

## OVERVIEW

This Report contains three chapters containing four reviews and 10 paragraphs based on Audit of certain selected programmes/schemes, activities and transactions of the Government.

The audit has been conducted in accordance with the Auditing Standards prescribed for the Indian Audit and Accounts Department. Audit samples were drawn based on statistical sampling methods as well as on judgement basis. The specific audit methodology adopted for audit of programmes and schemes has been mentioned in the reviews. The audit conclusions have been drawn and the recommendations made taking into consideration the views of the Government, wherever received.

Audit comments on the performance of the Government in implementation of programmes and schemes are given below:

### **1. Modernisation of Police Force in Gujarat**

Modernization of Police Force Scheme approved by Government of India aimed at providing additional infrastructure to enhance the efficiency and effectiveness of the State Police Force.

A performance review on Modernisation of Police Force (MoPF) in Gujarat revealed that the Government did not prepare perspective plans and there were delays ranging between 14 and 128 days in submission of Annual Action Plans. Under utilization of allotted funds ranged between five and 68 *per cent*. DG & IGP purchased vehicles at a cost of Rs.2.75 crore though these were not approved in the Annual Action Plan. Contrary to scheme guidelines 119 vehicles purchased were utilized by district police officers instead of allotting them to police stations, out posts etc. DG&IGP allotted 2167 vehicles in place of condemned vehicles which was not permissible under MoPF scheme. Shortage of modern weapons ranged between 20 and 78 *per cent* and of ammunition ranged between 17 to 100 *per cent*. POLNET System installed at a cost of Rs. 4.47 crore to integrate communication network of police department was almost non functional since installation due to poor quality of equipment and poor complaint redressal by Bharat Electronics Limited (supplier). The project of installing Digital Radio Trunking System in the City of Ahmedabad could not be completed even after three years of its approval despite allotment of Rs.10.01 crore. Automatic Finger Print Identification System purchased at the cost of Rs. 1.87 crore was not optimally utilized. There was cost overrun of Rs. 1.23 crore in construction of residential buildings at Police Commissioner Head Quarters, Sahibaug, Ahmedabad. There was a saving of Rs.33.78 crore in completed works pertaining to residential and non residential buildings which was neither reported to GOI nor any new works taken up out of the savings. Despite Honorable Supreme Court's direction in September 2006, State Government did not make functional the State Security Commission, Police Establishment Board and

State/District Police Complaint Authorities. There was on an average 24 *per cent* shortage of man power in various cadres of the police department. MoPF Scheme was not monitored by State Level Empowered Committee.

**(Paragraph 1.1)**

**2. Implementation of the Juvenile Justice (Care and Protection of Children) Act, 2000 (Amended Act, 2006) and Orphanages and Other Charitable Homes (Supervision and Control) Act, 1960**

The Juvenile Justice (Care and Protection of Children) Act, 2000 (JJ Act) was enacted by Government of India (GOI) on 30<sup>th</sup> December 2000 to provide care, training and rehabilitation for neglected children. GOI amended the Act in August 2006 and prepared model Rules for the amended Act in October 2007. The State Government adopted the model rules framed by GOI in June 2009 pending finalization of the State Rules. The State rules have not been framed so far (August 2009). The State Advisory Board reconstituted in March 2008 had not met (March 2009). GOI enacted (April 1960) the Orphanages and Other Charitable Homes (Supervision and Control) Act, 1960. This Act was implemented in the State from 19 September 1991 to control orphan/ destitute children. In Gujarat, juvenile homes and other child care institutions are run by Government and NGOs.

A performance review on implementation of J J Act and Orphanages and other Charitable Homes Act revealed that Child Welfare Committees in two districts were not constituted in the State as required under the amended Juvenile Justice Act, 2006. In violation of the provision in the Act, delinquent juveniles and the children in need of care and protection were being kept in the same premises, exposing the innocent children to delinquent juveniles. In 12 districts, absence of agency for in-country adoption resulted in failure to protect the best interest of the children. In four CWCs, delays exceeding six months in finalization of cases for admission to homes resulted in children being denied formal education and training. Similarly in seven JJBs, 6531 cases were pending for more than four months resulting in delay in rehabilitation of the delinquents. Basic facilities such as toilets, bathrooms, adequate space for accommodating children, etc. were lacking in 11 homes. To implement Das Committee recommendations Government instructed transfer of 963 children of Anath Kutirs to the children homes, however Government had no information about the whereabouts of these children. There were only two Superintendents cum Probation Officers against 61 required for the 35 Government homes in the State. Due to shortage of staff/ non-availability of Probation Officers, there was no follow-up of children released from homes. No child protection unit has been constituted at the State and District levels. As such, the impact of rehabilitation of children after discharge remained un-assessed.

**(Paragraph 1.2)**

**3. National Rural Health Mission (NRHM)**

The National Rural Health Mission was launched in April, 2005 in the country to bridge gaps in healthcare facilities, facilitate decentralized planning

in the health sector, provide an overarching umbrella to the existing programmes of Health and Family Welfare including Reproductive & Child Health, Vector Borne Disease Control Programme, Tuberculosis, Leprosy, Blindness Control Programmes and Integrated Disease Surveillance Project and also to address the sector wise health issues like sanitation and hygiene, nutrition etc, and advocate its convergence with related social sector departments.

A performance review on NRHM in the State of Gujarat revealed that Annual Action Plans for 2005-06 and 2006-07 were prepared based on annual household survey conducted at Sub-Centre level without conducting facility survey. Facility survey was not carried out for any Sub Centre in the State till March 2009. District Health Action Plan was not prepared by consolidating Block level Action Plans in any of the four years 2005-06 to 2008-09 in any district as Block level plans were not prepared. Delay in submission of State Programme Implementation Plans for 2007-08 and 2008-09 to GOI was to the extent of 91 and 95 days respectively. As of 31 March 2009, funds of Rs.103.77 crore remained unutilized. Untied Fund and Maintenance Grant were not released to any Rogi Kalyan Samities at Community Health Centres during 2005-07 and 2005-09 respectively. Infrastructure provided at health centres was inadequate and critical equipments were found wanting in CHCs and PHCs test checked. Vacancies in cadres of medical and para-medical staff in the State ranged between 12 and 100 *per cent*. Medicines worth Rs.1.45 crore were purchased from two de-registered companies. Printing work of booklets, stickers, cards etc. for Rs.1.44 crore was got done by three black listed parties. Percentage of registered pregnant women who received antenatal check-ups ranged between 69 and 73 during the years 2005-06 to 2008-09. Annual targets for pulse polio immunisation was achieved during the period 2005-09. Percentage of vasectomy to the total sterilization was a meagre 2.92 *per cent*.

**(Paragraph 1.3)**

#### **4. Audit of Transactions**

Audit of transactions in various departments of the Government and their field offices revealed cases of losses, infructuous, wasteful expenditure, unfruitful expenditure, blockage of fund and other irregularities aggregating Rs.49.30 crore as mentioned below:

- ? The expenditure of Rs.81 lakh incurred on Rashtriya Sam Vikas Yojana was rendered infructuous in the Panchayats, Rural Housing and Rural Development Department due to lack of monitoring of the programme and *ad hoc* payment of installments to the NGOs.

**(Paragraph 2.1.1)**

- ? Rupees 1.67 crore were released in excess to the contractor in the Narmada, Water Resources, Water Supply and Kalpsar Department in violation of contractual stipulations.

**(Paragraph 2.2.1)**

- ? Avoidable/excess/unfruitful expenditure of Rs.22.84 crore was noticed in the Agriculture and Co-operation Department (Rs.1.99 crore), Narmada, Water Resources, Water Supply and Kalpsar Department (Rs.13.48 crore) and Urban Development and Urban Housing Department and Revenue Department (Rs.7.37 crore) due to delay in taking a decision on reimbursement of loss, land acquisition and providing water supply to dwelling units respectively.

**(Paragraphs 2.3.1, 2.3.2 and 2.3.3)**

- ? Idle investment/idle establishment/blockage of funds of Rs.22.76 crore was noticed in the Education Department (Rs.7.03 crore) and the Narmada, Water Resources, Water Supply and Kalpsar Department (Rs.15.73 crore). This included a case of inordinate delay in completion of a water resources project leading to non-achievement of intended objectives despite incurring an expenditure of Rs.9.43 crore.

**(Paragraphs 2.4.1, 2.4.2, 2.4.3 and 2.4.4)**

- ? Non-adherence to Labour Welfare Cess Act, 1996 resulted in non-recovery of Rs.1.22 crore in the Narmada, Water Resources, Water Supply and Kalpsar Department.

**(Paragraph 2.5.1)**

## **5. Integrated Audit on working of Forest Department**

State has not framed its own forest policy despite passage of three years since recommendation of National Forest Commission in March 2006. There was shortfall of 28 *per cent* in achievement in plantation during 2004-09 and Forest Survey of India Report brings out depletion of 99 sqkm forest coverage and 2965 km tree coverage outside of forest in 2005 compared to the position in 2003. In test checked Divisions, plantations were carried out without approval of Treatment Map. Control Register was not maintained by Principal Chief Conservator of Forest or Forest and Environment Department to watch receipt and submission of Budget Estimates and Revised Estimates and serious deficiencies were noticed in maintenance of Cash Books, Dead Stock Registers and operational control registers. Achievement of target in work towards demarcation of forest boundaries and protection works were 75 *per cent* and 57 *per cent* only. Banni grassland in Kachchh district was not in possession of Forest and Environment Department despite its declaration as protected forest in 1955 and orders of Collector, Kachchh to hand over its possession in October 1998. Monitoring of survival of plantations in test checked divisions was grossly inadequate. Despite notification of intention in 1982 and orders of Supreme Court, Gir Sanctuary was not declared as National Park. Hovercraft and boats purchased for protection of Marine National Park, Jamnagar remained idle.

**(Paragraph 3.1)**