

## **Press Brief on Audit Report (G&SS) 2017-18**

In accordance with Article 151 of the Constitution of India, Comptroller and Auditor General of India (CAG) submits his Audit Reports to the Governor of State for being laid on the table of the Legislature. Accordingly, Report of the Comptroller and Auditor General of India for the year ended 31 March 2018 (G&SS)-Government of Rajasthan, has been laid on the table of the State Legislature on 06.03.2020. As per procedure, the Report of the CAG stand referred to the Public Accounts Committee.

The following are some of the highlights of the Audit Report:

### **Performance Audit issues**

Chapter II of the report contains reports of two performance audits viz. 'Implementation of Public Distribution System under National Food Security Act, 2013' and 'Implementation of *Rashtriya Madhyamik Shiksha Abhiyan*'. Brief summaries of the Performance Audits are discussed in the following paragraphs:

#### **Implementation of Public Distribution System under National Food Security Act, 2013**

National Food Security Act (NFSA), 2013 was enacted in September 2013 which came into effect in Rajasthan from 2 October 2013. For effective implementation of the NFSA in the state, GoR neither conducted a survey for identification of beneficiaries nor took effective measures to eliminate significant numbers of bogus Ration Cards. The quality of wheat could also not be monitored at any stage of its distribution channel. There were significant duplications in Aadhar/Bhamashah linking resulting in irregular distribution of wheat in excess of entitlements. Further, the supply chain management was not yet computerized.

No efforts were taken to distribute food coupons to 33,271 identified beneficiaries who were not able to collect foodgrains by visiting FPSs. Despite the distribution of wheat through Aadhar/Bhamashah enabled Point of Sale (PoS) which have unique identification features, there were instances of multiple and duplicate RCs leading to excess distribution of foodgrains.

Viability of fair price shops (FPSs) in terms of number of linked RCs and minimal income was not ensured. Absence of automated system and monitoring bodies like State level Vigilance Committee also resulted in poor monitoring and weak internal control. In spite of State Food Commission being notified by GoR, it was not made functional. Inspections of FPSs were also not carried out as per prescribed norms by Enforcement Officers/Inspectors.

These deficiencies coupled with ineffective grievance redressal mechanisms, lack of regular inspections, non-existent internal and social audit resulted in weaknesses in the Public Distribution System.

**(Paragraph 2.1)**

## **Implementation of *Rashtriya Madhyamik Shiksha Abhiyan***

Government of India (GoI) launched *Rashtriya Madhyamik Shiksha Abhiyan* (RMSA) in March 2009 to make good quality education available, accessible and affordable to all young persons in the age group of 14-18 years. Though there has been steady progress in the implementation of secondary education in the state during the period 2013-18 through better enrolment, higher transition between classes and lower dropout, the physical infrastructure and the availability of teachers in secondary schools was still not adequate.

Audit noticed that 22.55 *per cent* habitations (34,065 out of 1,51042) did not have access to Secondary schools within prescribed limit of five kms, indicating that the vision of RMSA to ensure universal access of secondary education by 2017 was not fully achieved.

In 44 *per cent* (99 out of 225) of the test checked schools, Pupil Teacher Ratio (PTR) ranged between 31:1 to 190:1. This pointed to the asymmetrical distribution of teachers amongst schools, which was not reflected in the overall state level PTR which was within the prescribed limit of 30:1. Government could not provide basic infrastructure facilities in every school even after lapse of nine years of implementation of RMSA.

Though Gross Enrolment Ratio (enrolment in class IX and X as a percentage of total population of age group 14-15 years) in Classes IX and X in the State increased from 71.12 *per cent* (2013-14) to 78.87 *per cent* (2017-18), yet it could not attain the goal of universal access of Secondary Education by 2017. The transition rate from Class IX to X during 2014-15 and 2015-16 in 225 test checked Government Schools was up to 80 *per cent* as compared to State average of 90 *per cent* of all management schools points to the need for the government schools to improve quality of education imparted.

The above deficiencies are indicative of the fact that the vision of RMSA to ensure universal access of secondary education by 2017 was not fully achieved.

*(Paragraph 2.2)*

### **Compliance Audit issues**

Audit observed significant deficiencies in critical areas, which impact the effectiveness of the GoR. Some important findings of compliance audit paragraphs have been reported in Chapter III. The summary of major observations are as follows:

Loss of ` 3.49 crore occurred to the subscribers of New Contributory Pension Scheme due to keeping funds in savings bank account and delay in transferring the contributions to National Securities Depository Limited by University of Kota, University of Rajasthan and Rajasthan University of Veterinary and Animal Sciences (RAJUVAS), Bikaner.

*(Paragraph 3.1)*

Irregular and unauthorised expenditure of ` 7.15 crore on execution of additional works was in contravention of financial rules as requisite approval for additional quantities was not obtained from the competent authority.

***(Paragraph 3.2)***

Unjustified reduction in quantity and quality of pipes in PHED with an intention to limit the value of sanction within the competency of Additional Chief Engineer led to non-commissioning of Over Head Service Reservoirs for more than three years and rendered expenditure of ` 0.94 crore unfruitful. Besides, not achieving intended objective of providing drinking water to habitations.

***(Paragraph 3.3)***

In Government Pannadhaya Hospital, Udaipur, construction of Maternal Child Health unit above first floor of old hospital building without ensuring structural safety, resulted in structural damages to the whole building and unfruitful expenditure of ` 10.47 crore.

***(Paragraph 3.4)***

Expenditure of ` 3.67 crore on construction of Out Patient Department cum Emergency Block at Umaid Hospital, Jodhpur remained unfruitful due to improper planning and leaving the incomplete structure of no use.

***(Paragraph 3.5)***

**Functioning of Anganwadi Centres**

Anganwadi Centres are the first outpost for delivery of supplementary nutrition, pre-school education and other services under the ICDS programme to children in the age group of 6 months to 6 years, pregnant women and lactating mothers. Audit noticed that there were deficiencies in planning, availability of infrastructure, equipment and manpower in these Anganwadi centres. There was shortfall of 35.24 *per cent* and 41.32 *per cent* in coverage of targeted eligible beneficiaries for supplementary nutrition and pre-school education respectively. A substantial number (23.30 lakh) of malnourished children were deprived of additional nutrition. None of the AWCs were able to provide micronutrient fortified supplementary nutrition as the Self Help Groups who supplied food did not have the capacity for fortification. Shortage of critical personnel like Child Development Project Officer (CDPOs)/ACDPOs (52.47 *per cent*) and Supervisors (31.68 *per cent*) and shortage in prescribed trainings also affected various aspects of delivery of the programme. These deficiencies coupled with lack of regular supervision resulted in weaknesses in the delivery of services.

***(Paragraph 3.6)***

**Functioning of Mathura Das Mathur Hospital, Jodhpur**

Mathura Das Mathur (MDM) Hospital, Jodhpur is the largest hospital in the western region of Rajasthan providing referral and tertiary healthcare services. Though, the number of patients increased from 7.38 lakh to 11.85 lakhs during 2012-17, the augmentation of its facilities was not commensurate to the increasing load of patients. Resource management was weak as Operation Theaters (OTs), Intensive Care Units (ICUs) and wards suffered from many infrastructural deficiencies and shortages of Medical Officers and nursing

staff. Beneficiaries were deprived of free drugs as all the essential drugs were not available. Due to insufficient resources, various important hospital services like number of OPD days in a week, consultation time per patient and diagnostic services suffered. The hospital was not following the legal/regulatory requirements regarding management of bio-medical waste, patient safety and hospital safety. Thus, mismanagement of resources of the hospital coupled with weaknesses in planning and monitoring resulted in deficiencies in the services being provided to the beneficiaries.

*(Paragraph 3.7)*

### **Activities for Dairy Development in Rajasthan**

Rajasthan having the second largest livestock population and milk production in the country has high potential for development of dairy sector. Although GoR set out a vision of achieving a target of 50 lakh kg/day of milk procurement by the year 2020, it did not support this with necessary planning and financial assistance. No market survey was carried out either by GoR or RCDF for increasing procurement, processing and marketing of milk. Rajasthan Co-operative Dairy Federation (RCDF) and the milk unions did not expand their capacities. RCDF's execution and monitoring of dairy sector schemes and its internal control mechanisms were also inadequate. Thus, lack of planning, inadequate financial and institutional support by GoR combined with RCDF's failure to expand capacities and business activities has led to the dairy sector in Rajasthan not being exploited to its full potential.

*(Paragraph 3.8)*

District Training Centre with hostel facility for Women's Health Worker, Wazirpura, at Tonk under Medical and Health Department was not utilized for 15 years since its completion and this resulted in unfruitful expenditure of ` 1.51 crore on its construction.

*(Paragraph 3.9)*

In the absence of Operation and Maintenance work, installed RO plants in District Division-III, Jodhpur and District Division, Phalodi became non-functional rendering expenditure of ` 1.53 crore incurred by PHED unfruitful.

*(Paragraph 3.10)*

Non-utilisation of hostel building constructed at Bikaner and Pali for students of Specially Backward Class for over two to four years resulted in unfruitful expenditure of ` 1.89 crore.

*(Paragraph 3.11)*

Non-completion of Sewerage Project in Kota city approved under National River Conservation Plan and Urban Infrastructure Development Scheme in Small and Medium towns, even after lapse of more than five years, resulted in unfruitful expenditure of ` 77.78 crore.

*(Paragraph 3.12)*

