

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
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Report of the Comptroller and Auditor General of India on Performance Audit of Implementation of Border Area Development Programme

Government of Gujarat

Report No. 02 of 2024

(Performance Audit-Civil)

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Comptroller and Auditor General of India
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Preface

This report for the year ended 31 March 2022 has been prepared for submission to the Governor of the State of Gujarat under Article 151 of the Constitution of India for being laid before the State Legislature.

The report contains significant results of the Performance Audit of "Implementation of Border Area Development Programme" relating to Home Department for the period from 2016-17 to 2021-22. The audit has been carried out under the provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations on Audit and Accounts, 2007 (amended in 2020) issued thereunder by the Comptroller and Auditor General of India.

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

Executive Summary

The Border Area Development Programme (BADP) was introduced in 1993-94 as a 100 *per cent* Centrally Sponsored Scheme (CSS), being implemented by the Department of Border Management (DBM), Ministry of Home Affairs (MHA), Government of India (GoI). From 2016-17, the programme is being implemented as 60:40 CSS. The main objective of the BADP is to meet the special developmental needs and well-being of the people living in remote and inaccessible areas situated near the international border and to saturate the border areas with the entire essential infrastructure through convergence of Central/ State/ BADP/ Local schemes and participatory approach. BADP was being implemented in five sectors (*viz*. Education, Health, Agriculture and allied services, Infrastructural[1] and Social) up to May 2015. The scope of the programme was increased to seven sectors with effect from June 2015 by including Sports Activities and Special/ Specific area schemes. The programme covers all the census villages/ towns, semi-urban and urban areas located within 0-10 Km distance (aerial distance) from the first habitation from International Boundary (IB). After saturation of these habitations, the next set of villages within the 0-20 Km distance and so on up to 0-50 Km are to be taken up under the programme. Priority is given to the villages identified by the Border Guarding Forces (BGF)[2] as 'strategic villages'.

In Gujarat, the Home Department, Government of Gujarat (the Department) implements BADP in seven border Blocks of three Districts, namely, Banaskantha, Kachchh and Patan. The Department implements the programme through District Planning Officers (DPOs) and various implementing agencies.

This Performance Audit (PA) was conducted for a six-year period from 2016-17 to 2021-22. The Audit Methodology involved examination of records of the Department, the DPOs of the three selected Districts, and other line Departments implementing the programme; interaction with the personnel of auditee units, joint site visits of the selected works and raising audit queries based on the scrutiny of records/ joint site visits. Overall, 328 works (out of 958 works executed under BADP during the period) of 35 villages of seven Blocks of the three Districts were selected under the PA for detailed scrutiny by Audit. Further, joint site visits of 55 works were also done.

The Department could partially achieve the special developmental needs, as envisaged in the BADP, by creating some essential infrastructure. However, not a single village could be declared 'saturated' since implementation of the Programme. Further, the works were executed with some deficiencies in planning and monitoring.

The report has been arranged in Chapters and the major observations, along with recommendations, have been narrated below:

[1] Bifurcated (w.e.f. June 2015) into Infrastructure –I (Link roads, bridges, culverts, footpath, helipads, etc.) and Infrastructure–II (safe drinking water supply).
[2] In Gujarat, Border Security Force (BSF) acts as the Border Guarding Force.

Planning of Works

The District authorities did not conduct the envisaged need analysis in border villages in the form of Baseline Survey to assess gaps in basic physical and social infrastructure. Further, the Department did not prepare village-wise long-term Action Plan/ medium term Perspective Action Plan for prioritizing projects for filling the gaps. The Department had not defined 'saturation of village'. The Department/ District Authorities did not ask the Border Security Force (BSF) to communicate a list of 'strategic' villages which were to be given priority and 'saturated' first with respect to developmental activities. None of the 158 border villages of first phase (0-10 Kms) covered under BADP had been declared as 'saturated'.

The District level plans were being submitted by the District Level Committee (DLC) to the Department after timely discussions in the DLC only in the five occasions during 2016-21. The State Level Screening Committee (SLSC), entrusted with the responsibility to finalize and approve the Annual Action Plan (AAP), did not meet as prescribed for the AAP 2017-18 and 2018-19.

The Department did not adhere to the timeline prescribed for submission of the Annual Action Plan (AAP) in respect of all the years from 2016-17 to 2020-21 resulting in delayed execution of AAP/ completion of works.

A proper need analysis and defined criteria for 'saturation of village' would have served a guiding light for preparation of AAP. However, due to inadequacy in the functioning of DLCs and absence of proper need analysis, the line Departments/ implementing agencies proposed works on ad-hoc basis, without detailed justification. Similarly, inadequacy in effective functioning of SLSC adversely impacted planning and implementation of the programme. This resulted in several issues like not ensuring convergence with other scheme, cancellation of works at subsequent stages due to non-feasibility of the work, not ensuring timely availability of land and planning of part work etc. Similarly, some of the assets created were either not used or were not being optimally utilized. Considering the above deficiencies, the following recommendations are made:

Recommendation 1: The Department may conduct Baseline survey and use it to prepare village-wise long-term action plan for identifying projects to fill the gaps in basic physical and social infrastructure.

Recommendation 2: The Department may direct the DLC of Kachchh and Banaskantha to define 'saturation' of a village so that the works in these villages can be undertaken accordingly.

Recommendation 3: The Department may ensure that works proposed under the programme are backed by proper justification and may ensure availability of land and required funds, so that the works, once completed, can bring the necessary benefits to the target border villages.

Execution of Works under BADP

There were various issues in execution of works which were in deviation from the BADP Guidelines. There was deviation from the suggested share of funds for various Sectors under BADP. As a result, Health Sector and Social Sector (Capacity Building and Skill Development, and Sanitation) continuously remained neglected during the Annual Action Plan (AAP) period 2016-17 to 2019-20. Majority of works planned under BADP could not be completed within the stipulated timeline. No work was undertaken in 2020-21 and 2021-22 due to Government restriction.

There were several instances of violation of various statutory norms like execution of inadmissible works, execution of works without inviting open tenders, excess/ irregular payment to contractors. The Department cancelled 133 works aggregating to ₹ 20.09 crore included in the approved Annual Action Plan (AAP) and sanctioned 50 new works aggregating to ₹ 22.93 crore in lieu thereof, without obtaining approval from the Government of India (GoI). The Department executed 20 works involving expenditure of ₹ 8.87 crore during AAP 2016-17 to 2019-20 which were inadmissible as per the BADP Guidelines. Seven works aggregating to ₹ 6.43 crore, having approved outlay of ₹ five lakh and above, were executed without following instructions regarding open tendering. Liquidated Damages amounting to ₹ 37.93 lakh were not recovered at the time of making payment of Running Account/ Final bills to the contractors. In the training courses on computers and tourism and hospitality sector, Audit observed duplicate candidates and duplicate trainers. Further, there were excess payments to the contractor for works not executed or supplies not made as per specifications.

The Department had not developed an inventory of assets created under BADP which led to expending the BADP funds on maintenance of non-BADP assets. Utilisation Certificates (UCs) worth ₹ 54.07 crore pertaining to the years 2017-18 to 2019-20 were pending for submission to the GoI. Delayed completion of works and consequent delayed/ non-submission of UCs deprived State Government funds of ₹ 6.28 crore as Central share during 2017-18. Based on the above observations, the following recommendations are made:

Recommendation 4: The Department may ensure that funds are allocated to various Sectors as per the prescribed norms, with deviations duly justified, so that border areas could be developed in a balanced manner, with particular regard to Health and Sanitation.

Recommendation 5: The Department may develop an inventory of assets created since implementation of the BADP in border villages/ habitations and geo-map the same for use in future planning and ensuring upkeep of these assets.

Recommendation 6: The Department may ensure timely achievement of the targets envisaged under the BADP.

Funds Management

The Department did not adhere to the timeline prescribed in the BADP Guidelines for release of funds to the implementing agencies. As such, not only 16.79 *per cent* of the BADP funds were surrendered to the Finance Department, Government of Gujarat but also funds aggregating to ₹ 125.02 crore were released with a delay ranging between one to 340 days. Moreover, funds of ₹ 29.79 crore pertaining to 12 IAs remained unutilised. Interest aggregating to ₹ 2.06 crore earned on the funds parked with Gujarat State Financial Services Limited (GSFS) was deposited by the Gujarat State Police Housing Corporation (GSPHC) as State receipts instead of treating it as additional resources under BADP to be utilized on the works/ projects planned under the programme.

Monitoring of BADP

There were lapses in the monitoring framework envisaged under the BADP. In absence of nomination of Nodal Officers, quarterly reports were not submitted to the GoI. Similarly, none of the Prabhari Officers had furnished any quarterly report as independent feedback. Further, the district authorities submitted 58 *per cent* of the Quarterly Progress Reports (QPRs) with delays ranging between two to 82 days. Third party inspection of works was conducted after one to six years from the end of the year of Annual Action Plan (AAP) concerned. The Department did not put in place any system for 'Social Audit'. As such, district authorities of all the three selected districts did not implement social audit for the works completed under BADP for any of the year. No meeting of SLSC was held during 2016-17 to 2021-22 to monitor the progress of implementation of BADP in the State. Similarly, DLCs also did not undertake regular evaluation of the programme at their level, only one meeting was held during 2016-19. In view of deficiencies noticed in monitoring of the programme, the following recommendation is made:

Recommendation 7: The Department may ensure that mechanisms prescribed for monitoring of implementation of BADP, such as QPRs, annual social audit, etc. are functioning as envisaged.

The detailed audit observations have been narrated in the relevant Chapters of this report.

Chapter-I: Introduction

1.1 Introduction

The Border Area Development Programme (BADP) was introduced in 1993-94 as a 100 *per cent* Centrally Sponsored Scheme (CSS), being implemented by the Department of Border Management (DBM), Ministry of Home Affairs (MHA), Government of India (GoI). From 2016-17, the programme is being implemented as a Centrally Sponsored Scheme (CSS) in the ratio of 60:40 (Central: 60, State: 40).

The main objective of the BADP is to meet the special developmental needs and well-being of the people living in remote and inaccessible areas situated near the International Border and to saturate the border areas with the entire essential infrastructure through convergence of Central/ State/ BADP/ Local schemes and participatory approach.

BADP was being implemented in five sectors (*viz*. Education, Health, Agriculture and allied services, Infrastructural[1] and Social) up to May 2015. The scope of the programme was increased to seven sectors with effect from June 2015 by including Sports Activities and Special/ Specific area schemes. The programme covers all the census villages/ towns, semi-urban and urban areas located within 0-10 Km distance (aerial distance) from the first habitation from International Boundary (IB). Priority is given to the villages identified by the Border Guarding Forces (BGF)[2] as 'strategic villages'[3]. For 'saturation of a village', the minimum facilities as specified in the BADP Guideline 2015 will include road connectivity, schools (along with 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 District Level Committee (DLC) to decide its own definition of saturation of villages keeping in view their local conditions. Only after saturation of 0-10 km villages, State Government is 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.

In Gujarat, BADP is being implemented in seven border Blocks[4] of three Districts namely Banaskantha, Kachchh and Patan[5], having a total length of 487.07 km of IB with Pakistan and covering an area of 16,428.86 Sq.km.

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[1] Bifurcated (w.e.f. June 2015) into Infrastructure –I (Link roads, bridges, culverts, footpath, helipads, etc.) and Infrastructure–II (safe drinking water supply).

[2] In Gujarat, Border Security Force (BSF) acts as the Border Guarding Force.

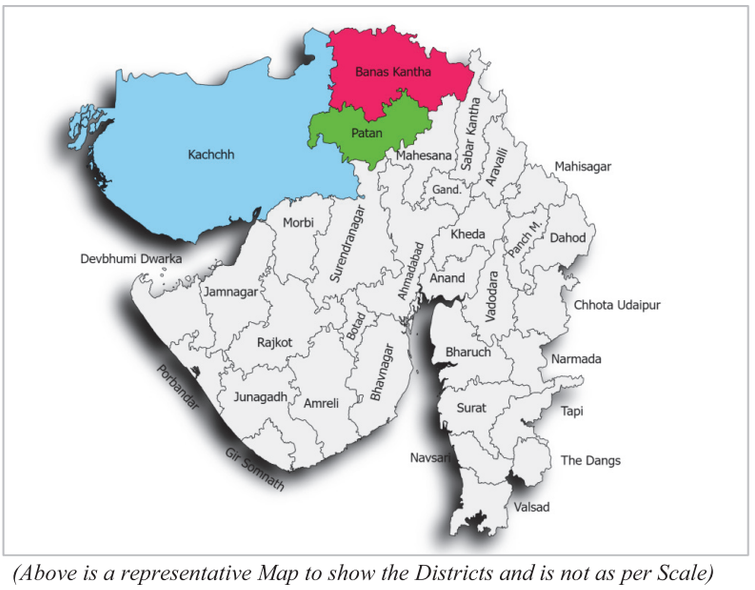
[3] The Strategic Border Villages, as identified by BSF and endorsed by MHA, are to be saturated first with respect to developmental activities, such as road connectivity, electricity, drinking water supply, sanitation, health, agriculture & allied sectors, *etc*.

[4] (1) District Banaskantha: (i) Suigam, (ii) Vav Blocks; (2) District Kachchh: (i) Bhachau, (ii) Bhuj, (iii) Lakhpat, (iv) Rapar Blocks; (3) District Patan: (i) Santalpur Block.

[5] Areas of Kachchh District, adjacent to Patan and Banaskantha, are mostly saline/ marshes. First habitation from the IB is in Patan and Banaskantha Districts. Thus, Patan and Banaskantha, though not located on IB, have been covered under the BADP by the Department.

As of March 2023, the Government of Gujarat (GoG) has notified 158 villages as border villages for implementation of the programme. The following map highlights the three Districts where the BADP is being implemented:

Map 1.1: Three Districts of Gujarat where the BADP is being implemented



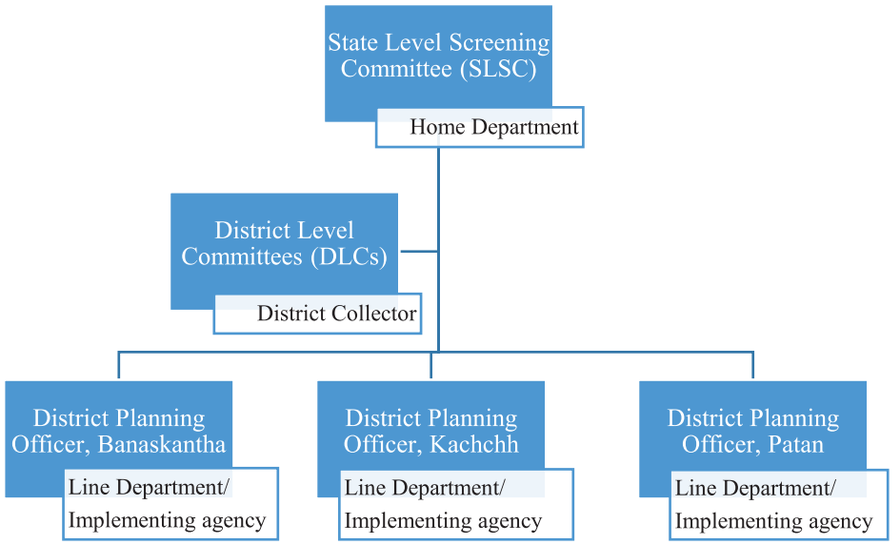
(Above is a representative Map to show the Districts and is not as per Scale)

The total funds released by the Finance Department, GoG to the Home Department, GoG during 2016-17 to 2021-22 for the BADP was ₹ 248.04 crore. Out of that, ₹ 206.40 crore only (83.21 *per cent*) were released to the DPOs by the Home Department for implementation of the BADP.

1.2 Organizational Structure

The Home Department (the Department) headed by the Additional Chief Secretary (ACS) is the nodal Department for implementation of the BADP in Gujarat. The Department implements the programme through the District Planning Officers (DPOs) working under the District Collectors of the districts covered under the BADP. The State Level Screening Committee (SLSC) under the Chairmanship of the Chief Secretary, GoG is responsible for finalization of schemes/ works/ projects and approval of Annual Action Plan (AAP) before its submission to the GoI. District Level Committees (DLCs) headed by the District Collector are responsible for planning and implementation of scheme in the border blocks as per BADP Guidelines, through various line Departments/ agencies.

Chart 1.1: Organizational Structure



1.3 Audit Objectives

The objective of the Performance Audit (PA) was to ascertain the extent to which BADP was successful in meeting the special needs of the border areas by examining whether:

1. The planning process for implementation of BADP was based on adequate need analysis and other prescriptions of the BADP Guidelines;

2. The works were executed under the programme with due regard to provisions of the BADP Guidelines and other statutory norms; and

3. The programme was properly monitored with respect to funds management and execution of works.

1.4 Audit Criteria

The following served as the sources of audit criteria for the PA:

- Guidelines for BADP issued by the GoI in 2015 and 2020;
- Orders/ Notifications/ Resolutions/ Circulars issued by the GoI and GoG in respect of BADP;
- Annual Action Plans prepared by the respective DPOs;
- Minutes of meetings of SLSC and DLCs;
- Quarterly Progress Reports (QPRs)/ Utilisation Certificates (UCs) submitted at various levels;
- General Financial Rules, 2017;
- Gujarat Financial Rules, 1971;
- Gujarat Treasury Rules, 2000;
- Gujarat Public Works Manual.

1.5 Scope and Methodology of Audit

The PA was conducted[6] between March 2022 and September 2022, assessing the period from 2016-17 to 2021-22. An Entry Conference was held with the ACS, Home Department, GoG in June 2022. During the same, the audit objectives, scope, criteria, and sample selected were discussed. The audit methodology involved examination of records of the Department, the DPOs of all three border districts, and other line Departments implementing the programme; interaction with the personnel of auditee units, joint site inspection of a few of randomly selected works and raising audit queries based on the scrutiny of records/ joint site inspection.

An Exit Conference was held with the ACS, Home Department, GoG on 24 July 2023 wherein the findings of the Performance Audit were discussed. The replies of the Government, wherever furnished, have been suitably incorporated in the Report.

1.6 Sampling Methodology

In addition to the office of the ACS, Home Department, GoG, all the three Districts and their seven Blocks, where BADP is implemented, were selected for audit scrutiny in the PA. In each Block, five villages were selected through Simple Random Sampling Method using IDEA software. In the selected 35 villages, all completed works and five ongoing works during 2016-17 to 2021-22 were selected for detailed scrutiny. Overall, 328 works (out of 958 works executed under BADP during the period) were selected for detailed scrutiny by Audit under the PA, out of which records relating to 46 works **(Appendix-I)** were not furnished by the jurisdictional DPO and implementing agency even after repeated reminders during conduct of audit. Further, joint site inspection of randomly selected 55 works **(Appendix-II)** was also done, covering five *per cent* (minimum five works) of the completed works from each Block.

1.7 Acknowledgement

Audit acknowledges the cooperation and assistance extended by the Home Department, District Collectors, District Planning Officers and other line Departments/ implementing agencies in conducting the Performance Audit.

1.8 Audit findings

Apart from an overall analysis of 958 works executed under BADP in Gujarat during 2016-22, Audit did detailed analysis of 282 works[7] and conducted joint site inspection of 55 works. The Performance Audit revealed inadequacies/ irregularities in planning for the programme, execution and monitoring thereof.

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[6] Except one joint site inspection, which was conducted in November 2022 (in relation to the works planned during AAP 2016-17 and 2018-19 at village Nadabet, *Taluka* Suigam, Banaskantha District).

[7] Total selected works 328 minus 46 works in respect of which records were not produced.

Audit observed that the Department could only partially achieve the special developmental needs, as envisaged in the BADP, by creating some essential infrastructure. However, not a single village could be declared 'saturated' since implementation of the Programme. Further, the works were executed with some deficiencies in planning and monitoring, which are discussed in the succeeding Chapters.

Chapter-II: Planning of Works

A Snapshot

The District authorities did not conduct the envisaged need analysis in border villages in the form of Baseline Survey to assess gaps in basic physical and social infrastructure. Further, the Department did not prepare village-wise long-term Action Plan/ medium term Perspective Action Plan for prioritizing projects for filling the gaps. The Department had not defined 'saturation of village'. The Department/ District Authorities did not ask the Border Security Force (BSF) to communicate a list of 'strategic' villages which were to be given priority and 'saturated' first with respect to developmental activities. None of the 158 border villages of first phase (0-10 Kms) covered under BADP had been declared as 'saturated'.

The District level plans were being submitted by the DLC to the Department after timely discussions in the DLC only in the five occasions during 2016-21. The State Level Screening Committee (SLSC), entrusted with the responsibility to finalize and approve the Annual Action Plan (AAP), did not meet as prescribed for the AAP 2017-18 and 2018-19.

The Department did not adhere to the timeline prescribed for submission of the Annual Action Plan (AAP) in respect of all the years from 2016-17 to 2020-21 resulting in delayed execution of AAP/ completion of works.

A proper need analysis and defined criteria for 'saturation of village' would have served a guiding light for preparation of AAP. However, due to inadequacy in the functioning of DLCs and absence of proper need analysis, the line Departments/ implementing agencies proposed works on ad-hoc basis, without detailed justification. Similarly, inadequacy in effective functioning of SLSC adversely impacted planning and implementation of the programme. This resulted in several issues like not ensuring convergence with other scheme, cancellation of works at subsequent stages due to non-feasibility of the work, not ensuring timely availability of land and planning of part work etc. Similarly, some of the assets created were either not used or were not being optimally utilized.

Introduction

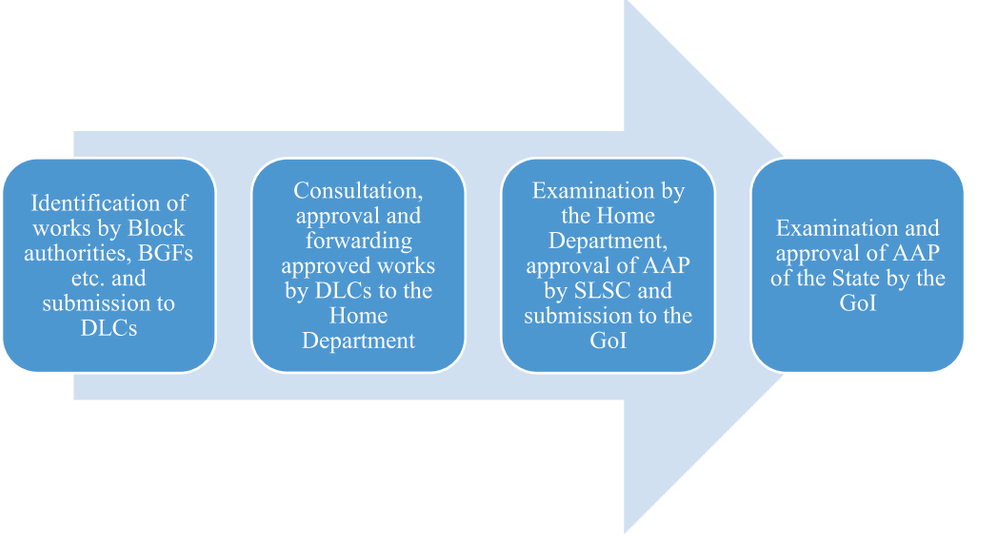
The Guidelines (June 2015) of BADP prescribed for constitution of a State Level Screening Committee (SLSC) under the Chairmanship of the Chief Secretary of the State. Accordingly, the SLSC was constituted[1] vide Home Department, Government of Gujarat's Resolution dated 09 September 2015. The SLSC is entrusted with the responsibility to finalize and approve the Annual Action Plan (AAP) of the State for submission to the GoI. Apart

[1] The Secretary of the Home Department is the Member Secretary of the Committee while other Members include Secretaries of the General Administration Department; Finance Department; Panchayat, Rural Housing and Rural Development Department; and other line Departments; District Collectors of Banaskantha, Kachchh and Patan districts; nodal officer of BSF, Representative of NITI Ayog, and Representative of the Department of Border Management, MHA, GoI.

from finalization and approval of AAP, the SLSC is responsible for reviewing progress of schemes/ works under BADP, submission of Utilization Certificates (UCs) and Quarterly Progress Reports (QPRs), *etc*. to the GoI. Further, the District Level Committees[2] (DLCs) headed by the District Collector were also to be constituted for planning and implementation of the BADP in the border Blocks covered under the programme. The District Planning Officer (DPO) implements the programme through line Departments, such as Rural Development, Electricity, Roads & Buildings, Water Supply, Sports, *etc*.

The process of preparation and approval of AAP is depicted in the following diagram:

Diagram 2.1: Process of preparation and approval of AAP



One of the objectives of this Performance Audit was to ascertain whether the planning process for the implementation of the programme was based on adequate need analysis and other prescriptions of the BADP Guidelines. The aspect of need analysis was to be ascertained with reference to conduct of Baseline Survey, preparation of village-wise long-term and/or medium-term Action Plan and defining of the criteria for declaring a village as 'saturated'. Further, Audit analysed the process of preparation of AAP over the period covered under audit *vis-à-vis* compliance to the roles and responsibilities of various institutions at different levels. The audit observations in this regard have been narrated in the succeeding paragraphs.

2.1 Need Analysis

A need analysis is the process of identifying gaps between what should be happening and what is happening, and accounting for the causes of these gaps. In this context, the BADP Guidelines, issued from time to time, prescribed the conducting of a Baseline Survey in border villages to assess gaps in basic physical and social infrastructure.

[2] The Members of the Committee are District Forest Officer, District Planning Officer, Superintendent of Police of concerned District and Commandant or Deputy Commandant of the Border Guarding Force (BGF) present in the area.

2.1.1 Baseline Survey

As per BADP Guidelines 2015 and 2020, a baseline survey was to be carried out in the border villages/towns to identify gaps in basic physical and social infrastructure. The State Government would then fill up these gaps through the developmental schemes of the Government, including BADP.

Data pertaining to Management Information System (MIS) for the BADP is maintained by the GoI, for which a software was prepared. The software contained three applications, namely Baseline Survey, Annual Action Plan and progress reports (physical and financial).

The GoI instructed (May 2013, September 2013) the Department to direct its District/ Block authorities to upload data of Baseline Survey of villages in border Blocks through the above application of Baseline Survey. Thus, the Baseline Survey was important for framing village-wise plans and facilitating monitoring of the programme. However, the Baseline Survey was not done (June 2023) in any of the three Districts implementing the programme. In the absence of the Baseline Survey, it could not be verified whether the works undertaken under the Programme were for filling up the critical gaps identified in basic physical and social infrastructure of the border villages or not.

The Department stated (May 2022) that it was considering to assign the task of gap analysis in the border villages to a third party agency, the outcomes of which would be submitted to the GoI in due course. Subsequently, the ACS informed during the Exit Conference (July 2023) that village profiles for all the villages of Gujarat were prepared in 2013-14 and this could serve as a reference document for BADP also.

2.1.2 Village-wise long-term/ Medium-term Action Plan

The BADP Guidelines 2015 and 2020 prescribed for the preparation of a detailed village-wise long-term Action Plan and 4-5 years' medium-term Perspective Action Plan, prioritizing projects for filling the physical and social infrastructure gaps as identified in the Baseline Survey. The Annual Plans would be a subset of such village-wise long-term Action Plans/ medium-term Perspective Plans.

Audit observed that the Department did not prepare village-wise long-term plans in respect of any of the villages under the BADP. In pursuance of BADP Guidelines of March 2020 and subsequent directions (July 2020) of SLSC for preparation of medium-term Perspective Plans, the Department instructed (July 2020) the District authorities to prepare the same. However, no such plan was prepared till date (July 2023), even after a lapse of three years.

In response to the audit observation, the DPO, Patan furnished (November 2022) copies of the three years' Annual Action Plan for the ensuing years of 2022-23 to 2024-25, which it had submitted to the Department in December 2021. Similarly, the DPO, Kachchh furnished to Audit (July

2022) copies of Annual Action Plans for 2022-23 and 2023-24 which it had submitted to the Department in March 2022. Audit observed that these were not perspective plans as they lacked comprehensive and holistic viewpoint, and Need-analysis for overall development of the villages.

Thus, in the absence of long-term/ medium-term plan, the Annual Plans were not based on due analysis of the gaps and therefore, prioritization of the projects/ works based on identified gaps could not be done.

Recommendation 1: The Department may conduct Baseline survey and use it to prepare village-wise long-term action plan for identifying projects to fill the gaps in basic physical and social infrastructure.

2.1.3 'Saturation' of a village with basic infrastructure

As per the BADP Guidelines of 2015, "for 'saturation of a village', minimum facilities, like road connectivity, schools, sports facilities, health services, electricity, water supply, Community Centres, public toilets (particularly for women), *etc*. should be available. But it would be incumbent on the DLCs to decide the definition of saturation of villages keeping in view the local conditions".

Defining a 'saturated' village is essential since only after saturation of villages falling between 0-10 Km, can the next set of villages within 0-20 Km distance and so on, up to 0-50 Km be taken up under the BADP. Further, strategically important border villages, as drawn by BSF, were to be 'saturated' first before taking up other villages for development.

Audit observed that the District authorities/ DLCs have not defined any criteria for declaring a village as 'saturated' for the purpose of BADP. Defining a set of criteria for providing minimum infrastructural facilities in villages would have served as a rationale for identifying works/ projects in the villages selected under BADP. In the absence of this, as of July 2023, none of the 158 border villages within zero to 10 Km from the first habitation from the IB have been declared 'saturated', and the programme is still being implemented in these villages.

The DPO, Kachchh and Banaskantha stated (June/ November 2022) that neither 'saturation of village' has been defined nor any village has been so declared. The DLC meeting of Patan District held in January 2023 defined the 'saturation of village' by specifying minimum facilities[3] to be provided in the villages.

Recommendation 2: The Department may direct the DLC of Kachchh and Banaskantha to define 'saturation' of a village so that the works in these villages can be undertaken accordingly.

[3] (i) Road connectivity, (ii) Separate toilet for boys and girls in schools, (iii) Health facilities, (iv) Electrification, (v) Water supply, (vi) Community Centre, (vii) Solid waste management.

2.1.4 Identification of Strategic Villages by the BSF

The BADP Guidelines 2015 and 2020 provide that utmost priority shall be given to villages identified by the BSF, termed as 'strategic' villages. A list of such villages identified by the BSF shall be forwarded to the District Authorities, State Government and MHA. Since, these villages were to be saturated first, therefore, while formulating schemes/ projects, the DLCs shall give priority to these strategic villages over others.

Audit observed that the Department did not ask for the list of 'strategic' villages from the BSF since implementation of BADP. Therefore, the BSF did not communicate any list of 'strategic' villages to the District authorities/ Department. Thus, strategically important villages could not be identified and given due priority while framing AAP for the BADP to achieve saturation.

The Department stated (April 2022) that participation of BSF was ensured in DLC and due priority was given to the projects suggested by the BSF. During the Exit Conference (July 2023), Secretary (Home Department) directed the district officials to obtain the list of strategic villages from the BSF.

Reply of the Department is not convincing as meetings of DLC were not held regularly, as mentioned in Paragraph 2.2.1 below. Moreover, the list of 'strategic' villages as identified by the BSF would have served as a guiding document for holistic development of these villages instead of relying on proposals received from BSF in piece-meal during DLC meetings.

2.1.5 Absence of adequate justification

Assets planned under the BADP should be based on local need analysis, supported by detailed justification. However, Audit noticed that no justification was being provided by the requesting organisation for taking up a work. Following are illustrative cases where the assets created have remained unutilized due to lack of justification.

2.1.5.1 Works of Centres of Excellence of 'hospitality' and 'construction services'

On the request (March 2019) of the Department, the GoI approved additional funds for the financial year 2018-19 for two works of construction of Centres of Excellence for 'hospitality' and 'construction services' in Kachchh and Patan district respectively, with a total approved outlay of ₹ 10.86 crore.

The Department allotted works in August 2019 to the Gujarat State Police Housing Corporation (GSPHC) while funds of ₹ 10.86 crore were already remitted[4] (March 2019) to the GSPHC. The land initially allotted (August

[4] Funds were transferred to GSPHC in March 2019 itself on receipt from the GoI, for the purpose of onward parking with the GSFS.

2019) at Kachchh by the District Collectorate for Centre of Excellence for Hospitality was not found suitable for the project by GSPHC (September 2020). Similarly, in Patan, forest land was allotted (November 2019) for Centre of Excellence for Construction Services. Thus, the respective District Collectorate re-allotted appropriate land to the Department in November and August 2020 respectively.

GSPHC informed (between November 2019 and June 2021) the Department that funds allocated would not suffice[5] for the civil works for construction of the Centres as per specifications provided by the Department. Thus, the works could not be taken up for lack of sufficient funds (June 2021). Subsequently, the Department tasked (January 2022) the Department of Labour and Employment (DoLE), GoG to implement the above works. The DoLE stated (January 2022) that appropriate number of Industrial Training Institutes (ITIs) were functional in both the districts (Kachchh: 15; Patan: 18) covering border Talukas. These functional ITIs had failed to enroll candidates despite concerted efforts by these institutions. The DoLE thus opined to drop these works.

The above facts indicated that-

- The Department proposed these works without due need analysis;
- The consent of respective DLC was not taken;
- The financial estimates for the civil works were not judiciously prepared before sending the proposal of works to the GoI; and
- The availability of suitable land was not ensured before assigning work to the GSPHC.

As a result, funds of ₹ 10.80 crore[6] remained idle for more than three years and the Department finally proposed (February 2022) to the GoI to cancel these works.

The Department stated (May 2023) that the ACS had telephonically consulted the District Collectors concerned before submitting the proposal to the GoI. The Department further stated that these works have been cancelled and the funds credited to the SNA in July 2022.

Reply from the Department reveals that the procedure prescribed for planning the works under the BADP was not adhered to and the planning was carried out in an *ad-hoc* manner.

2.1.5.2 Construction of Students Hostel at Khavda

The work planned under AAP 2015-16 for the construction of Students Hostel at Khavda was completed (March 2019) at a cost of ₹ 38.75 lakh. Audit observed (June 2022) that the hostel was located around 2.5 Km from

[5] The GSPHC submitted estimates ranging between ₹ 15.47 crore and ₹ 19.64 crore for different layout plans.

[6] The GSPHC deposited ₹ 10.80 crore after deducting ₹ 6.04 lakh, being expenditure on consultancy in primary stage, into the State Nodal Account (SNA) in July 2022.

the nearest habitation (i.e. village Ludiya) and around 3.6 Km from village Khavda. It was constructed on a private land of the Trust, which was against the provisions of the BADP Guidelines. Furthermore, the hostel, which was located 35 Km away from the Trust-owned residential school at village Gorewali, was found not in use (till July 2023). Thus, not only was the planning of construction of hostel on a private land against the BADP Guidelines, but its construction itself was also not based on any proper need analysis.

Photograph 2.1: Students Hostel at Khavda



Front side of the hostel



Room within the hostel

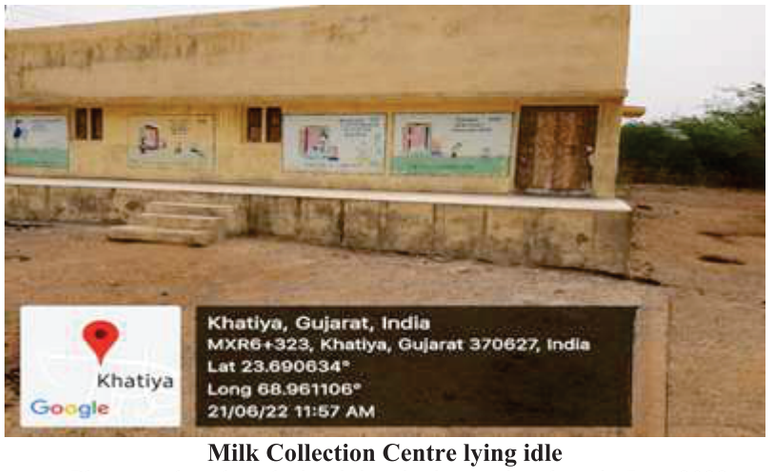
Source: Photographs taken during joint site inspection done in June 2022.

The DPO, Kachchh accepted (November 2022) the audit observation.

2.1.5.3 Construction of Milk Collection Centre at village Khatiya

The above work planned under AAP 2015-16, was completed (August 2017) at a cost of ₹ five lakhs. Audit observed (June 2022) that the Taluka Development Officer (TDO), Lakhpat had proposed (March 2015) this work in the list of 110 works but the same was not supported by any justification. As such, the Milk Collection Centre was never put to use after its construction, indicating that the work was planned without need analysis.

Photograph 2.2: Milk Collection Centre at village Khatiya



Milk Collection Centre lying idle

Source: Photographs taken during joint site inspection done in June 2022.

The DPO, Kachchh did not furnish any reply (April 2024).

2.2 Annual Action Plan (AAP)

The BADP Guidelines 2015 prescribed that the AAP should be submitted to GoI by March/ April, after taking the approval of the SLSC. In the BADP Guidelines 2020, the timeline was revised to 15 January, every year, for the next financial year onwards.

2.2.1 District Level Committee (DLC)

As per the BADP Guidelines 2015, the DLC shall discuss the schemes/ works with all the stakeholders concerned, including BSF, local Members of Parliament (MP), Members of Legislative Assembly (MLA), Members of Panchayati Raj Institutions (PRIs), Autonomous Councils, community leaders and development agencies. Further, the DLC shall ensure that critical gaps in infrastructure are addressed (priority given to strategically located villages, as provided by the BSF) and convergence/ dovetailing with other Central/ State Schemes is done before forwarding the Annual Action Plan of BADP to the Department for consideration of the SLSC.

2.2.1.1 DLC Meetings

The Guidelines of 2015 provided that the DLC is required to forward the Annual Action Plan (AAP) to the Department latest by February/March every year for consideration of the SLSC.

Audit observed that the DLC meeting of the respective District for discussion of the AAP were held as follows:

Table 2.1: Conduct of DLC meetings for AAP during 2016-2021[7]

District/ Year	2016-17	2017-18	2018-19	2019-20	2020-21
Banaskantha	15.02.2016	22.03.2017	01.05.2018	Not held	Not held
Kachchh	13.04.2016	03.06.2017	Not held	Not held	04.01.2020
Patan	06.02.2016	13.04.2017	30.04.2018	21.06.2019	05.12.2019

Source: Records relating to AAP and information furnished by the respective DPO.

As can be seen from the Table above, DLC meetings were held by the stipulated month for submission of AAP only on five occasions[8] during 2016-17 to 2020-21. On rest of the occasions, either the DLC meeting was not held or was conducted after February/ March for discussion of AAP. Thus, the District level plans for the ensuing years were submitted to the Department after timely discussions in the DLC only in the above five occasions during 2016-21.

During the Exit Conference (July 2023), the ACS assured that prescribed meetings would be held henceforth while implementing the schemes at

[7] For AAP 2021-22, no meeting of either of the three DLCs was held. However, no observation on the same is being made considering the Covid-19 pandemic.

[8] (i) Banaskantha (2016-17 and 2017-18), (ii) Kachchh (2020-21), (iii) Patan (2016-17 and 2020-21).

district level.

2.2.2 Approval of Annual Action Plan by SLSC

The BADP Guidelines of 2015 prescribed meeting of the SLSC in March/ April in order to finalize and approve AAP for the ensuing year. No specific provision regarding meetings of the SLSC was made in the BADP Guidelines of 2020. However, requirement of approval of AAP by the SLSC was continued, thereby necessitating meeting of SLSC.

Audit observed that the SLSC met in June 2016, June 2019, and July 2020 to deliberate and approve the AAP for the years 2016-17, 2019-20, and 2020-21 (which was carried over to 2021-22 with minor modifications), respectively. However, the SLSC did not convene any meeting to approve the AAP for 2017-18 and 2018-19. The Department attributed the reasons for not organizing the prescribed meeting to the inability of the District Collectors concerned (Banaskantha and Patan) to attend the meeting due to heavy rains (2017-18), unavoidable circumstances (2018-19) and delayed submission of plans by districts (2017-18 and 2018-19).

Audit observed that the Department obtained approval of the Chief Secretary on AAP for the year 2017-18 and 2018-19 without conduct of SLSC meeting.

2.2.3 Submission of AAP to GoI

The status of submission of District Plans by the respective DLC to the Department and submission of AAP by the Department to the GoI for the years 2016-17 to 2021-22 is as under:

Table 2.2: Submission of Annual Action Plans by DLCs and the Department during 2016-2022[9]

AAP	Delay in submission by DLC to the Department (in days)			Delay in submission by the Department to the GoI (in days)
	Banaskantha	Kachchh	Patan	
2016-17	71	35	No delay	45
2017-18	53	101	91	110
2018-19	35	47	48	81
2019-20	No delay	No delay	108	196
2020-21	No delay	90	No delay	106

Source: Records of the Department and DPOs.

The details are mentioned in **Appendix-III**.

As can be seen from the Table above, the DLCs submitted AAPs for the respective year to the Department with delays ranging from 35 days (Banaskantha: AAP 2018-19, Kachchh: 2016-17) to 108 days (Patan: AAP 2019-20). Due to delayed submission of District Plans by DLCs, the AAP was submitted to the GoI with delays ranging from 45 days (2016-17) to 196 days (2019-20).

[9] AAP for the year 2020-21 was brought forward with minor revisions in 2021-22 as per GoI letter dated 12.04.2021, hence delay not calculated.

Moreover, after initial submission of AAP for the year 2018-19 in June 2018, the Department submitted the second part[10] of the AAP to GoI in January 2019, i.e. in the last quarter of the financial year.

Thus, the Department did not adhere to the timeline prescribed for submission of AAP in respect of any of the years from 2016-17 to 2020-21, which resulted in delayed execution of AAP as well as delayed completion of works, as discussed in Paragraph 3.2 of this Report, where Audit found 338 works (35 *per cent* of total) commencing after the tenure of the AAP concerned.

2.3 Convergence of AAP with other Schemes

The BADP Guidelines of 2015 and 2020 prescribed that the DLCs and the SLSC will ensure convergence and dovetailing of works identified under the BADP with ongoing development programmes and schemes of different Ministries/ Departments of Central/ State Government and funds coming through various channels. Further, BADP Guidelines of 2015 prescribed that the DLC shall ensure that there is no overlapping of the schemes taken up under BADP with that of other ongoing schemes of Central Government/ State Plans and give certificate to the effect while submitting the Annual Action Plan (AAP) to the State Government for onward transmission to the GoI (Ministry of Home Affairs).

Audit observed that the DPO, Patan submitted (December 2018/ January 2019) four works[11] with estimated cost of ₹ 2.08 crore to the Department, which were approved by it in February 2019. However, these works had already been included under combined water supply scheme for which the drawings and estimates had been submitted by the Chief Engineer, Zone-2, Ahmedabad to the GWSSB in November 2018. Thus, the works had to be cancelled in August 2019 and new works had to be proposed against these cancelled works.

Similarly, Audit observed that 26 works[12] (AAP 2017-18: five works, and AAP 2018-19: 21 works) with estimated cost of ₹ 1.72 crore in two districts[13], had to be subsequently cancelled due to pre-existence of similar facility in the village. As such, new works had to be proposed against these cancelled works.

This reflected that the DLC concerned submitted AAP without ensuring convergence with other schemes.

[10] As the initial plan submitted fell short by ₹ 10.98 crore against the funds (₹ 44.33 crore) allocated by the GoI.

[11] (i) Remaining village pipeline for distribution and sump for water, Babara village (AAP 2016-17), (ii) Filter plant clean water sump, Madhutra village (AAP 2016-17), (iii) Water pipeline for SC area and remaining area of village Barara (AAP 2017-18) and (iv) Filter plant clean water sump, Kalyanpura village (AAP 2017-18).

[12] Check-dam, Cement Concrete (CC) Road, Community Hall, Compound wall, Paver block and garden, Public toilet etc.

[13] Banaskantha: one work of ₹ 10.00 lakh, Kachchh: 25 works of ₹ 1.62 crore.

The Department stated (July 2022) that significant time passes between the proposal and actual undertaking of the work due to administrative formalities and during this intervening period, some works are taken up in other schemes on priority. In order to ensure non-duplication, such works were cancelled.

Reply is not correct as in these 26 works the concerned DPO had specifically mentioned about the pre-existence of the facilities as the reason for proposing the cancellation of these works. Further, in respect of four works of Patan, the same were already included in other scheme by the line Department before submission of proposal for these works by the DPO under the BADP.

2.4 Deficiencies in planning of works

The main objective of the BADP is to meet the special developmental needs and well-being of the people living in remote and inaccessible areas situated near the international border.

Audit observed that as the works were proposed without detailed justification and need analysis, some of the assets created were either not put to use or not being optimally utilised. Some of the illustrative instances of deficient planning are depicted below:

2.4.1 Feasibility of works not ascertained before their inclusion in AAP

2.4.1.1 Drilling of Tube Wells for blending with Narmada water

Work of 'Drilling of 7 Nos. Tube Wells for blending with Narmada water at various Water Supply head works' in five villages[14] of Kachchh District with estimated cost of ₹ 91.00 lakh was approved (September 2019) in AAP 2019-20. However, GWSSB, the implementing agency, in its source investigation report stated (February 2020) that there was possibility of highly saline water at the sites identified for all the Tube Wells. Therefore, the GWSSB stated that the work of drilling of Tube Well at these sites was not feasible. Audit observed that the DPO, Kachchh was required to ascertain the feasibility of the work based on source of ground water before proposing the work in AAP, which was not done in the instant case. This led to cancellation of work (September 2020). It shows that the line Department/ DLC did not ascertain the feasibility of the work before recommending the same for inclusion in AAP.

The Department agreed (July 2022) with the observation.

[14] (i) Dhordo, (ii) Gorewali, (iii) Jamkunariya, (iv) Khavda, (v) Ludiya.

2.4.1.2 Providing of R.O. Plant in Primary School of villages of Banaskantha

The work of providing 250 litre R.O. Plants in primary schools of five villages[15] of Banaskantha District planned under AAP 2017-18, was completed (April 2018) at a cost of ₹ 16.00 lakh. Audit observed that in the two villages namely Chotharnesda and Rachhena, the R.O. Plants were not put to use (August 2022). The DPO, Banaskantha stated (May 2023) that there was scarcity of water, due to which these R.O. Plants could not be used. This indicated that the implementing agency, i.e. TDO, Vav did not ascertain availability of water, the pre-condition for utility of the R.O. Plants, before proposing their procurement in AAP 2017-18.

Photograph 2.3: R. O. Plants supplied to primary schools



R.O. lying idle in Chotharnesda village

Source: Photographs taken during joint site inspection done in August 2022.

2.4.2 Planning without availability of land

As per the BADP Guidelines 2015 and 2020, while recommending the projects under BADP, it needs to be ensured that 100 *per cent* land should be available with the State Government and various statutory clearances, such as forest, environment, and other local clearances, etc. as applicable should be processed well in advance. However, Audit observed that the Department did not ensure compliance to the above provision, resulting in delayed/ non-execution of works. The details are as under:

[15] (i) Chandangadh, (ii) Chotharnesda, (iii) Kundaliya, (iv) Rachhena and (v) Radhanesda.

(i) During scrutiny of AAPs for three years from 2016-17 to 2018-19, Audit observed that 12 works with estimated cost of ₹ 1.03 crore in three districts[16], which were included in AAPs (2016-17: one work, 2017-18: five works and 2018-19: six works), had to be later cancelled due to non-availability of land. Subsequently, alternative works had to be proposed against these cancelled works.

(ii) In nine out of 282 test-checked works, not ensuring timely availability of land resulted in delayed completion of works. The details are narrated in the following paragraphs:

- In case of construction of Agricultural Training Centre at Santalpur, Patan for ₹ 35.84 lakh planned for AAP 2019-20, the Administrative Approval (AA) was granted in March 2020. The Deputy Director of Agriculture requested (June 2020) and reminded (September 2020) the Collector, Patan for allotment of required land. The Collector, Patan allotted the land in December 2020, i.e. after about nine months from grant of AA. As a result, work order was issued only in March 2021, i.e. after a lapse of almost one year since grant of AA and the work was finally completed in March 2022. Thus, work got delayed due to non-availability of land before proposing the work in AAP.

  The DPO, Patan stated (October 2022) that the work of awarding the tender was started immediately after AA, but the work order was issued after the availability of land.

- The AA for the package of works consisting of 'Construction of 7.00 Million Litres per Day (MLD) capacity conventional Water Treatment Plant at Village Zazam (Taluka Santalpur, District Patan)' and six other[17] related works were granted between December 2019 and February 2020. The implementing agency, i.e. Public Health Works Division, Radhanpur, District Patan (the Division) allotted (September 2020) the works at a cost of ₹ 3.12 crore to a private contractor, with scheduled completion by September 2021.

  Audit observed that the Division applied for the required land in June 2020, i.e. after passage of more than three months from the grant of AA. The Division also issued the work order in September 2020, i.e. before the Collector, Patan had allotted the requisite land in November 2020. The work was subsequently completed in December 2022. Thus, these works were planned without ensuring availability of land, which contributed to delayed execution of work.

[16] Banaskantha: Six works of ₹ 51.00 lakh, Kachchh: Five works of ₹ 36.58 lakh, Patan: One work of ₹ 15.00 lakh.

[17] (i) Construction of 20.00 lakh Ltr. Capacity RCC underground sump for Filter Plant; (ii) Construction of 5.00 lakh Ltr. - 18.00 Mtr. Height Elevated Service Reservoir (ESR); (iii) Providing, Supplying & Laying DI Pipeline from KBC to Water Treatment Plant; (iv) Construction of RCC Pump Room and Chokidar Quarters of Filter Plant; (v) Construction of Compound Wall for Filter Plant; and (vi) Providing, Supplying, Lowering & Laying Pumping machinery.

- The EE, R&B (Panchayat) Division, Bhuj awarded (August 2017) the work of construction of compound wall at nine Anganwadis of Taluka Bhuj, Kachchh (AAP 2016-17) to the contractor for a tender cost of ₹ 11.12 lakh. Work for six Anganwadis was completed while compound wall of three Anganwadis could not be constructed due to non-availability of land. Thus, the work was planned without ascertaining availability of land.

The DPO, Kachchh accepted (November 2022) the audit observations.

2.4.3 Planning for part work

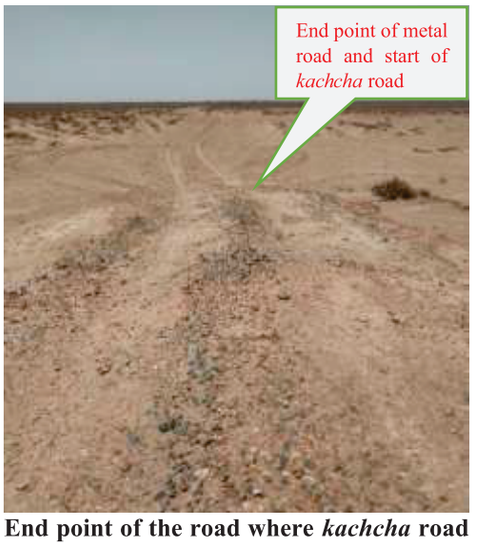
2.4.3.1 The village Gar Vandh is located 3.5 Km away from the Ghaduli – Santalpur Road. However, in AAP 2016-17, the R&B (Panchayat) Division, Bhuj proposed (March 2016) construction of only 2.5 Km road with estimated cost of ₹ 70 lakh (the Department revised the outlay to ₹ one crore). At the time of giving technical sanction, the same Division stated that with the approved outlay of ₹ one crore, only 1.5 Km of road could be constructed. Thus, the implementing agency, *i.e.* R&B (Panchayat) Division, Bhuj not only planned part construction of road but also did not arrive at correct estimates for the proposed road length.

As such, against required length of 3.5 Km, only 1.5 Km metal road (with actual cost of ₹ 60.60 lakh) was constructed. The rest of the stretch remained a *kachcha* road (July 2023). The metal road of 1.5 Km did not serve any other village either. Thus, due to deficient planning, expenditure of ₹ 60.60 lakh became unfruitful. The following photographs show the construction of metal road only in part of the stretch between village Gar Vandh to the Gaduli – Santalpur Road:

Photograph 2.4: Construction of road village Gar Vandh to the Ghaduli – Santalpur Road



Starting point of the road



End point of the road where *kachcha* road starts

Source: Photographs taken during joint site inspection done in June 2022.

The DPO, Kachchh accepted (November 2022) the audit observation.

2.4.3.2 The EE, R&B (Panchayat) Division, Patan (the implementing agency) estimated the cost of ₹ 75.00 lakh for the work of 'connecting village road from Dhokavada-Charanka road to BOP Eval road via Varavadi temple via Agar (4.66 Km)', in AAP 2017-18. The implementing agency also stated (June 2018) that within the approved outlay, only the structure and sand work of the road was possible. In case of metal and asphalt work, funds of ₹ 2.85 crore were required or it could be done for 1.26 Km length only. Thus, only part work was planned due to non-inclusion of cost of metal and asphalt components in the proposed work. As a result, due to deficient planning this work had to be cancelled (August 2018) and the road could not be constructed till date (September 2022).

2.4.4 Basic facilities not planned

To ensure optimum utilization of assets, it is important that all required basic facilities are included in the proposal for creation of the asset. In the following works, Audit noticed that essential facilities were not planned in the projects, resulting in their non-utilization.

Two works[18] planned under AAP 2017-18 and 2018-19 respectively were completed (January 2019 and April 2020) at an aggregate cost of ₹ 14.20 lakh. Audit observed (July/ August 2022) that the implementing agencies, namely TDO, Bhuj and TDO, Vav, did not incorporate basic facilities, like electricity connection, toilet, water connection and drainage in the layout plan of the training centre/ community hall. Thus, planning and construction of the training centre/ community hall without such basic facilities did not serve any purpose as the training centre/ community hall could not be put to use after its construction. This reflected deficient planning on the part of the implementing agency.

The DPO, Kachchh accepted the audit observation (November 2022). The DPO, Banaskantha replied (May 2023) that work was implemented as per estimates and all items of estimates had been executed. It was further replied by the DPO, Banaskantha that the Gram Panchayat had been instructed to procure electricity connection, and use community hall as and when required.

The following photographs depict the unused assets:

[18] (i) Construction of Training Centre at Khavda Taluka Bhuj (Kachchh), (ii) Construction of Community Hall at village Chotharnesda Taluka Vav (Banaskantha).

Photograph 2.5: Training Centre at village Khavda



Training Centre lying idle
Source: Photographs taken during joint site inspection (July 2022)

Photograph 2.6: Community Hall at village Chotharnesda



Community hall lying idle
Source: Photographs taken during joint site inspection (August 2022)

Recommendation 3: The Department may ensure that works proposed under the programme are backed by proper justification and may ensure availability of land and required funds, so that the works, once completed, can bring the necessary benefits to the target border villages.

Chapter-III: Execution of Works under BADP

A Snapshot

There were various issues in execution of works which were in deviation from the BADP Guidelines. There was deviation from the suggested share of funds for various Sectors under BADP. As a result, Health Sector and Social Sector (Capacity Building and Skill Development, and Sanitation) continuously remained neglected during the Annual Action Plan (AAP) period 2016-17 to 2019-20. Majority of works planned under BADP could not be completed within the stipulated timeline. No work was undertaken in 2020-21 and 2021-22 due to Government restriction.

There were several instances of violation of various statutory norms like execution of inadmissible works, execution of works without inviting open tenders, excess/ irregular payment to contractors. The Department cancelled 133 works aggregating to ₹ 20.09 crore included in the approved Annual Action Plan (AAP) and sanctioned 50 new works aggregating to ₹ 22.93 crore in lieu thereof, without obtaining approval from the Government of India (GoI). The Department executed 20 works involving expenditure of ₹ 8.87 crore during AAP 2016-17 to 2019-20 which were inadmissible as per the BADP Guidelines. Seven works aggregating to ₹ 6.43 crore, having approved outlay of ₹ five lakh and above, were executed without following instructions regarding open tendering. Liquidated Damages amounting to ₹ 37.93 lakh were not recovered at the time of making payment of Running Account/ Final bills to the contractors. In the training courses on computers and tourism and hospitality sector, Audit observed duplicate candidates and duplicate trainers. Further, there were excess payments to the contractor for works not executed.

The Department had not developed an inventory of assets created under BADP which was fraught with risk of expending the BADP funds on maintenance of non-BADP assets. Utilisation Certificates (UCs) worth ₹ 54.07 crore pertaining to the years 2017-18 to 2019-20 were pending for submission to the GoI. Delayed completion of works and consequent delayed/ non-submission of UCs deprived State Government funds of ₹ 6.28 crore as Central share during 2017-18.

Introduction

After approval of AAP by the GoI, the Department issues Resolution in respect of approved works and sends it to the jurisdictional District Collector as well as the DPO for implementation thereof. The DPO concerned seeks Technical Sanction (TS), including detailed estimates of the works, from the proposing line Department and accords Administrative Approval (AA) on the TS so received. After AA, grant is released by DPO to the implementing agency, who in turn, issues work order to eligible contractor/ supplier. After completion of work, the implementing agency furnishes work completion certificate to DPO concerned. The DPO sends the utilisation certificate (UC) to the Department.

One of the objectives of the Performance Audit was to ascertain whether the works were executed under the programme with due regard to provisions of the BADP Guidelines and other statutory norms. Audit scrutinised relevant records at the offices of the DPOs and implementing agencies to analyse various aspects of programme implementation; which *inter-alia* included adherence to the time limit prescribed for completion of works planned in AAP for the respective years, weightage given to various Sectors prescribed in BADP Guidelines, approval of competent authority before execution of works, admissibility of works as per BADP Guidelines, transparency in execution of works, adherence to the conditions of work contracts and submission of Utilisation Certificates by the district authorities. Detailed audit observations may be seen in the following paragraphs.

3.1 Share of various Sectors in implementation of the BADP

The BADP Guidelines 2015 prescribe that the State Government should ensure that no single Sector gets disproportionately large share of the allocation of the State. The Guidelines, therefore, prescribed maximum/ minimum limit[1] for various Sectors in terms of percentage of total funds available under the Programme, *viz.* Infrastructure-I (maximum 35), Health (minimum 10), Agriculture (maximum 10), Social Sector (Capacity building and skill development: minimum 10, Sanitation: minimum 05, Others: maximum 15), Education (minimum 10), Sports Activities (minimum 05), Special/ Specific area schemes (minimum 10) and Schemes suggested by BGFs (maximum 10). The Guidelines further state that if the State Government feels that a particular Sector has already been developed and there is no scope for further development in that Sector, it 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 GoI.

Share of various Sectors in terms of funds allocated during AAP 2016-17 to 2019-20 is depicted in the following Table:

Table 3.1: Share of various Sectors under which works were approved during 2016-17 to 2019-20[2]

Sector	Percentage of allocation prescribed in the Guidelines	2016-17		2017-18		2018-19		2019-20	
		Actual percentage of fund allocation	*Excess (+)/ Shortage (-)*	Actual percentage of fund allocation	*Excess (+)/ Shortage (-)*	Actual percentage of fund allocation	*Excess (+)/ Shortage (-)*	Actual percentage of fund allocation	*Excess (+)/ Shortage (-)*
Infrastructure-I[3]	35 (Max.)	26.29	---	14.76	---	47.03	*(+) 12.03*	62.86	*(+) 27.86*
Health	10 (Min.)	3.98	*(-) 6.02*	1.67	*(-) 8.33*	1.40	*(-) 8.60*	0	*(-) 10.00*

[1] In respect of Infrastructure-II (Safe drinking water supply), no minimum/ maximum limit has been prescribed in the BADP Guidelines.

[2] Due to various reasons, the GoI did not release funds/ grants during 2020-21. As a result, no work could be undertaken during the year and the AAP for 2020-21 was carried forward to AAP 2021-22 which was approved only in January 2022. Hence, details of expenditure incurred on various Sectors is not available with Audit for 2020-21 and 2021-22.

[3] Link roads, bridges, culverts, footpaths, helipads in hilly and inaccessible areas having no road connectivity.

Sector	Percentage of allocation prescribed in the Guidelines	2016-17		2017-18		2018-19		2019-20	
		Actual percentage of fund allocation	*Excess (+)/ Shortage (-)*	Actual percentage of fund allocation	*Excess (+)/ Shortage (-)*	Actual percentage of fund allocation	*Excess (+)/ Shortage (-)*	Actual percentage of fund allocation	*Excess (+)/ Shortage (-)*
Agriculture	10 (Max.)	10.70	*(+) 0.70*	18.10	*(+) 8.10*	9.35	---	1.78	---
Social Sector									
Capacity building and skill development	10 (Min.)	3.33	*(-) 6.67*	3.38	*(-) 6.62*	4.02	*(-) 5.98*	0	*(-) 10.00*
Sanitation	05 (Min.)	0.69	*(-) 4.31*	3.31	*(-) 1.69*	0	*(-) 5.00*	0	*(-) 5.00*
Others	15 (Max.)	7.83	---	8.48	---	4.29	---	2.55	---
Education	10 (Min.)	8.95	*(-) 1.05*	11.46	---	14.20	---	25.75	---
Sports activities	05 (Min.)	4.27	*(-) 0.73*	7.21	---	0.10	*(-) 4.90*	0	*(-) 5.00*
Special /specific area schemes including tourism	10 (Min.)	10.64	---	18.25	---	7.20	(-) 2.80	5.52	*(-) 4.48*
Schemes suggested by BGFs	10 (Max.)	8.26	---	2.32	---	1.20	---	1.12	---

Source: Resolutions issued by the Home Department in respect of approved AAP for the respective year.

It can be seen from the Table above that Health Sector and Social Sector (Capacity building and skill development and Sanitation) continuously remained neglected areas during the period 2016-17 to 2019-20.

Third party inspection[4] also pointed out (February 2020) deficiencies in the above two Sectors as discussed in Paragraph 5.3. Deviation from the suggested share for various Sectors under the BADP was not justified.

The Department stated (January 2023) that allocation of funds to various sectors as per the prescription in the BADP Guidelines was not mandatory and the annual plans were prepared based on requirements of border areas.

Reply of the Department is not convincing. Though the minimum/ maximum limit prescribed are not mandatory, the Department was required to intimate the GoI that particular sectors had already been developed and there was no scope for further development in those sectors, before utilising the funds meant for those particular sectors for development of other sectors. However, no such intimation in support of the deviations from the suggested share was found on record.

Recommendation 4: The Department may ensure that funds are allocated to various Sectors as per the prescribed norms, with deviations duly justified, so that border areas could be developed in a balanced manner, with particular regard to Health and Sanitation.

[4] The Department got third party inspection for 2013-14 to 2018-19 conducted in August 2019 through AFC India Ltd., New Delhi in accordance with the BADP Guidelines 2015. The details are discussed in Paragraph No. 5.3 of the Report.

3.2 Timely completion of works

Works planned in a particular AAP were targeted to be completed by 31st March of the respective AAP year. However, Audit observed that some works were not completed within the AAP tenure as detailed below:

Table 3.2: Delayed completion of BADP works during 2016-22

AAP year	Total no. of works undertaken	Works completed during the currency of AAP	Works completed with delay up to one year	Works completed with delay of one to two years	Works completed with delay of more than two years
2016-17	190	47 *(25%)*	83 *(44%*)	41 *(21%)*	19 *(10%)*
2017-18	416	57 *(14%)*	204 *(49%)*	116 *(28%)*	39 *(9%)*
2018-19	340	137 *(40%)*	165 *(49%)*	22 *(06%)*	16 *(05%)*
2019-20	12	00 *(00)*	02 *(16%)*	05 *(42%)*	05 *(42%)*
2020-21	Not Applicable[5]				
2021-22	Not Applicable[6]				
Total	958	241 *(25%)*	454 *(48%)*	184 *(19%)*	79 *(08%)*

Source: Information provided by the Home Department, GoG.
* Figures in parenthesis are *percentage* of works.

Thus, only 25 *per cent* of the sanctioned works could be completed during the currency of the respective AAP during 2016-22. Further, 48 *per cent* works were completed in the tenure of next AAP while 19 *per cent* works were completed after one year since the closure of the respective AAP. The remaining eight *per cent* works were completed after two years of end of the AAP. Audit further observed that out of the above completed works, 338 works (35 *per cent* of the sanctioned works) of Banaskantha and Kachchh districts commenced after end of the respective AAP tenure. Thus, the majority of works could not be completed within the stipulated timeline. One illustrative case of delayed initiation of work, involving an amount of ₹ 11.99 crore, among the test-checked works in audit is mentioned hereunder.

Work of construction of 80 quarters[7] for primary school teachers of Kachchh district (AAP 2019-20) was initially entrusted (December 2019) to the District Primary Education Officer (DPEO), Bhuj for which the funds of ₹ 8.96 crore were released by the DPO in March 2020. Subsequently, the Tender Committee

[5] Due to non-submission of UCs, not opening bank account linked with PFMS and high unspent balances with the State, the GoI did not release any grant during 2020-21, As such, the State Government could not undertake any work for the year and AAP was carried forward to 2021-22.
[6] AAP approved in January 2022 and grants received in March 2022. Hence, no works could be undertaken in the year.
[7] 20 each at three villages ((i) Balasar, (ii) Ghaduli (iii) Khavda) and four each at five villages ((i) Bela (ii) Dhordo, (iii) Haroda (iv) Kapurashi (v) Narayan Sarovar).

decided (July 2020) to change the implementing agency to the Executive Engineer (EE), R&B (Panchayat), Bhuj since the work involved construction and civil works. This was done after almost one year in June 2021. Therefore, the work could not be started for one and a half years after initial entrustment of work.

Though the EE issued work order in respect of 40 quarters in December 2021, funds of ₹ 11.99 crore (additional ₹ 3.03 crore released by DPO *plus* ₹ 8.96 crore transferred by the DPEO) were made available to the EE only in February/ March 2022, i.e. after another three months. The work of construction of 20 quarters each at village Ghaduli and Khavda could be completed only in November 2022 and March 2023, respectively.

Thus, construction of quarters was completed after more than two and a half year after end of AAP period 2019-20. The tender for the remaining 40 quarters was yet to be finalised as of July 2022. Thus, there were substantial delays at various stages of execution of work.

During the Exit Conference (July 2023), the Department agreed with the observation.

3.3 Execution of works under BADP

3.3.1 Cancellation of works approved in AAP and execution of new works without approval of the GoI

As per the BADP Guidelines 2015 and 2020, schemes/ projects for a particular AAP, once approved by the GoI, shall ordinarily not be changed except with the prior approval of the GoI on account of operational difficulties/ special circumstances.

Audit observed that out of 1,094 works as approved by the GoI for AAP 2016-17 to 2019-20, the Department cancelled 133 works[8] (12.16 *per cent*) without obtaining approval from the GoI. The details are as under:

Table 3.3: Works cancelled by the Department without obtaining approval from the GoI

AAP	District	Number of works	Amount (₹ in lakh)
2016-17	Patan	02	108.77
2017-18	Banaskantha	14	177.88
	Kachchh	54	423.76
	Patan	11	240.11
2018-19	Banaskantha	05	35.00
	Kachchh	43	911.00
	Patan	03	21.38
2019-20	Kachchh	01	91.00
	Total	**133**	**2,008.90**

Source: Records furnished by the Department.

[8] Out of the remaining 961 (1,094-133) works, the Department cancelled three more works subsequently as informed in August 2023. Thus, 958 works were undertaken by the Department during 2016-17 to 2019-20. The analysis of these 958 works is given in Table 3.2.

The above cancelled works included 78 works aggregating to ₹ 7.31 crore which were cancelled by the District Collector, Kachchh (68 works: ₹ 5.01 crore) and District Collector, Patan (10 works: ₹ 2.30 crore) without even seeking approval from the Department.

In lieu of the 133 cancelled works, the Department sanctioned 50 new works at various points of time, aggregating to ₹ 22.93 crore without obtaining approval from the GoI. These 50 new works included 18 works in Kachchh district aggregating to ₹ 1.49 crore which were already completed (by December 2020), for which *post-facto* approval was obtained (February 2021) from the Department. Audit noticed that the Department did not take prior approval for the above deviations from the GoI as required under the BADP Guidelines. The Department subsequently submitted (February 2022) details of works cancelled by it and new works sanctioned in lieu thereof, to the GoI for according *post facto* approval, which was still awaited (July 2023).

The Department stated (July 2022) that proposal from district authorities regarding cancellation of works approved in AAP and sanction of new works in lieu thereof are approved at the Department level. The Department further stated that in such cases, proposal with detailed justification, is made to the GoI for *post facto* approval.

The reply of the Department confirmed that the works approved in AAP were being changed without prior approval of the GoI, which was in violation of the provisions of the BADP Guidelines.

3.3.2 Execution of inadmissible works

During 2016-17 to 2021-22, a total of 958 works were executed under the BADP. Of these, Audit scrutinised records of 282 works, which revealed deficiencies/ lacunae, *viz.* works executed without approval and execution of inadmissible works in 20 works involving ₹ 8.87 crore. These have been discussed in the following Table:

Table 3.4: Execution of inadmissible works during AAP 2016-17 to 2019-20

1. Works rejected by the GoI while approving AAP			
AAP	**No. of works**	**Expenditure incurred (₹ in lakh)**	**District**
2017-18	02	15.00	Kachchh[9]
2018-19	03	56.00	Banaskantha[10] Kachchh[11]
2019-20	01	35.00	Patan[12]
The BADP Guidelines 2015 and 2020 provide a list of admissible and inadmissible works under the programme. Audit observed that the GoI had rejected six works			

[9] (i) Construction of Fair Price Shop, (ii) Tractor and Trolley for Waste Collection.
[10] (i) Construction of Rain Shelter with Toilets for border guarding force at 02 Nos. BOPs under district Banaskantha, (ii) Construction of Rain Shelter for 10 persons with Toilets at firing range at Nadabet.
[11] Construction of Bhunga (Rooms) at Dholavira Tourism Government Resort (Nos.-6).
[12] Construction and development of allied facility of Integrated Cattle Development Programme (ICDP) at Datrana Sub Centre.

during 2016-22 stating that these works were inadmissible as per the BADP Guidelines. However, the Department took up these six works which were completed between June 2019 and February 2023. This was against the provisions of the BADP Guidelines.

The DPO, Kachchh stated (June 2022) that in future, it would be ensured that inadmissible works are neither included in AAP nor executed. Reply of the Department is awaited (April 2024).

2. Construction of infrastructure inside the Border Out Posts (BOPs)

AAP	No. of works	Expenditure incurred (₹ in lakh)	District
2016-17	10	54.95	Kachchh[13]
2017-18	03	99.50	Banaskantha[14] Patan[15]

The BADP Guidelines 2015 specifically prohibited construction of any type of infrastructure inside the BOPs, including construction of barracks, *machan*, watch tower, residences, common infrastructure, *etc*.

Audit observed that the DPOs of the three districts had executed 13 works, involving different construction activities, inside the BOPs as part of the AAPs for the years 2016-17 and 2017-18. This was in violation of the provisions of the BADP Guidelines.

The DPO, Kachchh and DPO, Banaskantha stated (June/ July 2022 and November 2022) that in future, it would be ensured that no such works are executed in BOPs. Reply in respect of DPO, Patan was awaited (April 2024).

3. Irregular expenditure on Sarahad Vistar Vikasotsav

The BADP Guidelines 2015 and 2020 provide a list of admissible and inadmissible works under the programme. Audit observed (May 2022) that an exhibition was organised at Dhorado, Kachchh in November 2020. Various event management agencies, resorts and line Departments were involved in organising the exhibition. The major items of expenditure were *mandap-samiyana* and associated facilities, lighting, DG sets, sound system, hiring of buses and vehicles, boarding and lodging of guests, *etc*. Though the Home Department, GoG requested (January 2021) the GoI to provide the funds spent in the exhibition, the same was rejected (February 2021) stating that civic action programmes were not permitted under the BADP. Further, the GoI suggested that the expenditure may be borne by the State Government. However, the Department made payments of ₹ 3.07 crore and ₹ 3.20 crore during 2020-21 and 2022-23 respectively aggregating to ₹ 6.27 crore to the various agencies/ departments from the State share of the BADP.

During the Exit Conference (July 2023), the Under Secretary (Law and Order-I) stated that separate funds were provided by the State Government for the function though the BADP Account head was used to book the expenditure incurred. Reply of the Department is not correct as no additional funds were provided by the State under the BADP head to incur the expenditure against it.

[13] (i) Providing/ suppling of HDPE tank at lakhpat army camp (ii) Nine works of construction of Water Sump with Motor and Hydrant.
[14] (i) Construction of Underground Sump & Pumping Machinery at Benap for Nadabet/ Radosan/ Meghapura /32 BOP, (ii) B.O.P Toilet Block.
[15] Nala work from BSF to Check post.

During further discussions in the Exit Conference, the ACS directed the officials concerned to check the facts and send revised reply. However, no further reply in this regard has been received from the Department thereafter (April 2024).

These works resulted in irregular utilisation of BADP funds.

3.3.3 Expenditure on trainings without adhering to prescribed norms regarding women participation

The Guidelines of 2015 provided for allocation of 10 *per cent* of the total funds allocated under the programme for 'Capacity building and skill development including tourism and hospitality, etc.' provided that a minimum of 50 *per cent* of the beneficiaries are women.

Audit observed (between May and August 2022) that in case of 10 works[16] (₹ 3.36 crore) executed in Banaskantha[17] and Kachchh[18] Districts, women participation ranged between zero to 40 *per cent*. Thus, the condition of ensuring minimum 50 *per cent* women participation was not adhered to during execution of these 10 works.

The DPO, Kachchh and the DPO, Banaskantha accepted (between July and November 2022) the above facts in respect of nine works while reply in respect of one work of Banaskantha District was awaited (April 2024).

3.3.4 Levy of Liquidated Damages

At the time of making payment of Running Account/ Final Bills to the contractors, the statutory and other dues (as per tender document) are to be recovered at prescribed rates, wherever applicable.

As per terms and conditions of the tender document Liquidated Damages (LD) at the rate of 0.1 *per cent* per day of the tendered cost for delay in completion of the work or a particular stage of work, subject to maximum LD of 10 *per cent* of the estimated cost, was to be levied.

Audit observed that in case of 26 works[19] executed in Banaskantha (22 works) and Kachchh (four works) Districts, the implementing agencies either did not recover (12 cases) or short recovered (14 cases) the applicable LD. Thus, the terms and conditions of the tender document were not being adhered to, which resulted in non/ short recovery of liquidated damages of ₹ 37.93 lakh.

The DPO, Kachchh issued (July/ August 2022) demand notices in respect of three works while he agreed (November 2022) to issue demand notice in another

[16] 2016-17: 02 (₹ 20 lakh), 2017-18: 02 (₹ 20 lakh), 2018-19: 06 (₹ 296 lakh).

[17] 2016-17 (Two works) and 2017-18 (Two works): (i) Skill Development competitive examination training, (ii) Training for Police, Army, BSF recruitment *etc*. 2018-19 (Three works): (i) Training for Computer & Job Works, (ii) Training for Motor Driving & licences, (iii) Training for Police, Army, BSF recruitment *etc*.

[18] 2018-19 (Three works): (i) Employment Training, (ii) Training of hotel management and tourism for the unemployed youth, (iii) Capacity building and skill development including tourism and hospitality *etc*.

[19] AAP 2016-17: 06 works, AAP 2017-18: 11 works, AAP 2018-19: 08 works, AAP 2019-20: 01 work.

case. The DPO, Banaskantha agreed (November 2022) to issue demand notices in respect of 12 cases and in one case stated (May 2023) that the issue was noted for future compliance. Reply in respect of remaining nine works under the jurisdiction of the DPO, Banaskantha was awaited (April 2024).

3.3.5 Execution of works without tendering

Rule 139 (iv) of General Financial Rules (GFR), 2017 stipulates for inviting open tenders for works costing between ₹ five lakh to ₹ 30 lakh.

Audit observed that seven works aggregating to ₹ 6.43 crore, pertaining to AAP 2016-17 and 2017-18, and having an approved outlay of ₹ five lakh and above in each case, were executed without following instructions regarding open tendering. The irregularities noticed in the above cases are discussed below:

Table 3.5: Execution of works without tendering in AAP 2016-17 and 2017-18

AAP	No. of works	District
2016-17	01	Banaskantha
Audit observed that the work of 'Providing & Fixing of LED Street Light' with a tendered cost of ₹ 10 lakh was executed in two villages[20]. Though open tendering was required to be adopted to execute the work in accordance with the GFR provisions, the implementing agency, i.e. Taluka Development Officer (TDO), Suigam allotted the work on nomination basis to a private contractor, without adopting tendering process. The DPO, Banaskantha accepted (November 2022) the audit observation and assured to follow tendering process in future.		
AAP	**No. of works**	**District**
2017-18	03	Banaskantha: 01 Kachchh: 02
Audit observed that the implementing agencies allotted the work of providing (i) sports and exercise instruments in Primary school of 90 villages and (ii) education ceramic tiles chart in *Anganwadi* in 75 villages of Kachchh District with tendered cost of ₹ 3.95 crore and ₹ 1.50 crore, respectively. These works were awarded (May 2018) to private contractors (who had earlier executed the works with District Sports Training Centre, Vyara and Assistant Commissioner, Scheduled Tribes Development, Surat respectively), without following the tender process. Audit further observed that in case of the latter work related to ceramic tiles, the DPO, Kachchh issued (May 2018) the AA based on the estimates given by the contractor without involving the jurisdictional line Department, i.e. DPEO. As such, the Technical Sanction (TS) of the work was also not obtained from the DPEO. In another case, the TDO, Vav, Banaskantha allotted (October 2018) the work (Construction of C.C. Road) with tendered cost of ₹ 12 lakh to a Cooperative Society on nomination basis. Thus, these three works were done on nomination basis, without following the tendering process, which was in violation of the GFR. DPO, Banaskantha and DPO, Kachchh accepted (November 2022 and January 2023) audit observation in respect of two works and stated that in future, work would be		

[20] (i) Padan, (ii) Radosan.

awarded after following due process of tendering. In respect of work relating to ceramic tiles in *Anganwadis*, reply of DPO, Kachchh was awaited (April 2024).

AAP	No. of works	District
2016-17 2017-18	03	Banaskantha

Audit observed that the Industries and Mines Department (IMD) instructed (May 2016) all the State Government Departments, Head of the Departments and other offices, not to purchase anything from 'Kendriya Bhandar'[21] or the suppliers having rate contract with 'Kendriya Bhandar', without tender process.

In spite of the above instructions, TDO, Vav and TDO, Suigam entrusted (November 2016, June 2017, and January & March 2018) three works[22] with approved outlay of ₹ 76 lakh to a supplier having rate contract with Kendriya Bhandar, though the works required inviting of open tenders. Thus, the action of the implementing agencies was in violation of the instructions of the IMD.

DPO, Banaskantha accepted (November 2022) audit observation and stated that in future, works would be awarded after following due process of tendering.

From the above instances, it can be seen that the provisions of the GFR regarding open tendering and the instructions of the IMD were not complied with in the above seven cases.

3.3.6 Excess/ irregular payment to contractors

3.3.6.1 Construction of Community Hall and Shed

During joint site inspection (August/ November 2022) with Additional Assistant Engineer (AAE) of TDO, Suigam, Audit observed that as against envisaged four works[23] planned during AAP 2016-17 and 2018-19 at village Nadabet of taluka Suigam of Banaskantha district, the implementing agency (TDO, Suigam and TDO, Vav) constructed only two assets[24]. Even in the case of two assets created, the physical measurements done by AAE in the presence of Audit, revealed that some of the items of the works were either not executed or quantity executed was less than that claimed in the bills. This resulted in excess payment of ₹ 11.43 lakh. Details are narrated in **Appendix-IV**.

Audit observed that as per the records, all procedures like preliminary approval, technical sanction, administrative approval, release of grant, tendering process, issue of work order, measurement of work items, payment of R.A./ final bills, etc. were done separately for all the four works. However, neither proposal from any level was submitted, nor approval of the competent authority was

[21] Central Govt. Employees Consumer Cooperative Society Ltd. functioning under aegis of Ministry of Personnel, Public Grievances & Pensions, Government of India which supplies stationery, office equipment, machines of office use and other items required by the Government Departments/ Offices/ Subsidiary organizations set up by the Government and other customers.

[22] (i) Purchase of RO plants for primary schools of five villages (₹ 16 lakh) (ii) 81 numbers of LED street lights for nine villages (₹ 45 lakh) and (iii) Computer lab with all infrastructure for primary schools of three villages (₹ 15 lakh).

[23] (i) Construction of Community Hall with all relevant facilities, (ii) Construction of Auditorium for Visitors (iii) Construction of Waiting Shed with Garden, Paver Block & Toilet Block and (iv) Construction of Shed.

[24] (i) Community Hall (with only electric connection, lights and fans) and (ii) Construction of Shed.

obtained, to alter the scope of approved works for constructing only two assets instead of four.

The deficiencies in execution of works indicated lack of supervision and monitoring of the BADP works by the district authorities/ DLC.

Photograph 3.1: Deficiencies in construction of Community Hall



China Mosaic flooring not done **Interlocking concrete blocks not laid**

Source: Photographs taken during joint site inspection done in November 2022.

Reply of DPO, Banaskantha was awaited (April 2024).

3.3.6.2 Training courses on computers, and tourism & hospitality sector

The BADP Guidelines 2015 permit works relating to 'Capacity building and skill development including tourism and hospitality *etc*.' The District Employment Officer (DEO), Bhuj submitted (July 2019) a proposal for conducting 33 training courses relating to computers, tourism and hospitality sector at an estimated cost of ₹ 1.91 crore. DPO, Kachchh granted AA in March 2020 and the Work Order was issued (October 2020) by the DEO, Bhuj to National Institute of Computer Training (NICT), Bhuj. Payment of ₹ 1.91 crore was made between October 2020 and July 2021, and the completion certificate for the work was issued by the DEO, Bhuj in June 2021.

Audit test-checked the records of candidates on the basis of Aadhaar numbers. It was observed that out of total 970 candidates enrolled in the training courses, 266 candidates appeared two to seven times, spanning over all the 33 training courses, on the 'same dates at the same time but at different locations'. These 266 candidates represented 688 of the enrolled candidates. Therefore, the expenditure of ₹ 77.25 lakh[25] shown as incurred on training of these candidates was not supported by records. Incidentally, DEO, Bhuj had also certified presence of these candidates in different courses on same date and time simultaneously.

[25] Audit assumed that these 266 candidates genuinely attended one of the training courses involving highest per head training cost. Audit worked out the amount by considering expenditure involved in duplicity of candidates in other training courses (which had lesser per head cost).

Similarly, Audit observed that 10 trainers imparted training in 26 different training courses on the 'same dates, at the same time and at different location'. Expenditure involved in these instances amounted to ₹ 74.39 lakh[26].

The DPO, Kachchh stated (September 2022) that in future, it would be ensured that there is no duplicity of trainees/ trainers; and actual presence of the trainees will be ensured.

3.4 Inventory of Assets created under BADP

As per the BADP Guidelines 2015 and 2020, the State Government shall maintain an inventory of assets created under the programme in border villages/ habitations. Guidelines 2015 prescribed that the State Government shall communicate such details to the GoI with a write-up on important works/ projects (with photographs). Further, the Guidelines 2020 prescribed that all projects taken up under the BADP during last 10 years should be geo-mapped and uploaded on specific thematic layers on the *Bhuvan*[27] Platform/ BADP-OMS.

During the AAPs for the years 2016-17 to 2019-20[28], a total of 958 works were completed under the BADP. However, neither the Department nor any of the jurisdictional DPO of three districts (Banaskantha, Kachchh, Patan) had developed any inventory of assets created under the BADP. Moreover, the Department did not geo-map and upload the completed projects on BADP-OMS/ *Bhuvan* as required in the Guidelines 2020.

In the Exit Conference (July 2023), the Department confirmed that inventory of assets created under the BADP was not prepared. It was also assured to prepare sector-wise and year-wise inventory of assets, indicating their cost, since the implementation of the programme. Subsequently, the DPO, Kachchh and DPO, Patan furnished (August 2023) copies of inventory register indicating the details of assets created during the AAPs for the years 2015-16 to 2019-20 and 2009-10 to 2019-20, respectively.

Preparation of inventory of assets created under the BADP would have helped the Department to ensure maintenance of those assets. Non-preparation of inventory was fraught with risk of expending the BADP funds on maintenance of non-BADP assets. In an illustrative case, Audit noticed that Piprala-1 *Anganwadi* and Piprala-3 *Anganwadi* were constructed in Patan district in 2003-04 under 14th Finance Commission grant and 2010-11 under Sarva Shiksha Abhiyan, respectively. However, the DPO, Patan without ascertaining whether these assets were created under the BADP or not, granted administrative

[26] Audit assumed that these 10 trainers genuinely imparted training at one of the training courses involving highest cost. Audit worked out the amount by considering expenditure involved in duplicity of trainers in other training courses (which had lesser cost).

[27] *Bhuvan* is a web-based utility which allows users to explore a set of map-based content prepared by Indian Space Research Organisation (ISRO). The content includes thematic maps related to disasters, agriculture, water resources, land cover and also processed satellite data of ISRO. Bhuvan has since its inception enabled Government to host public geospatial data as information layers for visualisation and public consumption.

[28] AAP for 2020-21 was carried forward to 2021-22. AAP for 2021-22 was approved in January 2022 and grant received in March 2022. Hence, no works could be undertaken in the year.

approval for repairing of these two *Anganwadis*. These were repaired (2019-20) at a total cost of ₹ four lakh by TDO, Santalpur from the grants for AAP 2018-19. Since, these *Anganwadis* were not constructed under the BADP, maintenance of these was not eligible to be done from the BADP funds. Thus, expenditure of ₹ four lakh from the BADP funds was in violation of BADP Guidelines. This irregularity could have been avoided had the DPO, Patan maintained an inventory of the assets created under BADP.

DPO, Patan stated (March 2023) that in future, care would be taken to ensure that the BADP funds are used for maintenance of assets created under the BADP only.

Recommendation 5: The Department may develop an inventory of assets created since implementation of the BADP in border villages/ habitations and geo-map the same for use in future planning and ensuring upkeep of these assets.

3.5 Utilization Certificates

As per the BADP Guidelines 2015 and 2020, funds were to be released to States in two installments. First installment of 90 *per cent* of the allocation of the State, was to be released only after receipt of Utilization Certificates (UCs) for the amount released in previous years except the immediately preceding year. If there was any shortfall in furnishing UCs, the same was to be deducted at the time of release of first installment. Further, second installment of the remaining 10 *per cent* was to be released in the month of October, 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 (Physical and Financial) up to the quarter ending September. The State Government will not have any claim on the remaining amount after 30th September of the financial year and amount thus saved due to non-furnishing of relevant UCs by State Government, will be treated as 'savings' under the BADP and will be released to other States/ UTs.

Audit observed that as of October 2022, UCs worth ₹ 54.07 crore pertaining to the AAP years 2017-18 to 2019-20[29] were pending for submission to the GoI as detailed below:

Table 3.6: Pendency of AAP-wise UCs as of October 2022

(₹ in crore)

AAP Year	Central share	State share	Total amount	Amount of UCs submitted to the GoI	Amount of pending UC *(Percentage)*
2017-18	31.72	20.00	51.72	44.63	7.09 *(13.71)*
2018-19	56.23	37.49	93.72	66.20	27.52 *(29.36)*
2019-20	14.00	34.33	48.33	28.87	19.46 *(40.26)*
Total	**101.95**	**91.82**	**193.77**	**139.70**	**54.07** ***(27.90)***

Source: Information furnished by the Department.

[29] No Central share was received for AAP 2020-21. For AAP 2021-22, no funds were released to DPOs. Hence, no comments have been made for these two AAP years.

As can be seen from the above Table, UCs to the extent of 13.71 *per cent*, 29.36 *per cent* and 40.26 *per cent* of the total funds for the AAP years 2017-18, 2018-19 and 2019-20 respectively were yet to be submitted to the GoI even after lapse of 18 to 42 months beyond the prescribed time limit for submission (till 31 March of the next Financial Year).

3.5.1 Deduction of amount from funds allocated due to non-submission of UCs

Audit observed that out of Central share of ₹ 38.00 crore for AAP for 2017-18, an amount of ₹ 6.28 crore was deducted by the GoI for not submitting UCs for the year 2015-16. The said amount was also not released subsequently by the GoI. Thus, delayed completion of works and consequent delayed/ non-submission of UCs deprived the State Government of funds amounting to ₹ 6.28 crore.

The Department stated (July 2022) that due to local and other issues, delay occurs in completion of works and sending UCs.

3.5.2 Submission of UCs for works not taken-up/ cancelled subsequently

As per the Rule 212 (1) of the General Financial Rules (GFR) 2005 and the Rule 238 (1) read with Rule 239 of the GFR 2017, the UCs are to be submitted within 12 months from closure of the financial year after actual utilisation of the money for the purpose for which it was sanctioned.

Audit observed (May and September 2022) that the District Authorities were not following the above provision. A few instances noticed during test-check in audit are narrated below:

- UCs were being submitted by the DPOs on the basis of grants released to the implementing agencies, though the money was still to be utilised. This was established from the fact that though two works[30] aggregating to ₹ 35 lakh of Banaskantha district (AAP 2017-18) and one work[31] of ₹ 5.25 lakh of Patan district (AAP 2016-17) were cancelled (September 2021/ August 2018), UCs for these works had already been submitted previously (March 2019/ February 2017).

- As per the statement attached with the UC (February 2019) for the funds utilised up to the end of December 2018 submitted by District Collector, Kachchh, utilization of grant for 2017-18 was ₹ 15.53 crore. Contrary to this, as per the Quarterly Progress Report (QPR) of works submitted by the District Collector to the Department, utilization of grant for the works undertaken up to end of December 2018 for the AAP of 2017-18 was only ₹ 12.30 crore. Thus, there was mismatch of ₹ 3.23 crore between the two statements submitted by the same authority. This indicated that UCs were

[30] (i) Damar road of connecting road from Aakoli village of Vav Taluka to Kundaliya village (₹ 20 lakh); and (ii) Damar Road of Mavsari bus stand to Bakharsar Rajasthan Greep road and two drainage works (₹ 15 lakh).

[31] PVC water pipeline 90mm dia/ pumping machinery/ pump room.

being submitted on the basis of funds released to the implementing agencies instead of on actual utilisation.

The DPOs stated (November 2022) that in future, the UCs would be submitted only after completion of the work.

3.6 Achievement of BADP under indicators of various Sectors

The GoI directed (December 2017/ January 2018/ June 2018) the Department to furnish information regarding output and outcome indicators for the year 2018-19 for submission to the National Institution for Transforming India (NITI) Aayog.

Audit observed that the Department furnished (August 2018) the requisite information to the GoI which *inter alia* mentioned output and outcome indicators *vis-à-vis* proposed targets (number of villages intended to be covered) for 2018-19, covering four Sectors namely Health, Education, Infrastructure (road and water supply) and Social Sector (others-electricity), as mentioned in the GoI directions. Subsequently, the Department furnished (February 2019) to the GoI, the status of achievement against the proposed targets, in terms of percentage of border villages covered, under each of the above four Sectors. Audit analysed the achievement of the BADP in these four Sectors considering the percentages communicated by the Department to the GoI *vis-à-vis* number of targeted villages. The details are as under:

Table 3.7: Status of achievement of various outcome indicators in villages covered under BADP as on February 2019

Sl. No.	Outcome indicator	Sector covered	Target in terms of number of villages to be covered	Villages actually covered	*Percentage* of achievement
(1)	(2)	(3)	(4)	(5)	(5)/ (4)x100
1	Health facilities	Heath	117	19	16
2	Education facilities	Education	147	88	60
3	Road connectivity	Infrastructure	124	33	27
4	Water supply		116	87	75
5	Electrification	Social-others	116	74	64

Source: Letter dated 01 August 2018 and 21 February 2019 of the Department addressed to the GoI.

Thus, only 16 *per cent* of the targeted villages could be provided with the health facilities. Similarly, only 27 *per cent* of the targeted villages were provided with road connectivity. Moreover, in its communication (April 2023) addressed to Audit, the BSF too had mentioned the need for providing road linkages in certain 'strategic' villages identified by them. This indicated that specific focus on road infrastructure in border villages was required.

Recommendation 6: The Department may ensure timely achievement of the targets envisaged under the BADP.

Chapter-IV: Funds Management

A Snapshot

The Department did not adhere to the timeline prescribed in the BADP Guidelines for release of funds to the implementing agencies. As such, not only 16.79 per cent of the BADP funds were surrendered to the Finance Department, Government of Gujarat but also funds aggregating to ₹ 125.02 crore were released with a delay ranging between one to 340 days. Moreover, funds of ₹ 29.79 crore pertaining to 12 IAs remained unutilised. Interest aggregating to ₹ 2.06 crore earned on the funds parked with Gujarat State Financial Services Limited (GSFS) was deposited by the Gujarat State Police Housing Corporation (GSPHC) as State receipts instead of treating it as additional resources under BADP to be utilized on the works/ projects planned under the programme.

Introduction

Before commencement of the financial year, the GoI conveys the quantum of funds allocated to the State during the next financial year under the BADP. Funds are released to States in two installments. With effect from 2016-17, BADP has been classified as Centrally Sponsored Scheme (CSS) with ratio of 60:40. The funds are released by the Department to the DPOs.

The DPO accords Administrative Approval (AA) after following due procedure, including ensuring Technical Sanction from the implementing Department. Thereafter, the DPO releases funds for the works to the implementing agency. After completion of the work, the implementing agency concerned is required to submit the completion certificate, UCs, surrender savings and remit interest earned on the funds, if any to the DPO concerned.

One of the objectives of this Performance Audit was to ascertain whether the programme was properly monitored with respect to funds management. Apart from ascertaining funds flow from the Department to the district authorities, Audit examined savings accrued at the level of implementing agencies and deposit of the same along with applicable interest to the appropriate head of accounts. The audit analysis/ observations in this regard are mentioned in the following paragraphs.

4.1 Release of Funds

Financial year-wise availability *vis-à-vis* release of funds under the BADP during 2016-17 to 2021-22 is shown in **Table 4.1**:

Table 4.1:Year wise inflow and release of funds under the BADP during 2016-22

(₹ in Crore)

Financial Year	Central share received	Funds released by the Finance Department (FD) of the GoG to the Home Department		Total funds released	Funds released to the DPOs by the Depart ment	Funds surrendered by the Department to the FD (*Percentage*)
		Central share	State share			
2016-17	38.00	38.00	10.00	48.00	47.59	0.41 *(0.85)*
2017-18	31.72[1]	31.72	20.00	51.72	30.52	21.20 *(40.99)*
2018-19	56.23	30.00	20.00	50.00	50.00	0.00 *(0.00)*
2019-20	14.00	40.23	43.50	83.73	75.22	8.51 *(10.16)*
2020-21	0.00	0.00	4.16	4.16	3.07	1.09 *(26.20)*
2021-22	6.26	6.26	4.17	10.43	0.00	10.43 (100)
Total	146.21	146.21	101.83	248.04	206.40	41.64 (16.79)

Source: Information furnished by the Department.

As can be seen from the Table above:

- There was surrender of funds by the Department to the FD in the years 2017-18, 2019-20, 2020-21 and 2021-22, which ranged between 10 *per cent* (2019-20) and 100 *per cent* (2021-22).

- During 2016-22, against total available funds of ₹ 248.04 crore, an amount of ₹ 206.40 crore (83.21 *per cent*) was released by the Department to DPO for the works under the BADP in the State.

Scrutiny of the Bank Statement of State Nodal Account (SNA)[2] by Audit revealed that the FD had deposited funds of ₹ 65.69 crore on 21 July 2022. This included the funds of ₹ 41.64 crore surrendered by the Department during 2016-17 to 2021-22, and ₹ 24.05 crore for the prior period.

4.1.1 Return of savings by the implementing agencies

As per the Gujarat Budget Manual, 1983, the authority administering a grant is responsible to ensure that the grant placed at its disposal is spent only on the objects for which it has been provided and to surrender savings, if no longer required.

Out of total grants of ₹ 206.40 crore released by the Department to the DPOs during 2016-22, an amount of ₹ 107.05 crore was released to the 14 Implementing Agencies (IAs) whose works were selected for test-check under

[1] As mentioned in Paragraph 3.5.1, out of Central share of ₹ 38.00 crore for AAP for 2017-18, an amount of ₹ 6.28 crore was deducted by the GoI for not submitting UCs for the year 2015-16

[2] The Department opened the SNA for the BADP in December 2020 which was linked to the PFMS in January 2021 for the management of the BADP funds.

audit. Out of this, an amount of ₹ 29.79 crore (27.83 *per cent*) pertaining to 12 IAs remained unutilised as of June/ September 2022.

Audit further observed (between June and September 2022) that the DPO concerned did not reconcile the actual expenditure and savings occurred/ interest accrued in grants issued to the implementing agencies.

On this being pointed out in audit, the Department informed (August 2023) that all unspent balance lying with the implementing agencies has been deposited into the SNA.

4.1.2 Delay in release of funds by the Department

As per the BADP Guidelines of 2015 and 2020, funds should be released by the Department to the implementing agencies (IAs) within one month of receipt from the GoI.

Audit observed that the Department did not adhere to the timeline of one month for release of these funds to the IAs. The year-wise details are given in **Table 4.2** below:

Table 4.2: Delay in release of funds by State Government to DPOs during 2016-2021

Year	Total funds released by the Department to the DPOs in the year (₹ in Crore)	Funds released by the Department after one month (₹ in Crore)	Delay in Release (in days)
2016-17	48.00	9.64	15 to 90
2017-18	30.52	30.52	11
2018-19	50.00	17.83	1 to 172
2019-20	82.02	67.03	9 to 340
2020-21	3.07	0.00	--
Total	**213.61**[3]	**125.02**	**1 to 340**

Source: Information furnished by the Department.

Thus, 58.52 *per cent* of funds released by the Department, aggregating to ₹ 125.02 crore were released with a delay ranging between one to 340 days in violation of the timeline prescribed under BADP Guidelines.

The Department stated (June 2022) that due to the process of fund transfer from Finance Department to it (the Home Department) and then by the Home Department to the district authorities, there had been delay in release of funds. However, the Department contended that there had not been any adverse impact on implementation of the BADP due to delayed release of grants.

However, the Department did not establish any mechanism to ensure release of funds within the timeline prescribed under the BADP Guidelines.

[3] The funds here do not tally with ₹ 206.40 crore mentioned in Table 4.1. This is because ₹ 0.41 crore and ₹ 6.80 crore which were released to DPO, Patan and DPO, Kachchh by the Department for AAP 2016-17 and 2019-20, were subsequently surrendered to the FD in March 2017 and March 2020, respectively. Thus, ₹ 7.21 crore has not been considered in the Table 4.1.

4.2 Parking of BADP funds and irregular deposit of interest earned in the State receipts

As per the BADP Guidelines of 2015 and 2020, parking of funds at any level is strictly prohibited. Further, interest accrued on deposits of the BADP funds shall be treated as additional resources under the BADP and would be utilized on the BADP related works/ projects, as per the extant provisions. Further, as per amendment (October 2021) in the BADP Guidelines 2020, all interest accrued on deposits of BADP funds at any level shall be mandatorily remitted to the Consolidated Fund of India (CFI).

As mentioned in Paragraph 2.1.5.1 of this Report, funds of ₹ 10.86 crore were remitted (March 2019) to the GSPHC for implementation of two works in Kachchh and Patan districts. The GSPHC in turn parked (April 2019) these funds with the Gujarat State Financial Services Limited (GSFS). Audit observed that interest aggregating to ₹ 2.06 crore for the period April 2019 to March 2022, which was earned on the funds parked with the GSFS, was deposited (between July 2019 and March 2022) on quarterly basis by the GSPHC under the 'Head 0049 Interest Receipt' of the State Government. This was irregular as the interest earned on the BADP funds was required to be treated as additional resources under the BADP (till October 2021) or was to be deposited in the Consolidated Fund of India (after October 2021).

The Department stated (July 2022) that deposit of the interest earned against the BADP funds by the GSPHC was as per instructions issued by the GoI from time to time.

Reply is not correct as interest was deposited as State receipt and not under the BADP funds or the Consolidated Fund of India. The Department did not produce any GoI instruction(s) in support of deposit of interest, earned on BADP funds, as State receipt.

Chapter-V: Monitoring of BADP

A Snapshot

There were lapses in the monitoring framework envisaged under the BADP. In absence of nomination of Nodal Officers, quarterly reports were not submitted to the GoI. Similarly, none of the Prabhari Officers had furnished any quarterly report as independent feedback.

Further, the district authorities submitted 58 per cent of the Quarterly Progress Reports (QPRs) with delays ranging between two to 82 days. Third party inspection of works was conducted after one to six years from the end of the year of Annual Action Plan (AAP) concerned.

The Department did not put in place any system for 'Social Audit'. As such, district authorities of all the three selected districts did not implement social audit for the works completed under BADP for any of the year.

No meeting of SLSC was held during 2016-17 to 2021-22 to monitor the progress of implementation of BADP in the State.

Similarly, DLCs also did not undertake regular evaluation of the programme at their level - only one meeting was held during 2016-19.

Introduction

As per the BADP Guidelines, State Government shall develop an institutional system for monitoring/inspection of the BADP works/ projects and submit reports to the GoI. Further, physical assets created under the BADP must be maintained and kept under good repairs by the State Government.

One of the objectives of the Performance Audit was to ascertain whether the programme was properly monitored with respect to execution of works. Audit analysed functioning of various authorities assigned with the task of monitoring the implementation of works and adherence to procedures prescribed for reporting progress of the same.

Further, existence of prescribed mechanisms for ensuring quality of the assets created under the programme and positive impact on local population were also verified in Audit. For this purpose, apart from examination of records at offices of the DPOs/ implementing agencies, joint site inspection of selected works were undertaken with the responsible officials of the implementing agencies/ DPOs. The observations have been narrated in the following paragraphs.

5.1 Nomination of Nodal/ *Prabhari* Officers

As per the BADP Guidelines 2015, each border Block was to be assigned to a high-ranking State Government Nodal Officer, who should regularly visit the Block and send a quarterly report to the GoI on the MIS application, indicating the number of inspections conducted and highlighting the important achievements/ lacunae. Similarly, the BADP Guidelines 2020 provide for

nomination of *Prabhari* Officer (PO) for the District for independent feedback on the development works undertaken in the border areas. The *Prabhari* Officers are required to submit a quarterly report in this regard to the GoI.

Audit observed that the Department did not nominate any State Government officer as Nodal Officer for any of the seven Blocks of the three districts test-checked by Audit, though required as per the BADP Guidelines 2015.

In compliance to the BADP Guidelines 2020, the Department designated (June 2020) the existing *Prabhari Sachiv*[1] of Kachchh, Banaskantha and Patan Districts as the *Prabhari* Officer under the BADP.

5.1.1 Submission of feedback by Nodal Officers/ *Prabhari* Officers

Audit observed that in the absence of nomination of Nodal Officers, no quarterly report, was submitted to the GoI till July 2020. Further, though the first quarterly report to be submitted by the *Prabhari Sachiv* nominated in June 2020 was due in October 2020, no such report was ever submitted by any of the POs to the GoI.

The Department also did not take up the matter with the POs till June 2021, when for the first time the POs were requested to submit the quarterly feedback. The Department again asked the POs in September 2021 to submit their feedback. However, inspite of this, none of the POs had furnished any quarterly report as independent feedback even after lapse of almost two years (April 2022).

Thus, even after the POs were nominated in June 2020, no quarterly report was being submitted.

The Department did not submit any reply (April 2024).

5.2 Delay in submission of Quarterly Progress Report

As per the BADP Guidelines 2015 and 2020, the Quarterly Progress Report (QPR) showing work/ project wise physical and financial progress should be submitted by the Department to the GoI latest by 15th day of closure of the quarter through MIS application/ BADP-OMS.

Audit observed that the QPRs for all the quarters of the period 2016-17 to 2020-21 were submitted by the Department to the GoI with delays ranging from five days to 157 days.

In respect of 2021-22, Audit observed that though the QPRs were submitted through BADP-OMS, the reports generated through BADP-OMS did not depict the date of submission of the QPRs by the Department.

[1] The Secretary rank officers nominated by the General Administration Department (GAD) to attend grievances of public and provide guidance to district administration.

Audit also observed that out of the 60 QPRs (20 each for each district) for the period 2016-17 to 2020-21, the district authority submitted 35 QPRs (58 *per cent*) after 15th day of closure of the quarter with delays ranging between two to 82 days.

The DPO, Patan attributed the delay in submission of QPRs to delay in receipt of latest position of work in progress from the implementing agencies.

Since the Department has to consolidate the QPRs furnished by the Districts, delayed submission of QPRs by the District authorities also contributed to delayed submission of the consolidated QPR to the GoI.

5.3 Third Party Inspection

As per the BADP Guidelines 2015, third party inspections need to be commissioned by the State for an independent feedback on the quality of work undertaken in the BADP.

Audit observed that the Department awarded Third Party Inspection for the year 2013-14 to 2018-19 in August 2019 to AFC India Ltd., New Delhi[2]. The inspection agency submitted its report to the Department in February 2020, which was forwarded by it to the GoI and district authorities in March 2020.

Thus, Third Party Inspection of works was conducted after one to six years of completion of work. On the basis of Third Party Inspection of 670 works implemented during 2013-14 to 2018-19 (pertaining to 32 selected villages), the inspection agency pointed out the following major deficiencies:

- There was a need for pre-survey of village-wise requirement and community participation in deciding works in villages;
- Border areas were still facing problems, like lack of equipment at health centre, absence of gutter lines for safe waste disposal, open defecation due to water shortage, lack of skill development/ vocational training platforms for women and youth, even though demanded by the villagers;
- Works were being completed in bits and pieces and it was recommended that one village must be taken and holistically all needs of that village completed;
- There was a need for repair of certain assets, while there was under-utilisation of certain assets created under the programme as well as non-commencement/ non-completion of works.

[2] AFC India Ltd. (formerly Agricultural Finance Corporation Ltd.) established in 1968, is a multi-disciplinary cross-functional development organization providing consulting, advisory and implementation support for agriculture, rural development and other strategic socio-economic sectors in India. AFC is wholly owned by Commercial Banks, NABARD and EXIM Bank. AFC is a Deemed Government Company under Section 139 (5) and 139 (7) of the Companies Act, 2013 and its accounts are audited by Comptroller & Auditor General of India (CAG). AFC is also accredited with ISO 9001-2015.

The district authorities of Kachchh and Patan submitted Action Taken Report on the deficiencies mentioned in the Third Party Inspection Reports to the Department in August and June 2022 respectively.

However, the District authority of Banaskantha district did not submit the Action Taken Report to the Department as of October 2022.

Action taken on the Third Party Inspection report was yet to be submitted (October 2022) to the GoI by the Department. Moreover, the Department has not commenced the process of nomination of Third Party Inspection agency for the year 2019-20 (July 2023).

Audit observed that regular conduct of third party inspection could have helped in identifying the deficiencies in execution of works for taking corrective actions in similar works undertaken in the subsequent AAPs.

The Department stated (January 2023) that as part of financial frugality, works of four to five years were assigned to be evaluated simultaneously. It was further contended by the Department that as administrative process of selecting agency for third party evaluation is time-consuming, there was delay in nominating the agency.

Reply is not convincing as timely appointment of Third Party Inspection agency would have helped to avoid repetitions of deficiencies/ irregularities which were found in earlier projects/ works.

5.3.1 Joint site inspections by Audit

In order to ascertain the ground realities, Audit conducted joint site inspection of 55 works out of the 328 works selected under the Performance Audit. The observations based on these joint site inspections have been narrated in the following paragraphs:

5.3.1.1 Display Board at work sites

As per the BADP Guidelines of 2015 and 2020, a Display Board should be kept at each BADP project (work) site indicating that the work is being done/ has been done under the BADP. This is essential for identifying the assets created under the BADP and their future repairs and maintenance by seeking funds under the BADP.

During joint site inspection (between June and September 2022) with officials of the respective implementing agency/ jurisdictional DPO, Audit observed that out of 55 works inspected, in case of 40 works (73 *per cent*), Display Board had not been kept at the site of the works.

Thus, not only essential information[3] was not displayed at work sites but this also diminished possibility of identifying these assets for required repairs and maintenance by provisioning of funds under the BADP.

[3] Physical and financial scope of the work, *viz.* name of the work, estimated cost, date of commencement, date of completion of work and name of the implementing agency.

The IAs accepted (between November 2022 and May 2023) the fact in case of 30 works. In respect of four works, the IAs stated (between October 2022 and March 2023) that display boards were placed but the same were not available at time of joint site inspection. Reply in respect of remaining six works was awaited (April 2024).

5.3.1.2 Utilisation of toilets

As per the BADP Guidelines 2015, work related to rural sanitation/ toilet blocks particularly for women and public places, bus stands, *etc*. was included under the permissible works.

The Third Party Inspection Report had also pointed out absence of gutter lines for safe waste disposal and the problem of open defecation due to water shortage.

Audit observed that works of "Construction of individual toilets – at Radosan (260 Nos.) and Padan (240 Nos.), Taluka Suigam, Banaskantha" planned for 2016-17, were completed in September 2017 and August 2018 respectively with an expenditure of ₹ 53.28 lakh.

During joint site inspection of nine toilets constructed in village Padan with AAE of TDO, Suigam (August 2022), the beneficiaries informed that three toilets had been washed out in the floods of 2017.

Audit further observed that two toilets were unusable due to missing doors. Thus, five out of nine (56 *per cent*) toilets physically verified by Audit were either not in existence or not usable.

The DPO, Banaskantha replied (May 2023) that doors of the two toilets have been repaired so that the toilets can now be used. It was further replied that the three toilets damaged in the flood of 2017 had been repaired and put to usable condition.

The reply indicates that the District authorities took corrective measures only after being pointed by Audit.

The Department/ District authorities need to monitor the assets created under the BADP more vigilantly to identify the need of taking corrective measures, wherever required.

5.4 Annual Social Audit

As per the BADP Guidelines of 2015, the State Government should put in place an appropriate 'Social Audit System'. The BADP Guidelines of 2020 prescribed that Annual Social Audit of the works completed in border areas will be carried out by Gram Sabha or similar local body of border districts/ representatives of BGF concerned. The implementing agency will also be invited to present status of the works taken up by them.

Audit observed that the Department did not put in place any system for 'Social Audit'. As such, the district authorities of all the three border districts did not

implement social audit for the works completed under the BADP for any of the years under review.

In the absence of the same, the impact of BADP on the border villages and achievement of objectives of the programme could not be ascertained from the perspective of local population.

The Department stated (May 2022) that it has directed the district authorities for the Annual Social Audit of the BADP works in review meetings. Subsequently, the Department furnished (August 2023) to Audit, the copies of Social Audit Reports it had sent to the GoI in April 2023.

Scrutiny of the same in Audit revealed that these reports were furnished in respect of only 135 works (14 *per cent*) out of the total 958 works completed under the BADP during the period 2016-22.

Moreover, the reports were only single page document/ Statement of works signed (104 works)/ un-signed (31 works) by village *Talati* (a State Government official) and not by members of Gram Sabha. As such, Audit could not ensure whether feedback/ response of the village population was obtained or not.

5.5 Monitoring by SLSC and DLC

The BADP Guidelines 2015 provided that the SLSC shall meet at least once a year to review the progress of the schemes under BADP. No specific provision regarding meetings of the SLSC was made in the BADP Guidelines of 2020.

However, meetings of the SLSC were required to be conducted for effective monitoring of implementation of the Programme as envisaged in the BADP Guidelines 2020. Moreover, the DLC is also responsible for monitoring of implementation of works under the BADP to ensure quality of works.

Audit observed that no meeting of SLSC was held during 2016-17 to 2021-22 to monitor the progress of implementation of works under the BADP in the State. The review meetings of the DLCs are shown in the following Table:

Table 5.1: Review meetings of DLCs held during 2016-17 to 2021-22

District/ Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Banaskantha	Nil	Nil	Nil	Nil	01	02
Kachchh	Nil	Nil	Nil	04	06	06
Patan	Nil	01	Nil	03	03	01

Source: Records relating to review meetings and information furnished by the respective DPO.

From the Table above, it can be seen that only one meeting was held during 2016-19 but the situation improved thereafter.

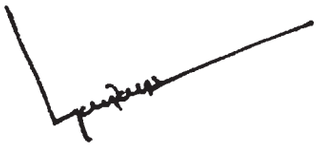
Recommendation 7: The Department may ensure that mechanisms prescribed for monitoring of implementation of BADP, such as QPRs, annual social audit, etc. are functioning as envisaged.



Ahmedabad
The 17 OCT 2024

(BIJIT KUMAR MUKHERJEE)
Principal Accountant General (Audit-II), Gujarat

Countersigned



New Delhi
The 23 OCT 2024

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendix I

Reference: Paragraph 1.6

Records not furnished by the jurisdictional DPO and implementing agency

Sl. No.	Block	Village	Name / details of work	Amount approved for the Project in AAP (₹ in lakh)	Name of Implementing Agency
District: Banaskantha					
1	Suigam	Radosan	90mm dia PVC Pipe 6kg/Cm^2,50h/h Connection	5.87	District Water and Sanitation Unit (DWSU)
2	Suigam	Padan	90mm dia PVC Pipe 6kg/Cm^2,30h/h Connection	5.69	DWSU
3	Suigam	Three villages[1]	Additional classroom in primary schools	44.57	District Coordinator officer, SSA, Banaskantha
4	Suigam	Four villages[2]	Girls/ Boys Toilet in primary schools	9.56	District Coordinator officer, SSA, Banaskantha
5	Suigam	Padan	Rabarivas Khabhala Mata C.C. Road	5.00	*Taluka* Development Officer (TDO), Suigam
6	Suigam	Padan	Veterinary Aid Center	15.00	TDO, Suigam
7	Suigam	Radosan	Model School with all relevant facility	15.00	TDO, Suigam
8	Suigam	Jaloya	Model School with all relevant facility	15.00	TDO, Suigam
9	Suigam	Padan	Model School with all relevant facility	15.00	TDO, Suigam
10	Suigam	Nadabet	Drainage and Pipe Line Cleaning machine	5.00	TDO, Suigam
11	Suigam	Jaloya	Eco-tourism Center	16.31	TDO, Suigam
12	Suigam	Radosan	Plot Area Harijanvas Sump & Pipe Line	5.00	TDO, Suigam
13	Suigam	Padan	Thakorvas Anganvadi Kendra & Water Facilities	8.00	TDO, Suigam
14	Suigam	Radosan	Damar Road to Village C.C. Road	5.00	TDO, Suigam
15	Suigam	Padan	Harijanvas Athamanovas C.C. Road	5.00	TDO, Suigam
16	Suigam	Padan	Secondary School Paver Block	5.00	TDO, Suigam
17	Suigam	Golap	Chatarpura side C.C. Road	20.00	TDO, Suigam
18	Suigam	Golap	Thakorvas Anganvadi	8.00	TDO, Suigam
19	Suigam	Jaloya	All Relevant Facility in Eco Tourism Center (Tube well, Compound Wall, Parking Shed, LED light, paver Block, Waiting Shed)	70.00	TDO, Suigam
20	Vav	Two villages	Sports Equipment	10.00	TDO, Vav
21	Vav	Five villages[3]	New bulk unit of Milk Collection Center	57.48	Manager Banas dairy

[1] (i) Chotharnesada, (ii) Rachhena, (iii) Radhanesada.
[2] (i) Golap, (ii) Jaloya, (iii) Padan, (iv) Radosan.
[3] (i) Asaravas, (ii) Chandangadh, (iii) Chotharnesda, (iv) Kundaliya, (v) Mavasari.

Sl. No.	Block	Village	Name / details of work	Amount approved for the Project in AAP (₹ in lakh)	Name of Implementing Agency
22	Vav	Chotharnesda	90mm dia PVC Pipe 6kg/Cm^2, 35h/h Connection	5.82	DWSU
23	Vav	Nine villages[4]	Drinking Facility in primary school	11.55	District Coordinator officer, *Sarva Sikhsha Abhiyan* (SSA), Banaskantha
24	Vav	Two villages[5]	Girls Toilet in primary schools	5.09	District Coordinator officer, SSA, Banaskantha
25	Vav	Padan	Additional classroom in primary school	8.60	District Coordinator officer, SSA, Banaskantha
District: Kachchh					
26	Bhachau	Ratanpar	Construction of Check dam at Sambharai Area	5.00	Gujarat State Land Development Corporation (GSLDC), Bhuj
27	Bhachau	Kharoda	Sim talav (Village pond)	20.50	Gujarat State Rural Development Council (GSRDC), Bhuj
28	Bhuj	Mota Dinara	Const. of Haji Sidhikvaru Talav at Misriyani Area	5.00	GSLDC, Bhuj
29	Bhuj	Khavda	Talav (Pond)	5.00	GSLDC, Bhuj
30	Bhuj	Mota Dinara	Talav (Pond)	5.00	GSLDC, Bhuj
31	Bhuj	Udhmo	Sim talav (Village pond)	5.40	GSRDC, Bhuj
32	Bhuj	Shiniyado	Construction of C.C. Road	5.00	TDO, Bhuj
33	Bhuj	Udhmo	Construction of C.C. Road	5.00	TDO,, Bhuj
34	Bhuj	Udhmo	Construction of Community Hall	4.99	TDO Bhuj
35	Bhuj	Mota Dinara	Grass Godown	5.00	TDO, Bhuj
36	Bhuj	Shiniyado	C.C. road	5.00	TDO, Bhuj
37	Bhuj	Dinara Mota	Main road to Harijanvas C.C. road	5.00	TDO, Bhuj
38	Bhuj	Udhamo	Work of water tank near Masjid	5.00	TDO, Bhuj
39	Bhuj	Khavda	Construction of C.C. Road At Pramukh Swaminagar Area	5.00	R&B Panchayat, Bhuj
40	Bhuj	Khavda	Construction of C.C. Road at Main Bazar Area	5.00	R&B Panchayat, Bhuj
41	Lakhpat	Jumara	Sim Talavdi (Village pond)	8.00	GSLDC, Bhuj
42	Lakhpat	Amiya	Check dam	5.00	GSLDC, Bhuj
43	Lakhpat	Khatiya	Construction of Check dam	5.00	GSLDC, Bhuj
44	Lakhpat	Guneri	Sim talav (Village pond)	5.40	GSRDC, Bhuj
45	Rapar	Versara	Vokro deepening (Deepening of waterway crossing village road)	4.99	GSLDC, Bhuj
46	Rapar	Shiranivandh	Talav Deepening	7.00	GSRDC, Bhuj

[4] (i) Chatarpura, (ii) Chandangadh, (iii) Jaloya (hirpura), (iv) Kundaliya (lapadiya paravas), (v) Mavasri, (vi) Meghpura, (vii) Padan, (viii) Rachhena, (ix) Radhanesada.
[5] (i) Chotharnesada, (ii) Mavasari.

Appendix II

Reference: Paragraph 1.6

Details of works selected for joint site inspection

Sl. No.	Block	Village	Name / details of work	Amount approved for the Project in AAP (₹ in lakh)	Name of Implementing Agency
District: Banaskantha					
1	Suigam	Three villages[6]	Widening and improvement of Suigam-Jaloya-Nadabet Road Km 0/0 to 19/600 (Chainage 0/0 to 11/0) (Widening from 5.50 Mtr. To 10.00 Mtr.)	1,360.00	Executive Engineer (EE), State (R&B), Palanpur
2	Suigam	Three villages[7]	Construction of Bridge with Approaches on Suigam-Jaloya-Nadabet Road Km 10/00 to 11/00	850.00	EE, State (R&B), Palanapur
3	Suigam	Padan	Construction of Madhyahn Bhojan Shed in Primary School – 2	14.00	TDO, Suigam
4	Suigam	Padan	Work of Garden-Pond Pitching & Footpath Near Muleshvar Mahadev mandir	30.00	TDO, Suigam
5	Suigam	Golap	Construction of Thakorvas Anganvadi	8.00	TDO, Suigam
6	Suigam	Jaloya	Construction of Suigam taluka Training Center	50.00	TDO, Suigam
7	Suigam	Jaloya	All Relevant Facility in Eco Tourism Centre (Tube well, Compound Wall, Parking shed, LED light, Paver Block, Waiting Shed)	70.00	TDO, Suigam
8	Suigam	Nadabet	Construction of Community Hall with all relevant facility	25.00	TDO, Suigam
9	Suigam	Nadabet	Construction of Auditorium for Visitors	25.00	TDO, Vav
10	Suigam	Nadabet	Construction of Waiting Shed with Garden, Paver Block & Toilet Block	25.00	TDO, Suigam
11	Suigam	Nadabet	Construction of Shed	15.00	TDO, Suigam
12	Suigam	Padan	Construction of 240 individual toilets (Site inspection done of nine individual toilets)	1.53	TDO, Suigam
13	Vav	Three villages[8]	Widening & Strengthening of Mavasari-Suigam Road Km. 0/00 to 53/00, (Working Section Km 0/0 to 12/00 Mavasari to Chandangadh) (Widening from 3.75 mtr. to. 7.00 mtr.)	1,000.00	EE, State (R&B), Palanapur
14	Vav	Chotharnesda	Construction of Community Hall	10.00	TDO, Vav
15	Vav	Chotharnesda	Construction of Veterinary Center	20.00	TDO, Vav
16	Vav	Asaravas	Construction of C.C. Road from Main Road to Asaravas	12.00	TDO, Vav

[6] (i) Jaloya, (ii) Nadabet, (iii) Suigam.
[7] (i) Jaloya, (ii) Nadabet, (iii) Suigam.
[8] (i) Chandangadh, (ii) Kundaliya, (iii) Mavasari.

Sl. No.	Block	Village	Name / details of work	Amount approved for the Project in AAP (₹ in lakh)	Name of Implementing Agency
17	Vav	Two villages[9]	250 Ltr. R.O. Plant in Primary School	6.40	TDO, Vav
District: Kachchh					
18	Bhachau	Ratanpar	Construction of Saraniya valu sim talav (village pond)	10.00	EE, Panchayat (Irrigation) Division, Bhuj
19	Bhachau	Ratanapar	Work of Interlock and Hall in Harijan Area	10.00	EE, Panchayat (R&B), Bhuj
20	Bhachau	Ratanapar	Stand post and pipeline in sangavari area	5.00	TDO, Bhachau
21	Bhachau	Ratanpar	Construction of sanskrutik hall at Ahirvas area	5.00	TDO, Bhachau
22	Bhachau	Ratanpar (Khadir)	Construction of two Rooms, Prayer Hall and Stand Post With Toilet Block at Ramkrushna dev vidya School	50.00	EE, Panchayat (R&B), Bhuj
23	Bhuj	Khavda	Construction of Training center	5.00	TDO, Bhuj
24	Bhuj	Udhamo	Construction of Link road from Udhamo to Gar vandh joining to Gaduli - Santalapur Road (2.50 km)	100.00	EE, Panchayat (R&B), Bhuj
25	Bhuj	Khavda	Installation of Bulk Milk Cooler	24.00	Deputy Director, Animal Husbandry, Bhuj
26	Bhuj	Five villages[10]	Construction of Compound Wall at *Anganvadi*	5.15	EE, Panchayat (R&B), Bhuj
27	Bhuj	Khavda	Work of Street light (lamps and electric pillar)	5.00	Raychura Energy
28	Bhuj	Khavda	Construction of Student Hostel	50.00	EE, Panchayat (R&B), Bhuj
29	Bhuj	Khavda	Work of Gutter line in pramukh swami nagar	5.00	TDO, Bhuj
30	Bhuj	Khavda	Work of Paver block Main road to Shankar temple	5.00	TDO, Bhuj
31	Lakhpat	Khatiya	Construction of C.C. Road from Paka road to Jaja dada	5.00	TDO, Lakhpat
32	Lakhpat	Khatiya	Milk Collection Center	5.00	TDO, Lakhpat
33	Lakhpat	Khatiya	Construction of Community hall in Darbarvas	4.90	TDO, Lakhpat
34	Lakhapat	Guneri	Construction Toilet block with Urinal point and shelter at Junction of Main road to Link Road including Solar power plant & solar Street Light near Border Out Post (BOP) Gunnery of 79 BN BSF under SHQ BSF Bhuj	35.00	DIG, BSF, Bhuj
35	Lakhpat	Guneri	Re-carpeting of approach road	22.98	DIG, BSF, Bhuj
36	Rapar	Dhabada	Construction of Metal road from Dhabda to Govaparavandh (2 km)	9.95	EE, Panchayat (R&B), Bhuj
37	Rapar	Shivgadh	Water Pipe Line at Vrajvani to Shivagadh	25.00	EE, Public Health Works

[9] (i) Chotharnesda, (ii) Rachhena.
[10] (i) Daudvandh, (ii) Jam Kunaria, (iii) Kharivav, (iv) Khavda, (v) Tuga.

Sl. No.	Block	Village	Name / details of work	Amount approved for the Project in AAP (₹ in lakh)	Name of Implementing Agency
					(PHW) Division, Bhachau
38	Rapar	Dhabada	Construction of sanskrutik hall	5.00	TDO, Rapar
39	Rapar	Shivgadh	Shivgadh Betla sim talav (village pond) & Ogan work (check dam)	12.95	EE, Panchayat (Irrigation) Division, Bhuj
40	Rapar	Mauvana	Construction of Amar Check dam	43.00	EE, Water Resources Investigation (WRI) Division, Bhuj
District: Patan					
41	Santalpur	Zazam	Construction of 5.00 lakh Ltr. - 18.00 Mtr. Height Elevated Service Reservoir (ESR) for Filter Plant	65.64	EE, PHW Division, Radhanpur
42	Santalpur	Zazam	Construction of 20.00 lakh Ltr. Capacity RCC underground sump for Filter Plant	53.07	EE, PHW Division, Radhanpur
43	Santalpur	Zazam	Construction of Compound Wall for Filter Plant	40.40	EE, PHW Division, Radhanpur
44	Santalpur	Zazam	Construction of 7.00 MLD Conventional Water Treatment Plant	99.37	EE, PHW Division, Radhanpur
45	Santalpur	Zazam	Construction of RCC Pump Room and Chokidar Quarters of Filter Plant	12.26	EE, PHW Division, Radhanpur
46	Santalpur	Zazam	Providing, Supplying & Laying DI Pipeline from Kachchh Branch Canal (KBC) to Water Treatment Plant	33.92	EE, PHW Division, Radhanpur
47	Santalpur	Zazam	Providing, Supplying, Lowering & Laying Pumping machinery	9.52	EE, PHW Division, Radhanpur
48	Santalpur	Barara	By-pass C.C. Road for going to the school	5.00	TDO, Santalpur
49	Santalpur	Jakhotra	Community Hall at Ishwariya Mahadev	5.00	TDO, Santalpur
50	Santalpur	Santalpur	Construction of Agriculture training center	45.00	EE, State (R & B), Patan
51	Santalpur	Par	Virtual Classroom at Government Primary School	15.00	District Primary Education Officer (DPEO), Patan
52	Santalpur	Two villages[11]	Paver block in four *Anganvadis*	18.10	TDO, Santalpur
53	Santalpur	Two villages[12]	Compound Wall and water connection at four *Anganvadis*	6.63	TDO, Santalpur
54	Santalpur	New Jakhotra	Construction of Bus station	5.00	TDO, Santalpur
55	Santalpur	Vauva	R.O. Plant at Primary School 250 Litre/ Hour	2.64	TDO, Santalpur

[11] (i) Jakhotra, (ii) Par.
[12] (i) Jakhotra, (ii) Par.

Appendix III
Reference: Paragraph 2.2.3
Submission of AAP to the GoI during 2016-2022

AAP	Submission by DLC to the Department				Submission by the Department to the GoI			Date of approval by the GoI
	Due date[1]	Date of conducting DLC meeting (Banaskantha/ Kachchh/ Patan)	Actual date of submission[2]	Delay (in days)	Due date[3]	Actual date of submission	Delay (in days)	
2016-17	31.03.2016	15.02.2016 / 13.04.2016 / 06.02.2016	10.06.2016/ 05.05.2016/ 29.03.2016	71/ 35/ No delay	30.04.2016	14.06.2016	45	28.06.2016
2017-18	31.03.2017	22.03.2017 / 03.06.2017 / 03.04.2017	23.05.2017/ 10.07.2017/ 30.06.2017	53/ 101/ 91	30.04.2017	18.08.2017	110	13.11.2017
2018-19	31.03.2018	01.05.2018 / Not held / 30.04.2018	05.05.2018/ 17.05.2018/ 18.05.2018	35/ 47/ 48	15.03.2018	04.06.2018	81	19.06.2018
2019-20	31.03.2019	Not held / Not held / 21.06.2019	20.03.2019/ 25.03.2019/ 17.07.2019	No delay/ No delay/ 108	15.02.2019	30.08.2019	196	27.09.2019
2020-21	31.03.2020	Not held / 04.01.2020 / 05.12.2019	25.11.2019/ 30.01.2020 (Revised 29.06.2020)/ 27.12.2019	No delay/ 90/ No delay	15.04.2020	30.07.2020	106	Not approved, carried forward to 2021-22
2021-22[4]			Not Applicable/ 29.04.2021/ 09.06.2021			26.08.2021		10.01.2022

Source: Communications received from GoI, Records of the Department and DPOs.

[1] Taken as 31 March.
[2] Date of first submission has been considered for calculating the delay by DLCs.
[3] 30 April has been taken as due date as per timeline prescribed in BADP Guidelines unless otherwise explicitly specified by the GoI.
[4] AAP for the year 2020-21 was brought forward with minor revisions in 2021-22 as per GoI letter dated 12.04.2021, hence delay etc. not calculated.

Appendix IV

Reference: Paragraph 3.3.6.1

Excess payment against items not executed/ quantity less executed

(₹ in lakh)

Sl. No.	Name of item	Quantity as per bills approved by the implementing agency	Payment made by the implementing agency	Quantity as measured by Audit	Payment required to be made as per measurements done by Audit	Excess payment made
Work: Community Hall (with only electric connection, lights and fans)						
Items not executed						
1	China Mosaic flooring for terrace	606.95 Sqm	3.70	0.00 Sqm	00	3.70
2	Dye inter locking concrete block- 60mm	488.03 Sqm	2.93	0.00 Sqm	00	2.93
3	Fluorescent tube 36/40 Watt with required specs	48 numbers	0.16	Nil	00	0.16
	Sub-total (A)		**6.79**		**0**	**6.79**
Items less executed						
4	Shutters for Doors and windows	49.66 Sqm	2.00	28.85 Sqm	1.17	0.83
5	Cement Plaster	890.13 Sqm	1.44	654.97 Sqm	1.06	0.38
6	Brick Work (Above Plinth Level)	89.26 Cum	2.43	75.20 Cum	2.06	0.37
7	Ceiling fan	48 numbers	0.73	24 numbers	0.37	0.36
8	Tile flooring	603.44 Sqm	5.74	567.99 Sqm	5.43	0.31
9	Cement Concrete	84.54 Cum	3.92	79.20 Cum	3.69	0.23
	Sub-total (B)		**16.26**		**13.78**	**2.48**
Work: Construction of Shed						
Items less executed						
1	Asian/Apollo MS ISI Hollow Section	14,602.99 Kg	13.39	12,089.57 Kg	11.23	2.16
	Sub-total (C)		**13.39**		**11.23**	**2.16**
	Grand total (A+B+C)		**36.44**		**25.01**	**11.43**

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