya	3.60 Jun-18	3.60 Mar-19	Sarvajanik Pyau was being used for individual purpose. There was no public access to pyau as it was surrounded by personal farm house of the individual.

S. No.	Name of work	GP	Sanctioned amount/ month	Expenditure/ Month of completion	Irregularities found
PS Luni					
22	Construction of sarvjanik pyau, Aabadi bhumi me Pratap Singh/Bheejraj Singh Aayash ke ghar ke pas, Mailwa	Dhawa	3.50 Apr-17	3.50 May-18	Pyau was being used for marriage ceremony as samudayik bhavan.
23	Construction of sarvjanik pyau, aabadi bhumi me ramdev mandir ke piche school ke pas, Mailwa	Dhawa	3.50 Apr-17	3.50 Oct-18	Pyau was being used for marriage ceremony etc. as samudayik bhavan.
24	Construction of sarvjanik pyau, Meghwalo ki dhani ke pas, khasra No. 572/2 me rajkiye bhumi per, Kheda Sarecha	Sarecha	5.00 Jun-17	5.00 Jan-19	Pyau was being used for marriage ceremony etc. as samudayik bhavan.
25	Construction of sarvjanik pyau with toilet, Jodho ki dhani, Satlana	Satlana	4.50 Nov-17	4.50 May-18	Tanki was not constructed along with Pyau and it was being used for marriage ceremony etc. as samudayik bhavan.
ZP Karauli					
PS Karauli (urban)					
26	Construction of community building, main sadak, Todabhim Gajipur road ke pas sthan Jairam ka pura, thai ke pas, Todabhim	Karauli (urban)	5.00 Jul-17	4.94 Oct-17	One room of community building was found used for residential purpose and other for temple purpose.
PS Todabhim					
27	Construction of Protection Wall of Anganwadi Kendra	Moondiya	3.00/ Jul-18	2.32 Dec-18	The protection wall was constructed at pond as *Anganwadi Kendra* did not exist in that village. The work for construction of protection wall was sanctioned at a place which did not even exist.
ZP Pratapgarh					
PS Pratapgarh					
28	Construction of yatri prateekshalaya, Bheroonji bawaji ke sthan ke pas, Teela	Nakor	1.00 Jan-17	1.00 Aug-18	Found being used for religious worship purposes. The Yatri Prateekshalaya was found constructed in 242 square feet area instead of prescribed 460 square feet as envisaged in Para 15.1 of the MLALAD Scheme guidelines. VDO informed that work was constructed in lesser area due to non- availability of land.
29	Strengthening of forest path, Yogeshwar mahadev, Manohar Garh	Manohar Garh	5.00 Dec-19	5.00 Feb-20	Work was found constructed for religious/worship place.

S. No.	Name of work	GP	Sanctioned amount/ month	Expenditure/ Month of completion	Irregularities found
30	Construction of yatri prateekshalaya, Bardeeya, Pratapgarh-Jeeran road par, Mahishasur mataji ke pas	Bardeeya	3.00 Jul-18	3.00 Nov-18	Yatri Prateekshalaya found in Mandir parisar.
31	Construction of open veranda, gram Oothakheda me chokha bawaji ke pas	Saree Peepli	2.00 Aug-16	2.00 NA	The work was found constructed at Chokha Bawaji Pooja Sthal and open veranda found used for religious/ worship purpose.
ZP Sikar					
PS Dhod					
32	Construction of single phase tube well, Mal Singh Shekhawat ki dhani ke pas, Rewasi, Binjasi	Binjasi	3.50 Nov-17	3.50 Jan-18	Tube well was being found used for individual purpose. The VDO informed that tube well is being used for individual purpose as it is constructed in the field of farmer.
Total			**132.23**	**128.58**	

Appendix XXIV

(Refer Paragraph: 3.1)

Statement showing details of unauthorised procurement of additional material/works in PSs Deeg, Kaman, Ghatol and Pindwara

(₹ in crore)

Name of GP	Original tender value	Limit to procure additional material or execute additional work as per RTPP Rule 73 (2)	Total permissible limit to procure material (including additional material) or execute work (including additional work)	Value of material procured or work executed during 2017-18	Value of procured additional material or executed additional work during 2017-18 (*per cent* of original tender value)	Value of unauthorised procurement made or work executed during 2017-18 (*per cent* of original tender value)
(1)	(2)	(3)=50 *per cent* of (2)	(4) = (2) + (3)	(5)	(6) = (5)-(2)	(7) = (5)-(4)
(A) PS Deeg (work of supplying material for various construction works to be executed under NREGA and other schemes of RD&PRD)						
GP Kuchawati	0.10	0.05	0.15	0.19	0.09 *(90)*	0.04 *(40)*
GP Iklehra	0.10	0.05	0.15	0.27	0.17 *(170)*	0.12 *(120)*
GP Guhana	0.10	0.05	0.15	0.50	0.40 *(400)*	0.35 *(350)*
GP Mawai	0.10	0.05	0.15	0.29	0.19 *(190)*	0.14 *(140)*
Total	**0.40**	**0.20**	**0.60**	**1.25**	**0.85 *(213)***	**0.65 *(163)***
(B) PS Kaman (work of supplying material for various construction works to be executed under NREGA and other schemes of RD&PRD)						
GP Bilang	0.10	0.05	0.15	0.33	0.23 *(230)*	0.18 *(180)*
GP Olanda	0.10	0.05	0.15	0.53	0.43 (430)	0.38 *(380)*
GP Kanwara	0.10	0.05	0.15	0.42	0.32 *(320)*	0.27 *(270)*
GP Sonokhar	0.10	0.05	0.15	0.22	0.12 *(120)*	0.07 *(70)*
GP Moonsepur	0.10	0.05	0.15	0.25	0.15 *(150)*	0.10 *(100)*
GP Uchera	0.10	0.05	0.15	0.22	0.12 *(120)*	0.07 *(70)*
GP Lewra	0.10	0.05	0.15	0.35	0.25 *(250)*	0.20 *(200)*
GP Sahera	0.10	0.05	0.15	0.28	0.18 *(180)*	0.13 *(130)*
Total	**0.80**	**0.40**	**1.20**	**2.60**	**1.80 *(225)***	**1.40 *(175)***
(C) PS Ghatol (work of drilling and installing Hand Pumps)						
PS Ghatol	0.25	0.13	0.38	3.03	2.78 *(1,112)*	2.65 *(1,060)*
Total	**0.25**	**0.13**	**0.38**	**3.03**	**2.78 *(1,112)***	**2.65 *(1,060)***
(D) PS Pindwara (work of wall painting/slogan writing/drawings)						
PS Pindwara	0.02	0.01	0.03	0.34	0.32 *(1,600)*	0.31 *(1,550)*
Total	**0.02**	**0.01**	**0.03**	**0.34**	**0.32 *(1,600)***	**0.31 *(1,550)***
G. Total	**1.47**	**0.74**	**2.21**	**7.22**	**5.75 *(391)***	**5.01 *(341)***

Appendix XXV

(Refer Paragraph: 3.4)

Statement showing details of seed money given to, recovered and outstanding from SHGs

(₹ in Lakh)

S. No.	ZP (RDC)	PS	Year in which seed money was released	Amount of seed money		
				Released	Recovered	Outstanding
1.	Chittorgarh	Bhainsrodgarh	2013-17	16.00	0.60	15.40
		Kapasan	2014-15	22.00	6.45	15.55
		Bhadesar	2014-15	0.75	0	0.75
		Nimbaheda	2012-15	21.50	4.86	16.64
		Dungla	2014-17	7.75	1.50	6.25
		Raashmi	2012-16	24.38	2.65	21.73
		Begun	2012-16	36.48	4.62	31.86
		Bhupalsagar	2014-15	11.25	1.28	9.97
		Gangrar	2012-17	15.15	7.96	7.19
		Badi Sadri	2013-15	22.75	0.40	22.35
		Chittorgarh	2014-15	2.75	0	2.75
2.	Pali	Bali	2014-15	19.00	2.99	16.01
Total				**199.76**	**33.31**	**166.45**

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