

## **Chapter 4**

### **Chief Controlling Officer based Audit of Government Departments**

#### **4.1 Integrated audit of the Department of Command Area Development and Water Management**

##### *Executive summary*

Rajasthan is the driest state in the country where most of the land is desert and barren which is not suitable for agricultural purpose as the irrigation facilities are very less. To overcome this problem, Command Area Development (CAD) programme was started in the year 1974 for undertaking on farm development (OFD) activities which included construction of lined water courses from the channel to the field, roads, sanitary, diggins for drinking water, protective forestry for canal, roads and farms, afforestation and pasture development, fisheries, agricultural research and extension, supply of inputs and services to the farmers. For this, Indira Gandhi Nahar Project (IGNP) and Chambal Projects (since 1974), Bisalpur Project (2006), Sidhmukh Nohar Irrigation Project (SNIP) (2003), Amar Singh Sub Branch Project (ASBP) (2005) and Gang Canal Project (GCP) (2011) were taken up by the Command Area Development and Water Management Department (Department). Integrated audit of the functioning of the Department revealed that:

The Department was to create Culturable Command Area (CCA) of 26.22 lakh hectare (ha) through above six projects, out of which 15 lakh ha CCA has been created as of March 2011. Annual plans were not synchronised with the Perspective plan and even the reduced targets could not be achieved in IGNP, SNIP and ASBP.

Delay in sending the Memorandum of Understanding (MoU) to Government of India (GoI) by the State Government, the latter deprived of Central assistance of ₹ 72.51 crore during 2010-11. Besides, Central assistance of ₹ 8.03 crore was also not released due to non-recovery of mandatory contribution of 10 *per cent* from beneficiary farmers. Further, share of ₹ 75.19 crore due from Madhya Pradesh Government was yet to be recovered (March 2011).

Water charges of ₹ 13.71 crore were not recovered from cultivators of Chambal Project, Kota. Internal control mechanism was inadequate as contribution of ₹ 21.38 crore from farmers was not recovered by the State Government.

Oversight by the State Level Monitoring Committee was almost nil during 2008-11.

#### **4.1.1 Introduction**

Command Area Development (CAD) programme was started (1974) to ensure optimum utilisation of water for irrigation to maximize agriculture production and productivity through a multi disciplinary approach. Accordingly, a Command Area Development Authority (CADA) was set up in 1974 for undertaking On Farm Development (OFD) activities which, *inter alia*, include construction of lined water courses from the channel to the field, roads, sanitary, diggiss<sup>1</sup> for drinking water, protective forestry for canal, roads and farms, afforestation and pasture development, fisheries, agricultural research and extension, supply of inputs and services to the farmers, development of *abadies* and of marketing facilities, a drainage system to prevent water logging, correction of system deficiencies and finally to promote settlement in the difficult terrain. The programme is being implemented by the Command Area Development and Water Management (CAD&WM) Department (Department). The CAD Programme was reviewed and commented in earlier Audit Reports (Civil) of Comptroller and Auditor General of India for the year ended March 1983, 1991 and 1998 of Government of Rajasthan.

The Department is the incharge of CAD works of Indira Gandhi Nahar Project (IGNP) and Chambal Project since 1974 and Bisalpur Project (2006). Sidhmukh Nohar Irrigation Project (SNIP) (2003), Amar Singh Sub Branch Project (ASBP) (2005) and Gang Canal Project (GCP) (2011) were added to the IGNP. The details of activities approved under each project during the XI five year plan is presented in **Appendix 4.1**.

As per proposals submitted by the State Government and approved by Government of India (GoI), Ministry of Water Resources (MoWR), the Department was to create Culturable Command Area (CCA) of 26.22 lakh hectare (ha) for IGNP (19.63 lakh ha from 1974 to August 2010), SNIP (1.14 lakh ha from 2003 to 2009), ASBP (0.51 lakh ha from 2005-06 to 2009-10), GCP (1.83 lakh ha from 2011 to 2013-14), Bisalpur Project (0.82 lakh ha from 2006-07 to 2009-10) and Chambal Project, Kota (2.29 lakh ha from 1974 to 2020-21) by constructing lined water courses and executing OFD works. As of 31 March 2011, 15 lakh ha<sup>2</sup> CCA has been created by the Department.

#### **4.1.2 Organisational set up**

Principal Secretary, CAD&WM is the head of the Department and is assisted by Deputy Secretary, CAD. The Department implements and executes these Projects through three Area Development Commissioners (ADCs)/ Commissioner. The organisational set up of the CAD&WM Department is given in **Appendix 4.2**.

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1. Water storage tanks.
  2. IGNP: 12.32 lakh ha (Stage-I and II), SNIP: 0.95 lakh ha, ASBP: 0.26 lakh ha, Bisalpur Project, Deoli: 0.32 lakh ha and Chambal Project, Kota: 1.15 lakh ha.

#### **4.1.3 Audit Objectives**

Integrated review of performance of the CAD&WM Department was conducted to assess whether:

- the planning and budgetary control of the Department was efficient and effective;
- the projects were executed effectively, economically and efficiently; and
- adequate system of internal control existed and monitoring at all levels was effective.

#### **4.1.4 Audit Criteria**

The criteria adopted for the audit are:

- Guidelines on Command Area Development and Water Management Programme (CADWMP) issued by the MoWR, GoI;
- Public Works Financial and Accounts Rules (PWF&ARs);
- Rajasthan General Financial and Accounts Rules (GF&ARs);
- Directions issued by Government of Rajasthan (GoR) from time to time; and
- Design Manual.

#### **4.1.5 Scope of Audit**

An integrated review of performance of the Department during 2008-11 was conducted (April-June 2011) through test check of the records of Chief Engineer/Superintending Engineers/ Executive Engineers (CE/SEs/EEs)/ Financial Advisors under ADC<sup>3</sup>, IGNP, Bikaner, Commissioner<sup>4</sup>, Bisalpur Project, Ajmer, ADC<sup>5</sup>, Chambal Project, Kota who were executing the OFD works of IGNP, SNIP, ASBP, GCP, Bisalpur and Chambal Projects. The programme has been reviewed thrice earlier and appeared in the Reports of the Comptroller and Auditor General of India for the year ending March 1983, 1991 and 1998 (Civil)-Government of Rajasthan. The main recommendations by the PAC and their status of implementation by the State Government on the last review are given in **Appendix 4.3**. It may be seen from the details given in **Appendix 4.3** that most of the recommendations have been implemented or deemed to have been implemented.

The Entry Conference with Officer on Special Duty, CAD was conducted on 26 April 2011 wherein audit objectives of integrated audit of the CAD were

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3. CE: 1, SEs: 4, EEs: 12 and Financial Advisor.

4. SEs: 1 and EEs: 5.

5. SEs: 2, EEs: 5 and Financial Advisor.

discussed. The exit conference could not be held despite requests (4 October 2011 and 3 November 2011) with the Principal Secretary of the Department.

### *Audit findings*

#### *Institutional weakness*

The CAD&WM Department is responsible for water utilisation and integrated area development in the irrigation command, including modernisation of distribution systems, provision of drainage and maintenance and operation of distribution and drainage system. Significant audit findings pertaining to planning weakness, shortage of staff, weak internal control, non-imparting of requisite training, non-compliance with rules and lapses in execution are discussed in succeeding paragraphs.

#### *4.1.6 Financial management*

##### *4.1.6.1 Funding pattern*

**CSS funds remained unutilised in CAD projects.**

Funds were allocated under Centrally Sponsored Schemes (CSS) and State Plans for various components of the schemes<sup>6</sup>. The ratio of CSS and State Plan was 50:50 of actual expenditure on construction of water courses and CSS share on establishment was 50 per cent<sup>7</sup> of actual establishment cost subject to a maximum limit of 20 per cent of central assistance on construction of water courses. A minimum of 10 per cent contribution (total cost of the project) by the beneficiary farmers, as a part of the State share, is mandatory for execution of OFD works and reclamation of water logged areas.

##### *4.1.6.2 Financial outlay and expenditure*

The project-wise position of budget allotment and expenditure during 2008-11 is given in Tables 1, 2 and 3.

#### **ADC, IGNP, Bikaner**

**Table 1: Details of budget allotment and expenditure**

Year	Revised Budget allotment			Expenditure			Savings (-) Excess (+)		
	CSS	State Plan	Total	CSS	State Plan	Total	CSS	State Plan	Total (Percentage)
<b>IGNP</b>									
2008-09	18.04	23.15	<b>41.19</b>	18.05	22.99	<b>41.04</b>	(+)0.01	(-)0.16	<b>(-)0.15 (0.36)</b>
2009-10	20.93	25.94	<b>46.87</b>	21.10	25.71	<b>46.81</b>	(+)0.17	(-)0.23	<b>(-)0.06 (0.13)</b>
2010-11	14.83	19.10	<b>33.93</b>	14.83	19.09	<b>33.92</b>	(-)0.00	(-)0.01	<b>(-)0.01 (0.03)</b>
<b>Total</b>	<b>53.80</b>	<b>68.19</b>	<b>121.99</b>	<b>53.98</b>	<b>67.79</b>	<b>121.77</b>	<b>(+)0.18</b>	<b>(-)0.40</b>	<b>(-)0.22 (0.18)</b>

6. Establishment, survey planning and design, OFD works, field intermediate and link drains, Warabandi, correction of system deficiencies, training etc.
7. From July 2010, the pattern of Central Assistance was changed and it was released in two instalments of 70 per cent and 30 per cent of 50 per cent of total expenditure on OFD works.

Year	Revised Budget allotment			Expenditure			Savings (-) Excess (+)		
	CSS	State Plan	Total	CSS	State Plan	Total	CSS	State Plan	Total (Percentage)
<b>SNIP</b>									
2008-09	4.88	4.88	<b>9.76</b>	4.44	4.43	<b>8.87</b>	(-)0.44	(-)0.45	<b>(-)0.89 (9.12)</b>
2009-10	5.00	5.00	<b>10.00</b>	5.40	5.40	<b>10.80</b>	(+)0.40	(+)0.40	<b>(+)0.80 (8.00)</b>
2010-11	18.00	18.00	<b>36.00</b>	16.94	16.94	<b>33.88</b>	(-)1.06	(-)1.06	<b>(-)2.12 (5.89)</b>
<b>Total</b>	<b>27.88</b>	<b>27.88</b>	<b>55.76</b>	<b>26.78</b>	<b>26.77</b>	<b>53.55</b>	<b>(-)1.10</b>	<b>(-)1.11</b>	<b>(-)2.21 (3.96)</b>

**ASBP**

2008-09	4.49	4.49	<b>8.98</b>	2.83	2.84	<b>5.67</b>	(-)1.66	(-)1.65	<b>(-)3.31 (36.85)</b>
2009-10	4.95	4.95	<b>9.90</b>	4.66	4.66	<b>9.32</b>	(-)0.29	(-)0.29	<b>(-)0.58 (5.86)</b>
2010-11	11.25	11.25	<b>22.50</b>	10.41	10.41	<b>20.82</b>	(-)0.84	(-)0.84	<b>(-)1.68 (7.47)</b>
<b>Total</b>	<b>20.69</b>	<b>20.69</b>	<b>41.38</b>	<b>17.90</b>	<b>17.91</b>	<b>35.81</b>	<b>(-)2.79</b>	<b>(-)2.78</b>	<b>(-)5.57 (13.46)</b>

**GCP**

2010-11	1.10	1.10	<b>2.20</b>	0.47	0.47	<b>0.94</b>	(-)0.63	(-)0.63	<b>(-)1.26 (57.27)</b>
<b>Total</b>	<b>1.10</b>	<b>1.10</b>	<b>2.20</b>	<b>0.47</b>	<b>0.47</b>	<b>0.94</b>	<b>(-)0.63</b>	<b>(-)0.63</b>	<b>(-)1.26 (57.27)</b>
<b>Grand Total</b>	<b>103.47</b>	<b>117.86</b>	<b>221.33</b>	<b>99.13</b>	<b>112.94</b>	<b>212.07</b>	<b>(-)4.34</b>	<b>(-)4.92</b>	<b>(-)9.26</b>

Source: Information provided by ADC Bikaner

The above position revealed that ₹ 4.34 crore of CSS grants and ₹ 4.92 crore of State Plan during 2008-11 remained unutilised. The savings during 2008-09 in SNIP and ASBP were 9 per cent and 37 per cent due to non-execution of works by Chak Samiti and in GCP was 57 per cent during 2010-11. In GCP expenditure was mostly on establishment due to late transfer of divisions as commented in paragraph 4.1.8.1.

The State Government confirmed (October 2011) that savings were mainly due to non-execution of works by Chak Samities in SNIP and ASBP as the rate proposed to be paid was less than the prevailing market rates and in GCP due to late receipt of sanction of the project from GoI (January 2011).

**Commissioner, Bisalpur Project, Ajmer****Table 2: Details of budget allotment and expenditure**

Year	Revised Budget Allotment			Expenditure			Savings (-) Excess (+)		
	CSS	State Plan	Total	CSS	State Plan	Total	CSS	State Plan	Total (Percentage)
<b>2008-09</b>	2.11	4.04	<b>6.15</b>	0.76	3.16	<b>3.92</b>	(-) 1.35	(-)0.88	<b>(-)2.23 (36.25)</b>
<b>2009-10</b>	9.12	11.79	<b>20.91</b>	8.40	11.21	<b>19.61</b>	(-)0.72	(-)0.58	<b>(-)1.30 (6.23)</b>
<b>2010-11</b>	12.65	15.16	<b>27.81</b>	11.96	14.72	<b>26.68</b>	(-)0.69	(-)0.44	<b>(-)1.13 (4.07)</b>
<b>Total</b>	<b>23.88</b>	<b>30.99</b>	<b>54.87</b>	<b>21.12</b>	<b>29.09</b>	<b>50.21</b>	<b>(-)2.76</b>	<b>(-)1.90</b>	<b>(-)4.66</b>

Source: Information provided by SE, Bisalpur Project, Tonk

Above position indicates that allotment of ₹ 2.76 crore of CSS and ₹ 1.90 crore of State Plan could not be utilised by the Department during the years 2008-11 due to delay in creation of new divisions by more than one year and non-filling of the posts of Assistant Engineers (AEs)/Junior Engineers (JEs) causing late execution of works.

The State Government attributed (September 2011) the reasons for savings to late creation of divisions, posts of AEs and JEs lying vacant and hurdle in execution of works etc. In spite of availability of funds, water courses were not constructed due to lack of coordination between Water Resources Department (WRD) and the CAD&WM as engineers were to be posted by WRD.

### ADC, Chambal Project, Kota

Table 3: Details of budget allotment and expenditure

Year	Revised Budget Allotment			Expenditure			Savings (-) Excess (+)		
	CSS	State Plan	Total	CSS	State Plan	Total	CSS	State Plan	Total (Percentage)
2008-09	14.84	40.91	55.75	13.70	38.82	52.52	(-)1.14	(-)2.09	(-)3.23 (5.78)
2009-10	9.62	21.03	30.65	9.63	20.56	30.19	(+)0.01	(-)0.47	(-)0.46 (1.50)
2010-11	18.59	25.62	44.21	17.90	24.27	42.17	(-)0.69	(-)1.35	(-)2.04 (4.61)
<b>Total</b>	<b>43.05</b>	<b>87.56</b>	<b>130.61</b>	<b>41.23</b>	<b>83.65</b>	<b>124.88</b>	<b>(-)1.82</b>	<b>(-)3.91</b>	<b>(-)5.73</b>

Source: Information provided by ADC, Chambal Project, Kota

Above position indicates that ₹ 1.82 crore of CSS and ₹ 3.91 crore of State Plan could not be utilised by the Department during the years 2008-11 due to less tender premium.

In respect of Chambal Project, Kota, the State Government confirmed (September 2011) that the savings were due to less tender premium and budget was surrendered timely at the end of the financial year.

### ADC, IGNP, Bikaner, Commissioner Bisalpur Project, Ajmer and ADC, Chambal Project, Kota

#### 4.1.6.3 Deprivation/non-release of Central assistance

**Deprivation of Central Assistance of ₹ 72.51 crore during 2010-11 due to delay in sending MoU to GoI.**

- MoWR, GoI issued (July 2010) new guidelines of CAD&WM Programme. Para 4 of new guidelines provides that State Government has to execute a Memorandum of Understanding (MoU) with the MoWR for each project. The MoU was a pre-condition for any release of funds by the GoI to be made during the current financial year and onwards.

Analysis of the information regarding MoU, collected from Offices of Pr. Secretary, Commissioner, CAD, Ajmer, revealed that the State Government sent MoUs to GoI only in last quarter of 2010-11 (Chambal Project, Kota, and Bisalpur Project on 25 January 2011 and IGNP, SNIP and ASBP on 09 March 2011). Resultantly, GoI did not release the Central assistance for the year 2010-11 and the State Government was deprived of the Central assistance

amounting to ₹ 72.51 crore for CAD Projects during the year 2010-11 (October 2011).

The State Government attributed (October 2011) the delay to protracted correspondence on the MoU with the GoI.

**Non-release of Central assistance of ₹ 8.03 crore.**

- GoI, MoWR issued (March 2006) instructions for realisation of ten *per cent* mandatory contribution on construction of field channels/water courses from beneficiary farmers. Audit observed that due to non-realisation of 10 *per cent* beneficiary's contribution, CSS funds of ₹ 8.03 crore had not been released by GoI for SNIP, ASBP and Bisalpur Project as of September 2011. Thus, the State exchequer was deprived of the Central assistance to that extent.

The State Government stated (September-October 2011) that recovery of 10 *per cent* contribution from beneficiary farmers was to be made by WRD. Fact is that this was not recovered as of September 2011.

#### ***ADC, IGNP, Bikaner***

**Loss of Central assistance of ₹ 45.57 lakh.**

- Scrutiny of records of OFD Division-I, Bikaner, revealed that the EE of the Division awarded (between January 2008 and December 2009) construction of water courses in three chaks of IGNP stage I for ₹ 91.14 lakh to three contractors 'A', 'B' and 'C'<sup>8</sup>. Though contractors did not execute the agreements within stipulated period of 15/10 days, the Division did not adhere to the provisions of note 7 and 8 of item no. 15 of Schedule of Powers of PWF&ARs prescribing negotiations with the second lowest or other qualified/registered tenderers to execute the work without re-tendering and took action against the defaulter contractors during March 2009 to September 2010 (nine to 17 months) by withdrawing the work and forfeiting their earnest money. These works remained unexecuted, depriving development of CCA of 681 ha. This also deprived the State of 50 *per cent* central share amounting to ₹ 45.57 lakh<sup>9</sup> as the IGNP was closed in August 2010.

The State Government stated (October 2011) that the Central assistance was received on the basis of works executed and since works were not started in these cases due to various problems, therefore, no expenditure was incurred. The reply confirms that due to non-execution of works, State Government has been deprived of the central assistance worth ₹ 45.57 lakh.

#### ***ADC, Chambal Project, Kota***

##### ***4.1.6.4 Non-recovery of due share***

**Due share of ₹ 75.19 crore from MP Government not recovered causing extra burden on State Government.**

Under the common programme for maintenance of Head-Regulator and second priority<sup>10</sup> works, the expenditure was to be borne by Rajasthan State and Madhya Pradesh (MP) State in the ratio of 24.60:75.40. During the years

8. Contractor 'A' (Chak 644 (L)): ₹ 31.33 lakh; Contractor 'B' (Chak 2 MCSM): ₹ 37.44 lakh and Contractor 'C' (Chak 4 RM): ₹ 22.37 lakh.

9. Chaks 644 (L): ₹ 15.66 lakh; 2 MCSM: ₹ 18.72 lakh and 4 RM: ₹ 11.19 lakh.

10. Repair of Right Main Canal.

1976-2011, an expenditure of ₹ 165.23 crore (Rajasthan share: ₹ 40.65 crore; MP share: ₹ 124.58 crore) was incurred on the above works.

Audit scrutiny revealed that as against cumulative outstanding of ₹ 124.58 crore for maintenance of head regulator and second priority works as of 31 March 2011, ₹ 49.39 crore only were received from MP Government. Of the balance recoverable amount of ₹ 75.19 crore, ₹ 29.16 crore was more than 11 years old; the earliest year of outstanding amount (₹ 0.49 crore) being 1986-87. During 1990-91, 1993-94 to 1998-99, 2002-04 and 2005-07, no share was paid by MP Government causing extra burden on the State exchequer.

The reasons for non-recovery of ₹ 75.19 crore and details of efforts made by the State Government for recovery of arrears from MP Government were not furnished to Audit though called for (June 2011). Lack of concerted efforts of controlling officers to recover dues from MP Government increased financial burden on the State Government.

The State Government stated (September 2011) that efforts are being made for recovery of due amount from MP Government.

#### **4.1.6.5 Non-recovery of irrigation revenue**

**Water charges of ₹ 13.71 crore not recovered from cultivators of Chambal Project Kota.**

Irrigation Department (now WRD) notified (May 1995) rates for charging water charges from cultivators for using water for irrigation purposes. In Kota, such charges are being recovered by CAD.

Test check of the records of EE, Left Main Canal (LMC) Division. Bundi, EE, Right Main Canal (RMC) Division-I, Kota and EE, RMC Division-II, Anta, revealed that the irrigation revenue of ₹ 13.71 crore<sup>11</sup> remained outstanding against farmers upto 2010-11, of which ₹ 9.23 crore pertained to 2006-07. There were no reasons for non-recovery of revenue on records.

The State Government stated (September 2011) that out of ₹ 13.99 crore (as of 31 August 2011) ₹ 1.97 crore have been recovered, and efforts are being made for recovery of the balance amount.

#### **4.1.6.6 Non-recovery of water charges from National Thermal Power Corporation (NTPC).**

**Due to non-execution of fresh MoU water charges from National Thermal Power Corporation remained un-recovered.**

- The NTPC constructed a Power House at Anta<sup>12</sup> for cooling of gas based units and steam formation. As per the agreement executed (December 1988) between NTPC and GoR, the rates for consumption of water by NTPC were fixed at ₹ 20 per thousand cubic feet on consumption of 12.5 cusecs water during closure period of canal, which was decided as one month per year. However, the duration of closure of canal was increased (65 days) from the year 2004-05 and EE, RMC Division-II, Anta raised the bills for increased

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11. EE, RMC, Division-I, Kota: ₹ 2.71 crore; EE, RMC, Division-II, Anta: ₹ 4.79 crore and EE, LMC, Division-I, Bundi: ₹ 6.21 crore.

12. Near RD 83.500 of Right Main Canal of Chambal River.

closure period instead of for one month during a year. The NTPC continued to pay as per decision of December 1988 and the bills for 2004-11 accumulated to ₹ 1.93 crore.

Audit observed that before increasing the closure period and raising increased demand, the existing MoU with NTPC was not revised, which led to accumulation of demand.

The State Government stated (September 2011) that due to reduction in rainfall, the closure period of canal was increased and a new Draft Agreement has been prepared. The reply does not mention reasons for not getting the MoU revised in time and also not approving the new Draft Agreement submitted (January 2009) by ADC, CAD, Chambal Project, Kota to State Government.

#### **4.1.7 Planning**

On the basis of proposals received from divisions a Perspective Plan (PP) for five years was to be prepared from which Annual Plans (AP) were to flow. It was observed (April-June 2011) that a PP was prepared (December 2006) by ADC, IGNP, Bikaner. However, Commissioner, Bisalpur Project, Ajmer and ADC, Chambal Project, Kota did not prepare PP for five years but only APs were prepared.

The details of targets of various components under CAD Projects exhibited in XI Plan (2007-12) and that fixed in APs and achievements thereagainst are given in **Appendix 4.1**. Analysis of the information revealed that the annual targets for years 2007-12 were not fixed as per the targets of XI five year plan due to non-achievement of targets in previous years. The shortfall in fixing annual targets was mainly in drainage works (60 per cent), construction of water courses (68 per cent), diggis/sprinkler subsidy (39 per cent) under IGNP, survey planning (49 per cent), training to cultivators (87 per cent) and desilting of distributaries/minors (54 per cent) in Chambal Project.

Further, the analysis of actual achievement as of 31 March 2011 with reference to target fixed in AP for the year 2008-11 revealed shortfall in construction of diggis (100 per cent), diggis/sprinkler subsidy (67 per cent) and demonstration on farmers land (45 per cent) in IGNP, construction of water courses (60 per cent) in SNIP, training to farmers (20 per cent), desilting of drainage (53 per cent) in Chambal Project, OFD works (67 per cent) in ASBP. The Bisalpur Project though planned and executed during 2006-11 was not included in XI five year plan.

The State Government stated (September 2011) that while the annual targets of 2007-12 for Chambal Project, Kota were decided according to XI five year plan, the targets of the plan were revised as per availability of budget provisions. The targets for irrigation and drainage were revised by GoI as this project has to be completed by 2020-21. Further, the target for OFD works of Bisalpur project were fixed according to Budget Finalisation Committee

(BFC) meeting and Annual Action Plan was not sanctioned due to non-providing of details of all Chak<sup>13</sup> schemes by WRD.

The Government's contention that the targets were changed according to availability of budget was not based on facts as there were persistent savings during the years 2008-11.

#### 4.1.7.1 Targets and achievements

##### ADC, IGNP, Bikaner

Annual Plans were not synchronised with the Perspective Plan and actual achievement vis-à-vis PP, AP, RT indicated deficiency in fixing targets.

- The position of targets as proposed by CE, IGNP, Bikaner in PP, AP, Revised Targets (RT) and achievements of water courses for the last three years is given in Table 4.

**Table 4: Position of target and achievements**

Name of Project	(in ha)			
	2008-09	2009-10	2010-11	
IGNP	Perspective plan	18,000	46,690	53,000
	Annual Plan	20,000	20,000	5,000
	Revised Target (RT)	20,000	15,000	5,000
	Achievement	13,459	12,326	5,132
	<b>Shortfall</b>	<b>6,541</b>	<b>2,674</b>	<b>-</b>
SNIP	Perspective plan	20,000	4,630	-
	Annual Plan	20,000	20,000	20,000
	Revised Target	4,600	5,560	20,000
	Achievement	4,068	5,625	15,216
	<b>Shortfall</b>	<b>532</b>	<b>-</b>	<b>4,784</b>
ASBP	Perspective plan	15,000	13,700	-
	Annual Plan	15,000	15,000	14,600
	Revised Target	4,100	5,500	12,500
	Achievement	1,874	3,848	8,995
	<b>Shortfall</b>	<b>2,226</b>	<b>1,652</b>	<b>3,505</b>
GCP	Perspective plan	-	-	-
	Annual Plan	-	-	8,000
	Revised Target	-	-	1,000
	Achievement	-	-	-
	<b>Shortfall</b>	<b>-</b>	<b>-</b>	<b>1,000</b>

Source: AP prepared by Deputy Director (Statistics), Monitoring and planning, CAD.

Above position indicates that APs were not synchronised with the PP in IGNP and SNIP during 2009-11. Targets were further reduced in IGNP (2009-10), SNIP (2008-10) and ASBP (2008-11). Achievements were still lower than revised targets (except during 2009-10 in SNIP and during 2010-11 in IGNP), the shortfall ranged between 16 per cent and 32 per cent. Actual achievement vis a vis PP, AP, RT indicates that planning in preparation of PP, AP and fixation of targets was deficient as discussed below:

- In IGNP, out of total CCA of 19.63 lakh ha<sup>14</sup> (₹ 1416.21 crore), area of 16.41 ha<sup>15</sup> (where Indira Gandhi Nahar (IGN) was completed) was opened by

13. Chak is an area (150 to 200 ha) to be irrigated.

14. Flow area: 13.65 lakh ha and lift area: 5.98 lakh ha.

15. Due to non-completion of IGN, 3.22 lakh ha CCA was yet to be opened by WRD.

WRD for construction of water courses. Of this, 12.32 lakh ha<sup>16</sup> was covered by constructing lined water courses upto March 2011. It was further seen that the project has been closed (August 2010)<sup>17</sup> without completion of work of water courses in 7.31 lakh ha command area as a completion report of IGNP was required by GoI before sanction of GCP.

The State Government stated (October 2011) that out of 19.63 lakh ha, the area of 16.41 lakh ha (Stage-I: 5.46 lakh ha and Stage-II: 10.95 lakh ha) was opened by construction of canal, out of which 3.23 lakh ha was lift area of Stage-II, therefore, water courses could not be constructed as the area was not included in the project. Besides, the water courses in 0.86 lakh ha could not be constructed due to hardpan area/under military range (0.51 lakh ha) and non-feasible area (0.35 lakh ha).

The reply does not mention reasons for inclusion of non-feasible areas in total planned CCA of 19.63 lakh ha.

**Funds of ₹ 1.54 crore on survey work could not be utilised due to delay/non-finalisation of survey reports.**

- The land holding records of SNIP mentioned hectare (ha) in *Khasra*<sup>18</sup> documents whereas SNIP/CAD authority prepared *chak* plan<sup>19</sup> in *Murrabas/Bighas*<sup>20</sup>. For identifying correct position of the land holding by the farmers in SNIP, the survey work and conversion of *chak* plan in ha to *Murrabas/Bighas* for gross culturable area of 1.75 lakh ha was awarded (July 2008) to M/s Water and Power Consultancy Services (WAPCOS) Limited at a cost of ₹ 3.33 crore after three years of sanction of project. The stipulated date of completion of survey and conversion of ha to *Murraba* was 30 September 2010. Audit observed that survey work in 1.64 lakh ha<sup>21</sup> had been completed (June 2010) by WAPCOS Limited, but draft schedule No. 04<sup>22</sup> was prepared and submitted (June 2011) to EE, SNIP Division-II, Nohar for 0.46 lakh ha (28 per cent) only, for verification/approval by the Departmental Authority/Revenue Department. Due to non-completion/non-approval of survey reports by the authorities, these survey reports could not be used in planning of construction of water courses/assessment of correct land holdings and the expenditure of ₹ 1.54 crore incurred on survey have been proved largely unfruitful.

The State Government accepted (October 2011) that the farmer's contribution could not be recovered due to non-assessment of correct land holding. Draft schedule No. 04 could be completed in 0.46 lakh ha only due to non-providing of maps with *Tarmim*<sup>23</sup> by the Revenue Department.

16. Flow area: 11.75 lakh ha and lift area: 0.57 lakh ha.

17. The project was decided to be closed by June 2010 by BFC (extended upto August 2010) as GoI sanctioned (January 2011) GCP only on receipt of completion report of IGNP from State Government.

18. A type of documents in Revenue Department.

19. This is a plan of cultivators land.

20. The unit of measuring area of land.

21. Survey work was completed as survey in five villages coming under Bhakra Project where survey work was already done online system, was not required now.

22. Statement showing conversion of *Khasara* (in ha) to *Murrabas* and *Killas* including command and un-command area.

23. Revenue records of land possessed by farmers.

- SNIP (started in 2003) was to cover 1.14 lakh ha CCA by construction of lined water courses at an estimated cost of ₹ 197.29 crore and was to be completed by March 2009. Audit observed that construction of lined water courses could be completed in 0.74 lakh ha (64.91 per cent) only upto March 2009. This could be however, completed in 0.95 lakh ha (83 per cent) by March 2011 at a cost of ₹ 113.13 crore.

Similarly, ASBP (started in 2005) was to cover 0.51 lakh ha CCA by constructing lined water courses at an estimated cost of ₹ 86 crore by March 2010. However, lined water courses in 0.172 lakh ha (34 per cent) could only be completed upto March 2010 and in 0.26 lakh ha (52 per cent) upto March 2011 at a cost of ₹ 50.69 crore.

The CE, IGNP, Bikaner stated (July 2011) that the work of water courses was to be executed through *Chak Samitis*<sup>24</sup> but could not be executed by these Samitis as per targets. The State Government confirmed this in its reply (October 2011). Audit observed that the *Chak Samitis* were entrusted construction of water courses @ ₹ 9,000 per ha, whereas the same work was being executed through contractors during 2005-06 and 2008-09 at higher rates of ₹ 9,500 per ha, and ₹ 9500 to ₹ 10,800 per ha respectively. Besides, CE and EE cited non-availability of adequate water and shortage of cement, Engineering staff, dispute with farmers etc. as other reasons for non-completion of water courses.

#### ***ADC, Chambal Project, Kota***

- In Chambal Project Kota, during 2007-11, while the targets fixed were achieved fully under survey planning and design, canal lining, OFD works, there was shortfall in physical targets, in training to farmers (20 per cent) and drainage/desilting of distributaries/minors (53 per cent).

The State Government stated (September 2011) that the financial targets had been achieved. The reply was not tenable as the department could not achieve the physical targets despite incurring expenditure upto 94 to 100 per cent as commented in sub-para 4.1.7. Shortfall in desilting would result in non-supply of adequate quantity of water to cultivators.

#### ***Commissioner, Bisalpur Project, Ajmer***

##### ***4.1.7.2 Non-conducting of survey, planning and design work***

**Despite availability of a provision of ₹ 1.19 crore under Bisalpur Project no fresh survey, planning and designing work conducted.**

The Detailed Project Report of Bisalpur Project approved (August 2006) by GoI included a provision of ₹ 1.19 crore for survey, planning and design. Audit observed that no such survey works were got executed before execution of the project which was essential for the project.

The Additional Commissioner, Bisalpur Project, Ajmer stated (April 2011) that the survey and planning works had already been got conducted through WAPCOS and the State Government in its reply (September 2011) however,

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24. Chak Samiti is a committee of cultivators of the chak.

stated that survey, planning and designing works are being conducted by WRD. The fact is that WAPCOS has conducted a survey five to 10 years<sup>25</sup> ago and a provision of ₹ 1.19 crore was included in the Project Report for survey work keeping in view of the changes in leveling of land with the passage of time. However, despite this, survey work was not conducted before executing the project activities and water courses in 31,605 ha were completed as of March 2011.

Thus, non-conducting of survey work despite availability of funds has the potential of creating unviable water courses.

**Bisalpur Project, not completed in scheduled time denying irrigation facilities to farmers.**

- GoI administratively approved (August 2006) the CAD, Bisalpur project which included survey, planning and design (₹ 1.19 crore), construction of field channels in 70 per cent (30 per cent already constructed) covering 0.14 lakh ha area (₹ 7.25 crore), water courses covering 0.67 lakh<sup>26</sup> ha (₹ 73.90 crore), construction of field intermediate and link drain in 0.25 lakh ha (₹ 10 crore), institutional support to WUAs (₹ 4.91 crore), adaptive trials etc. (₹ 0.70 crore) and renovation and desilting of tanks (₹ 7.61 crore), the total being ₹ 105.56 crore, was to be completed within the stipulated period of four years *i.e.* upto March 2010.

The position of targets fixed, revised subsequently in AP, further reduced and actual achievements thereagainst for construction of water courses is shown in Table 5.

**Table 5: Position of target in the Project Report, AP and actual achievement**

Year	Targets (in lakh ha)			
	As per Project Report	As per AP	Reduced	Actual achievement
2006-07	0.07	-	-	-
2007-08	0.21	-	-	-
2008-09	0.21	0.07	0.04	0.03
2009-10	0.18	0.20	0.12	0.13
2010-11	-	0.16	0.16	0.16
<b>Total</b>	<b>0.67</b>	<b>0.43</b>	<b>0.32</b>	<b>0.32</b>

Source: As per AP prepared by Department.

Audit observed that while other activities for development of Command Area were not taken up at all, the Department could construct water courses in only 0.32 lakh ha (48 per cent) as of 31 March 2011 (₹ 35.25 crore). Audit further observed that the targets fixed in AP did not support completion of the project by 31 March 2010, which indicated inadequate planning.

The State Government stated (September 2011) that the non-completion of the project in stipulated period was mainly due to late creation of divisions, 19 posts of JEs and 35 posts of AEs lying vacant as against sanctioned posts of 26

25. As mentioned in Status Report for the month of February 2009 of SE, Bisalpur CAD, Tonk.

26. Based on Project Report.

and 67 respectively and hurdle created by cultivators during execution of works. It was also stated that balance works would be completed in 2014-15.

#### **4.1.7.3 Deficient planning resulted in execution of water courses without ensuring availability of water**

**Unfruitful expenditure of ₹ 35.25 crore on water courses constructed without ensuring availability of water.**

Para 8 of guidelines of CAD&WM programme issued (December 2008) by GoI envisaged that targets for OFD works should be fixed for such areas where survey work has been completed and adequate water for irrigation is available to justify construction of OFD works and other CAD activities.

Scrutiny of records of SE, Bissalpur, CAD, Circle-Tonk and four divisions<sup>27</sup> of Bissalpur, CAD under his jurisdiction revealed that:

- Targets for construction of water courses were being fixed regularly during the years 2008-09 to 2010-11 without ensuring availability of water. It was seen that no irrigation facility could be provided to the farmers through water courses constructed during 2008-11 by CAD at a cost of ₹ 35.25 crore. These water courses could not provide water for irrigation due to non-availability of sufficient water in Bissalpur dam owing to existence of 27,513<sup>28</sup> dams/anicuts/local ponds/quarries in the catchment area, reducing the inflow of water into dam. Further, possibility of constructed water courses being damaged or deteriorated due to passage of time can not be ruled out.

The State Government stated (September 2011) that Bissalpur dam was constructed for providing drinking water and irrigation facilities with priority to drinking water. The water courses could not be utilised due to below average rainfall during the last 4-5 years and would be utilised as and when there is good rainfall in future.

The reply is contrary to the provision of guidelines of CAD&WM, which provide construction of water courses only after ensuring the availability of sufficient water. The existence/construction of anicuts/ponds etc. by other agencies affecting inflow in dam was not taken into account during planning resulting in unfruitful expenditure of ₹ 35.25 crore on water courses and denying irrigation in 0.32 lakh ha.

#### **4.1.8 Human Resources Management**

##### **ADCs, IGNP, Bikaner, Chambal Project, Kota and Commissioner, Bissalpur Project, Ajmer**

**4.1.8.1** The position of sanctioned strength and men in position in the CAD, IGNP, Bikaner, Chambal Project, Kota and Bissalpur Project during 2008-11 is detailed in **Appendix 4.4**.

Audit observed that during 2008-11, percentage of shortage of manpower ranged between 14 and 18 (IGNP), 18 to 38 (Bissalpur Project) and 14 to 24

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27. Division -I and II, Deoli and Division-III and IV, Tonk.

28. Constructed by DRDA: 6,491; WRD: 2,310 and *Panchayat Samiti* and other local bodies: 18,712.

(Chambal Project). Of this, percentage shortage of engineering staff (AENs and JENs) ranged between 28 to 49 (IGNP), 15 to 55 (Bisalpur Project) and 13 to 17 (Chambal Project).

The State Government stated (September-October 2011) that no cadre staff is existed in CAD organisation for this and the same are provided by the Water Resources and Agriculture Departments for which efforts are being made.

- Of six divisions proposed for creation for Bisalpur Project, only one was created in April 2007 and remaining five in September 2008 after two years of approval of the project. This adversely affected the works of CAD project and led to non-achievement of the targets fixed as commented in paragraph 4.1.7.2.

The State Government accepted (September 2011) the facts of late creation of divisions, but did not mention reasons thereof.

- The Budget Finalisation Committee (BFC) (Plan), 2010-11 decided (January 2010) to close the works of IGNP area by August 2010 and shift two Divisions (I and III) of Jaisalmer to execute work in Gang Canal area from September 2010. The pending work was to be completed by Division-II by December 2010 and thereafter this Division was also to be abolished. However, Audit observed that Division-I and III also were continued at Jaisalmer upto November 2010 and shifted to GCP only from 1 December 2010.

The State Government confirmed (October 2011) that for disposal of pending liabilities, these two divisions were continued upto November 2010. The reply was not tenable as BFC ordered to retain only Division-II to clear pending liabilities. Thus, retention of all the three divisions for clearance of pending liabilities does not appear to be justified. Besides, the working of GCP was also affected during 2010-11.

#### ***4.1.8.2 Non-imparting training to Water Users Associations (WUAs) and farmers representatives***

**Farmers/  
representatives of  
Water Users  
Associations not  
imparted training.**

The Project Report of Bisalpur Project (approved by GoI in August 2006), provides formation of WUAs in entire command area of the project through the Rajasthan Farmers Participation in Management Irrigation Systems Act, 2000, which was introduced (November 2002) in State. Prior to that, in order to make all concerned officers/officials as well as farmers aware of the Participatory Irrigation Management (PIM) concept, training was to be imparted to them through various modules, farmers' camps etc. by setting up of project level training centres. Training programmes proposed in the Project Report included Mass Awareness Training Camps, Orientation Training Courses, Capacity Building Training Courses, Refresher Courses for farmers, WUAs committee members officers/officials courses being for one to five days duration.

During test check (April-June 2011) of the records of SE, Bisalpur, CAD, Circle-Tonk, EE, Division-I and II, Deoli, Division-III and IV, Tonk, it was

observed that Department did not plan training programme for orientation as well as capacity building of the farmers' representatives as proposed in the Project Report resulting in non-achievement of objectives of PIM concept.

The State Government stated (September 2011) that the maintenance and regulation of the canals was under the jurisdiction of WRD, Dam Circle, Bisalpur Project, Deoli and action for formation of WUAs and imparting training was to be taken by them. The CAD&WM should have coordinated with WRD as training was to be imparted and farmer's participation was to begin right from execution of CAD works as envisaged in the project report of Bisalpur Project.

#### **4.1.9 Internal control, monitoring and evaluation**

##### **4.1.9.1 Internal Audit**

Rule 16(ii) of PWF&ARs provides that to ensure sound financial organisation of the Department, the Financial Advisor through subordinate officers and internal check parties will carry out Internal Audit (IA) by frequent inspections of Zonal to Sub-divisional offices.

##### **ADC, IGNP, Bikaner**

IA wing under the ADC, CAD, IGNP, Bikaner is working with six officials and staff.

Audit observed that:

- During 2008-09, 2009-10 and 2010-11, Audit of 37, 36 and 33 units/DDOs respectively was due. Against this Audit of 19 units/DDOs was pending as of March 2011.
- Internal audit loses its effectiveness unless deficiencies pointed out are promptly attended to. As of March 2011, 629 Inspection Reports<sup>29</sup> (IRs) and 3,874 paragraphs were pending for compliance, the oldest IR was having two paras pertaining to the year 1972-73. Of these, 397 IRs (63 per cent) and 2,363 paragraphs (61 per cent) were pending for settlement for the period ranging from 11 years to 38 years. Such long pendency negates the effectiveness and level of compliance and makes the possibility of removal of deficiencies remote on account of transfer/retirement of officers.

The State Government stated (October 2011) that a special campaign is being carried out for settlement of outstanding IRs/paras.

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29. Upto 1979-80: 43 IRs, 326 paras; 1989-90: 165 IRs, 1121 paras; 1999-2000: 189 IRs, 916 paras, 2006-07: 159 IRs, 817 paras and 2009-10: 73 IRs, 694 paras, total IRs and paras: 629 IRs and 3874 paras.

***Commissioner, Bisalpur Project, Ajmer***

No IA party was formed in CAD, Bisalpur Project. Therefore, no IA of five divisions (formed between April 2007 and September 2008), was conducted during 2007-11. The State Government accepted (September 2011) the fact of non-conducting IA.

***ADC, Chambal Project, Kota***

No IA was conducted during 2008-09 (35 units/DDOs were due for IA). During 2009-10 and 2010-11, out of 29 units/DDOs due for audit, IA of seven and four units/DDOs respectively were in arrears. As of March 2011, 52 IRs and 104 paras were pending for compliance, the oldest pending since 1985-86. This pendency of compliance showed that controlling officers were not ensuring compliance of IA observations.

The State Government stated (September 2011) that as on date, only one unit was in arrear for IA and only 57 paras of 28 IRs were pending, for which efforts are being made for settlement. No year-wise break up of old IRs and paras was furnished, in the absence of which the periodicity of pendency could not be ascertained.

***4.1.9.2 Monitoring***

***ADC, IGNP, Bikaner, Commissioner Bisalpur Project, Ajmer and ADC, Chambal Project, Kota***

Guidelines issued (2008) by GoI on CAD&WM Programme envisaged that monitoring of the projects is primarily the responsibility of the State Government. A State Level Monitoring Committee (SLMC)<sup>30</sup> was to be constituted for monitoring of the projects under all CADs, which was constituted in October 2004. The Committee was to meet twice a year before *Rabi* and *Kharif* crops. Besides, MoWR and Central Water Commission (CWC) were also to monitor the project through quarterly progress reports, field visits and meetings.

Audit observed that:

- During 2008-11, against stipulated six meetings, only one meeting of SLMC was held in January 2010.
- Despite a provision of ₹ 70 lakh in the Bisalpur Project Report approved (August 2006) by GoI for adaptive trial, demonstrations, training, monitoring and evaluation etc. no budget was allotted by the Government, consequently, no expenditure was incurred on these activities.

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30. SLMC was constituted under the Chairmanship of Principal Secretary, CAD and ADCs, CAD, Bikaner and Kota, Senior Joint Commissioner (CAD&WM), GoI, CE, WRD, CE, CAD, IGNP, Bikaner, representatives of CWC, Central Ground Water Board as members.

- No field visits and meetings of MoWR and CWC were found to be conducted during test check of records of divisions of CAD, Bisalpur. The State Government has not furnished any reply.

Thus, ineffective monitoring of the projects due to non-convening of periodical meetings of SLMC cannot be ruled out.

The State Government did not furnish any reply.

#### **4.1.9.3 Deficient supervision/inspection system.**

Department of Personnel and Administrative Reforms issued (September 1983) instructions prescribing minimum number of inspections per year by Head of Department i.e. CE (30 days), Regional Officer i.e. SE (90 days) and District level Officer i.e. EE (112 days) for effective supervision/inspection of on going works. Audit observed that no proper record was being maintained of such inspections by the Controlling Officers. The EEs informed that inspections were being conducted by officers but no inspection notes were submitted. The fact is that in the absence of proper records and inspection notes, adequacy and effectiveness of inspections could not be ensured in Audit.

The State Government stated (September-October 2011) that the inspections in Chambal Project, Kota and IGNP, Bikaner are being conducted as per norms and entered into a register. In Bisalpur Project, instructions have been issued from time to time in review meetings for inspection of construction works. The reply was not tenable as no record/inspection notes pertaining to such inspections conducted was produced to Audit.

#### **4.1.9.4 Evaluation**

**Evaluation of the CAD project by Department or by external agency not conducted.**

Guidelines issued (December 2008) by GoI, MoWR for release of Central Assistance for CAD programme provide for concurrent evaluation by an independent agency of all the projects under three CADs to assess their performance. However, no evaluation of the project was done either by the Department of CAD&WM or through any independent agency.

The State Government stated (September-October 2011) that the work of evaluation through other agency would be decided.

#### **4.1.10 Compliance with Rules, Acts and Orders etc.**

**ADC, IGNP, Bikaner, Commissioner Bisalpur Project, Ajmer and ADC, Chambal Project, Kota**

##### **4.1.10.1 Non-recovery of Labour Cess**

**Non-compliance to rules/orders/instructions led to undue benefit of ₹ 0.80 crore to contractors.**

The Labour and Employment Department, Government of Rajasthan issued (July 2010) rules for collection of worker welfare cess at one *per cent* of the total construction cost of projects w.e.f. July 2009.

Audit observed that workers welfare cess of ₹ 0.80 crore was not deducted by EEs of 16 test checked divisions<sup>31</sup> from the claims of the contractor in 1,288 cases during July 2009 to March 2011 extending undue benefit to contractors.

The State Government stated (September-October 2011) that action is being taken to recover the amount of labour cess from the contractors.

#### ***ADC, IGNP, Bikaner and Commissioner, Bisalpur Project, Ajmer***

##### ***4.1.10.2 Non-recovery of ten per cent contribution from the beneficiary farmers***

**Contribution from beneficiary farmers not recovered defeating the involvement of farmers in planning, designing and implementing of CAD Projects.**

- As provided in the guidelines issued (December 2008) by the GoI, MoWR on OFD works, a minimum of 10 *per cent* contribution of total cost by the beneficiary farmers, as a part of the State share, is mandatory for execution of OFD works and reclamation of waterlogged areas. This provision was included to ensure the involvement of the beneficiary farmers in the planning, designing and construction of field channels for improvement of the quality of work.

Audit observed that requisite farmers contribution, amounting to ₹ 21.38 crore<sup>32</sup> on the total expenditure incurred during 2008-11 on OFD works of ₹ 213.85 crore<sup>33</sup> carried out under jurisdiction of ADC, IGNP Bikaner and Commissioner, Bisalpur Project Ajmer, was not recovered by the Department.

In respect of Bisalpur Project, the State Government informed (September 2011) that necessary instructions had been issued (August 2010) for recovery of contribution by inserting a condition in Schedule 'G' of work and ₹ 5.96 lakh have been recovered upto March 2011 from contractor's bills.

In respect of IGNP, Bikaner, the State Government stated (October 2011) that recovery of 10 *per cent* contribution from the beneficiary farmers was to be recovered at the time of allotment of land by the Colonisation Department, but no evidence in respect of the recovery was provided to audit. In SNIP and ASBP, the same was to be recovered by the WRD after two years from the operationalisation of the first irrigation facility. The CE, WRD assured (August 2011) that the action for recovery of 10 *per cent* farmer's contribution would be initiated with the demands of *Aabiyana*<sup>34</sup> of Rabi crops.

31. EE, SNIP Division-I (₹ 0.01 crore), II (₹ 0.02 crore), III (₹ 0.01 crore), IV (₹ 0.01 crore), Bhadra and Nohar; EE, OFD Division-I (₹ 0.10 crore) and II (₹ 0.07 crore), Bikaner; EE, Bisalpur, CAD-I (₹ 0.10 crore), II (₹ 0.02 crore), III (₹ 0.09 crore) and IV (₹ 0.03 crore); EE, RMC Division-I (₹ 0.02 crore), II (₹ 0.09 crore), Kota; EE, LMC Division, Bundi (₹ 0.14 crore); EE, OFD Division-I (₹ 0.03 crore) and II (₹ 0.02 crore), Kota and EE, ASBP Division, I, Suratgarh (₹ 0.04 crore).

32. ADC, IGNP Bikaner: ₹ 17.86 crore; Commissioner, Bisalpur Project, Ajmer: ₹ 3.52 crore.

33. ADC, IGNP Bikaner: ₹ 178.60 crore; Commissioner, Bisalpur Project, Ajmer: ₹ 35.25 crore.

34. *Aabiyana*: Irrigation charges.

#### **4.1.10.3 Excess expenditure against GoI guidelines**

##### **ADC, IGNP, Bikaner**

**Excess expenditure on construction of water courses against GoI guidelines.**

(a) As envisaged in the guidelines issued (December 2008) by GoI for release of Central assistance under CAD&WM programme, Central assistance was to be provided upto 50 per cent of actual expenditure on OFD works of IGNP subject to a maximum of ₹ 11,000 per ha (the assumed cost of OFD work is ₹ 22,000 per ha). Any additional cost involved was to be borne by the State Government.

Scrutiny of information gathered from ADC, IGNP, Bikaner revealed that during 2009-11, OFD works were executed in 17,458 ha at a cost of ₹ 58.78 crore, and ₹ 29.18 crore was charged to CSS funds. However, as per guidelines, Central assistance amounting to ₹ 19.20 crore only at ₹ 11,000 per ha for 17,458 ha was admissible. Thus, Central assistance of ₹ 9.98 crore was excess charged.

The State Government stated (October 2011) that excess expenditure on OFD works was due to disposal of pending liabilities of 2008-09. The reply was not tenable as the expenditure charged to CSS during 2008-09 on OFD works in 13,459 ha was ₹ 15 crore which works out to ₹ 11,145 per ha i.e. there was no pending liability.

##### **Commissioner, Bisalpur Project, Ajmer**

(b) GoI, MoWR revised (November 2008) the rate for construction of water courses from ₹ 11,047 to ₹ 15,000 per ha for Bisalpur Project.

Scrutiny of records of EE, Bisalpur, CAD Division-I and II, Deoli and Division-III, Tonk revealed that 20<sup>35</sup> water courses covering an area of 2851.11 ha were constructed at a cost of ₹ 4.67 crore during March 2009 to March 2011. As per rates approved by GoI cost of 2851.11 ha worked out to ₹ 4.28 crore. Thus, an excess expenditure of ₹ 39.49 lakh<sup>35</sup> was incurred on construction of water courses.

The State Government stated (September 2011) that in the Review Meeting, it was decided (July 2009) that the average cost of the works is limited to ₹ 15,000 per ha, hence, the works are being executed within the limit of ₹ 15,000 per ha. The reply is not tenable as rate of each water course was not to exceed ₹ 15,000 per ha and Controlling Officers did not adhere to the prescribed rates.

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35. Division-I, Deoli: 8 (₹ 16.70 lakh); Division-II, Deoli: 5 (₹ 12.11 lakh); and Division-III, Tonk: 7 (₹ 10.68 lakh).

#### 4.1.10.4 Irregular sanction of OFD works at higher rates

##### ADC, IGNP, Bikaner

The GoI, MoWR approved (November 2008) the rate for construction of water courses under OFD works for SNIP and ASBP (ADC, IGNP, Bikaner) at ₹ 18,000 per ha.

Test check of the records of SE, SNIP Circle, Hanumangarh and SE, OFD Circle, Bikaner, revealed that during the year 2009-10, the SE, SNIP Circle, Hanumangarh and SE, OFD Circle, Bikaner sanctioned higher rates (ranging between ₹ 18,149 and ₹ 24,922 per ha) than that approved (₹ 18,000 per ha) by GoI for works of 43 *chaks* (SNIP: 18 and ASBP: 25 (*Appendix 4.5 (A) and (B)*)) involving irregular sanction of excess expenditure amounting to ₹ 3.03 crore.

The State Government while accepting the audit observation, stated (October 2011) that the average of sanctioned rate of all *chaks* under the division was within the prescribed limits. The State Government, however, failed to indicate reasons for sanctioning of OFD works at higher rates by controlling officers.

#### 4.1.11 Non-compliance of provisions of Public Works Financial and Accounts Rules (PWF&ARs)

##### 4.1.11.1 Non levy of compensation under clause 2 of agreement

Non-observance of PWF&ARs, extended undue benefits to contractors and led to loss to Government/wasteful expenditure.

Clause 2 of the Agreement provides that if the contractor does not commence the work within the period specified in the work order, he shall stand liable for forfeiture of the amount of earnest money and security deposit. Besides, in case the delay in execution of work is attributable to the contractor, compensation not exceeding 10 *per cent* of the total value of the work shall be levied. Further the works could also be executed from another contractor at his risk and cost under clause 3 (c) of the agreement.

- It was observed (May 2011) that EEs, SNIP Division-I and III, Bhadra issued (December 2009-March 2010) work order to five contractors for construction of water courses in five *chaks* of SNIP Division-I (one *chak*: 16 SDH) and III (four *chaks*: 5 SDM, 6 SDM, 3 TDM, 3 SPMR), Bhadra for ₹ 1.43 crore. However, after executing the agreements the contractors did not commence the works. There were no reasons on record for non-execution of works. No action was initiated by the department against the contractors under clause 2 of the agreement to levy compensation of ₹ 14.33 lakh<sup>36</sup> at the rate of 10 *per cent* of the total value of the work apart from forfeiture of earnest money as of June 2011.

The State Government stated (October 2011) that instructions have been issued for recovery of penalty under clauses 2 and 3(c) of the agreement.

36. SNIP Division-I Bhadra: *chak* 16 SDH (₹ 4.23 lakh) and SNIP Division-III, Bhadra: *chaks* 5 SDM (₹ 2.27 lakh), 6 SDM (₹ 2.24 lakh), 3 TDM (₹ 2.48 lakh), 3 SPMR (₹ 3.11 lakh).

- Similarly, Audit observed that the EE, Bisalpur, CAD Division-I, Deoli executed (October 2007 to February 2008) seven agreements with contractors for construction of water courses in nine *chaks* (808.62 ha). The contractors after executing agreement did not start the work. While four works were withdrawn (February 2009 to February 2011) under clause 2 of the agreement, three works were withdrawn under clauses 2 and 3 (c). There was no reason for not invoking clause 3 (c) and not levying penalty under both the clauses. Even the compensation of ₹ 8.56 lakh levied under clause 2 in all cases has not been recovered so far.

Thus, non observance of financial rules by EEs led to extending undue benefit of ₹ 22.89 lakh to contractors.

The State Government stated (September 2011) that the revised orders have been issued for rescinding the work under clause 3(c) and recovery of extra cost of work is being made from the contractors. The reply confirms that no recovery has been made for seven to 30 months providing undue benefits to the contractors.

#### **4.1.11.2 Non-holding of negotiations with other qualified contractors**

**Avoidable expenditure of ₹ 34.12 lakh due to non-holding of negotiation with other tenderers as per rules.**

PWF&ARs, Part II (Item No. 15 of Appendix XIII) provide that in case the lowest tenderer fails to start the work awarded to him within the specified period, the competent authority may negotiate with other qualified tenderers to get the work done on original sanctioned rates and conditions or even upto two *per cent* above or from any other experienced registered non-tenderer contractors after recording reasons.

- The EE, SNIP Division-II, Nohar awarded (December 2005) construction of water courses at *chak* 7 NHR<sup>37</sup> to the contractor at a cost of ₹ 22.14 lakh with date of start of work as 17 December 2005. After awarding the work, the contractor did not execute the agreement. After a delay of one and half years the work was withdrawn (May 2007) with forfeiture of earnest money. Tenders re-invited in December 2007 were cancelled (February 2008) by the ACE, CAD, IGNP, Hanumangarh on the ground of rates being higher. Tenders were invited again in October 2009 and approved (December 2009) for ₹ 41.52 lakh in favour of lowest tenderer. The work was completed at a cost of ₹ 40.50 lakh.

Audit observed that though notices were issued to the contractor by the Department, no action was taken against him to withdraw the work and negotiate with other qualified tenderer/any other registered/non-registered tenderer for awarding the work at the rates of original tenderer. The lapse and delayed action led to avoidable expenditure of ₹ 18.90 lakh being the difference of payment made and the original tenderers lowest rates (₹ 21.60 lakh).

The State Government accepted (October 2011) the facts.

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37. Name of Chak.

- The EE, ASBP, CAD Division-II, Bhadra approved (January 2007) the lowest rate of contractor 'A' at 2.90 *per cent* above Schedule 'G' aggregating to ₹ 22.09 lakh, and work order was issued. Due to non-execution of agreement by contractor, the EE issued orders (June 2007) for forfeiting the earnest money of ₹ 0.44 lakh and debarred the contractor for participation in further tenders.

Test check of record revealed that the EE, ASBP, Division-II, Bhadra did not initiate negotiation with other qualified tenderers/registered tenderers when the contractor failed to execute the agreement. The offer was made to other contractors only in July 2007 i.e. after expiry of validity period (March 2007)<sup>38</sup>, which was not accepted by the contractors. This led to awarding of work at higher rates of ₹ 38.28 lakh after retendering (January 2008) resulting in avoidable extra expenditure of ₹ 15.22 lakh<sup>39</sup>.

The State Government stated (October 2011) that the action as per Note 7 and 8 below item 15 of Schedule of Powers has been taken and invited other contractors to execute the work at two *per cent* higher of original tenderer's rate, but no tenderer agreed to execute the work. The reply was not tenable as the Department took the action in July 2007 after expiry of validity period.

- The EE, SNIP Division-IV, Nohar awarded (December 2005) construction of water course in *chak* 12 BDRM<sup>40</sup> to the contractor for ₹ 12.63 lakh with the conditions that Cement and water would be supplied by the Department. After executing agreement, the contractor did not take up the work due to non-supply of water by the division despite his repeated requests. SE, SNIP circle, Hanumangarh withdrew (March 2009) the work after a lapse of three years. The work was re-awarded (August 2009) for ₹ 23.16 lakh (inclusive of arrangement of water by the contractor) and an expenditure of ₹ 24.31 lakh was incurred upto November 2009. Final payment was yet to be made (June 2011).

Test check of the records revealed that the desilting of the distributary was the responsibility of Irrigation Department (now WRD) and CAD was to ensure this before awarding the work to contractor. However, EE could not provide water to the contractor as the distributary was silted and its desilting was not ensured by the EE before awarding the work to contractor with the condition of supply of water by the Department. This indicated lack of coordination between the two departments and resulted in avoidable expenditure of ₹ 11.68 lakh<sup>41</sup>.

The State Government stated (October 2011) that the second lowest tenderer did not agree to execute the work on original tendered rate as at that time BSR 2008 was effective since there was much difference between sanctioned rate

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38. Maximum period for sanction of tender is 70 days. Since in this case tender was received on 10.01.2007, the rates were valid upto 21 March 2007.

39. ₹ 37.55 lakh (-) ₹ 22.33 lakh – Rate of second lowest contractor.

40. Name of Chak

41. ₹ 24.31 lakh (-) ₹ 12.63 lakh.

and BSR rate. The reply did not mention reasons for not ensuring availability of water before awarding the work.

#### **4.1.11.3 Non-recovery of penalty towards risk and cost**

**Recovery towards risk and cost from contractor not effected.**

Scrutiny of records of OFD Division-I, Bikaner and SNIP Division-II, Nohar revealed that EE, OFD Division I, Bikaner awarded (April 2007) the work for construction of water courses at *chak* 3 MCM in IGNP for ₹ 33.97 lakh in favour of contractor 'A'. The contractor did not start the work within the stipulated period. The SE, Circle Nachana issued the final notice (July 2008) to the contractor after one year and work was withdrawn (October 2008) rescinding the agreement after imposing penalty under clause 2 of the agreement with the condition to get the work executed at the risk and cost of defaulter contractor under clause 3(c). The work was awarded (February 2009) to contractor 'B' for ₹ 58.42 lakh. The contractor 'B' on completion of work was paid ₹ 56.19 lakh (September 2010). The extra cost of ₹ 22.22 lakh has not been recovered from the defaulter contractor as of June 2011.

The State Government stated (October 2011) that earnest money (₹ 17,250) of the contractor was forfeited (October 2008) and other divisions have been instructed for recovering remaining amount from the dues of defaulter contractor. The fact remains that the recovery of ₹ 22.05 lakh (₹ 22.22 lakh (-) ₹ 0.17 lakh) has still not been done despite lapse of more than one year.

The EE, SNIP, Division-II, Nohar awarded (March 2006) the work for construction of water course at *chak* 1 NHR-A for ₹ 26.07 lakh in favour of contractor 'B', with stipulated date of completion as 15 December 2006. After executing work worth ₹ 15.85 lakh, the contractor left the work which was withdrawn (September 2009) by the EE after imposing penalty under clauses 2 and 3 (c) of the agreement. However, no action under clause 3 (c) been taken against defaulter contractor despite lapse of more than four years (June 2011). This indicated lack of monitoring by the controlling officers.

The State Government intimated (October 2011) that action is being taken.

#### **4.1.11.4 Revised technical sanction not obtained**

**Despite exceeding the actual expenditure revised technical sanctions not issued.**

Rule 368 of PWF&ARs provides that a revised estimate must be submitted when the sanctioned estimate is likely to be exceeded by more than 10 *per cent* either from the rates being found insufficient or any other cause, whatsoever.

Audit observed that in SNIP Division-III, Bhadra (One-Chak-7 SPMR) and SNIP Division-IV, Nohar (Two-Chaks-12 BDRM and 5 KSM) the expenditure of ₹ 118.49 lakh<sup>42</sup> incurred as of 31 March 2011 on three water courses exceeded the three sanctioned estimates (₹ 97.27 lakh)<sup>43</sup> individually by 26 *per cent*, 47 *per cent* and 11 *per cent*. However, sanction of competent authority for revised estimates was not obtained (June 2011).

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42. 7SPMR: ₹ 38.96 lakh, 26 *per cent* extra, 12 BDRM: ₹ 24.32 lakh, 47 *per cent* extra and 5KSM: ₹ 55.21 lakh, 11 *per cent* extra.

43. 7 SPMR: 20 November 2009: ₹ 30.74 lakh; 12 BDRM: 16 November 2005: ₹ 16.59 lakh; 5 KSM: 9 December 2009: ₹ 49.94 lakh.

The State Government while accepting the facts, stated (October 2011) that the revised technical sanction for Chak 7 SPMR had been issued and would be issued for Chak 12 BDRM and 5 KSM.

#### 4.1.11.5 Award of works at higher rates

Extra expenditure of ₹ 31.72 lakh due to award of work at higher rate.

The SE, Irrigation Circle, CAD, Kota accepted (October and December 2009) the rates at 21 per cent below schedule 'G' (₹ 45.78 lakh) aggregating to ₹ 36.17 lakh for the work of correction of system deficiency under CAD&WM Kaperen Canal at km 3.96 to km 9.75 in favour of contractor 'A' and at 4.61 per cent below schedule 'G' (₹ 193.51 lakh) aggregating to ₹ 1.84 crore for km 29.41 to km 43.89 of the same canal in favour of contractor 'B'. Accordingly, the EE issued (October and December 2009) work orders to both the contractors. The works were in progress and expenditure of ₹ 21.37 lakh and ₹ 65.44 lakh have been incurred as of October 2010 and March 2011 respectively.

Test check of the records revealed that both the works were of similar nature but the SE accepted higher rate of 16.39 per cent (21 per cent (-) 4.61 per cent) within three months for the work at km 29.41 to km 43.89 km which had resulted in extra expenditure of ₹ 31.72 lakh.

The State Government stated (September 2011) that the rates were approved as per site condition, available resources and skilled/unskilled labour with the contractor. The reply was not tenable as these works were of the similar nature, same nature of sites as mentioned in the technical estimates and were within a short period.

#### 4.1.12 Execution

##### 4.1.12.1 Unfruitful expenditure on incomplete water courses

##### ADC, IGNP, Bikaner

- Works of 42 water courses (11,482.58 ha) awarded (2004-10) by five Divisions<sup>44</sup> of IGNP, Bikaner (five) and SNIP Bhadra and Nohar (37) were scheduled to be completed between October 2004 and December 2010 but were lying incomplete (March 2011) after spending ₹ 7.54 crore.

Audit observed that in 34 cases (**Appendix 4.6(A)**) out of 8,952.89 ha CCA, only 5,548.69 ha CCA could be covered, 3,404.20 ha (38.02 per cent) remained uncovered due to non-provision of cement and water by the Department, dispute in alignment and of cultivators, court cases, non-obtaining of road/railway crossing permission from PWD/railways depriving the farmers of irrigation facilities.

- In eight cases (**Appendix 4.6(B)**) work (scheduled to be completed between September 2006 and December 2010) was held up due to non-connecting of water courses to distributary, non-obtaining of permission for road crossing/cutting, court cases, non-availability of water. On account of Department's failure to solve above problems and hindrances these water

44. OFD Division-I, CAD, IGNP, Bikaner (five), SNIP Division-I (11) and III (six), Division-II, Bhadra (12) and Division-IV, Nohar (eight).

courses were lying incomplete rendering an expenditure of ₹ 2.41 crore unfruitful and defeating the objectives of developing 2,529.69 ha CCA.

The State Government informed (October 2011) that action for rescinding 34 incomplete works was under consideration and in eight cases, concerned officers have been instructed to connect the water courses. The fact remains that the water courses remained incomplete/unconnected for 10 to 60 months.

**Commissioner, Bisalpur Project, Ajmer**

- Rule 351 of PWF&ARs lays down that no work should be commenced on land which has not been duly made over by responsible Civil Officer.

Scrutiny of records of EE, Bisalpur, CAD Division-I, Deoli, revealed (May 2011) that 15 works for construction of water courses (CCA 3,394.03 ha) in different *chaks* awarded between 2007-11 remained incomplete after incurring an expenditure of ₹ 2.83 crore (**Appendix 4.7**) as of March 2011 due to farmer's dispute (10 works), inhabitation of village (four works) coming under way and alignment of water courses falling on National Highway (one work). Awarding of works to contractors without ensuring clear title and taking physical possession of the land indicated defective planning and led to unfruitful expenditure of ₹ 2.83 crore on water courses lying incomplete.

The State Government stated (September 2011) that the water course at Chak 6-10 DBM has been completed and action is being taken for completion of remaining water courses.

**4.1.12.2 Wasteful expenditure on washed out work of incomplete water course**

The EE, Bisalpur, CAD Division-I, Deoli issued (February 2008) work order for construction of water courses in chaks 3, 4 and 5 WZM<sup>45</sup> in favour of contractor for ₹ 38.88 lakh with the stipulated date of completion of work as 5 December 2008. After executing the work worth ₹ 6.84 lakh, the contractor left (July 2008) the work incomplete. The SE withdrew the work imposing penalty under clause 2 (August 2010) and executing remaining work at risk and cost of the contractor under clause 3 (c).



**Ruined water course and earthwork in Chak 3 WZM**

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45. Name of Chak.

Audit observed (May 2011) that the Department took two years in taking action against defaulting contractor and withdrawing the work. Besides, neither the penalty was recovered from the contractor nor the work was got executed at the risk and cost of defaulter contractor as of June 2011. The joint physical inspection (2 May 2011) by Audit of the sites with departmental engineers revealed that the earth work executed in 800 metre lateral was washed out, and no Pre Cast Cement blocks of water course were available. Laxity on the part of the EE in withdrawal of work belatedly deprived the Department of re-awarding balance work for utilising the work done by earlier contractor.

The State Government stated (September 2011) that the work is to be completed on risk and cost of original contractor. After obtaining sanction for re-tendering of the work, recovery under clauses 2 and 3(c) will be made from the original contractor.

- The EE, Bisalpur, CAD Division-III, Tonk awarded (June 2009: four *chaks* and February 2010: two *chaks*) the construction of water courses (470.86 ha) at six *chaks* amounting to ₹ 70.25 lakh<sup>46</sup> to two contractors (contractor 'A': four *chaks* and contractor 'B': two *chaks*). The contractors left the work incomplete in November 2009 without assigning any reason (four cases) and due to land dispute (two cases). An amount of ₹ 18.56 lakh has been spent as of March 2011.

Audit scrutiny of the records revealed that:

In four cases<sup>47</sup> despite issue of notices the contractors did not restart the work, but the department took no action against the contractor under clauses 2 and 3(c) of the agreement as of May 2011. Compensation of ₹ 3.67 lakh at 10 *per cent* of the cost of unexecuted work was also not levied (May 2011).

In two cases<sup>48</sup>, work was awarded without ensuring free title of the land in contravention of provision of PWF&ARs.

As per annual progress report for the year ending March 2011 of the Division sent to SE, CAD, Bisalpur Project, Tonk, total CCA to be covered by these six water courses was 470.86 ha of which 285 ha area reported to have been covered. Average cost of construction of water courses in 470.86 ha works out to ₹ 14,920 per ha as per tendered amount (₹ 70.25 lakh). In view of the expenditure incurred amounting to ₹ 18.56 lakh, development of 285 ha at an average cost of ₹ 6,512 per ha as against ₹ 14,920 per ha appears to be incorrect and, therefore, possibility of false reporting regarding area covered can not be ruled out.

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46. 2DHD and 4PLM: ₹ 26.69 lakh; 6DHD and 3PLM: ₹ 20.89 lakh and 41TD and 1DPM: ₹ 22.67 lakh.

47. 2DHD, 4PLM, 6DHD and 3PLM Chak.

48. 41TD and 1DPM Chak.

The State Government stated (September 2011) that ₹ 1.34 lakh have been recovered from SD of contractor, balance recovery will be made from final bills of the contractor and the action to complete work on the risk and cost of original contractor under clause 3(c) of agreement is being initiated. In respect of incorrect and false reporting, the State Government stated (September 2011) that the payment of ₹ 18.56 lakh was made towards running bills for the constructed works and the balance amount would be paid through final bill. Reasons were not furnished for showing incomplete water courses completed in the progress report and for non-finalisation of final bill even after a lapse of one and half year (September 2011).

- Similarly, the EE, Bisalpur, CAD Division-IV, Tonk issued (October 2009) work order at the negotiated rate at 28.90 *per cent* above Schedule 'G' for construction of water course at Chak 13-14 BD in favour of the contractor 'A' with stipulated date of completion as 17 July 2010. Audit scrutiny of the records revealed that the contractor left the work incomplete (April 2010) because of objections raised by PWD (chak 14) and dispute of alignment with cultivators (*chak* 13) after executing works in 1,045 metre (*chak* 13) and 1,270 metre (*chak* 14). An expenditure of ₹ 9.93 lakh incurred on water course proved wasteful. The department did not initiate action to solve these problems.

The State Government stated (September 2011) that the constructed water courses (2,315 metre) will provide irrigation facility in 79.73 ha area and the work at both *chaks* 13 BD and 14 BD will be completed after judgement of Hon'ble Court and change of alignment.

#### **4.1.12.3 Wasteful expenditure**

The EE, Bisalpur, CAD Division-II, Deoli awarded (July 2009) construction of water course at *chak* M<sub>2</sub>S<sub>2</sub>L<sub>5</sub> to contractor 'A' and EE, Bisalpur, CAD Division-IV, Tonk awarded (October 2009) construction of water course at *chak* 7 and 9BD to contractor 'B'. The contractor 'A' completed the work of M<sub>2</sub>S<sub>2</sub>L<sub>5</sub> in July 2010 and was paid ₹ 12.51 lakh (February 2011) and contractor 'B' completed the work of *chak* 9 BD<sup>49</sup> in March 2010 and was paid ₹ 12.32 lakh (March 2010). ₹ 24.83 lakh<sup>50</sup> have been incurred on these works as of March 2011.

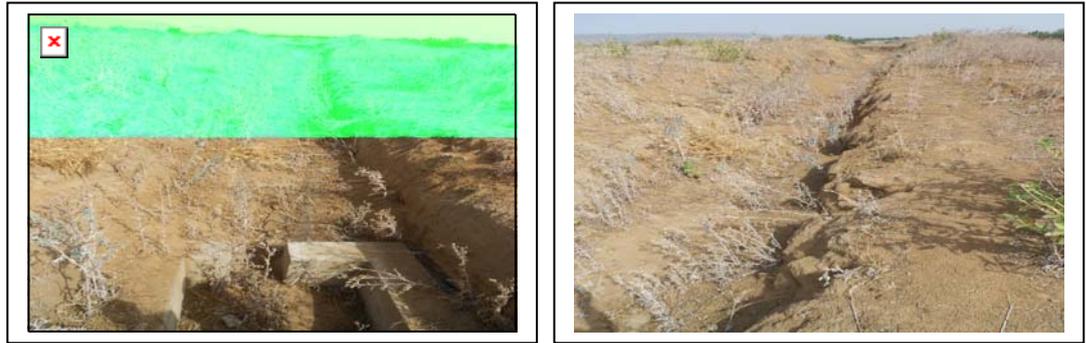
Joint inspection (June 2011) by Audit of water courses in these *chaks* with the engineers of the divisions revealed that:

- Water course of *chak* M<sub>2</sub>S<sub>2</sub>L<sub>5</sub> was completely filled with silt and local sand due to its non-use and was not visible. As the water course was handed over to the division, the contractor was not responsible for its repair/desilting. The Chak had been damaged as indicated in following photograph.

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49. Work of 7 BD was not started due to dispute with cultivators.

50. Chak M<sub>2</sub>S<sub>2</sub>L<sub>5</sub> : ₹ 12.51 lakh and *chak* 9 BD: ₹ 12.32 lakh.



**Water course filled with silt and sand in Chak M<sub>2</sub>S<sub>2</sub>L<sub>5</sub>**

The State Government informed (September 2011) that after availability of water in canals for irrigation, the silt will be cleared by the cultivators. The reply confirms that the water course was completed without ensuring availability of water (July 2010) and due to passage of time, the deterioration of water course can not be ruled out.

- In water course of 9BD, lateral in 200 metre length and main water course in 500 metre length was badly damaged by the villagers by dumping the waste like cow dung, wood etc. and using the space for tying their animals. Remaining portion of the water course can also not be used due to damage/misuse.



**Villagers tied their animals on constructed water course (9 BD)**

The State Government informed (September 2011) that the water course was damaged by the villagers by dumping the waste, wood etc. and tied their animals and damage of water course would be got repaired from the contractor. The reply confirms that the work of water course (Chak 9 BD) was completed in March 2010 and even after a lapse of one and half years, the department did not take any action for its repair.

Failure of the Department to form WUAs as commented in paragraph 4.1.12.4 before execution of work for active participation in planning, execution and

maintenance deprived the constructed water courses from their oversight resulting in wasteful expenditure of ₹ 24.83 lakh.

#### **4.1.12.4 Non-formation of Water Users Associations**

##### **Commissioner Bisalpur Project, Ajmer**

**Water Users Associations were not formed under Bisalpur Project defeating the objective of public participation.**

The guidelines of the CSS, Bisalpur Project proposals and Administrative sanction envisaged formation of WUAs in the project area for command area development before taking up the project implementation as their involvement was essential in the planning and execution of OFD works. The works were to be carried out by the department through or in consultation with the WUAs. Audit observed that WUAs were constituted in project under ADCs, IGNP Bikaner and Chambal Project Kota, whereas WUAs were not formed under Bisalpur Project.

The State Government informed (September 2011) that WRD, Dam Circle, Bisalpur Project has been requested to form the WUAs and for constitution of *Chak Samiti*, necessary instructions have been issued to the concerned EEs.

Thus, non-formation of WUAs defeated one of the main objectives of the project of PIM.

#### **4.1.12.5 Public participation in ensuring quality after execution**

**Public participation in implementation of Projects was not ensured due to non formation of *Chak Samitis***

- As per guidelines (Para 1) of construction of water course issued (June 2008) by the State Government a '*Chak Samiti*' was to be constituted and was to be informed about the quality of materials and ratio of cement, bajari and sand to be used in water course. Chak Plan, L-Section etc. should also be shown to the members of *Samiti* and suggestion, if any, should be incorporated, if technically feasible and in order.

Audit observed that while *chak samitis* were constituted by EEs, IGNP, SNIP, ASBP, and Chambal Project, Kota these were not constituted by EE, Bisalpur, CAD Division-II, III and IV. Consequently, the cultivators could not be involved in checking of the quality of material and ratio of cement, bajari and sand and examination of chak plan, L-section etc. denying their participation in the project.

The State Government stated (September 2011) that instructions have been issued to EEs for constitution of *Chak Samitis*. Fact remains that no *Chak Samiti* was constituted before commencement of the work as envisaged under guidelines of CAD denying involvement of cultivators in participation of project.

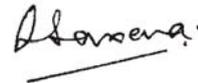
#### **4.1.13 Conclusion**

The Command Area Development and Water Management Department was set up to maximize agriculture production and productivity by ensuring creation of Culturable Command Area of 26.22 lakh ha for six projects. Of this, only 15 lakh ha CCA has been created as of 31 March 2011. Shortfall was mainly under Bisalpur Project (61 per cent) and ABSP (49 per cent). IGNP was foreclosed in August 2010 without completion of water courses in

4.09 lakh ha. Deficient planning in execution was noticed as Annual plans were not synchronised with the perspective plans. Targets were reduced and even the reduced targets were not achieved. Delay in sending MoU to GoI for IGNP, Chambal and Bisalpur Projects deprived the State Government of Central assistance of ₹ 72.51 crore during 2010-11. Weak manpower management also resulted in less achievement. The Department could not utilise Central/State funds amounting to ₹ 19.65 crore. Non-formation of water users association resulted in non-participation of farmers in implementation of the schemes and constructed water courses were deprived of oversight. Farmers contribution was not recovered under all the schemes except Chambal Project, Kota. Non-adherence to rules/regulations/instructions led to extending of undue benefits to contractors due to non-recovery of labour cess, compensation/penalty for delay. Supervision/inspection system was deficient. Evaluation of the projects was not got done by any independent agency to assess their performance. Internal control mechanism was poor.

**Recommendations**

- Adequate survey of the area where the project activities are to be carried out, should be done before taking up the projects to ensure feasibility of construction of Water Courses.
- Government should fix realistic targets keeping in view completion dates of the projects so that projects are completed in the stipulated time.
- Government should ensure deployment of adequate manpower and capacity building of the farmer's representatives.
- Government should ensure regular monitoring and effective oversight for achievement of the targets and efficient financial management.



**JAIPUR,  
The**

**(SUMAN SAXENA)  
Principal Accountant General (Civil Audit), Rajasthan**

**Countersigned**



**NEW DELHI,  
The**

**(VINOD RAI)  
Comptroller and Auditor General of India**