

**Report of the
Comptroller and Auditor General of India
on
General and Social Sector
for the year ended March 2014**

**Government of Gujarat
Report No. 6 of 2014**

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PREFACE

1. This Report for the year ended March 2014 has been prepared for submission to the Governor of the State of Gujarat under Article 151 of the Constitution of India.
2. The Report contains significant results of the Performance Audit and Compliance Audit of the Government of Gujarat under the General and Social Services.
3. The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2013-14 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2013-14 have also been included, wherever necessary.
4. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

CHAPTER-I

INTRODUCTION

CHAPTER-I

INTRODUCTION

1.1 About this Report

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from Performance Audit of selected programmes and activities and Compliance Audit of various Departments of State Government.

Compliance Audit refers to examination of the transactions relating to expenditure of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by competent authorities are being complied with. On the other hand, Performance Audit, besides conducting a Compliance Audit, also examines whether the objectives of the programme/activity/department are achieved economically and efficiently.

The primary purpose of the Report is to bring to the notice of the State Legislature, important results of Audit. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of Audit are expected to enable the Executive to take corrective actions so as also to frame policies and directives that will lead to improved financial management of the organisations, thus, contributing to better governance.

This chapter, in addition to explaining the planning and extent of Audit, provides a synopsis of the significant deficiencies in performance of selected programme, significant audit observations made during the Compliance Audit and follow-up on previous Audit Reports. Chapter-II of this report contains findings arising out of Performance Audit of selected programme/ activity/departments. Chapter-III contains observations on the Compliance Audit in Government Departments.

1.2 Audited entity profile

The Accountant General (General and Social Sector Audit), Gujarat conducts Audit of the expenditure under the General and Social Services incurred by 13 Departments in the State at the Secretariat level and 119 autonomous bodies. In addition, two Departments (Panchayats, Rural Housing and Rural Development & Urban Development and Urban Housing) and 27 autonomous bodies under these Departments are audited by the Accountant General (General and Social Sector Audit), Gujarat for which separate Report on Local Bodies is presented in the State Legislature. The Departments are headed by Additional Chief Secretaries/Principal Secretaries/Secretaries, who are assisted by Directors/Commissioners/Chief Engineers and subordinate officers under them.

The summary of fiscal transactions during the years 2012-13 and 2013-14 is given in **Table 1** as follows –

Table 1: Summary of fiscal transactions

(₹ in crore)

Receipts			Disbursements				
	2012-13	2013-14		2012-13	2013-14		
					Non- Plan	Plan	Total
1	2	3	4	5	6	7	8
Section-A: Revenue							
Revenue receipts	75,228.53	79,975.74	Revenue expenditure	69,658.49	51,365.15	23,893.39	75,258.54
Tax revenue	53,896.69	56,372.37	General services	24,128.27	25,707.44	1,112.93	26,820.37
Non-tax revenue	6,016.99	7,018.31	Social services	29,528.97	17,372.10	15,009.68	32,381.78
Share of Union taxes/duties	8,869.05	9,701.93	Economic services	15,838.97	7,959.94	7,770.78	15,730.72
Grants from Government of India	6,445.80	6,883.13	Grants-in-aid and Contributions	162.28	325.67	0.00	325.67
Section-B: Capital							
Misc. Capital receipts	0.00	0.00	Capital Outlay	21,226.52	166.67	22,510.70	22,677.37
Recoveries of Loans and Advances	46.90	140.69	Loans and Advances disbursed	882.25	52.05	551.17	603.22
Public Debt receipts	19,497.19	19,343.04	Repayment of Public Debt*	6,536.52	-	-	6,203.91
Contingency Fund	80.50	0.00	Contingency Fund	0.00	-	-	0.11
Public Account receipts	50,046.35	52,019.52	Public Account disbursements	46,537.61	-	-	50,039.25
Opening Cash Balance	18,631.81	18,689.89	Closing Cash Balance	18,689.89	-	-	15,386.48
Total	1,63,531.28	1,70,168.88	Total	1,63,531.28			1,70,168.88
(Source: Finance Accounts for the respective years)							
* Excluding net transactions under ways and means advances and overdrafts.							

1.3 Authority for Audit

The authority for Audit by the C&AG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. C&AG conducts Audit of expenditure of the Departments of Government of Gujarat under Section 13¹ and audit of accounts of stores and stock under Section 17 of the C&AG's (DPC) Act. C&AG is the sole auditor in respect of autonomous bodies which are audited under Sections 19 (2)², 19 (3)³ and 20 (1)⁴ of the C&AG's (DPC) Act. In addition, C&AG also conducts Audit of other autonomous bodies, under Section 14⁵ of C&AG's (DPC) Act, which are substantially funded by the Government and under Section 15 of the said Act, where any grant or loan

1 Audit of (i) all transactions from the Consolidated Fund of the State, (ii) all transactions relating to the Contingency Fund and Public Accounts and (iii) all trading, manufacturing, profit and loss accounts, balance sheets and other subsidiary accounts.

2 Audit of the accounts of Corporations (not being Companies) established by or under law made by the Parliament in accordance with the provisions of the respective legislations.

3 Audit of accounts of Corporations established by law made by the State Legislature, on the request of the Governor.

4 Where the audit of the accounts of any body or authority has not been entrusted to the CAG by or under any law made by Parliament, he shall, if requested so to do by the Governor of a State, undertake the audit of the accounts of such body or authority on such terms and conditions as may be agreed upon between him and the Government.

5 (i) Audit of all receipts and expenditure of a body/authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated fund of the State in a financial year is not less than ₹ one crore.

is given for any specific purpose from the Consolidated Fund of India or the State. Principles and methodologies for various Audits are derived from the Regulations on Audit and Accounts, 2007 and the Auditing Standards issued by the C&AG.

1.4 Organisational structure of the Office of the Accountant General (G&SSA) Gujarat

Under the directions of the C&AG, the Office of the Accountant General (General and Social Sector Audit) Gujarat conducts audit of Government Departments/ Offices/Autonomous Bodies/Institutions under the General and Social Sector which are spread all over the State. The Accountant General (General and Social Sector Audit) is assisted by four Group Officers (Senior/Deputy Accountants General, heading different distinct groups of Social or General Sector Audit). The groups are manned by Senior Audit Officers and Assistant Audit Officers who conduct the Audit in the field.

1.5 Planning and conduct of Audit

Audit process starts with the assessment of risks faced by various Departments of Government based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls and concerns of stakeholders. Previous audit findings are also considered in this exercise. Based on this risk assessment, the frequency and extent of Audit are decided.

After completion of Audit of each unit, Inspection Reports containing audit findings are issued to the heads of the Departments. The Departments are requested to furnish replies to the Audit findings within one month of receipt of the Inspection Reports. Whenever replies are received, Audit findings are either settled or further action for compliance is advised. The important Audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports, which are submitted to the Governor of the State under Article 151 of the Constitution of India.

During 2013-14, in the General and Social Sector Audit Wing, 6,433 man-days were utilised to carry out Compliance Audit of total 245 units and Performance Audit. The Audit plan covered those units/entities which were vulnerable to significant risk as per our assessment.

1.6 Significant Audit observations

In the last few years, Audit has reported on several significant deficiencies in implementation of various programmes/activities through Performance Audits, as well as on the quality of internal controls in selected Departments which impact the success of programmes and functioning of the Departments. Similarly, the deficiencies noticed during Compliance Audit of the Government Departments/organisations were also reported upon.

Performance Audit on Programme Activities Department

The present report contains one Performance Audit and eleven Compliance Audit paragraphs. The highlights are given in the following paragraphs.

Protection and Welfare of Girl Child

The Constitution of India through the Fundamental Rights and Directive Principles protects the rights of children and directs the State to ensure that the children are protected from abuse, and are provided early childhood care and education. The Performance Audit on “Protection and Welfare of Girl Child” was conducted for the period 2009-14 during April and September 2014 which revealed some positive features like bicycles being provided to 3.10 lakh girl children studying in secondary education belonging to Scheduled Caste (SC)/Scheduled Tribes (ST)/Developing Caste. Also, sufficient infrastructural facilities were made available in majority of the test-checked Children’s Homes. However, some of the areas of concern relating to the protection and welfare of the girl child are highlighted below -

- Gujarat State Child Protection Society (GSCPS) had not formulated the State Child Protection Policy and State Plan of Action, as a result of which the State Government failed in setting goals and principles, and articulating responsibility and accountability of the concerned Departments for child protection and welfare services.
- As per census 2011, the trend of overall sex ratio of the State had declined (from 920 to 919) though all-India ratio had improved (from 933 to 943) as compared to Census 2001. Audit also observed that sex ratio at birth in 15 out of 26 districts in the State declined in 2013 as compared to 2012 as per data of Civil Registration System.
- As against 70.95 lakh pregnancies registered (2009-14) in the e-Mamta portal in the State, deliveries registered were only 57.66 lakh, leaving a difference of 13.29 lakh and the district authorities had not properly investigated the reasons for difference.
- Out of 181 offence cases registered under Pre-Conception and Pre-Natal Diagnostic Techniques (PC&PNDT) Act, only 49 cases were finalised and only six delinquents could be convicted. Audit observed that though the Hon’ble Supreme Court had directed (March 2013) to finalise the cases within six months, the pending cases had not been finalised; the pendency period of these cases ranged from one to 12 years.
- Only 14 successful sting operations had been carried out in the State by district Appropriate Authorities since implementation of the PC&PNDT Act (1994), which indicated lack of monitoring on the part of district Appropriate Authorities.
- Out of 659 complaints of child marriages received during 2009-14, court cases were filed in only 15 cases and not a single person was convicted in the State during the review period.
- Specialised Adoption Agencies (SAAs) had not been established in 12 districts resulting in deprivation of protection and care to orphaned, abandoned or surrendered children in these districts.

- Not a single Specialised Adoption Agency (SAA) was nominated as Cradle Baby Reception Centre in the State to rescue abandoned baby girls. There were 216 abandoned baby girls found dead during 2009-14. Had the SAA nominated as Cradle Baby Reception Centre, some of these deaths could have been avoided.
- The percentage of in-country and inter-country adoption of the girl child was 55 and 54 respectively during 2009-14. Adoption procedure in respect of 43 girls was delayed for a period up to 1,175 days due to delay in issue of 'legally free for adoption' certificate by the Child Welfare Committees.
- Children's Homes in the State were found under-utilised as the overall percentage of utilisation of sanctioned capacity decreased to 43 (2012-13) from 56 *per cent* (2009-10). Non-rationalisation of Children's Homes led to deprivation of benefits to needy children and increased overhead expenditure in running these Children's Homes.
- Audit observed that girls with special needs were accommodated with other girls in two Children's Homes. Children of various age groups were found accommodated in a single home instead of accommodating in separate homes as per Juvenile Justice Rules.
- The Sponsorship programme under Integrated Child Protection Scheme and Palak Mata-Pita Yojana was not implemented in 17 and nine districts respectively, depriving the benefits of the schemes to the girl children of these districts.
- After-care facility was not provided to girl children who left Children's Homes after attaining age of 18 years which could lead to difficulty for the child to adapt to the challenges in the society.
- Audit observed that cases of kidnapping and abduction and cases of rape in the State had increased during 2009-14.
- Monitoring of schemes for protection and care of children at the State and district level was found deficient.

(Paragraph 2.1)

1.6.2 Compliance Audit of Transactions

Implementation of educational scheme in selected tribal district

Government of India (GoI) enacted the Right of Children to Free and Compulsory Education Act, 2009 (RTE Act) in April 2010 which provided that every child in the age group of 6-14 years should have a right to free and compulsory education in a neighbourhood school till completion of elementary education by March 2013.

Various educational schemes are being implemented by the Central and State Government to upgrade the educational levels and skills with special focus on children belonging to Scheduled Tribes (ST). The key objective of RTE Act was universalisation of elementary education which encompasses three major aspects *i.e.* access, enrolment and retention of children in the age group of 6-14 years. The principal objectives of these schemes were also to increase enrolment and retain the students (including ST students) in educational institutions for reducing the dropout rates. Audit was conducted with the

objective of deriving an assurance about the efficacy of implementation of educational schemes in five selected tribal dominated districts. On scrutiny of records for the period 2011-14, the following deficiencies were noticed –

Audit observed that the annual plan under Sarva Siksha Abhiyan (SSA) and Annual Work Plan & Budget under Mid-Day-Meal (MDM) and Rashtriya Madhyamik Siksha Abhiyan (RMSA) schemes were prepared without assessment of actual requirement at grassroot level. Though the funds from the Central and State level were released with bifurcation of general and Tribal Sub Plan (TSP) grants, no separate accounts of expenditure incurred under general and TSP grants (except for MDM scheme) were maintained at State and district level. Funds of ₹ 89.55 crore allotted to implementing agency as advance under RMSA were shown as expenditure and incorrect expenditure figures were reported to Government of India (GoI).

In test-checked districts, Pupil-Teacher Ratio of 40:1 and 35:1 in Primary Schools (PSs) and Upper Primary Schools (UPSs) respectively were not maintained in 156 PSs and 2,535 UPSs. School buildings were not having basic facilities such as separate toilet for girls, playground, separate Library Room, etc. The computers provided to 1,368 schools in the test-checked districts were lying idle due to non-appointment of computer teachers/co-ordinators. In Panchmahal district, Audit noticed that transportation facility though it was envisaged in SSA framework 2011, was not provided to 13 eligible young students who came to school every day in a boat by rowing themselves through Mahi river.

It was found that the prescribed quantum of inspection of MDM centres was not carried out by some authorities in test-checked districts. MDM authorities had not visited 33 schools at all, out of the 40 schools jointly visited by Audit. Micronutrient supplementation and de-worming were not being done in any of the schools in the test-checked districts.

Though funds for construction of RMSA school buildings had been released by GoI to State Project Director, construction work of only 27 schools had started out of 51 schools in test-checked districts. Audit observed during joint inspection of an RMSA school that students were accommodated on the floor in the verandah. Due to non-construction of 40 teachers' quarters approved in July 2011 (29 for test-checked districts), the proposal for construction of other 142 quarters was rejected by the Programme Approval Board with consequential loss of additional central assistance of ₹ 6.79 crore. Meetings of district level monitoring committees were grossly inadequate in the tribal districts to provide a feedback loop for improvements in implementation of various schemes. These are important areas needing urgent attention of the State Government.

(Paragraph 3.1)

Function in food and

A well organised National Blood Transfusion Service is responsible for ensuring the provision of an adequate supply of safe blood for all patients requiring transfusion. World Health Organisation (WHO) says all patients requiring transfusion should have reliable access to safe blood products,

including whole blood, blood components and plasma-derived medicinal products, appropriate to their clinical needs, provided in time and safely administered. Blood Bank (BB) is a place, organisation, unit or institution for carrying out all or any of the operations for collection, aphaeresis, storage, processing and distribution of blood drawn from donors and/or preparation, storage and distribution of blood components. The Government of India (GoI) formulated (April 2002) National Blood Policy (NBP) for elimination of transfusion transmitted infection and for provision of safe and adequate blood transfusion services to the people through voluntary and non-remunerated blood donors. The NBP was also intended to bring about a “comprehensive, efficient and a total quality management approach” to the functioning of BBs throughout the country to ensure easy access to adequate and safe blood. Human blood, as a substance is intended to be used in the diagnosis, treatment mitigation or prevention of any disease or disorder in human beings and thus is covered under the definition of ‘drugs’ under Section 3(b) of the Drugs and Cosmetics Act, 1940 (D&C Act). To review the functioning of BBs in the State, Audit examined the records of 32 BBs (out of total 136 operating in the State) in seven districts covering the period 2011-14.

Audit observed that the achievement against the target set for collection of blood units by the Blood Banks (BBs) in the State was appreciable. However, following deficiencies noticed during the course of Audit needs urgent attention of the State Government for remedial action -

Government BBs were not available in eight out of 26 districts (31 *per cent*), 194 out of 224 talukas (87 *per cent*) and below taluka level in the State. In Narmada district, there was no BB, either in Government sector or in the Charitable/Private sector. Blood Storage Centres were not set-up in 83 out of 126 Community Health Centres identified by the State Government; this might result in non-availability of timely access to safe blood and blood products as envisaged in the National Blood Policy. As of March 2014, 11 Government BBs, 34 Charitable BBs and nine Private BBs were functioning without renewal of License. The BBs in the State were not covered under network facilities till March 2014 and 0.73 lakh units of blood were discarded by all BBs in the State due to non-utilisation of the same within the specified period of 35 days. Quality of blood was not ensured as calibration of equipment was not done at regular intervals. Some BBs recovered service charges from Thalassaemia and Haemophilia patients though it was required to be supplied free of cost and some BBs recovered service charges at a rate higher than that fixed by the National Aids Control Organisation for other patients for blood products. Functioning of BBs in the State was not satisfactory as adequate staff and equipment were not available. Instances of deficient functioning of BBs were noticed due to lack of inspection and monitoring by the State Government. Monitoring of Blood Donation Camps was inadequate.

(Paragraph 3.2)

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Lapses during investigation and non-release of confiscated vehicles though ordered by the Hon'ble High Court of Gujarat resulted in avoidable penalty of ₹ 25.00 lakh

to compensate the loss suffered by the exporter for non-release of goods.

(Paragraph 3.3)

Unfruitful expenditure and loss on purchase of DG set

Commencement of work without obtaining administrative approval from the Government for development of Gujarat National Law University campus and purchase of DG set before completion of civil works resulted in unfruitful expenditure of ₹ 1.30 crore and consequential loss of ₹ 0.61 crore.

(Paragraph 3.4)

Financial management in Gujarat Water Supply and Sewerage Board

The Gujarat Water Supply and Sewerage Board (GWSSB), established in April 1981 under the GWSSB Act, 1978 (Act), is responsible for providing water supply and sewerage services in the State. GWSSB operates various bulk/regional/group/individual water supply schemes and water drawn from sources are treated and supplied to end users. The Central and State Government provide substantial financial assistance to GWSSB for taking up activities related to water supply. To ascertain whether the overall financial management in GWSSB was economic and efficient, Audit test-checked the records of GWSSB during July to September 2014, covering the period 2009-14 and following deficiencies were noticed –

Audit observed a decreasing trend in percentage of expenditure against the total available Plan funds which resulted in increase in closing balance from ₹ 2,553.28 crore (2009-10) to ₹ 3,256.38 crore (2013-14). Eleven water supply projects taken up by GWSSB between March 2003 and June 2010 were found incomplete due to delay in completion of statutory formalities. All 91 underground drainage projects and 18 out of 21 water supply projects of Urban Development Department entrusted by the State Government to GWSSB during 2009-14 were still under execution. As against the increase in revenue expenditure, the revenue income did not keep pace and in absence of sufficient Non-Plan grants to meet the revenue expenditure, GWSSB had diverted ₹ 1,198.70 crore from Plan funds meant for capital projects during 2009-14 to Non-Plan for meeting the same. There was an operational loss of ₹ 1,301.75 crore during 2009-14. Outstanding dues of cost of raw water increased to ₹ 622.67 crore (2013-14) from ₹ 485.18 crore (2009-10). The income from supply of water indicated a decreasing trend which led to arrears in collection of revenue to the tune of ₹ 538.39 crore as of March 2014. Recovery of income from supply of water needs to be increased so as to meet the outstanding cost of raw water. Water Audit needs to be taken up to find the extent of Non-Revenue Water which is the revenue loss that takes place on account of loss of water due to leakage, thefts, etc.

(Paragraph 3.5)

□□□□ *Non-recovery of cost of unaid pipe and liquidated damages*

Failure to seize the unused material brought to site and failure to renew the bank guarantee before termination of contract resulted in non-recovery of material cost of ₹ 0.90 crore and liquidated damages of ₹ 1.50 crore, besides infructuous expenditure of ₹ 10.24 crore.

(Paragraph 3.6)

□□□□ *Infructuous expenditure of ₹ 5.63 crore on a water supply scheme and non-achievement of objective*

Injudicious decision to start construction of Elevated Storage Reservoir without acquiring the land resulted in infructuous expenditure of ₹ 5.63 crore, besides depriving the targeted beneficiaries from quality potable water.

(Paragraph 3.7)

□□□□ *Infructuous expenditure of ₹ 5.10 crore on water supply scheme due to non-finalisation of water source*

Imprudent decision to award the work of Dabhoi Water Supply Scheme without ascertaining the source of water and abandonment by the contractor due to failure to pinpoint off-take of canal by GWSSB resulted in infructuous expenditure of ₹ 5.10 crore.

(Paragraph 3.8)

□□□□ *Unfruitful expenditure due to non-completion of a water supply project*

Failure to complete the work by engaging a new agency after abandonment of work resulted in unfruitful expenditure of ₹ 1.90 crore and non-commencement of water supply to 16 villages.

(Paragraph 3.9)

□□□□ *Undue financial favour to the contractor*

Failure of the Executive Engineer, Public Health Works Division, Dahod to recover dues from the Running Account Bills of the contractor resulted in non-recovery of ₹ 1.44 crore.

(Paragraph 3.10)

□□□□ *Idle investment of ₹ 2.69 crore*

Imprudent decision of awarding contract before approval of final design of Multi-Purpose Cultural Complex resulted in idle investment of ₹ 2.69 crore.

(Paragraph 3.11)

1.7 Lack of responsiveness of Government to Audit

Inspection Report outstanding

The Hand Book of Instructions for prompt Settlement of Audit Objections/ Inspection Report issued by the Finance Department in 1992 provides for prompt response by the Executive to the Inspection Reports (IRs) issued by the Accountant General to ensure rectificatory action in compliance with the prescribed rules and procedures and accountability for the deficiencies, omissions, etc., noticed during the inspections. The Heads of Offices and next higher authorities are required to comply with the observations contained in the IRs, rectify the defects and omissions promptly and report their compliance to the Accountant General within four weeks of receipt of the IRs. Periodical reminders are issued to the Head of the Departments requesting them to furnish the replies expeditiously on the outstanding paragraphs in the IRs.

As of 30 September 2014, 3,155 IRs (10,201 paragraphs) were outstanding against 13 Departments under the General and Social sector. Year-wise details of IRs and paragraphs outstanding are given in **Appendix-I**.

Response of Department to the Audit paragraph

One draft Performance Audit report and eleven draft Compliance Audit paragraphs were forwarded to the Additional Chief Secretaries/Principal Secretaries/Secretaries of the concerned administrative Departments between June 2014 and October 2014 with a request to send their responses within six weeks. The Departments replied to one draft performance audit and two out of eleven draft Compliance Audit paragraphs featured in this Report. Entry and exit conferences were also held with the concerned Departments on the audit findings included in the draft report of the Performance Audit. The replies of the Departments and the views expressed by them have duly been considered while finalising this report.

Follow up on Audit report

Rule 7 of Public Accounts Committee (Rules of Procedure) 1990 provides for furnishing Detailed Explanation (DE) to the observations which featured in Audit Reports by all the Departments of Government, within 90 days of their being laid on the Table of the Legislative Assembly.

The administrative Departments did not comply with these instructions and 18 Departments⁶ as detailed in **Appendix-II** had not submitted DEs for 46 paragraphs for the period 2003-04 to 2012-13 as of 31 October 2014.

Paragraphs to be discussed in the Public Account Committee

Details of paragraphs pending discussion by the Public Accounts Committee as of 31 October 2014 are detailed in **Appendix-III**.

⁶ This includes audit of departments transferred to Accountant General (E&RSA), Gujarat, Ahmedabad after restructuring with effect from 1 April 2012

CHAPTER-II

PERFORMANCE AUDIT

CHAPTER-II

This chapter contains findings of a Performance Audit on Protection and Welfare of Girl Child.

PERFORMANCE AUDIT

HEALTH AND FAMILY WELFARE DEPARTMENT, SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT AND WOMEN AND CHILD DEVELOPMENT DEPARTMENT

2.1 Protection and Welfare of Girl Child

Executive Summary

The Constitution of India through the fundamental rights and directives principles protect the right of children and direct the state to ensure that the children are protected from abuse and are provided early childhood care and education. The Performance Audit on Protection and Welfare of Girl Child was conducted for the period 2011-12 during prior and recent periods which revealed the positive feature in the scheme provided to all girl children studying in secondary education enrolling to Scheduled Caste, Scheduled Tribe, Economically Weaker Section and sufficient infrastructural facilities were made available in majority of the tehsil-level Children's homes. However, the area of concern relating to the protection and welfare of the girl child are highlighted below -

- Gujarat State Child Protection Society (GSCPS) had not formulated the State Child Protection Policy and State Plan of Action as a result of which the State Government failed in getting PoA and principle and articulation reponed and accountability of the concerned department for child protection and welfare services.
- The percentage of the trend of the ratio of the state had declined for 2011-12 though a 2011-12 India ratio had improved for 2011-12 as compared to Central Government audit also observed that the ratio at birth in 2011-12 district in the state declined in 2011-12 as compared to 2011-12 as per data of CII registration rate.
- The main issue with pre-natal care related to the e-ata portal in the state. The deficiencies related were on the main area in a difference of 2011-12 and the district authorities had not properly implemented the reason for difference.
- Out of 2011-12 cases care related under Pre-Conception and Pre-natal Diagnostic Techniques (PC&PNDT) Act, only 49 cases were finalised and on the influential could be conducted. Audit observed that though the Hon'ble Supreme Court had directed (March 2013) to finalise the cases within six months, the pending cases had not been finalised; the pendency period of the case ranged from one to 10 years.

- The success of the operation had been carried out in the state district appropriate authorities since implementation of the CPO which indicated lack of monitoring on the part of district appropriate authorities
- Out of the complaints of child marriage received during the period, court cases were filed in only 15 cases and not a single person was convicted in the state during the review period
- Specialized adoption agencies had not been established in the district resulting in deprivation of protection and care to orphaned abandoned or surrendered children in the district
- Not a single specialized adoption agency inaugurated a Cradle and Reception Centre in the state to rescue abandoned children here were abandoned children found dead during the period and the inaugurated a Cradle and Reception Centre due to the death could have been avoided
- The percentage of in-country and inter-country adoption of the girl child and respective during the period adoption procedure in respect of the girl abandoned for a period up to 18 days due to debar in issue of 'legally free for adoption' certificate by the Child Welfare Committees.
- Children of the state were found under-utilized and the overall percentage of utilization of sanctioned capacity decreased to 10-15 per cent during the period non-rationalization of Children Homes led to deprivation of benefits to needy children and increased overhead expenditure in running the Children of the state
- Audit observed that girls with special need were accommodated with other girls in the Children of the state Children of various age group were found accommodated in a single home instead of accommodating in separate home as per uniform practice
- The sponsorship programme under Integrated Child Protection Scheme and National Child Protection Scheme was not implemented in 11 and nine districts respectively, depriving the benefits of the schemes to the girl children of the district
- After-care facilities were not provided to girl children who left Children Homes after attaining age of 18 years which could lead to difficulty for the child to adapt to the changes in the society
- Audit observed that cases of kidnapping and abduction and cases of rape in the state had increased during the period
- Monitoring of the protection and care of children at the state and district level was found deficient.

Introduction

The Constitution of India through the Fundamental Rights and Directive Principles protects the rights of children and guides the State for ensuring that the children are protected from abuse, and are provided early childhood care and education. The National Plan of Action for Children, 2005 commits itself to ensure all rights to children upto the age of 18 years. The mid-term appraisal of the Tenth Plan expressed concern with regard to adverse child sex ratio, the rising incidence of female foeticide and infanticide, persistently high infant child and maternal mortality rates, wide gender gaps in child health and education as well as low female literacy, escalating violence against women, *etc.* The Government of India (GoI) in the Eleventh and Twelfth Plan also emphasized the importance of ensuring the right to life and liberty to all girl children, and upholding their dignity and security in family and society, with utmost attention to their right to equality and social justice.

The GoI and the State Government are committed to ensure the protection and welfare of girl child through enactment of various legislations such as State Commission for Protection of Child Rights (SCPCR), Pre-Conception and Pre-Natal Diagnostic Techniques (PC&PNDT) Act, 1994, Juvenile Justice (Care and Protection of Children) Act, 2000, the Prohibition of Child Marriage Act, 2006, Nari Gaurav Niti and implementation of various welfare schemes like Integrated Child Protection Scheme (ICPS), Integrated Child Development Scheme (ICDS), Rajiv Gandhi Scheme for empowerment of adolescent girls (SABLA), Kishori Shakti, Vidyalaxmi Scheme, Financial Assistance and Support Services to the victims of Rape, Dikari Yojana, Saraswati Sadhana Yojana, Palak Mata-Pita Yojana, *etc.*

As per census data of 2011, there were 1.04 crore girls in the age group of 0-18 years as against 1.18 crore boys in the same age group in the State and population of girls in the State was 17 *per cent* of the total State population (6.04 crore). The State is also having a low child sex ratio of 890 in the age group of 0-6 years, which is ninth lowest in India as per 2011 census and is much lower than the all-India average of 919. Considering the vulnerability of the girl child due to gender bias in the society, a Performance Audit was conducted with focus on protection and welfare of girl child through Acts/schemes meant for her.

Organizational Set-up

Additional Chief Secretary (ACS), Social Justice and Empowerment Department (SJED) is the head of the Department, under whose aegis schemes/Act like ICPS, Palak Mata-Pita Yojana and the Prohibition of Child Marriage Act fall. Director of Social Defence (DSD) under the ACS is responsible for overseeing the implementation of these schemes/Act and is assisted by District Social Defence Officer cum Child Marriage Prohibition Officer at district level. The Chief Executive Officer (CEO) of Gujarat State Child Protection Society¹ (GSCPS) with other implementation structures (**Appendix-IV**) assist the DSD in implementation of ICPS. State Commission for Protection of Child Rights (SCPCR) is constituted by SJED.

¹ A State level agency for implementation of ICPS and registered under the Societies Registration Act, 1860

The Principal Secretary, Women and Child Development Department (WCDD) is the head of the Department, who looks after the implementation of Nari Gaurav Niti and Scheme of Financial Assistance and Support Services to the victims of Rape.

The Principal Secretary, Health and Family Welfare Department (HFWD) is the head of the Department. The Commissioner of Health (CH) is responsible for implementation of the PC&PNDT Act and Dikari Yojana in the State and is assisted by Chief District Health Officer (CDHO) at district level. The details of functions of various statutory bodies/authorities for implementation of the PC&PNDT Act in the State are shown in **Appendix-V**.

Audit Objective

The broad objectives of the Performance Audit were :

- To examine whether adequate legal and regulatory provisions exist for protection of girl child and whether there is effective mechanism in place to enforce compliance to these provisions;
- To examine whether an effective institutional mechanism was in place to help the needy girl children; and
- To examine implementation of the various welfare schemes which promote development of girl child.

Audit Criteria

In order to achieve the audit objectives, the following audit criteria were adopted –

- Pre-Conception and Pre-Natal Diagnostic Techniques (Regulation and Prevention of Misuse) Act, 1994;
- Nari Gaurav Niti and the Commissions for Protection of Child Rights Act, 2005;
- Guidelines of Integrated Child Protection Scheme (ICPS) and Juvenile Justice (Care and Protection of Children) Act, 2000;
- The Prohibition of Child Marriage Act, 2006; and
- Guidelines of Scheme of Financial Assistance and Support Services to the victims of Rape, Dikari Yojana, Palak Mata-Pita Yojana and Saraswati Sadhana Yojana.

Audit Scope and Methodology

Implementation of Integrated Child Development Scheme (ICDS), Kishori Shakti Scheme (KSS), Rajiv Gandhi Scheme for empowerment of adolescent girls (SABLA) and Vidyalaxmi Scheme had been reviewed and audit remarks included in the Report of the Comptroller and Auditor General of India on General and Social Sector for the year ended March 2012 and March 2013. The present Audit was conducted to look into the issues relating to girl child, arising out of the implementation of the Acts/Rules and execution of the Central/State

The Government (SJED) stated (November 2014) that the process of formulation of the policy would be initiated within a week in coordination with concerned Departments. During Audit, it was observed that non-functioning of Open Shelters and After-care programme to the needy children, and non-implementation of Sponsorship programme and Palak Mata-Pita Yojana in many districts could be attributed to delay in preparation of SCPP and SPA.

Delay in District Child Protection Plan

As per the MoU entered (March 2010) into between the State Government and the GoI for implementation of ICPS, the prime objective of GSCPS was to prepare District Child Protection Plan (DCPP). Audit observed that GSCPS took a decision (February 2013) to identify an institute for preparing the plan which was subsequently changed due to non-approval of the same by the Chairman and decided (May 2013) to prepare the plan based on the survey of villages by appointing a research fellow. However, the Chairman instructed to entrust the work to Mahatma Gandhi Labour Institute⁴ (MGLI), Ahmedabad and the work was entrusted (February 2014) to MGLI at an estimated cost of ₹ 31.30 lakh with stipulation to complete the work by February 2015. Thus, delay in decision making by the GSCPS in engaging the agency resulted in non-preparation of DCPP till date (September 2014).

The ACS (SJED) in the exit conference (November 2014) agreed to expedite the work and to provide benefit of ICPS to identified children. However, the State Government failed to identify the number of children especially girl child requiring care and protection and to make proper planning for providing institutional and/or non-institutional care facilities to needy children.

Delay in appointment of State Commission for Protection of Child Rights

The GoI⁵ enacted (January 2006) the Commissions for Protection of Child Rights Act, 2005. The Act provides for the constitution of State Commission for Protection of Child Rights and Children's Courts for speedy trial of offences against children or of violation of child rights and for matters connected therewith or incidental thereto.

Audit observed that the State Government had constituted State Commission for Protection of Child Rights (SCPCR) only in September 2012 and the members of the Commission were appointed in February 2013. The Rules were framed by the SJED in May 2014. Speedy trial of offences against children and protection of child rights were the major objectives behind setting-up of the Commission and the delay in constitution of SCPCR had a detrimental effect on the entire issue of child rights protection.

4 MGLI is an autonomous society registered under the Societies Registration Act, 1860 to provide for education, training, study and research in labour and related subject
5 Ministry of Law and Justice

Convergence of various programmes/schemes under Nari Gaurav Niti

The State of Gujarat enacted the State policy for gender equity – the Nari Gaurav Niti (NGN) in 2006 for creating an enabling environment for enjoyment of all human rights by women on equal basis with men viz. right to life, right to health care, right to education, social security, etc. As per NGN, the State shall promote convergence of programmes and schemes of various Departments and organisations to address identified cross-cutting issues. Women and Child Development Department (WCDD) is the nodal Department for coordinating the efforts made by all Departments under the NGN and Gender Resource Centre (GRC), Ahmedabad is supposed to provide technical support to related Departments. The concerned Departments⁶ were to prepare the report of action taken by them every six months and submit to the nodal Department. However, Audit observed that six monthly progress reports were not being submitted by any of the concerned Departments nor was the nodal Department taking any action for convergence of various programmes/schemes.

The State Government also constituted (October 2006) a State Level Review Committee⁷ with Hon'ble Chief Minister as Chairperson to review the overall implementation. The Committee was required to meet every six months to assess the progress of policy implementation focusing on gender mainstreaming, gender budgeting, gender analysis of the programmes, convergence with other Departments, the progress made in proposed programmes and future plans. However, it was observed that no meetings were held by the Committee since its formation (October 2006).

Audit also observed that no efforts had been made for convergence of various programmes as illustrated below -

- Home Department was responsible for welfare and rehabilitation of victims of rape cases as per State Policy. GoI introduced the scheme of Financial Assistance and Support Services to the victims of Rape which was implemented in the State since January 2012 through WCDD and SJED; however, no efforts were made by the nodal Department *i.e.* WCDD for convergence among the three Departments.
- Nari Gaurav Niti provided for 100 *per cent* registration of marriage by WCDD in co-ordination with Rural Development Department and the Prohibition of Child Marriage Act (PCMA) was being implemented by SJED. However, Audit observed that requisite convergence was not achieved among these Departments.
- GRC held seminars during 2007 and 2008 for the officials of three⁸ Departments; however, no seminars were held thereafter.

The Deputy Secretary (WCDD) in the exit conference (November 2014) agreed to conduct meetings of the Committee for effective implementation of NGN and stated that progress report from all concerned Departments would be called for regularly.

⁶ Home, Health and Family Welfare, Education, Rural Development, etc.

⁷ The Minister of WCDD as Vice Chairperson and Principal Secretary, WCDD as Member Secretary and the Secretaries of all the related departments as members

⁸ Education, Health and Family Welfare & Home

Implementation of Acts/Schemes pertaining to Girl Child

Implementation of the Pre-Conception and Pre-Natal Diagnostic Techniques Act

The Pre-Conception and Pre-Natal Diagnostic Techniques (Regulation and Prevention of Misuse) Act, 1994 (PC&PNDT) amended in 2004 is an important legislation aimed at preventing the decline in child sex ratio. It provides for prohibition of sex selection, before or after conception and regulation of pre-natal diagnostic techniques for the prevention of their misuse for sex determination leading to female foeticide. It requires registration of Genetic Counseling Centres⁹ (GCC), Genetic Laboratories¹⁰ (GL) and Genetic Clinics¹¹ (GC), prohibition on sale of ultrasound machines to persons, laboratories not registered under the Act, etc.

Under the PC&PNDT Act, a State Supervisory Board¹² (SSB) was constituted (August 2003) to monitor the implementation of the Act, create public awareness against the practice of pre-conception sex selection and pre-natal determination of sex of foetus and review the activities of the Appropriate Authorities functioning in the State, etc. A State Appropriate Authority¹³ and District level Appropriate Authorities¹⁴ (AA) were appointed (August 2010) to regulate GCC/GL/GC, investigate complaints of breach of provisions of the Act and take appropriate legal action against the use of any sex selection technique, etc. The State Advisory Committee¹⁵ was constituted (April 2011) for consideration of any complaint for suspension or cancellation of registration and to give advice thereon. Each GC, ultrasound clinic, imaging centre was required to maintain a record of pregnant women on whom ultra sonography was conducted and feed the data in the online system.

Sex Ratio

Sex ratio is determined as number of females per 1,000 males. A comparative position of sex ratio in India vis-a-vis Gujarat as per census 2001 and census 2011 is given in **Table 1** below—

Table 1: Details of sex ratio in Gujarat and India as per census 2001 and 2011

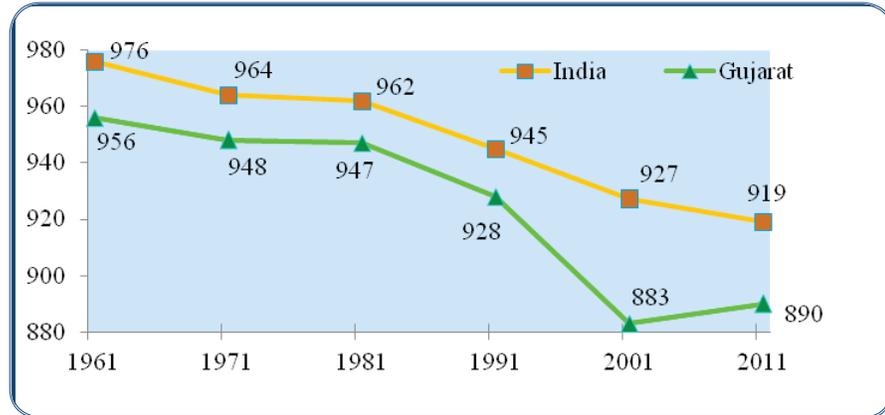
Sex ratio	2001		2011	
	Gujarat	India	Gujarat	India
Child sex ratio (0-6 years)	883	927	890	919
Overall sex ratio	920	933	919	943

(Source: Information as per Census 2001 and 2011)

9 An institute, hospital, nursing home or any place, by whatever name called, which provides for genetic counseling to patients
 10 A laboratory and a place where facilities are provided for conducting analysis or tests of samples received from Genetic clinic for pre-natal diagnostic test
 11 A clinic, institute, hospital, nursing home or any place, by whatever name called, which is used for conducting pre-natal diagnostic procedures
 12 Hon'ble Minister of HFWD as Chairperson and ACS, HFWD as Vice Chairperson and other Secretaries of various departments as members.
 13 Joint Secretary, HFWD as Chairperson, Director, Gender Resource Center and Under Secretary, Legal Department as members
 14 Collector, District Development Officer and Chief District Health Officer
 15 Consisting of three medical experts, one legal expert, one officer to represent HFWD and three eminent social workers

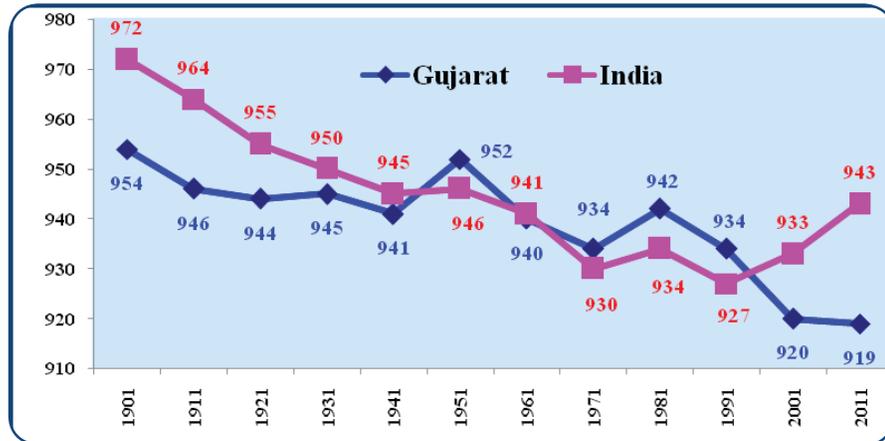
The above table shows that the child sex ratio had improved marginally in the State but was far below the national figure while overall sex ratio declined marginally, whereas the same improved on all-India basis. A comparative graph of child sex ratio since 1961 to 2011 and overall sex ratio since 1901 to 2011 of India and the State is shown in **Graph 1** and **Graph 2** below–

Graph 1 : Graph showing child sex ratio of India and in Gujarat as per census



(Source: Information provided by the Commissioner of Health and validated with census figures)

Graph 2 : Graph showing overall sex ratio of India and in Gujarat



(Source: Information provided by the Commissioner of Health and validated with census figures)

As seen from the above graphs, child sex ratio and overall sex ratio declined drastically in the penultimate two decades in the State compared to the all India figures for the same period.

District-wise analysis of data¹⁶ of sex ratio at birth of last three years revealed that the sex ratio at birth indicated an increasing trend in 2012 as compared to 2011 (except in Ahmedabad district) while it declined in 2013 as compared to 2012 in 15 out of 26 districts (**Appendix-VII**). This could be due to misuse of pre-natal diagnostic technologies and ineffective implementation of the PC&PNDT Act in the State.

¹⁶ The Civil Registration System (CRS) data provided by the Commissioner of Health

The CH attributed (September 2014) practice of sex selective abortion, misuse of pre-natal diagnostic technologies, community customs such as dowry, preference for a male child, *etc.* as reasons for decreasing sex ratio. It was further stated that the State Government had constituted legal bodies for effective implementation of the PC&PNDT Act, sonography centres were being regularly checked and online submission of form 'F'¹⁷ was being facilitated. However, Audit observed shortfall in meetings of State Supervisory Board, inspection of sonography centres, and submission of form 'F', *etc.* as discussed in the succeeding paragraphs could have contributed towards the continuing adverse sex ratio, when compared to the all-India position.

Child sex ratio in rural and urban areas

As per last three census, child sex ratio (0-6 years age group) in rural areas of the State was greater than that in urban areas as shown in **Table 2** below –

Table 2: Data of child sex ratio and literacy rate in rural and urban areas

Census year	Child sex ratio		Literacy rate (in per cent)	
	Rural Areas	Urban Areas	Rural Areas	Urban Areas
1991	937	909	53.09	76.59
2001	906	827	61.29	81.24
2011	914	852	71.70	86.30

(Source: Information provided by the Commissioner of Health)

The above table shows that there is a negative correlation coefficient between literacy and neo-natal male child. It means that higher the literacy rate as well as economic advances, higher is the tendency of expectation of a neo-natal male child compared to a female child. A study conducted in 2012 by Dr. P. H. Thakar, Directorate of Bureau (Economics and Statistics), Government of Gujarat also concluded the decline in child sex ratio on account of above reasons. Further, the availability of genetic clinics in urban areas and awareness of literate people about usage of sex determination techniques could also be attributed to declining child sex ratio in urban areas.

Audit observed that modern electronic media such as TV and Radio had not been effectively utilised for Information, Education and Communication (IEC) activities to change the mindset of people about misplaced preference for a male child and to improve child sex ratio in urban areas, though instructions were issued by the SSB (May 2011). The Infant Mortality Rate (IMR) of male *vis-a-vis* female (deaths *per* 1,000 live births) was 47:48 in 2009, 39:42 in 2011, 36:39 in 2012 and 35:37 in 2013 in the State. Though the overall IMR has come down for both male as well as female child, the mortality of female child as compared to male child remained higher during 2009-13. This has adversely affected the child sex ratio. The goal fixed in National Plan of Action for Children, 2005 to reduce the IMR below 30 by the year 2010 could not be achieved by the State.

The Joint Secretary (HFWD) in the exit conference (November 2014) stated that easy availability of sonography technique facilities in urban areas was responsible for decrease in the child sex ratio. It was further stated that intensive

¹⁷ Form for maintenance of record in respect of pregnant woman by genetic clinic/ultrasound clinic/imaging centre

IEC activities by use of electronic media and Frequency Module (FM) Radio would be undertaken to improve the present scenario.

4.1.3.1 e-Mamta Card and Antenatal Care

The State Government introduced (January 2010) a mother and child name based tracking information management system “e-Mamta”. All pregnant women in the State were to be registered under the scheme and provided a Mamta card¹⁸. The SSB decided (May 2011) to assign the work of monitoring and tracking of antenatal and delivery cases to all Chief District Medical Officer and District Appropriate Authority and also by utilising the data of e-Mamta portal. The Hon’ble High Court of Gujarat also directed (June 2011) the State Government to ensure that all Mamta cards issued by it were duly registered and the doctors conduct diagnostic sonography on any pregnant lady possessing a registered Mamta card only, and not terminate any pregnancy without prior express permission of the concerned District Health Officer.

The details of antenatal cases, delivery cases and legal abortion cases registered in the e-Mamta portal in the State during the period 2009-14 are as shown in **Table 3** below –

Table 3: Details of antenatal, delivery and legal abortion cases registered in the e-Mamta portal in the State

Year	Number of antenatal cases registered	Number of delivery cases registered	Number of legal abortion cases	Balance (antenatal cases-delivery cases – legal abortion cases)	Percentage of balance cases against antenatal cases
1	2	3	4	5	6
2009-10	14,53,554	10,54,852	29,727	3,68,975	25.38
2010-11	13,82,680	11,95,845	18,202	1,68,633	12.19
2011-12	13,83,654	12,03,014	21,863	1,58,777	11.47
2012-13	14,10,872	11,73,456	20,102	2,17,314	15.40
2013-14	14,64,473	11,39,248	14,729	3,10,496	21.20
Total	70,95,233	57,66,415	1,04,623	12,24,195	17.25

(Source: Information provided by the Commissioner of Health)

As seen from the above table, out of 70.95 lakh pregnancies registered in the e-Mamta portal during last five years, only 57.66 lakh deliveries were registered, leaving a difference of 13.29 lakh. Audit observed that district authorities had not ascertained the reasons for the difference between the registered antenatal and delivery cases.

The Joint Secretary (HFWD) in the exit conference (November 2014) stated that the gap between registered antenatal and delivery cases was due to abortions, spontaneous miscarriage, etc. and also agreed to ensure proper tracking of every pregnancy and unnatural loss of pregnancy in e-Mamta portal. It was further stated that in case of illegal abortion and gender based female foeticide, necessary action would be taken.

4.1.3.2 Genetic Counselling Centre

Section 3 of the PC&PNDT Act mandates that no Genetic Counselling Centre (GCC), Genetic Laboratory (GL) or Genetic Clinic (GC) unless registered under

¹⁸ unique mother/child health Identification (ID) Number

this Act, shall conduct or associate with, or help in, conducting activities relating to pre-natal diagnostic techniques. As of March 2014, a total of 4,400 centres¹⁹ had been registered under the PC&PNDT Act in the State. Audit observed that in Surendranagar district though registration of 18 clinics had been cancelled from March 2007 till March 2014, the machines/equipment of nine clinics were not sealed or seized by the Appropriate Authority till date (August 2014). This could lead to possible misuse of machines/equipment for sex determination.

The Joint Secretary (HFWD) in the exit conference (November 2014) assured that necessary action as per the provisions of the PC&PNDT Act would be taken.

Shortfall in Inspection of Clinic

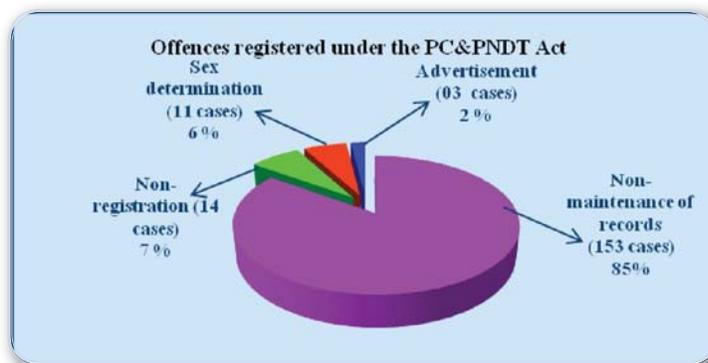
The State Government had appointed various district/sub-district level Appropriate Authorities (AA)²⁰ in all the 26 districts to oversee the strict implementation of the PC&PNDT Act. The SSB in its meeting (12 May 2007) issued directions that the district AAs should inspect every clinic once in six months. Details of actual inspection carried out by AAs in test-checked districts are shown in **Appendix-VIII**. The shortfall in inspection of clinics by district AAs ranged from 73 per cent (2013-14) to 90 per cent (2009-10). Thus, due to inadequate inspection of clinics, proper maintenance of records and compliance with other regulations by the clinics could not be ensured by district AAs.

The Chief District Health Officers attributed (September 2014) heavy work load as reasons for shortfall in inspection. The Joint Secretary (HFWD) in the exit conference (November 2014) stated AAs are being instructed to conduct inspection of the clinics.

Offences registered under the PC&PNDT Act

The PC&PNDT Act provides for punishment of imprisonment with fine for contravention of the Act. The details of offences registered since 2001 under the PC&PNDT Act in the State is shown in the below **Chart 1** and the offences registered in the test-checked districts are given in **Appendix-IX**.

Chart 1



(Source: Information provided by the Commissioner of Health)

¹⁹ 102 – GCC, 200 – GL, 1,134 – GC, 1,203 – ultrasound clinic/imaging centre, 1,625 – joint clinics (sonography clinic with laboratory), 02 – mobile clinics and 134 – other bodies (fertility clinics, in-vitro fertilisation centre)

²⁰ Chief District Health Officers (26), Collectors (26), District Development Officers (26), Taluka Health Officers (223), Prant Officer (112), Corporation Areas (Dy. Commissioner, Health Officer etc.) (38)

Audit observed that out of total 181 cases filed, only 49 cases had been finalised as of March 2014. Out of 49 cases finalised, only in six cases (12 *per cent*) the delinquents were convicted. In the test-checked districts, out of 104 cases filed, only 31 cases had been finalised as of March 2014 and in three cases conviction entailed. It showed that there was an inordinate delay in adjudication of these cases and the percentage of conviction was very low. The State Supervisory Board had also expressed (May 2011) concern about low percentage of conviction ratio and decided to discuss the issue with the Judges of the Hon'ble High Court for creating sensitivity on the issue of the PC&PNDT Act in the judiciary.

The Hon'ble Supreme Court also directed (March 2013) the State Government to finalise the cases filed under the PC&PNDT Act within six months. However, Audit observed that 132 cases were still pending (September 2014) though the pendency period of these cases ranged from one to 12 years.

The Joint Secretary (HFWD) in the exit conference (November 2014) stated that the State Government had assured to increase rate of conviction by meticulous paper work, evidence gathering and its proper submission, and strong pleading of the PC&PNDT cases.

- **Sting/Decoy operation**

The PC&PNDT Act empowers the Appropriate Authority (AA) to conduct search and seizure of records of any GC, Ultrasound Clinic, Imaging Centre or any other place providing facility of sonography. An effective way to find out if a GC, Ultrasound Clinic, Imaging Centre is practicing sex determination is to carry out a sting/decoy operation. The State Inspection and Monitoring Committee (SIMC) instructed (22 January 2013) all district AAs to conduct a sting operation in each month. Audit observed that till date (October 2014) only 14 successful sting operations (seven districts) were conducted in the State. The detail of number of unsuccessful sting operations conducted was not available at State level or at test-checked districts. As a result, Audit could not vouchsafe whether the district AAs had conducted the prescribed sting operations. This indicated lack of monitoring on the part of the district AAs which led to poor implementation of the PC&PNDT Act in the State.

The Commissioner of Health stated (November 2014) that successful sting operation was far less than the number of stings attempted due to various constraints faced during sting operations such as non-handling of audio-video evidence properly by witness, doubtful behavior of witness, non-availability of dedicated staff to undertake sting operation, witness turning hostile in the court, *etc.* It was further stated that due to confidentiality, the details of unsuccessful sting operations attempted were not documented. The Joint Secretary (HFWD) in the exit conference (November 2014) stated that execution of sting/decoy would be done with proper planning to ensure conviction.

- **Sale of machines/equipment**

As per the PC&PNDT Rules, 1996, no organisation or a person, including manufacturer, importer, dealer or supplier of ultrasound machines/imaging

machines or any other equipment, capable of detecting sex of foetus, shall sell, distribute, supply, rent, allow or authorise the use of any such machine or equipment, to any GCC, GL, GC, Ultrasound Clinic, Imaging Centre or any other body or person unless such Centre, Laboratory, Clinic, Body or person is registered under the Act. The provider of such machine/equipment to any person/body registered under the Act shall send to the State Appropriate Authority and to the Central Government, once in three months a list of persons to whom the machines/equipment have been provided.

Out of 33 manufacturers/suppliers/dealers who applied for registration in the State, only two manufacturers had submitted the list for the quarter ending March 2014. Audit observed that these existing manufacturers/suppliers/dealers were not furnishing the list regularly every quarter and no efforts were made by the State Appropriate Authority either to obtain the list on regular basis or to issue show cause notice for contravention of Rule provision. Audit also observed that though the district AAs booked 14 clinics for operating without registration, no action had been initiated against the corresponding manufacturers/suppliers/dealers who supplied the machines/equipment to these 14 clinics.

The Joint Secretary (HFWD) in exit conference (November 2014) stated that all registered manufacturers/suppliers/dealers would be instructed to submit quarterly report of the transactions carried out in the State and statutory actions would be initiated against any unlawful sale/transactions.

Reason in violation of the provision of the Act

Rule 9 of the PC&PNDT Rules, 1996 provides that every genetic clinic shall maintain a record in respect of each man or woman subjected to any pre-natal diagnostic procedure/technique/test in form 'F'. The Hon'ble High Court of Gujarat also directed (June 2011) that all form 'F' should be submitted online from June 2012. However, the State Government had developed the system from December 2012 onwards.

Audit observed that out of 3,397 registered clinics in the State required to submit form 'F' online, only 2,492 clinics (73 per cent) submitted the form online as of July 2014 and no punishment was imposed by the Department as per the provisions of the PC&PNDT Act for the default. Thus, remaining 905 clinics were not submitting their form 'F' online even after lapse of 19 months, thereby dishonouring the direction of the Hon'ble High Court. Further, GoI revised the format of form 'F' and issued instructions (February 2014) to submit the revised format to the State Government offline and in turn the State Government was to submit the same to GoI online. Audit observed (September 2014) that none of the registered clinics were submitting the revised form 'F' to the State Government and the State Government also failed to upload the same online. Thus, the State Government failed to monitor and track the number of pre-natal diagnostic tests carried out in the State.

The Joint Secretary (HFWD) in exit conference (November 2014) stated that notice would be issued by the District AAs for delay in submission of form 'F' and if the Medical Practitioner fails to submit a valid reason, appropriate legal actions such as suspension of the registration and filing a criminal complaint in the Court as per provisions of the PC&PNDT Act would be initiated.

Prevention of the Prohibition of Child Marriage Act

In India, child marriage is defined as the marriage of males below the age of 21 years, and of females below 18 years. Child marriage denies a child the basic right to good health, nutrition and education. To prohibit child marriage, GoI promulgated (January 2007) the Prohibition of Child Marriage Act 2006 (PCM Act). The State Government framed (September 2008) the Prohibition of Child Marriage Rules (PCMR), 2008 under the PCM Act.

The figure of child marriage cases registered in the State during last four years was as shown in **Table 4** below-

Table 4: Number of cases of child marriage registered in the State

Particular	2010	2011	2012	2013
Number of child marriage registered in the State	14	13	14	12
Percentage to number of cases registered in India	23.30	11.50	8.28	5.41

(Source: Information provided by the State Crime Records Bureau)

As seen from the above table, the number of child marriage cases remained almost at the same level between 2010 and 2013. Apart from this, Audit observed that out of 659 complaints of child marriages received during 2009-14, court cases were filed in only 15 cases (two *per cent*) and not a single person was convicted in the State during review period. Further, as per information furnished by District Child Marriage Prohibition Officers (DCMPO) of test-checked districts, it was observed that the complaints received were either found fake or marriage was stopped by DCMPOs or police officials (**Appendix-X**).

As per provisions of the PCM Act, on receipt of application regarding conduct of child marriage or marriage about to be solemnised, the DCMPO shall report to Judicial Magistrate of the First Class or a Metropolitan Magistrate for issuing an injunction order. The Act also provides for punishment to the person who performs/conducts/directs/abets any child marriage. However, Audit observed that in cases of pre-marriage complaints received, though sufficient evidences like marriage cards, birth certificates, *etc*, had been collected by DCMPOs, sufficient follow-up action as required under the PCM Act had not been taken. Illustrative cases showing inaction on the part of DCMPOs/police officials is given in **Appendix-XI**. Audit observed that the District Social Defence Officers (DSDO) are also entrusted with the responsibility of implementation of the PCM Act in addition to their regular responsibility and out of 26 sanctioned posts, 17 posts of DSDO were vacant as on September 2014. This could adversely affect the strict implementation of the PCM Act. *We recommend filling up the vacant posts and ensuring regular return of contractor and effective implementation of the Act*

The ACS (SJED) in the exit conference (November 2014) stated that recruitment to vacant posts would be started after approval of recruitment Rules, which is under revision and agreed to take necessary action for effective implementation of the PCM Act.

Implementation of Integrated Child Protection Scheme and Juvenile Justice Care and Protection of Children Act

GoI introduced (April 2009) “Integrated Child Protection Scheme (ICPS)” a centrally sponsored scheme with the objective to contribute to the improvement in the well-being of children in difficult circumstances, as well as to reduce the vulnerabilities to situations and actions that lead to abuse, neglect, exploitation, abandonment and separation of children. The three²¹ existing schemes of child protection were merged with the ICPS by the GoI. The State Government established Gujarat State Child Protection Society (GSCPS) and State Project Support Unit (SPSU) in September 2010, State Adoption Resource Agency (SARA) in October 2010 and District Child Protection Unit (DCPU) in each district between November 2011 and August 2012 for implementation and monitoring of the scheme in the State. GSCPS was the fundamental unit in the State responsible for ensuring effective implementation of the ICPS. The SPSU was responsible for updating State level information on the status of child protection institutions, management of State level child tracking system, etc. SARA was responsible for promoting in-country adoption and assisting in inter-country adoption. There are 19 Specialised Adoption Agencies (SAAs), 96 Children’s Homes and five Observation Homes registered under Juvenile Justice (Care and Protection of Children) Act, 2000 (JJ Act) in the State (September 2014). Out of these, 49 Children’s Homes and one Observation Home were exclusively for girls (**Appendix-VI**). From the 49 Children’s Homes and one Observation Home for girls in the State, 19 Children’s Homes and the Observation Home were registered for receiving financial assistance under ICPS. In addition among the 19 SAAs in the State, nine were receiving financial assistance under ICPS.

Financial Assistance

The GoI and State Government provide funds for implementation of the scheme. GoI provides *cent per cent* share for State Project Support Unit. The funds for other structural components in the State is shared by GoI and State/NGOs²² in the ratio of 75:25. For the regulatory bodies established under the JJ Act *i.e.* Juvenile Justice Boards, Child Welfare Committees and Special Juvenile Police Units; the funding for the scheme is done by GoI and State in the ratio of 35:65.

The GoI released funds to the State Government and the State Government through budgetary allocation released funds to the Director of Social Defence (DSD). The DSD in turn released funds to GSCPS, SAAs, Children’s Homes, etc. Details of Annual Plan approved by GoI, funds released by GoI and State Government, expenditure as per Utilisation Certificates (UCs) and unspent balance of GoI funds during last five years (2009-14) is as shown in **Table 5** as follows–

21 Scheme of Assistance to Homes for Children (Shisu Gruh) to promote in-country adoption, a programme for Juvenile Justice and Integrated Programme for Street Children
22 10 per cent NGO share for all NGO run SAA and Children’s Homes

Table 5: Details of funds released by GoI and State Government under ICPS

₹ in crore)

Year	Opening Balance of GoI funds as per grant release order	Annual Plan of ICPS approved by GoI		Funds released by GoI to State Government (Col. 3 - 2)	Total funds required to be released by State Government (Col. 2+4+5)	Total funds released by State Government	Expenditure as per UCs sent to GoI		Expenditure accepted by GoI as its share
		GoI Share	State Government share				Total expenditure ²³	GoI expenditure	
1	2	3	4	5	6	7	8	9	10
2009-10	--	02.69	01.44	02.69	04.13	04.80	08.71	02.69	02.69
2010-11	--	06.41	02.56	06.41	08.97	07.42	07.66	06.08	05.17
2011-12	01.24	05.99	01.81	04.75	07.80	11.84	06.99	05.18	04.69
2012-13	01.30	13.43	04.31	12.13	17.74	13.15	16.95	08.03	07.73
2013-14 ²⁴	05.70	15.50	04.96	09.80	20.46	15.98	17.05	10.04	10.04
Total				35.78	59.10	53.19	57.36	32.02	30.32

(Source: Information furnished by DSD and GSCPS)

As seen from the above table, the State Government had not released the adequate funds as approved by GoI during the years 2010-11 and 2012-14. On scrutiny of records, Audit observed that final instalment was not paid to many NGO-run Children's Homes as the audit of annual expenditure statement were yet to be conducted by the DSD. Further, GoI funds of ₹ 1.24 crore, ₹ 1.30 crore and ₹ 5.70 crore as of March 2011-13 respectively remained unutilised. Audit also observed shortfall in expenditure as against funds approved by GoI under the ICPS annual plan due to non-implementation of sponsorship programme in many districts, vacancy in DCPUs, less utilisation of Information, Education and Communication (IEC) funds, etc.

It was further observed that though there was difference between the expenditure furnished by GSCPS and expenditure considered by GoI, no efforts were made by the State Government to reconcile the differences which resulted in less receipt of central assistance of ₹ 1.70 crore (₹ 32.02 crore - ₹ 30.32 crore) during 2009-14.

The GSCPS agreed (October 2014) that the entire expenditure communicated by the State Government was not accepted by GoI.

Specialised Adoption Agency (SAA)

As per amended (2006) JJ Act, the State Government was required to identify one or more institution in each district as Specialised Adoption Agency (SAA) for the placement of orphaned, abandoned or surrendered children for adoption. However, Audit observed that the State Government had recognised only 19 institutions²⁵ in 14 districts as SAA. Thus, remaining 12 districts had no facility of SAA resulting in deprivation of protection and care to orphaned, abandoned or surrendered children in these districts.

The ACS (SJED) in the exit conference (November 2014) stated that the applications for establishment of SAAs in the remaining districts were invited (October 2013) by GSCPS, which would be finalised within a short period. This indicated that even after a lapse of one year since the invitation of applications, the SAAs were yet to be established.

²³ This included State, GoI and NGO share

²⁴ Details of actual expenditure accepted by GoI was not available. Therefore, GoI expenditure booked as per Utilisation Certificate sent to GoI is treated by Audit as accepted.

²⁵ Eight run by Government and 11 by NGOs

Annexure 1: Implementation of Cradle Baby Reception Centre

ICPS guidelines provide that the DCPU shall nominate one Specialised Adoption Agency (SAA) in the district as the Cradle Baby Reception Centre with all basic facilities for infants, to rescue the abandoned children and look after them with due care and affection till he/she is given in adoption. However, not a single SAA was nominated as Cradle Baby Reception Centre in the State till date (September 2014). Guidelines of ICPS also provide that each SAA shall install one cradle at the doorstep to receive such babies. However, during joint field visit of test-checked SAAs, it was found that the cradle had been installed at the doorstep of only one SAA²⁶ (out of seven SAAs). As per crime records of the State, it was observed that out of 681 cases of abandoned children registered during 2009-14, 216 abandoned baby girls were found dead. Had the DCPUs nominated a SAA as Cradle Baby Reception Centre or had the cradle installed at doorstep of SAAs, some of these deaths could have been avoided.

The GSCPS stated (July 2014) that nomination of cradle baby reception centre was ongoing. It was further stated (October 2014) that telephonic instructions had been issued to all SAAs for installation of one cradle at their doorstep.

Annexure 2: In-country and inter-country adoption

A total of 2,295 children were admitted (2009-14) in 19 SAAs consisting of 1,440 girl children (63 per cent). The details of in-country and inter-country adoption cases reported during 2009-14 are shown in Table 6 below-

Table 6: Details of in-country and inter-country adoption of girls

Year	In-country adoption			Inter-country adoption		
	Total cases	Cases of girls	Percentage of girls	Total cases	Cases of girls	Percentage of girls
1	2	3	4	5	6	7
2009-10	179	91	51	09	05	56
2010-11	138	85	62	17	08	47
2011-12	150	79	53	14	08	57
2012-13	89	56	63	05	02	40
2013-14	121	58	48	11	07	64
Total	677	369	55	56	30	54

(Source: Information provided by the SARA)

The percentage of in-country and inter-country adoption was only 55 and 54 per cent respectively as against 63 per cent girls admitted in SAAs during 2009-14. The major observations in respect of adoption of girl child are discussed in succeeding paragraphs.

- ICPS guidelines provide that a child admitted in an SAA should be given for adoption within one year from the date of her admission to the SAA. During 2009-14, 24 girls, who were staying in the eight SAAs²⁷ for periods ranging

²⁶ Kathiavar Nirashrit Balashram, Rajkot

²⁷ Shishu Gruh, Palanpur – one girl, Shishu Gruh, Vadaj, Ahmedabad – one girl, Tapibai R. Gandhi, Bhavnagar – one girl, Missionary of Charity, Ahmedabad – one girl, Shishu Gruh, Vadodara – 10 girls, Mahipatram Roopram Ashram, Ahmedabad – eight cases, Shishu Gruh, Navsari – one girl and Shishu Gruh, Bharuch – one girl

from three months to six years, were transferred to Children's Homes on the attaining age of six years as their adoption procedure could not be completed. Audit observed that though there were prospective adoptive parents available (790 as of August 2014), these girls were deprived from adoption. The GSCPS attributed (October 2014) the reasons for non-adoption as non-selection of children by parents or non-matching of children with parents or non-declaration of children as legally free for adoption. Audit observed that delay in declaring girls as legally free for adoption could be a strong reason for their non-adoption as discussed in the next paragraph.

- As per guidelines governing the Adoption of Children, 2011 (June 2011), if the parents of an orphan or an abandoned child admitted in an SAA on temporary basis were not traceable, and in case of surrendered children, if the reclaiming period of sixty days was over, the SAA shall approach the Child Welfare Committee (CWC) for declaring the child legally free for adoption. Audit analysis of online information available (September 2014) revealed that adoption procedure for 43 girl children could not be finalised due to pendency in issuance of certificate by CWC for declaring the children legally free for adoption. It was observed that the delay ranged from one to 1,175 days in 43 cases²⁸.

The ACS (SJED) in the exit conference (November 2014) stated that necessary action would be taken to avoid delay in issuance of 'legally free for adoption' certificate and completion of adoption procedure within the time frame would be ensured in future.

- Guidelines governing the Adoption of Children, 2011 provide for post adoption follow-up measures to be taken by SAA up to a period of two years and submit half yearly progress report to SARA in the first and second year for in-country adoption. However, Audit observed that half-yearly progress reports were not submitted by any of the SAAs to SARA in 2009-14. During joint field visit of four SAAs²⁹, it was observed that no post adoption follow-up measures had been taken in respect of 53 girl children out of 90 children given for adoption during 2009-14. At one SAA³⁰, it was observed that a girl child harassed by the adoptive parents was brought back by the SAA. Thus, post adoption follow-up measures are of utmost necessity to prevent exploitation of the adopted children. The Government stated (November 2014) that GSCPS has issued (November 2014) instructions to all SAAs to complete the follow-up action and submit the report to SARA.

Open Shelters

Open Shelters in urban and semi-urban areas cater to all children in need of care and protection, particularly beggars, street and working children, rag pickers,

²⁸ Seven cases – seven to 100 days, 12 cases – 101 to 200 days, 15 cases – 201 to 500 days and nine cases – 501 to 1,175 days

²⁹ District Probation and After Care Association, Vadaj, Ahmedabad – 10 girls out of 14 children, Nari Shakti Kendra, Panchmahal – 14 girls out of 25 children, State Home for women, Surendranagar – 12 girls out of 21 children and Vikas Vidhyalaya, Wadhwan, Surendranagar – 17 girls out of 30 children

³⁰ Shishu Gruh, Odhav, Ahmedabad

The ACS (SJED) in the exit conference (November 2014) agreed to take strict action against these Homes. However, it may be mentioned that these were only the illustrative cases noticed by Audit in test-checked districts. The possibility of more such Homes in the State cannot be ruled out.

- **Under-utilisation of capacity of Children's Homes**

As per provision of Rule 2 (e) (ii) of the Juvenile Justice Rules, 2011 (JJ Rules), 'child in need of care and protection' means the child whose parent(s) or guardian is unable to provide him/her, temporarily or otherwise, with basic needs including education and attention, because of the nature of their occupation and means of livelihood or of being affected by development work, enforcement of legislation, acquisition of resources such as land belonging to his family, etc. The details of actual capacity utilised against the sanctioned capacity for girl child in Children's Homes as on 31 March of each year (2009-10 to 2013-14) are given in **Table 7** below –

Table 7: Details of actual capacity utilised against the sanctioned capacity

Year	GO			NGO			Total		
	Number of Children's Homes for Girls	Capacity ³⁶ (in numbers)	Number of Girls accommodated ³⁷	Number of Children's Homes for Girls	Capacity (in numbers)	Number of Girls accommodated	Capacity (in numbers)	Number of Girls accommodated	Percentage of utilisation
1	2	3	4	5	6	7	8	9	10
2009-10	11	655	238	27	2,525	1,528	3,180	1,766	56
2010-11	11	655	324	26	2,475	1,348	3,130	1,672	53
2011-12	11	655	217	25	2,550	1,212	3,205	1,429	45
2012-13	11	655	214	28	2,600	1,172	3,255	1,386	43
2013-14	11	655	239	38	2,912	1,573	3,567	1,812	51

(Source: Information provided by the GSCPS)

The above table shows that the overall percentage of utilisation of sanctioned capacity of Children's Homes for girls decreased to 43 *per cent* (2012-13) from 56 *per cent* (2009-10). Audit observed that PAB had expressed (August 2011 and 2012) concern for low utilisation of Children's Homes capacity and directed (August 2011) the State Government to rationalise the Homes in terms of capacity, manpower, category and requirement of Homes. However, no action was taken by the State Government in this regard till date (October 2014). Audit also observed that as discussed in paragraphs 2.1.6.1 and 2.1.6.2, had the State Government formulated SCPP and SPA besides preparing the DCP, more girl children in need of care and protection could have identified so as to utilise the capacity available with Children's Homes. Moreover, non-functioning of Open Shelters in the State also deprived the benefit of identifying the vulnerable children and their admission to Children's Homes for further long term care and protection.

The Government (SJED) stated (November 2014) that instructions have been issued (November 2014) to all Children's Homes to identify the children in need of care and protection by round-up activity so as to utilise full capacity of Children's Homes.

³⁶ In four cases capacity were not fixed and it was considered as 50 (as per norms fixed in ICPS) for one Children's Home unit

³⁷ One institution had not furnished the details of girl kept

• **Inadequate facilities in the Children's Homes**

As per Gujarat JJ Rules, 2011 the Superintendent of Children's Home shall provide sufficient infrastructural facilities to children accommodated in the Homes. During joint field visit of seven Children's Homes in four selected districts, it was observed that –

- (i) In Agriculture and Rural Developments Foundation (Girls), Valsad, the toilets were found dirty and compound wall in damaged condition. In Kathiavar Nirashrit Balashram, Rajkot and Mahipatram Roopram Ashram, Ahmedabad there was no facility of playground for children and in Vikas Gruh, Paldi, Ahmedabad no proper rain water drainage system was available as shown in **Picture 1**.



Picture 1 : Showing water logging in playground during rainy season at Vikas Gruh Paldi, Ahmedabad (02.09.2014)

- (ii) The JJ Act provides for supply of four pairs of clothes per girl annually. However, only one pair of clothes was annually provided at Children's Home, Odhav, Ahmedabad while two pairs were provided annually at Vikas Gruh, Paldi, Ahmedabad during review period (2009-14).
- (iii) ICPS guidelines provide for setting up of separate homes with specialised services for children with special needs. However, girls with special needs were found to be kept alongwith other girls in Children's Home, Odhav (seven girls) and Vikas Gruh, Paldi (one girl), Ahmedabad as of September 2014.
- (iv) Five girls escaped (April 2009 to September 2014) from Children's Home, Odhav, Ahmedabad and seven from Special Home for Girls, Rajkot, of which only five girls came back while the remaining seven girls are yet to be traced (October 2014). The matter was reported to the local police and is under investigation by the police.

Audit observed that in other than the cases brought out above, in majority of the test-checked Children's Homes sufficient infrastructure facilities were available.

The concerned Superintendent accepted the audit observations and agreed for taking remedial measures so as to improve infrastructure and provide clothes as per norms. The Superintendent of Children's Home, Odhav and Vikas Gruh, Paldi, Ahmedabad stated that efforts were being made to transfer girls with special needs to Special Need Centres. The Government stated (November 2014) that necessary instructions had been issued to the respective Children's Homes to ensure compliance to the provisions of the JJ Act. The ACS (SJED) in the exit conference (November 2014) stated that establishment of separate Special Need Children's Home for girls with special needs was under consideration.

- **Integration of children of various age group**

The JJ Act, 2000 and Gujarat JJ Rules, 2011 require separate Children's Homes for the age group of 7-11 and 12-18 years. However, during joint field visit of seven Children's Homes, it was observed that all girls were accommodated in a single home instead of being accommodated in separate homes based on age groups. Further, during joint field visit of Special Home for Girls, Rajkot, it was observed that the girls of all age groups were being kept in a single dormitory though an additional dormitory with requisite facilities was available (**Picture 2** and **Picture 3**). An incidence of sexual abuse of a girl by another girl was also reported (June 2014) in Special Home for Girls, Rajkot. The matter was investigated by CWC and the abusive girl was ordered to be relieved from Special Home and sent back to her single parent (June 2014).



Picture 2 : Showing girls accommodated in single dormitory at Special Home for Girls, Rajkot (16.09.2014)



Picture 3 : Showing another dormitory not being utilised at Special Home for Girls, Rajkot (16.09.2014)

The Superintendents of all test-checked homes attributed (September 2014) shortage of staff as the reason for accommodating girls of all age groups at one place. Audit is of the view that the possibility of abuse of junior girls by senior girls could not be ruled out due to accommodating all girls in single homes.

Identification of non-institutional care

- **Sponsorship programme**

Many children are at risk of abandonment, exploitation, neglect and destitution because of poor socio-economic conditions of their families. Poor families often place their children into institutional care as a poverty coping measures. ICPS guidelines introduced (July 2011) sponsorship programme with the aim to restore the children staying in Children's Homes with his/her families. Children's Homes shall identify such children as may benefit from being restored to their families based on the assessment of the families' capacity to take care of the children and recommend to DCPU for rehabilitation through the sponsorship fund. The children were eligible³⁸ for financial assistance at the rate of ₹ 1,000 per month to meet the educational, medical and other needs.

The sponsorship programme was taken up in two districts³⁹ on pilot basis in 2011-12 which was extended in May 2012 to all districts of the State.

38 Children of age group of zero to 18 years, staying in Children's Home for more than six months and family income should not be more than ₹ 24, 000 per year

39 Rajkot and Vadodara

Accordingly GSCPS issued (June 2012) instructions to all DCPUs to identify the children eligible for the sponsorship programme. Under the programme, financial assistance was provided to nine girls (2011-12) covering two districts, 19 girls (2012-13) covering five districts and 49 girls (2013-14) covering nine districts. However, benefit of programme was not provided in remaining 17 districts in the State as the DCPUs had not identified the beneficiaries.

The ACS (SJED) in the exit conference (November 2014) agreed to identify the beneficiaries in the remaining districts and provide them the benefit under the scheme.

Audit further observed that -

- (i) At DCPU Rajkot, financial assistance was provided to 87 children (including 32 girls) under the programme upto 2013-14. GSCPS observed (September 2014) that 43 children were approved by DCPU, Rajkot without proper scrutiny *i.e.* without obtaining income certificate of parents, incomplete case history and home study reports, *etc.* The DCPU subsequently cancelled these cases sighting different reasons like discontinuance of education, higher income of parents, being resident of another district, *etc.* Thus, failure on the part of DCPU to conduct proper scrutiny of application for sponsorship and eligibility criteria resulted in irregular payment of assistance to ineligible beneficiaries.

The Government (SJED) agreed (November 2014) to the fact that DCPU had recommended the cases without proper documentation and scrutiny.

- (ii) DCPU Ahmedabad had identified 85 children (including 79 girl children) in June 2012 for providing financial assistance under sponsorship programme. However, till date (October 2014) the assistance had not been paid to these beneficiaries. The DCPU, Ahmedabad stated (October 2014) that the assistance was not paid due to pending scrutiny of cases like annual income of family, home study by DCPU, *etc.* However, the children were identified in June 2012 but their cases were not approved till October 2014 *i.e.* even after lapse of more than two years. No explanation of such procedural delays could be justified, which defeats the purpose of these kinds of assistance.

After-care programme

The JJ Act provides for an after-care programme for children without family or other support, after leaving institutional care on attaining 18 years of age. The objective of this programme was to enable such children to adapt to the society and to encourage them to move away from an institutional based life. DCPU was responsible for identifying suitable voluntary organisations that shall formulate after-care programme for these children, for a period of three years in accordance with the provision laid down under the Act. DCPU was also responsible for arranging after-care programme such as community group housing on a temporary basis for groups of 6-8 young persons, encouraging learning a vocation or gaining employment, encouraging to gradually

sustaining themselves without financial support, *etc.* Financial assistance of ₹ 2,000 was payable to each child *per* month for three years under ICPS.

Audit observed that the State Government had identified (July 2004) 13 Women's Institutions as after-care centres. However, till date (September 2014) no girl children had been admitted in the centres. Audit also observed that the State Government had not raised demand for funds from the PAB. Thus, the children in the State who were being kept under institutional care up to 18 years could not be provided after-care facility and would face difficulty in adapting to the challenges in the society in coming times.

The ACS (SJED) in the exit conference (November 2014) agreed and stated that action had been initiated to provide benefit of after-care programme to needy girl children.

Child Tracking System for Girl Children

GoI planned to develop a nationwide website for tracking missing children for their ultimate repatriation and rehabilitation. The Central Project Support Unit under ICPS had established (June 2012) the online Child Tracking System. The data in respect of all children produced before the Juvenile Justice Board (JJB) or CWC was required to be entered in the system within 24 hours by the JJB or CWC.

Audit observed that the data in respect of children produced before the JJB or CWC had not been uploaded in the system (September 2014). Instructions for regular up-dation in the system had been issued by GSCPS only twice (June 2012 and September 2014) till date.

The information provided by State Crime Record Bureau (SCRB) revealed an increasing trend in cases of kidnapping and abduction of girls during 2009-14. The cases of kidnapping and abduction of girls increased from 430 (2009) to 1,183 (2014). Regular up-dation of data by JJB and CWC could have helped the police Department to link the children who were missing due to kidnapping and abduction, *etc.* and provide rehabilitation to children subsequently produced before the JJB or CWC. Thus, regular data entry in the Child Tracking System is of utmost importance and would help in rehabilitation of children.

National Commission for Protection of Child Rights (NCPCR) highlighted (October 2013) for close monitoring of the number of children going missing and children traced and continued follow-up to bridge the gap between the two. NCPCR further recommended that the SCPCR should take the initiative to form "State Level Task Force for Missing Children". Audit observed (August 2014) that no such Task Force had been constituted in the State.

The ACS (SJED) in the exit conference (November 2014) agreed to take necessary action for constitution of the Task Force for prevention of cases of kidnapping and abduction of children in the State.

are not paid under ICPS

Funds under ICPS were also provided to SPSU and GSCPS for activities such as training, capacity building, IEC and advocacy, monitoring and evaluation. Further, UNICEF was also providing financial assistance as well as awareness campaign materials for such activities to GSCPS. Audit observed that as against ₹ 90 lakh provided for these activities under ICPS, only ₹ 19.79 lakh (22 per cent) had been utilised during 2011-14. This indicated that the awareness campaigns were not being carried out in the State which could have adversely affected the implementation of ICPS. Audit also observed (September 2014) at GSCPS that campaign materials purchased for the scheme were lying unutilised since last eight to ten months (Picture 4 and 5).



Picture 4 and 5: Awareness campaign materials lying unutilised at GSCPS, Gandhinagar as of 20 September 2014

The Government (SJED) stated (November 2014) that the materials are being dispatched to the districts. The ACS (SJED) in the exit conference (November 2014) stated that instructions have been issued to GSCPS to utilise the available funds for awareness campaign.

Financial Assistance and Support Service to the Victims of Rape

The Hon'ble Supreme Court of India directed (1994) to evolve a scheme so as to wipe out the tears of the unfortunate victims of rape. Accordingly, GoI formulated (September 2010) a scheme "Financial Assistance and Support Services to the victims of Rape". The scheme envisages financial assistance up to ₹ 2 lakh⁴⁰ to the victims of rape and setting up of Criminal Injuries Relief and Rehabilitation Boards at the District, State and National levels. The State Government implemented the scheme from January 2012 and constituted State and District level Criminal Injuries Relief and Rehabilitation Boards.

Trend of incidence of rape in the State

The details of number of girl-child victims of rape cases against the total number of cases registered in the State during last five years are shown in Table 8 as follows –

40 Additional assistance of ₹ one lakh can be provided for vulnerabilities and special needs of affected women

Table 8: Details of girl child victims of rape cases against total cases registered in the State

Year	Number of victims of rape cases in different age groups			Total girl child victims	Total victims in the State	Percentage of girl child victims
	Below 10 years	Between 11-14 years	Between 15-18 years			
1	2	3	4	5	6	7
2009	15	27	50	92	433	21.25
2010	22	28	53	103	408	25.25
2011	16	45	69	130	439	29.61
2012	24	37	89	150	472	31.78
2013	35	66	164	265	733	36.15
Total	112	203	425	740	2,485	29.78

(Source: Information provided by the State Crime Records Bureau)

The above table shows an increasing trend in number of girl-child victims. The Inspector General of Police (CID Crime), Gandhinagar attributed the increase to more viewing of television, mobile, internet, pornography, vulgar posters, love affairs, immaturity of minor girls, *etc.* It was further stated that a 'women helpline 1091' has been established in the State for protection of women and '181 Abhayam Women Helpline' has been established in three⁴¹ districts for quick response to help women.

2.1.10.2 Delay/Non-disbursement of financial assistance

As per scheme guideline, the District Criminal Injuries Relief and Rehabilitation Boards had to pay to the victim of rape an interim assistance of ₹ 20,000 within three weeks from the date of receipt of the application, restorative support service of ₹ 50,000 as per need of victim for shelter, counseling, medical aid, legal assistance, education, vocational training, *etc.* and final assistance of ₹ 1.30 lakh within a period of one month from the date on which the affected woman gives her evidence in the criminal trial or within one year from the date of receipt of the application in cases where the recording of evidence has been unduly delayed for reasons beyond her control, whichever is earlier. Scrutiny of records revealed that financial assistance was not released in time and in some cases, assistance was not released at all. Year-wise details of number of cases where financial assistance was provided to the victims are shown in **Table 9** below –

Table 9: Details of financial assistance provided to the victims of rape

Year	Interim financial assistance		Support services assistance		Final assistance		Funds provided by State Government (₹ in lakh)	Funds utilised (₹ in lakh)
	Number of victims	Amount disbursed (₹ in lakh)	Number of victims	Amount disbursed (₹ in lakh)	Number of victims	Amount disbursed (₹ in lakh)		
1	2	3	4	5	6	7	8	9
2012-13 ⁴²	14	02.80	04	2.00	03	07.60	100.00	12.40
2013-14	284	56.80	03	1.50	07	07.30	100.00	65.60
Total	298	59.60	07	3.50	10	14.90	200.00	78.00

(Source: Information provided by the DSD)

41 Ahmedabad, Gandhinagar and Surat

42 In one case occurred during 2009, final financial assistance of ₹ 5.00 lakh was provided as directed by the court

Audit observed that against 1,205 (472 in 2012 and 733 in 2013) rape cases registered (**Table 8**), the benefit of financial assistance was provided to only 298 victims as of March 2014. Less number of victims provided with financial assistance during the year 2012-13 was attributed to various administrative reasons, such as delay in appointment of non-Government members in the District Boards, lack of meetings of District Boards and delay in opening of bank accounts of District Boards, etc.

On scrutiny of records of District Social Defence Officer (DSDO) in test-checked districts, Audit observed that since the introduction (January 2012) of the scheme, out of 136 applications received as of March 2014, the interim assistance was not released in 36 cases. In 81 cases, the interim assistance was released with delays ranging between one and 15 months. In Mehsana, Audit observed that final assistance was not released in four rape cases⁴³, as it was pending for approval of the State Board. In all these four cases, the District Board had accorded (January 2014) approval for payment of final assistance. On scrutiny of records of DSD, Audit observed that these cases were pending with State Board for want of supporting documents from DSDOs.

The DSDOs attributed the non-release/delay in release of assistance to various administrative reasons such as incomplete information, lack of proof, non-receipt of FIR or Medical Report in time from Police Station, etc. The Deputy Secretary (WCDD) in the exit conference (November 2014) stated that necessary instructions would be issued to the State and District Board for providing financial assistance to the victims of rape.

Implementation of other schemes

Dikari Yojana

The State Government introduced (December 1987) ‘Dikari Yojana’, a special incentive scheme for couples without a male-child but with one or two daughters who have undergone sterilisation operation. The couples where the wife was 35 years or below were eligible to receive six-year National Saving Certificate of ₹ 6,000 if they had one daughter and ₹ 5,000 if they had two daughters. The details of number of beneficiaries and financial assistance paid under the scheme during 2009-14 is shown in **Table 10** below-

Table 10: Details of number of beneficiaries and financial assistance paid under the scheme

(₹ in lakh)

Year	Number of beneficiaries with one girl child	Financial assistance paid	Number of beneficiaries with two girl child	Financial assistance paid	Total number of beneficiaries	Total financial assistance paid
1	2	3	4	5	6	7
2009-10	235	14.10	2,047	102.35	2,282	116.45
2010-11	165	9.90	1,838	91.90	2,003	101.80
2011-12	158	9.48	1,853	92.65	2,011	102.13
2012-13	236	14.16	1,704	85.20	1,940	99.36
2013-14	131	7.86	1,685	84.25	1,816	92.11

(Source: Information provided by the Commissioner of Health)

43 Three occurred between February and December 2012; and one occurred in March 2013

The above table shows that the number of beneficiaries declined to 1,816 (2013-14) from 2,282 (2009-10). Audit observed that the Department in an assessment (June 2014) felt the need of revising the rates to attract more beneficiaries. However, the rates have not been revised since last 27 years which could be a reason for decline in number of beneficiaries under the scheme, since the meagre monetary allurements might have failed to draw adequate response.

Joint Secretary (HFWD) in the exit conference (November 2014) stated that the proposal for increasing the rate of incentive under the scheme was already under consideration keeping in view the rate of inflation.

પાલક માતા-પિતા યોજના

The State Government launched⁴⁴ (2009) ‘Palak Mata-Pita Yojana’ with the aim to provide foster care and assistance at the rate of ₹ 1,000 *per month per child* upto the age of 12 years (can be extended upto 14 years or 18 years in special cases). During 2009-14, an expenditure of ₹ 66.78 lakh⁴⁵ was made under the Palak Mata-Pita scheme. Audit observed that the benefits under the scheme were provided to children of 17 districts only and thus, deprived the benefit of the scheme to the children of remaining nine districts of the State.

On scrutiny of records at test-checked districts, Audit observed that -

- (i) financial assistance were provided on quarterly basis instead of monthly.
- (ii) In Ahmedabad district, payment of financial assistance to 15 girls was delayed for a period ranging from two months to two years.
- (iii) By conducting (2012-13) a survey, DCPUs, Panchmahal and Valsad had identified 87 and 109 orphaned girl children respectively for providing financial assistance under the scheme. However, till date (September 2014) no assistance was paid to the identified beneficiaries.

Thus, the outreach of the programme was very low and it proved ineffective.

The ACS (SJED) in the exit conference (November 2014) agreed to identify the beneficiaries and provide benefit of the scheme.

સરસ્વતી સાધના યોજના

State Government formulated (May 1999) Saraswati Sadhana Yojana to provide assistance in the form of a bicycle to the girls of BPL families of ST/SC/Developing Castes studying in Standard VIII (upto 2012-13) and Standard IX (from 2013-14), so as to encourage the girls to go to school and thereby to decrease the drop-out rate. During 2010-14, around 3.10 lakh girl students⁴⁶ were provided bicycle under the scheme. Audit observed that the implementation of the scheme was found appreciable and bicycles were provided, which would act as an impetus for retention of girl children in school by providing them with transportation.

44 The scheme was implemented for six major cities from 1999 which was extended to 17 talukas of Kachchh district affected by earthquake from 2001 and further extended to all districts from 2009 onwards

45 2009-10 - ₹ 1.81 lakh to 21 children (10 girls), 2010-11 - ₹ 4.47 lakh to 79 children (39 girls), 2011-12 - ₹ 11.10 lakh to 89 children (36 girls), 2012-13 - ₹ 15.86 lakh to 164 children (52 girls) and 2013-14 - ₹ 33.54 lakh to 288 children (93 girls)

46 2010-11 - 58,990 beneficiaries, 2011-12 - 55,997 beneficiaries, 2012-13 - 61,000 beneficiaries, 2013-14 - 1,34,169 beneficiaries.

Monitoring and Evaluation

Monitoring and Evaluation of the State Government under the PC&PNDT Act

As per the provisions of the Act, the State Supervisory Board (SSB) was required to meet at least once in four months. However, Audit observed that the required number of meetings of SSB were not held during the review period. Only two meetings were held against the requirement of 15 meetings during 2009-14. Thus, the activities of various authorities involved in the implementation of the Act were not being reviewed at State level from time to time as envisaged in the Act. The Hon'ble Supreme Court had also directed (September 2014) that meeting of SSB in all States should be conducted as per provisions of the PC&PNDT Act.

The Joint Secretary (HFWD) in the exit conference (November 2014) stated that now onwards the meetings would be held regularly.

Monitoring and Evaluation of the State Government under the PC&PNDT Act

As per PCM Rules, the DCMPOs shall submit monthly progress report and quarterly statement to the DSD in the Form III and IV (showing details of numbers of complaints received, investigation done by DCMPO, cases reported to Court, awareness campaign carried out, etc.).

Audit observed in test-checked districts that monthly/quarterly reports were not being submitted regularly to DSD by DCMPOs. Further, DSD had not maintained any register to monitor the receipt of reports from district level. The DSD stated (September 2014) that information would be collected from all DCMPOs in the Form III and IV and Audit would be intimated accordingly. Absence of complete information with DSD indicates that the required monitoring and supervision by State level authorities were not being done, which are of utmost necessity for successful implementation of the Act.

Monitoring and Evaluation of the State Government under the JJ Act

As per provisions of the JJ Act, 2000 and JJ Rules, 2011, State Government was required to constitute a Selection Committee⁴⁷ for a period of five years to select and recommend a panel of names to the State Government for appointment as members of Child Welfare Committees (CWCs) and Juvenile Justice Boards (JJBs) at the district level. The JJ Rules provides that the CWCs and JJBs should be reconstituted on expiry of its tenure of three years and no member was to be appointed for more than two terms. The PAB in its meeting (30 August 2012) directed the State Government to expedite the process of constitution of Selection Committee.

Audit observed that the State Government had not constituted the Selection Committee till date (October 2014). The CWCs and JJBs constituted between 2007 and 2009 were not reconstituted, though the tenure of three years had expired between 2010 and 2012.

⁴⁷ under the Chairmanship of a retired Judge of the Hon'ble High Court

Audit further observed that-

- In test-checked districts, out of five members appointed in CWCs, only two or three members used to attend the meetings.
- Required number of meetings of CWCs was not held in test-checked districts.
- CWCs did not maintain individual case files of children produced before them.
- There was a shortfall (58 per cent) in number of meetings of JJB in test-checked districts against the prescribed norm, which led to increase in number of cases pending with JJB (621 girls cases out of 12,168 as of March 2014).

The ACS (SJED) in the exit conference (November 2014) stated that the matter of constitution of Selection Committee and reconstitution of CWCs and JJBs was under consideration of State Government and agreed to expedite the matter.

Conclusion and Recommendation

The Performance Audit on the 'Protection and Welfare of Girl Child' revealed that bicycles were provided to 3.10 lakh girl children studying in secondary education belonging to SC/ST/Developing Caste and sufficient infrastructural facilities were available in majority of the test-checked Children's Homes. However, there are some areas of concern relating to implementation of various Acts/schemes/programmes for protection and welfare of girl child, which are highlighted below :-

- Gujarat State Child Protection Society had not formulated the State Child Protection Policy and State Plan of Action as envisaged in National Plan of Action for Children, 2005.
The Government should issue instructions to CWCs for formation of the State Child Protection Policy and State Plan of Action in consultation with other departmental and State and non-governmental organizations.
The Government should take steps to ensure proper training of the police and delivery cases registered in e-Mamta portal.
The Government should take steps to ensure proper training of the police and delivery cases registered in e-Mamta portal and issue instructions to district authorities to monitor the reason for unnatural deaths of children.
- There was increasing concern about low percentage of conviction rates in cases registered under the PC&PNDT Act. There was shortfall in conducting sting operations and inspection of clinics by district Appropriate Authorities under the PC&PNDT Act.

Ironer implementation of C... needed particular in regard to tin operation and inspection of clinic that could lead to better conviction rate with greater deterrence against the... action

- Audit observed that out of 659 complaints of child marriages received during 2009-14, court cases were filed only in 15 cases and not a single person was convicted in the State. There were vacancies in the post of District Social Defence Officer-cum-Child Marriage Prohibition Officer in 17 districts which may have adversely affected the implementation of the PCM Act.
- In the State, SAA were not established in 12 out of 26 districts (before the creation of seven new districts) and not a single SAA was nominated as Cradle Baby Reception Centre for rescuing the abandoned children.

The department... action to... in the... district and no... in each district a Cradle... Reception Centre to rescue the abandoned children

- Audit observed that two Children's Homes were running without registration in test-checked districts. Though provided in Juvenile Justice Rules, no separate Children's Homes were established for age group of 7-11 and 12-18 years. During joint field visits of two Children's Homes, Audit observed accommodating girls with special needs along with other girls, etc.

The department... ensure that all Children... are... and the... should accommodate the children... group and... separate Children... for children with special needs

- The benefit of sponsorship programme was not provided to 17 districts in the State due to non-identification of beneficiaries by DCPUs. Girl children in the State who were being kept under institutional care up to 18 years were not provided benefit of After-care programme.

The Department may provide benefit of After-care programme to all... children... to adapt to the... in the society and become self-sufficient.

- Increasing trend of kidnapping and abduction of girls were noticed in the State. Out of 1,205 rape cases registered during 2012 and 2013, the benefit of financial assistance could be provided to only 298 victims (March 2014) due to procedural delays.

To provide... and... to... the... ensure that... board... parent... assistance... prescribed in the...

CHAPTER-III

COMPLIANCE AUDITS

CHAPTER-III

COMPLIANCE AUDIT

This Chapter contains three thematic paragraphs on “Implementation of Educational Schemes in selected Tribal dominated Districts”, “Functioning of Blood Banks”, “Financial Management in Gujarat Water Supply and Sewerage Board” and eight individual paragraphs on Audit of transactions.

EDUCATION DEPARTMENT

Implementation of educational schemes in selected tribal dominated districts

Introduction

As per the 2011 census, the population of the State was 6.04 crore, of which tribal population comprised 14.76 *per cent* (89.17 lakh). Out of 26 districts in the State, 12 are predominantly tribal districts. The overall literacy rate of the State was 78.03 *per cent* and the literacy rate of 12 tribal districts was 62.50 *per cent* as per 2011 census.

The 86th Constitutional amendment inserting Article 21A in the Constitution of India makes education a fundamental right. To enable the implementation of this fundamental right, the Government of India (GoI) enacted the Right of Children to Free and Compulsory Education Act, 2009 (RTE Act) in April 2010 which provided that every child in the age group of 6-14 years should have a right to free and compulsory education in a neighbourhood school till completion of elementary education by March 2013. The Sarva Siksha Abhiyan (SSA) now acts as the programmatic vehicle for the delivery of the RTE Act.

Various educational schemes are being implemented by the Central and State Government to upgrade the educational levels and skills with special focus on children belonging to Scheduled Tribes (ST). The key objective of RTE Act was universalisation of elementary education which encompasses three major aspects *i.e.* access, enrolment and retention of children in schools upto the age group of 6-14 years. The principal objectives of one of the major flagship programme of GoI namely SSA, were to increase enrolment and retain the students (including ST students) in educational institutions for reducing the dropout rates.

Principal Secretary is the administrative head of the Education Department. He is assisted by three Heads of Department *viz.* State Project Director/Sarva Siksha Abhiyan (SSA), Commissioner/Mid-Day-Meal (MDM) and State Project Director/Rashtriya Madhyamik Siksha Abhiyan (RMSA) at State level and they are assisted by district and taluka level offices.

Audit was conducted with the objective of deriving an assurance about the efficacy of implementation of selected educational schemes in five¹ selected predominantly tribal districts. Districts were selected on the basis of percentage of tribal population to arrive at a sufficient audit assurance *i.e.*

¹ Dahod, Panchmahal and Valsad (specially focused districts), Dang (98 *per cent* of the population are tribal) and Tapi (84 *per cent* of the population are tribal)

out of 89.17 lakh tribal population in the State, selected districts represent 41.13 lakh (46.13 per cent) tribal population. The schemes selected for Audit were SSA², MDM³ and RMSA⁴.

Audit test-checked the records of State Project Director (SSA), Commissioner (MDM), State Project Director (RMSA) and records of five selected districts covering the period 2011-12 to 2013-14. Audit also undertook joint inspection⁵ of 40 schools {20 Primary Schools⁶ (PS) and 20 Upper Primary Schools⁷ (UPS)} of 10 talukas⁸, five Kasturba Gandhi Balika Vidyalayas (KGBVs) and 10 RMSA Schools of selected districts.

Audit Findings

Performance Audit on “Sarva Shiksha Abhiyan” for the period 2001-05 and Mid-Day-Meal for the period 2002-07 had been conducted and findings featured in the Paragraph 3.1 and Paragraph 3.4 of Audit Report (Civil) of the Comptroller and Auditor General of India for the year ended 31 March 2006 and 31 March 2007 respectively. Public Accounts Committee (PAC) had discussed both the paragraphs on 11 September 2012 and 21 January 2014 respectively; however, recommendations from the PAC are awaited (November 2014).

Annin

Preparation of Perspective Plan and Annual Plan

(i) Financial Management and Procurement Manual (FMPM) of SSA and RMSA provides for preparation of a Perspective Plan and Annual Plan at State and district level through bottom-up approach by constituting planning teams at village/habitation, block and district levels. It further provides that RMSA plan should originate from the school level. According to RTE Act, the School Development Plan (SDP) was to be prepared by School Management Committee⁹ (SMC). The SDP shall be the basis for the plans and grants. However, Audit observed that Perspective Plan was neither prepared for SSA at State level nor at any test-checked districts. The Perspective Plan under RMSA was also not prepared at any test-checked districts. Non-preparation of Perspective Plan indicated lack of long-term overall strategy to achieve the goals of these schemes by considering future needs of the State.

Audit observed at all test-checked districts that the annual plans (2011-14) under SSA were prepared without exercising the bottom-up approach, as the planning teams at village/habitation and block level were not constituted and no ground level inputs were obtained. Even the village education register (prepared based on household survey) providing the data of population, out of school children, habitation covered, etc. were not maintained in 16 out of 40 schools jointly

² To ensure compulsory and free elementary education for all children of age group 6-14 years

³ To enhance enrolment, retention and attendance, and simultaneously improving nutritional levels among children

⁴ For universalisation of access to and improvement of quality of education at secondary and higher secondary stage

⁵ Audit team alongwith district authorities

⁶ Primary School – Class - I to Class - V

⁷ Upper Primary School – Class - I to Class - VIII

⁸ Ahwa, Dahod, Dharampur, Ghoghamba, Jhalod, Kadana, Kaprada, Santrampur, Songadh and Vyara

⁹ In terms of the RTE Act, the formation of School Management Committee in each school for planning, implementing and monitoring of SSA, is mandatory. The composition of the Committee would be parents or guardians of the school children, women, weaker section, teachers, elected representatives of local authority, educationists, etc.

inspected. SMCs constituted were not involved in planning process though required under Section 22 of the RTE Act. The Annual Work Plan and Budget (AWP&B) under RMSA was prepared at State level on the basis of District Information System for Education¹⁰ (DISE) and Gunotsav¹¹ data instead of its preparation at district level with involvement of schools. Thus, the annual plans under SSA and RMSA were prepared without assessment of actual requirement at ground level.

The Joint Director, RMSA stated (September 2014) that the Annual Plan would now onwards be prepared as per the formats prescribed by GoI.

(ii) MDM guidelines provide for preparation of AWP&B at school level and then aggregated at block, district and State level respectively. However, Audit observed that AWP&B were not prepared at test-checked schools and block level. Thus, the AWP&B prepared at district and State levels were prepared without taking the grassroots perspective in view.

निर्देशिका अनुसंधान

The Planning Commission recommended (November 2010) earmarking of 10.70 per cent of Plan Outlay for STs by Department of School Education and Literacy of Ministry of Human Resource Development under Tribal Sub Plan (TSP). GoI had been releasing the funds to the States accordingly since 2011-12. The year-wise details of funds released by GoI and State Government, and expenditure incurred under selected educational schemes implemented in the State are as shown in **Appendix-XII**. The year-wise details of funds received by the test-checked tribal districts under the selected schemes and expenditure incurred during 2011-14 are as shown in **Table 1** below -

Table 1 : Funds received and expenditure incurred by test-checked five districts under selected schemes

(₹ in crore)

Schemes	2011-12			2012-13			2013-14		
	Funds received ¹²	Expenditure incurred	Percentage of expenditure	Funds received	Expenditure incurred	Percentage of expenditure	Funds received	Expenditure incurred	Percentage of expenditure
1	2	3	4	5	6	7	8	9	10
SSA ¹³	200.36	204.18	101.91	371.79	366.59	98.60	187.16	189.38	101.19
MDM	52.49	52.30	99.64	58.07	57.87	99.66	80.97	79.28	97.91
RMSA	1.34	0.70	52.24	8.14	7.99	98.16	13.89	11.22	80.78

(Source: Information furnished by concerned District Authorities)

Audit observed that -

- Though the funds from the Central and State level were released with bifurcation of general and TSP grant, no separate accounts of expenditure incurred under general and TSP grant (except for MDM scheme) were maintained at State

¹⁰ Prepared by SSA

¹¹ "Gunotsav" is an initiative carried out by the State Government to improve and assess the quality of primary education. This programme includes two phases of assessment (Self Assessment and Officer Assessment) and data entry. The assessment form includes information about schools and habitations.

¹² The figures here represent both GoI and State Government grant including General grant and Tribal Sub Plan grant

¹³ GoI grant includes 13th Finance Commission grant and expenditure incurred from previous years balance carried forward. As of March 2014, the closing balance was ₹ 11.42 crore.

and district incurred under general level. No instructions were issued to lowest formations¹⁴ in this regard. Due to non-maintenance of separate accounts, Audit could not vouchsafe the utilisation of TSP grant in the test-checked districts as well as at State level. The district authorities accepted (May and June 2014) that separate accounts of expenditure under TSP grant were not maintained.

- Against availability of funds of ₹ 73.01 crore, ₹ 78.43 crore and ₹ 95.13 crore under TSP in MDM scheme during the years 2011-12, 2012-13 and 2013-14; the expenditure was only ₹ 9.25 crore (12.67 per cent), ₹ 11.05 crore (14.09 per cent) and ₹ 21.33 crore (22.42 per cent) respectively (**Appendix-XII**). Less expenditure was incurred on account of non-construction of Kitchen sheds (as discussed in Para 3.1.5.1), not providing the micro nutrient supplementation and de-worming (as discussed in paragraph 3.1.5.4), non-procurement/ replacement of kitchen devices (as discussed in paragraph 3.1.5.5), etc. This indicated gross under-utilisation of the earmarked funds for TSP under the MDM scheme.
- District Project Co-ordinators (DPCs) of two test-checked districts (Dang and Tapi) diverted (2011-14) ₹ 24.46 lakh of SSA (Centrally Sponsored Scheme) to Ashram-shalas and Eklavya Model Residential schools of Tribal Development Department (State Sponsored Scheme) in contravention to provisions of grant release order. The DPCs Dang and Tapi stated (August 2014) that the funds were diverted as per instructions from State Project Director, which was however, irregular.

Expenditure incurred against approved Annual Work Plan and Budget

The details of expenditure incurred against approved annual budget outlay under SSA is as shown in **Table 2** below -

Table 2: Expenditure incurred against approved Annual Work Plan and Budget
(₹ in crore)

Name of District	2011-12			2012-13			2013-14		
	AWP&B	Expenditure	Percentage	AWP&B	Expenditure	Percentage	AWP&B	Expenditure	Percentage
1	2	3	4	5	6	7	8	9	10
Dahod	87.36	70.71	80.94	188.95	118.96	62.96	75.15	59.51	79.19
Dang	20.16	18.12	89.88	43.44	31.61	72.77	21.45	20.34	94.83
Panchmahal	94.85	75.83	79.95	176.70	116.00	65.65	72.86	61.16	83.94
Tapi	0.00	0.00	0.00	53.82	39.02	72.50	27.14	18.34	67.58
Valsad	52.53	39.52	75.23	95.07	61.00	64.16	38.80	30.03	77.40
Total	254.90	204.18	80.10	557.98	366.59	65.70	235.40	189.38	80.45
Total (Gujarat)	1,863.74	1,427.34	76.58	3,369.22	2,215.82	65.77	1,374.01	1,109.67	80.76

(Source: Information furnished by SPD and concerned DPCs)

FMPM of SSA provides that achievements and constraints of previous years are to be considered while planning for the subsequent years. Further, outlays proposed under each component of the scheme were to be supported by relevant

14 SMC (SSA), Organiser/SMC (MDM) and School Management and Development Committee (RMSA)

data to determine the physical targets. Audit observed that the budget outlay in 2012-13 was increased by more than 100 *per cent* for test-checked districts though the expenditure during 2011-12 did not keep pace with the budget outlay in that year. It was observed that during 2012-13, the expenditure was only 65.70 *per cent* as against the budget outlay.

The reply of the State Government is awaited (November 2014).

3.1.3.2 Incorrect Expenditure figures sent to Government of India

The State Project Director, RMSA reported to GoI an expenditure of ₹ 89.55 crore incurred since 2009-10 up to March 2014, which was sanctioned for construction of 289 RMSA schools out of 326 RMSA schools planned at various locations. However, it was noticed (June 2014) that out of 289 schools, work had not commenced at 189 locations. Funds of ₹ 89.55 crore allotted to implementing agency as advance were shown as expenditure and incorrect expenditure figures were reported to GoI.

Joint Director stated (June 2014) that amount released to Roads and Buildings Department (R&B) was booked as expenditure and reported to GoI, which was not wrong and if required by GoI the amount of actual expenditure and advances would be separated. However, the expenditure mentioned was only the advances released to R&B for construction works of RMSA schools and not the actual expenditure.

Programme Implementation

Implementation of Sarva Shiksha Yojana

UPI-Teacher Ratio

According to the norms of SSA and RTE Act, there should be at least two teachers in a Primary School (PS) with Pupil-Teacher Ratio (PTR) of 40:1. Upper Primary School (UPS) shall have atleast one teacher per class so that there shall be at least one teacher each for (i) Science and Mathematics, (ii) Social Studies and (iii) Language with PTR of 35:1.

The number of PSs and UPSs in which PTR was not maintained in the test-checked districts is as shown in **Table 3** below -

Table 3: Non-maintenance of PTR in PSs and UPSs in test-checked districts

District	Number of PS (Class I to V)	Number of PS in which PTR >40	Number of UPS (Class I to VIII)	Number of UPS in which PTR >35
1	2	3	4	5
Dahod	790	76	849	770
Dang	260	23	118	107
Panchmahal	1,146	6	1,207	970
Tapi	486	12	314	243
Valsad	465	39	528	445
Total	3,147	156	3,016	2,535

(Source: Information obtained from DISE)

The above table shows that PTR was not maintained in 156 PSs and 2,535 UPSs though the norms were prescribed under SSA and RTE Act, the highest being 156:1 as against 40:1 in PS and 363:1 as against 35:1 in UPS. Audit also observed that out of 43,176 schools in the State, 64 schools having 5,698 students had no teachers and 874 schools had only one teacher as of March 2014. In test-checked districts, three schools¹⁵ of Valsad district having 156 ST students had no teachers and 111 out of 6,163 schools had only one teacher as of March 2014. The teaching work was assigned by the authority to teachers of nearby schools as an alternate arrangement. Thus, the State has not ensured availability of adequate teaching staff as per norms and this could have an effect on the performance and quality of education imparted to the students.

Basic Facilities

SSA framework, 2011 and RTE Act provides that a school building should consist of basic amenities such as safe and adequate drinking water facility to all children, separate toilets for girls, boundary wall, Headmaster Room, separate Library, etc. by March 2013. As per the information furnished by the SPD and DPCs, the status about availability of basic amenities in the schools in the State and in the test-checked districts as of March 2014 are given in **Table 4** below –

Table 4: Non-availability of basic facilities in Government schools as of March 2014

Facilities	In State (43,176 schools)		In test-checked districts (6,163 schools)	
	Not available	Percentage	Not available	Percentage
Drinking water	08	0.02	00	00
Toilet blocks	746	1.73	03	0.05
Separate toilet for girls	2,918	6.76	28	0.45
Headmaster Room	25,797	59.75	5,902	95.77
Boundary wall	2,694	6.24	1,272	20.64
Playground	10,501	24.32	2,163	35.10
Separate Library	39,583	91.68	6,163	100.00
Computer Room	Not provided	Not provided	6,163	100.00

(Source: Data provided by SPD and concerned DPCs)

The above table shows that the availability of facilities such as drinking water, toilet blocks and separate toilets for girls was satisfactory. However, the State and district authorities failed to provide playground, separate Library and Computer Room facilities to the students which resulted in students being deprived of these facilities, important for their overall development. Audit observed during joint inspection (between June 2014 and August 2014) that three¹⁶ out of 40 schools had no facility of drinking water whereas the district authorities were reporting that all the schools in the district were having drinking water facility.

During joint inspection, Audit observed that Reverse Osmosis Plants in three schools¹⁷ were not functioning, 11 schools¹⁸ had no compound wall and toilet blocks of two schools¹⁹ were found damaged and unusable (**Picture 1 and**

¹⁵ PS Payarpada Shingarmad, UPS Borpada and PS Sagalmal Varg

¹⁶ Dahod – (a) Daulatganj Kumar Shala (UPS) and (b) Upla Faliya Varg, Meloniya (PS), Panchmahal – Patel Faliya Varg, Rinchhvani (UPS), Ghoghamba

¹⁷ Dahod - Gadoi (UPS), Dang - Pipliyamal (PS) and Ashram Vidyalaya (UPS), Ahwa

¹⁸ Dahod - Fatak Faliya Varg, Jekot (PS), Biladungari (PS) and Daulatganj Kumar Shala (UPS), Dang – Payarghodi (PS) and Gondal Vihir (UPS), Panchmahal - Ashivada (PS), Dudhali na Muvada (PS) and Kureta (UPS), Tapi - Panvadi (PS), and Valsad - Zariya Sarpanch Faliya (PS) and Varoli Talat (UPS)

¹⁹ Panchmahal - Chandpuri Faliya, Dantol (PS) and Valsad - Varoli Talat (UPS)

Picture 2). Thus, quality drinking water, security and proper basic infrastructural facilities in these schools were not ensured.



Picture 1 : Damaged compound wall and girls toilet of PS, Chandpuri Faliya, Dantol, Panchmahal district (22.07.2014)



Picture 2 : Toilet blocks of UPS, Varoli Talat, Valsad district in damaged condition (30.07.2014)

Retention trend of student

The total number of students and ST students enrolled in Government and Government-aided schools in Class I to Class VIII in the test-checked districts during the period 2009-14 is depicted in **Table 5** below–

Table 5: Class-wise enrolment in Government and Government-aided schools in five test-checked districts

Year	Class							
	I	II	III	IV	V	VI	VII	VIII ²⁰
1	2	3	4	5	6	7	8	9
All students								
2009-10	1,87,637	1,70,967	1,72,767	1,69,131	1,61,659	1,33,725	1,20,227	-
2010-11	1,90,009	1,72,625	1,65,824	1,61,634	1,60,253	1,44,099	1,21,927	26,007
2011-12	1,85,305	1,71,289	1,66,884	1,57,894	1,57,930	1,46,978	1,36,066	46,071
2012-13	1,63,906	1,77,516	1,67,157	1,65,487	1,54,302	1,47,933	1,43,256	1,30,544
2013-14	1,65,340	1,57,940	1,72,411	1,62,483	1,58,618	1,44,503	1,42,131	1,36,009
ST students								
2009-10	1,17,736	1,06,437	1,08,078	1,04,267	97,994	78,164	67,471	-
2010-11	1,20,458	1,07,796	1,02,747	99,479	97,185	83,630	69,623	15,511
2011-12	1,18,902	1,08,464	1,05,146	98,552	97,826	87,740	79,728	27,477
2012-13	1,04,742	1,11,826	1,03,910	1,03,081	93,983	88,067	83,599	74,041
2013-14	1,03,858	99,791	1,07,250	99,705	96,568	85,820	83,340	78,455

(Source: Data provided by SPD)

The above table shows that in the test-checked districts, out of 1,87,637 students enrolled in Class I in 2009-10, only 1,58,618 (84.53 per cent) students could be retained in Class V till 2013-14. Similarly, out of 1,17,736 ST students enrolled in Class I in 2009-10, only 96,568 (82.02 per cent) students could be retained in Class V till 2013-14. Though the SSA and RTE Act targeted 100 per cent student retention by 2013, in test-checked districts,

²⁰ Up to 2008-09 Class-VIII was under Secondary school. From 2009-10, Class-VIII was shifted to Upper Primary Schools in phased manner.

out of 7.01 lakh students on rolls in Classes I to IV during 2009-10, 5.81 lakh (82.88 per cent) students could be retained in Classes V to VIII upto 2013-14. Similarly, out of 4.37 lakh ST students on rolls in Classes I to IV during 2009-10, only 3.44 lakh (78.72 per cent) students could be retained in Classes V to VIII upto 2013-14. Less enrolment in Government and Government-aided schools, and non-retention of students could be attributed to non-maintenance of PTR and inadequate basic amenities in schools, as discussed in the preceding paragraphs.

Students not retained in the year

Construction of school buildings and creation of infrastructure facilities is an important component of SSA. Thirty three per cent of planned outlay is earmarked for the said component. The School Management Committee (SMC) at village level is responsible for carrying out the civil works. As per General Financial Rules (GFR) money should be withdrawn from Government account as and when required for making payment. Further, as per instructions issued (November 2012) by the SPD, the SMCs were empowered to withdraw ₹ 0.50 lakh in a week and it was to be utilised within one week. Audit observed that Member Secretaries²¹ of 28 SMCs in Dahod and Dang districts had withdrawn ₹ 38.54 lakh²² during 2010-13; however, neither the civil works were taken up nor the amounts were credited back to the SMCs bank account (August 2014). Thus, retention of this money by the Member Secretaries was fraught with risk of misappropriation, besides depriving the intended benefits to tribal students of classrooms and toilet blocks.

District Project Co-ordinators (DPC) stated (June and August 2014) that the salary of the concerned Headmasters had been withheld and the said amount would be recovered.

Computer Aided Learning (CAL)

Computer Aided Learning (CAL) to students of upper primary classes is one of the interventions of SSA. As per Paragraph 38.2 of FMPM - the innovation head, up to ₹ 50 lakh per district per year can be targeted for computer aided education facilities. The focus of CAL would be to maximise coverage in UPSs with special emphasis on science and mathematics. Hardware, software, training, maintenance and resource support if required, could, *inter alia*, be included in this component.



Picture 3: Computers lying idle in Daulatganj kumar UPS, Dahod Taluka (20.06.2014)

On scrutiny of records of test-checked districts, it was observed that 11,888 computers were provided to 1,368 schools²³ during the period 2005-06 to 2011-12. However, computer teachers/co-ordinators were not appointed in these schools to impart CAL.

²¹ Headmaster of the school

²² ₹ 15.97 lakh by 12 SMC of Dahod and ₹ 22.57 lakh by 16 SMC of Dang

²³ Dahod – 5,093 computers to 463 schools (2011-12). Dang – 752 computers to 128 schools (2005-06 to 2006-07), Tapi–3,254 computers to 304 schools (2010-11) and Valsad – 2,789 computers to 473 schools (2005-06 to 2006-07)

During joint inspection of 14 UPSs in these test-checked districts, it was observed that the computers were lying idle due to non-appointment of computer teachers/co-ordinators. Thus, the tribal students were deprived of the benefit of CAL for want of teachers, despite computers being in place. Meanwhile, the computers were getting obsolete and gathering dust.

SPD stated (September 2014) that due to advancement in technology, computers allotted upto 2006-07 had become obsolete and redundant. It was further stated that the process for replacement of these computers was under progress. However, Audit is of the view that the hardware supplied subsequently were also not being utilised due to non-availability of computer teacher/co-ordinator and there was loss of ₹ 9.84 crore²⁴ as 3,541 computers (purchased upto 2006-07) became obsolete as against the total number of 11,888 computers in test-checked districts.

Transportation facilities

SSA framework 2011 provide that children in remote habitations with sparse population or in urban areas where availability of land is a problem or children belonging to extremely deprived groups or children with special needs who may not find access to schools may be provided support for transportation facilities. As per the neighbourhood norms of the State, a PS was to be established within a walking distance of one kilometer and a UPS within three kilometers and students of those habitations not covered due to remote locations with sparse population or land problem were entitled to transport facilities.

However, during joint inspection of PS, Dharva, Taluka Kadana of Panchmahal district, it was observed that 13 students of Valva faliya (habitation) of Dharva village, studying in class I to V were coming to school in a boat by sailing through Mahi river. Distance of the school through surface road is around six kilometers and through river was around three kilometers. Though the students were eligible for transportation facility, district authorities had not provided for it, as the school did not qualify under the neighbourhood norms. Rowing themselves to school by these young students might be arduous for young students, and could be potentially hazardous.



Picture 4 : Photograph showing students going to school in boat from Valva faliya to Dharva Village (24.07.2014)

The DPC, Panchmahal stated (September 2014) that as the application for transportation facility from SMC was not received, they did not provide the same to the students of Valva faliya. The State Project Director, SSA stated (September 2014) that necessary instructions had been issued for the safety of students.

²⁴ Dang- 254 computers in 2005-06 for ₹ 0.53 crore (254 x ₹ 20,850) and 498 computers in 2006-07 for ₹ 1.44 crore (498 x ₹ 28,900) and Valsad - 231 computers in 2005-06 for ₹ 0.48 crore (231 x ₹ 20,850) and 2,558 computers in 2006-07 for ₹ 7.39 crore (2558 x ₹ 28,900)

Intervention for Co-education of Out of School Children

Out of School Children (OOSC) are the number of primary-school-age children not enrolled in any level of education (primary and upper primary). OOSC could belong to remote school-less habitation, could be working children, street children, deprived children in urban slums, bonded child labourers, etc. As per SSA guidelines, this heterogeneity demands diversified approaches and strategies for their education.

FMPM of SSA provides three broad kinds of strategies to be adopted for mainstreaming of OOSC i.e. (i) setting of Education Guarantee School (EGS) in school-less habitations, (ii) mainstreaming of OOSC through bridge course, back to school camps, etc. and (iii) strategies for very specific, difficult groups of children who cannot be mainstreamed. SSA guidelines provide for identification of OOSC for Special Training Programme (STP) by conducting household surveys.

Audit observed that no EGS were opened in any of the test-checked districts during 2011-14 and the mainstreaming of OOSC was being done through STP. Audit further observed that the OOSC were identified based on Village Education Register without conducting household survey as discussed in paragraph 3.1.2.1(i). The details of number of OOSC identified, covered under STP and mainstreamed are as shown in Table 6 below-

Table 6: Mainstreaming of Out of School children

Year	Number of OOSC identified by the State	Number of OOSC covered under STP (Percentage of identified OOSC)	Number of OOSC mainstreamed (Percentage of OOSC covered under STP)
2011-12	58,137	61,243 (105.34)	24,670 (40.28)
2012-13	83,846	78,126 (93.18)	47,922 (61.34)
2013-14	84,358	53,587 (63.52)	42,348 (79.03)

(Source: Information furnished by SPD)

Audit also observed that district and taluka level management-cum-monitoring committees were not formed (except Dahod) to monitor the establishment and proper functioning of STP, though instructions were issued (April 2012) by the State Government. Due to non-constitution of committees, proper completion of training and further enrolment of OOSC in mainstream was not ensured.

The SPD stated (August 2014) that STP is provided to the children on the basis of need and in the limit of budgeted financial provision. However, Audit is of the view that all the OOSC are to be identified for STP for their enrolment in regular schools, for achieving cent per cent enrolment target as envisaged in RTE Act.

Surabhi Aikya

GoI launched (July 2004) Kasturba Gandhi Balika Vidyalaya (KGBV) scheme for setting-up Government residential schools of upper primary level for girls belonging to predominantly the SC, ST, OBC and minority communities. Out of 89 KGBV in the State, 63 were running in own building, five were

3.1.5.2 Preparation of meals on firewood

MDM guideline provides that to the extent possible firewood should not be used for cooking in the interest of environment protection. However, during joint inspection of 40 schools, Audit observed (between June and August 2014) that in 24 schools²⁹ meals were prepared by using firewood due to easy and free availability of forest wood though the schools were having the facility of gas based cooking system and full gas cylinders. This was adversely affecting the environment and also the health of cooks and the children/teachers who were around due to air pollution.

Commissioner (MDM) stated (August 2014) that necessary action would be taken after verifying the facts. It was also stated that provision of ₹ 50 lakh had been made in the budget of 2014-15 for refilling the LPG cylinders of MDM centres.

Regular inspection of MDM centres not carried out

To ensure quality and quantity of meal served, Government prescribed inspection of MDM centres by various officers³⁰ at different intervals. Audit observed at test-checked districts that prescribed inspection of MDM centres were not carried out by some authorities during the years 2011-14 as indicated in **Appendix-XIII**. During 2011-14 the MDM authorities had not visited 33 schools at all, out of the 40 schools jointly inspected in Audit. It was also observed that inspection reports were not available at district level. Inadequate inspection might result in inferior quality or lesser quantity of MDM being served to the children.

Micronutrient supplementation

MDM guidelines provide that MDM be utilised for appropriate interventions relating to micronutrient supplementation³¹ and de-worming³² depending upon common deficiencies found among the children in the area. Schools were to obtain medicines from the nearby Primary Health Centre/Government Hospital out of the funds of appropriate scheme of Health Department/School Health Programme. However, micronutrient supplementation and de-worming were not being done in any of the schools in test-checked districts. Thus, the students were deprived of adequate iron and folic acid intake.

Deputy Collector, Dahod stated (July 2014) that this was a policy matter and decisions would be taken at State level. The reply of the State Government is awaited (November 2014). This indicated lack of detailed guidelines and technical advice provided by the State Government for the purpose.

29 Schools at Ahwa (Ashram Vidyalay), Amba Kapri, Ambheti Bhutala, Amlipada, Bamti Ghogharpati, Damodi, Dharampur, Dharva, Gadoi, Gondalviher, Kaholi, Kureta, Madav, Manchod, Mandva, Panvadi, Payarghodi, Piplyamal, Singi Faliya, Songadh (Adarsh Kanya Shala), Umber, Vad devi Faliya Mandva, Vagda and Varoli Talat

30 Deputy Collector (MDM) – 20 inspections every month, District Primary Education Officer – 25 inspections every month, Mamlatdar – 10 inspections every month, Deputy Mamlatdar (Inspection) – 20 inspections every month, Deputy Mamlatdar (Administration) – 10 inspections every month and Taluka Education Inspector (MDM) – as per Taluka Inspection Programme

31 Vitamin-A supplementation, administration of weekly iron and folic acid supplement and other appropriate supplementation

32 six monthly dose

Non-utilisation of fund meant for procurement/ replacement of kitchen device

MDM guidelines provide for *cent per cent* central assistance in phased manner for provisioning and replacement of kitchen devices³³. Programme Approval Board³⁴ (PAB) approved (March 2012) the proposal of State Government for replacement of 22,399 school utensils and released ₹ 11.20 crore (between December 2012 and February 2013) to the State Government. This amount was temporarily parked (March 2013) in savings bank account and subsequently parked (April 2013) in Gujarat State Financial Services Limited as fixed deposit that earned interest of ₹ 26.94 lakh. But the interest income was not added to the scheme funds. Commissioner (MDM) released (January 2014) ₹ 11.20 crore to district authorities for replacement of school kitchen devices/utensils. Audit observed at test-checked districts that ₹ 2.22 crore received was lying unutilised (August 2014) with Mamlatdars³⁵ defeating the very purpose as no new kitchen devices were procured or replaced.

Commissioner (MDM) had not furnished any reply to audit observation (November 2014).

Opening of separate account for personal and government use

Instead of opening of bank account in the name of “Organiser, MDM” for utilising the MDM grant, bank accounts were opened in the personal name of the Organisers in all the test-checked districts. Further, in addition to MDM grant, salaries of the Organiser, cook and helper were also being deposited in the same account and the Organiser was operating the account for his personal transactions. Thus, public money was getting clubbed with personal money and this was fraught with risk of misappropriation of Government money.

Commissioner (MDM) stated (August 2014) that instructions had been issued to all district authorities for opening of separate account. This indicated that there was no monitoring from district authorities to watch proper utilisation of scheme funds.

Implementation of Rashtriya Madhyamik Shiksha Abhiyan

GoI launched (June 2009) “Rashtriya Madhyamik Shiksha Abhiyan” (RMSA), a centrally sponsored scheme for universalisation of access to and improvement of quality of education at secondary and higher secondary stage during the 11th Five Year Plan. The vision of RMSA for secondary education was to make good quality education available, accessible and affordable to all young persons in the age group of 14-18 years. During 12th Five Year Plan period, the Centre and the State were to share the costs in the ratio of 50:50. State Project Director (SPD), RMSA is the nodal officer at the State level for implementation of the scheme in the State.

33 Cooking devices (Stove, Chulha, etc.), containers for storage of foodgrain and other ingredients, utensils for cooking and serving on the basis of actual requirement of the school at the cost of ₹ 5,000 per school

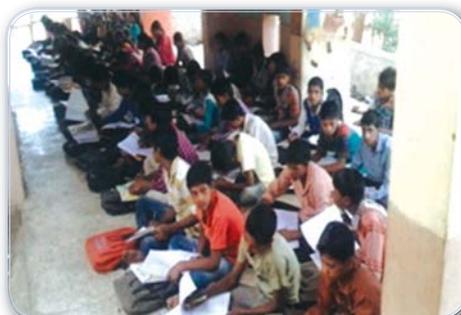
34 A GoI body to approve the programmes submitted by State Governments

35 Taluka Level Executive Officer-cum-Magistrate

As against the requirement of 1,022 RMSA schools (2011-13) assessed on the basis of availability of secondary schools within five kilometers surrounding area of UPS, only 326 schools had been established (March 2014) in the State which included 51 (out of 90 schools required) in the test-checked districts. Audit observed (May 2014) that all these 326 schools were functioning in Government PS/UPS buildings. In absence of own building, proper and adequate infrastructure facilities were not available in these RMSA schools. The PAB approved (2010-12) construction of 326 schools and sanctioned an amount of ₹ 230.41 crore. Land for the school building was to be provided by the State Government and the construction work was to be carried out by the Roads and Buildings (R&B) Department. An amount of ₹ 89.55 crore was released (2012-14) to concerned Executive Engineers of R&B Department.

Audit observed that though funds were received by SPD, RMSA from GoI in instalments over the two year period (2010-12), R&B Department was assigned the work of construction in January 2012 due to delay in finalisation of R&B as implementing agency. Out of 326 schools, construction work had commenced only for 100 schools (March 2014) while the construction of remaining 226 schools could not be taken up due to non-availability of land (28 schools), insufficient land (one school), pending land mapping (one school), delay in preparation of draft tender papers (66 schools), work order not issued (19 schools) and work not started by the contractor (111 schools).

In test-checked districts, Audit observed that out of 51 schools sanctioned, construction work started for 27 schools while the construction of remaining 24 schools were not taken up due to above reasons. Audit also observed that four schools³⁶ opened (2011-12) were closed down in 2013-14 due to non-availability of students. This indicated lack of planning as the schools were established without assessing the requirement. Also, the delay in finalisation of R&B Department as implementing agency for construction work has delayed the benefit of school education with proper infrastructure.



Picture 5: Students of Class IX attending the class sitting on the floor of verandah at Government Secondary School, Rahdungari (01.07.2014)

During joint inspection (between June and August 2014) of 10 RMSA schools, Audit observed that students were accommodated on the floor in the verandah of the school (Picture 5). Subject-wise teachers were not available in any of the 10 schools and laboratory facilities were not available in nine schools (except Government Secondary and Higher Secondary School, Divda Colony, Kadana, Panchmahal district).

³⁶ Bhojpari, Chachka and Nana Mantra (Surendranagar District) and Vanji (Narmada District)

Joint Director, RMSA attributed (September 2014) the delay in finalisation of implementing agency to rejection of proposal for setting-up of Project Implementation Unit by Finance Department and refusal by Sarva Siksha Abhiyan Mission to take up the civil works under RMSA. However, Audit observed that there were delays in identification of land also. Further, even after lapse of four years from the date of approval by the PAB, all the schools were functioning without their own school building.

on-construction o quarters for teacher

RMSA framework provides residential accommodation for teachers in rural and difficult hilly areas. PAB approved (July 2011) ₹ 2.40 crore for 40 residential accommodation (₹ 6.00 lakh *per* quarter) for 25 Government Secondary Schools³⁷ in tribal areas. Out of 40 residential quarters, 29 were approved for the test-checked districts. However, Audit observed that the residential accommodation was not constructed till date (August 2014), and this led to the proposal for construction of other 142 quarters being rejected (2013-14) by the PAB, with consequential affect on the loss of additional central assistance of ₹ 6.79 crore³⁸.

Joint Director, RMSA stated (June 2014) that due to higher schedule of rates, it was not possible to construct all 40 residential quarters with ₹ 2.40 crore. It was further stated that the State Government wanted to relocate the approved quarters to another location by clubbing six quarters at one location. The fact remained that even after lapse of more than three years of approval by the PAB, the site was not identified for the quarters and the proposal is yet to get off the ground.

on-procurement o science aorator it

PAB approved (May 2013) an amount of ₹ 1.93 crore for the procurement of 644 Sets (one set contains 10 kits) each of Mathematics and Science Laboratory Kits which included 76 Sets for the test-checked districts. However, Audit observed that though Mathematics Kits were supplied in December 2013 to all test-checked districts, it was not distributed in Panchmahal district (August 2014). Audit also observed that Science Laboratory Kits were not procured at all by the State authorities (June 2014).

Joint Director, RMSA stated (June 2014) that National Council of Educational Research and Training (NCERT) rates were more than the cost approved by PAB; hence, they were unable to procure the Science Laboratory kits. The authorities need to urgently approach PAB with a revised proposal to get the Science Laboratory Kits for the students as this is a very important component of the science curricula.

onitorin and uperⁱion

istrict e e^e onitorin Co^o ittee

Regular monitoring is a key factor for effective and efficient implementation of any programme. Monitoring of programme implementation at district level

37 Banaskantha (three), Dahod (two), Surat (four), Vadodara (three) and Valsad (13)
38 50 per cent of estimated cost of ₹ 13.57 crore (₹ 9.56 lakh x 142 quarters)

requires to be carried out by district level monitoring committee. Audit observed that monitoring committee at district level had not been formed in two³⁹ out of five test-checked districts (August 2014). During 2011-14, as against the requirement of 12 meetings for each district, only one meeting each was held in Dahod and Panchmahal districts during 2013-14 respectively and no meeting was held in Tapi district.

Besides, an Executive Committee was also to be formed at State and district level with the responsibility of achieving the objectives of SSA and for disposal of all other administrative, financial and academic matters. Meeting of Executive Committee was to be organised at least four times in a year. Audit observed that Executive Committee at district level had not been formed in three⁴⁰ out of five test-checked districts (August 2014). Only one meeting was held in Dahod and Panchmahal districts during 2011-14. Thus, monitoring of programme implementation of SSA at district level could not be ensured.

Steering-cum-Monitoring Committee

Guidelines of MDM provide for establishing Steering-cum-Monitoring Committees (SMCs) to oversee the management and monitoring of the programme. SMCs are to be established at National, State and district levels to guide various implementing agencies, to assess the impact and take remedial measures and mobilise community support.

The SMC at State level is required to meet at least once in every six months and the district level SMCs (DLSMC) were to meet at least once in every quarter. Audit observed that the required meeting of State level SMC was held in 2013-14, however, during 2011-13, only one meeting was held. In test-checked districts, DLSMC was not constituted in Dang district. In Tapi district, DLSMC was constituted in February 2014 and no meeting was held. The details of number of DLSMC meetings held in the remaining test-checked districts are as shown in **Table 7** below-

Table 7: Number of meetings of DLSMC of MDM in test-checked districts

Districts	Year	Meetings required	Meetings actually held	Shortfall
Dahod	2011-12	04	00	04
	2012-13	04	01	03
	2013-14	04	03	01
Panchmahal	2011-12	04	00	04
	2012-13	04	04	00
	2013-14	04	02	02
Valsad	2011-12	04	00	04
	2012-13	04	01	03
	2013-14	04	01	03

(Source: Information furnished by concerned Dy. Collectors/MDM)

The lack of constitution of DLSMCs and in places where they exist, lack of their mandated activities failed to guide various implementing agencies, to assess the impact and take remedial measures and mobilise community support as envisaged in MDM guidelines.

39 Dang and Valsad

40 Dang, Tapi and Valsad

Compliance under Madhya Pradesh Sahitya Akademi

MDM scheme guidelines provide for establishment of a grievance redressal mechanism. Audit observed that complaints received at State level were transferred to concerned districts after noting them in the complaint register; however, their disposal was not being watched by the State level authorities. Further, it was observed that complaint registers were not maintained in any of the test-checked districts (except Dahod) as a result of which Audit could not vouchsafe the status of disposal of complaints.

District authorities admitted (between June to August 2014) that complaint registers were not maintained. However, it was further stated that the complaints received were forwarded to the Mamlatdars concerned for disposal. This indicated that no proper grievance redressal mechanism is in existence for the MDM scheme in districts.

Compliance

Audit observed that the annual plan under Sarva Siksha Abhiyan (SSA) and Annual Work Plan & Budget under Mid-Day-Meal (MDM) and Rashtriya Madhyamik Siksha Abhiyan (RMSA) schemes were prepared without assessment of actual requirement at grassroot level. Though the funds from the Central and State level were released with bifurcation of general and Tribal Sub Plan (TSP) grants, no separate accounts of expenditure incurred under general and TSP grants (except for MDM scheme) were maintained at State and district level. Funds of ₹ 89.55 crore allotted to implementing agency as advance under RMSA were shown as expenditure and incorrect expenditure figures were reported to Government of India (GoI).

In test-checked districts, Pupil-Teacher Ratio of 40:1 and 35:1 in PSs and UPSs respectively were not maintained in 156 PSs and 2,535 UPSs. School buildings were not having basic facilities such as separate toilet for girls, playground, separate Library Room, etc. The computers provided to 1,368 schools in the test-checked districts were lying idle due to non-appointment of computer teachers/co-ordinators. In Panchmahal district, Audit noticed that transportation facility though it was envisaged in SSA framework 2011, was not provided to 13 eligible young students who were coming to school in a boat by rowing themselves through Mahi river.

It was found that the prescribed quantum of inspection of MDM centres was not carried out by some authorities in test-checked districts. MDM authorities had not visited 33 schools at all, out of the 40 schools jointly visited by Audit. Micronutrient supplementation and de-worming were not being done in any of the schools in the test-checked districts.

Though funds for construction of RMSA school buildings had been released by GoI to State Project Director, construction work of only 27 schools had started out of 51 schools in test-checked districts. Audit observed during joint inspection of an RMSA school that students were accommodated on the floor in the verandah. Due to non-construction of 40 teachers' quarters approved in July

2011 (29 for test-checked districts), the proposal for construction of other 142 quarters was rejected by the Programme Approval Board with consequential loss of additional central assistance of ₹ 6.79 crore. Meetings of district level monitoring committees were grossly inadequate in the tribal districts to provide a feedback loop for improvements in implementation of various schemes. These are important areas needing urgent attention of the State Government.

The matter was reported to the Government (October 2014). Reply is awaited (November 2014).

HEALTH AND FAMILY WELFARE DEPARTMENT

3.2 Functioning of Blood Banks

Introduction

A well organised National Blood Transfusion Service is responsible for ensuring the provision of an adequate supply of safe blood for all patients requiring transfusion. World Health Organisation (WHO) says all patients requiring transfusion should have reliable access to safe blood products, including whole blood, blood components and plasma-derived medicinal products, appropriate to their clinical needs, provided in time and safely administered. Blood Bank (BB) is a place, organisation, unit or institution for carrying out all or any of the operations for collection, aphaeresis, storage, processing and distribution of blood drawn from donors and/or preparation, storage and distribution of blood components. The Government of India (GoI) formulated (April 2002) National Blood Policy (NBP) for elimination of transfusion transmitted infection and for provision of safe and adequate blood transfusion services to the people through voluntary and non-remunerated blood donors. The NBP was also intended to bring about a “comprehensive, efficient and a total quality management approach” to the functioning of BBs throughout the country to ensure easy access to adequate and safe blood.

Human blood, as a substance is intended to be used in the diagnosis, treatment mitigation or prevention of any disease or disorder in human beings and thus, is covered under the definition of ‘drugs’ under Section 3(b) of the Drugs and Cosmetics Act, 1940 (D&C Act). The BBs are regulated by D&C Act and relevant Rules made thereunder.

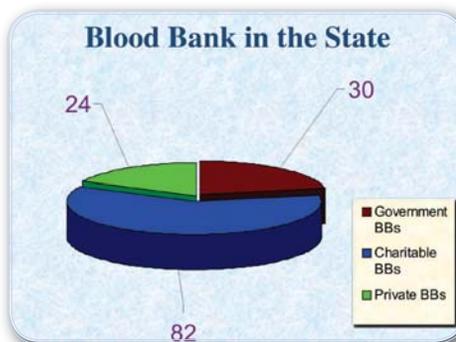
The Principal Secretary Health (Public Health), Health and Family Welfare Department is the Chairperson of the Gujarat State Council for Blood Transfusion (GSCBT)⁴¹ which is entrusted with the entire range of services related to the functioning of BBs. The Commissioner of Food and Drugs Control Administration (CFDCA) under Health and Family Welfare Department is the regulatory body under the provisions of D&C Rules for issuance of License, conducting inspections jointly with the Central Drugs Standard Control Organisation⁴² (CDSCO), West Zone, Mumbai and renewing the Licenses of BBs after being satisfied about the availability of required manpower and infrastructure based on such inspections.

41 Member Secretary – Director - GSCBT; Members - (1) Commissioner of Health, Medical Services and Medical Education, (2) Project Director, Gujarat State AIDS Control Society, (3) Secretary, Expenditure, Finance Department, (4) CFDCA, (5) State Representative of Indian Red Cross Society, (6) Medical Superintendent of Government Medical Colleges (by rotation), (7) Professor and Head of Department of Immuno Haematology and Blood Transfusion, (8) Two representatives of Non-Government Organisations (NGOs) in the field of blood banking and (9) Expert in the transfusion medicine

Functions: Organising programmes for donor recruitment, ensuring appropriate use of blood, providing technical services for raising standard of blood centre operations, training of personnel concerned with operation of blood centres, implementing programmes, guidelines and policies of National Council, etc.

42 Functioning under Director General of Health Services, Ministry of Health and Family Welfare

As of March 2014, to cater to the blood need, 136 BBs were functioning (March 2014) in the State. While 30 of them are being managed by the State Government (Government BBs) (at 12 Medical College Hospitals, nine District Hospitals (DHs), two Special Hospitals, one Taluka Hospital, four Municipal Hospitals⁴³ one Military Hospitals and one Private Medical College⁴⁴), 82 BBs are being managed by Charitable Trusts⁴⁵ (Charitable BBs) and 24 BBs are being run by private bodies (Private BBs).



To review the functioning of BBs in the State, Audit examined the records of 32 BBs (out of total 136 operating in the State) in seven districts (**Appendix-XIV**) selected based on ‘Stratified Random Sampling without Replacement Method’ and collected information through questionnaire during joint field visit⁴⁶. Records of CFDCA, GSCBT and Gujarat State AIDS Control Society (GSACS) covering the period 2011-14 were also test-checked.

GSCBT received funds from the State Government and National Aids Control Organisation (NACO). During 2011-14, as against the funds of ₹ 14.18 crore received by GSCBT, expenditure of ₹ 11.11 crore was incurred on activities like Blood Storage Centre (₹ 3.36 crore), supply of equipment to BBs (₹ 3.02 crore), Administration and Information, Education & Communication (₹ 2.38 crore), voluntary blood donation camps (₹ 1.87 crore) and miscellaneous (₹ 0.48 crore). The GSACS incurred expenditure of ₹ 14.23 crore on blood safety as against ₹ 19.26 crore received by them during the same period.

Major audit findings and observations are discussed in succeeding paragraphs.

Audit findings

Observation on Blood Storage Centre

Observation on Blood Bank in District Rural Area

The NBP aims to ensure easily accessible and adequate supply of safe and quality blood and blood components for all who are in need of it. Audit observed that all the districts in the State were not having a BB and no norms were prescribed for setting-up of BBs in the districts based on the population. Audit observed that in 18 districts (out of 26 districts), Government BBs were available while the remaining eight districts⁴⁷ did not have a Government BB as of March 2014. In Narmada district, there was no BB, either in the Government sector or in the Charitable/Private sector. Twelve districts⁴⁸ with population ranging between

43 Ahmedabad Municipal Corporation (three) and Surat Municipal Corporation (one)

44 District Hospital at Bhuj converted as Adani Medical College

45 Including 14 BBs being managed by Indian Red Cross Society

46 Audit team along with the staff of GSCBT

47 Amreli, Anand, Bharuch, Dahod, Kheda, Narmada, Navsari and Tapi

48 Banaskantha, Bhavnagar, Dang, Gandhinagar, Junagadh, Kachchh, Mehsana, Panchmahal, Porbandar, Sabarkantha, Surendranagar and Valsad

2.28 lakh and 31.16 lakh were having only one Government BB each, while six districts were having two to seven Government BBs. Further, only 34 BBs⁴⁹ were available in 30 Talukas (out of 224 talukas) and no BB was available below taluka level in the State.

Apart from the above, according to Indian Public Health Standards⁵⁰ (IPHS) guidelines for Districts Hospitals (DH), each DH should have a BB. However, Audit observed (July 2014) that out of 18 DHs in the State, nine DHs⁵¹ (50 per cent) were not having the facility of BBs. Among these nine DHs, five were located in tribal dominated districts⁵². Non-availability of Government BBs in these DHs may lead to financial burden on the poor people, especially to the tribal population, as they have to approach Charitable BBs/Private BBs for their blood need.

The Director, GSCBT stated (September 2014) that the proposal for setting-up of BB in all DHs as required under IPHS as well as at taluka places would be sent to Government after identifying the needy districts and taluka places. It is recommended that the State Government may ensure establishment of BB at these areas within a specific time frame to achieve the objectives enshrined in the NBP.

Non-availability of Blood Storage Centre at CHCs

The IPHS guidelines for CHCs issued in 2012 envisaged the availability of 'Blood Storage Centres'⁵³ (BSCs) in each CHC and the guidelines (2007) of NACO also envisaged setting-up of BSCs which would make blood readily available at the time of emergency, especially to women during and after childbirth to bring down maternal mortality rate. WHO also highlighted the need for timely access to safe blood and blood products to prevent maternal deaths. Audit observed that though 126 CHCs out of 300 in the State were identified during the period 2006-13 by the Department to set-up BSCs, as of March 2014, BSCs were functional only in 43 CHCs. In remaining 83 CHCs, BSCs were not set-up due to non-availability of qualified personnel, adequate space, etc.

Audit further observed that for setting-up of BSCs, 75 CHCs (out of the 83 CHCs), were supplied with equipment viz. a Domestic Refrigerator, a Blood Bank Refrigerator, an Incubator, Insulated boxes and Centrifuges by the NACO (71 BSCs – ₹ 2.19 crore) and GSCBT (four BSCs - ₹ 0.09 crore) during 2006-13.



Picture 1: Equipment for BSC lying idle at CHC, Paddhari, Rajkot District (17.09.2014)



Picture 2: Equipment for BSC lying idle at CHC, Lodhika, Rajkot District (17.09.2014)

49 Six Government BBs, 20 Charitable BBs and eight Private BBs.

50 Issued by Directorate General of Health Services, Ministry of Health and Family Welfare

51 Amreli, Anand, Bharuch, Dahod, Kheda, Narmada, Navsari, Rajkot and Tapi

52 Bharuch, Dahod, Narmada, Navsari and Tapi

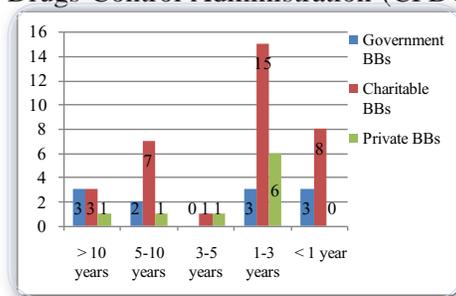
53 Blood Storage Centres can store blood packets under prescribed conditions for issue to needy patients but cannot collect blood

Non-setting up of the BSCs in these CHCs resulted in equipment costing ₹ 2.28 crore lying idle (**Pictures 1 and 2**) for periods ranging from one to seven years. Posting of qualified personnel and arranging adequate space could have operationalised these BSCs. Establishment of BSCs in only 43 out of 126 CHCs as envisaged, might result in non-availability of timely access to safe blood and blood products as enshrined by WHO.

The Director, GSCBT stated (August 2014) that action would be taken to functionalise all BSCs.

Food and function in without renewal of license

As blood is covered under D&C Act, BBs are regulated by Drugs and Cosmetic Rules, 1945 (D&C Rules) through grant of License by the State Licensing and Central License Approving Authorities, after being satisfied by conducting joint inspection about availability of prescribed infrastructure and manpower. The License is valid for five years after which, renewal of the same was to be made based on fresh inspection. However, Audit observed that as of March 2014, 54 BBs (40 per cent) out of 136 (11 Government BBs, 34 Charitable BBs and nine Private BBs) were functioning without renewal of License. The reasons for non-renewal of Licenses were lack of joint inspections by Commissioner of Food and Drugs Control Administration (CFDCA) and Central Drugs Standard Control



BBs working without renewal of License

Organisation (CDSCO) before expiry of Licenses. Of these, seven BBs were functioning without renewal of License for more than 10 years. Similarly, 10 BBs were functioning without renewal of License for the period ranging between five and 10 years as shown in **Chart** alongside.

The CFDCA stated (July 2014) that the BBs had applied for renewal of License with requisite fees within time limit and the applications were under process of renewal. It was further stated that as per provisions of Rule 122F of D&C Rules, the License of the BB shall continue to operate till an order on the application is passed.

Audit is of the view that Rule 122H of D&C Rules prescribe the duration of License as five years and the provisions of Rule 122F is an interim arrangement to ensure uninterrupted supply of blood. Delay in conducting joint inspection for ensuring availability of adequate infrastructure and manpower could lead to lack of quality systems in these BBs, as discussed in Paragraphs 3.2.3.2, 3.2.3.3, 3.2.3.4 and 3.2.5.1, which would compromise the quality of blood and associated risk in blood transfusion. Government should have taken decision on the application for renewal of License expeditiously. The inordinate delay in conducting inspection and renewal of License was fraught with the risk of deficient functioning of BBs.

Online Audit of e-Procurement Activities

The NBP envisaged that the State Government was to develop computer based information and management systems for use by all BBs regularly to facilitate networking. The purpose was that the quantity of different groups of blood and blood components available at any time in BBs was accessible by public from the website without approaching different BBs. Further, online donor registration, status of issued blood and status of e-camp registration were other innovations under the programme. However, it was noticed that the BBs in the State were not covered under the network till March 2014 due to non-integration of different types of software in BBs, non-availability of standardised format, etc. During 2012-14, 0.73 lakh units of blood were discarded by all BBs in the State, due to their non-utilisation within the specified period of 35 days. Had all the BBs been covered under the network, needy hospitals/patients in adjoining areas could have utilised these blood units.

The CFDCA stated (July 2014) that the Department has developed computer based information and management system to enable the public to access the availability of different groups of blood and its components from the website 'xlnindia.gov.in'. It was further stated that the Blood Bank Management System (BBMS) was being upgraded with details of donor registration, blood donation camps, issue and receipt, etc. However, Audit noticed that the BBMS was developed (April 2014) after eleven years from the date of framing of NBP (2002). Further, a review (12 September 2014) of the website revealed that out of 136 BBs in the State, 32 BBs in 15 districts were not regularly updating the data. Also, a comparison of data available on the website of 29 BBs with the stock register maintained at these BBs as on 12 September 2014 and 16 September 2014 revealed discrepancy in stock of blood/blood components in 29 BBs⁵⁴. Some illustrative instances are given in **Table 1** below –

Table 1: Comparison of data on website with Stock Registers

Sl. No.	Name of BBs	Date	Item*	Stock (Number of units) as per	
				Website	Stock Register
1	2	3	4	5	6
1.	Civil Hospital BB Ahmedabad (Government BB)	16.09.2014	WB	88	66
			FFP	221	1,657
2.	Gujarat BB, Ahmedabad (Private BB)	16.09.2014	WB	123	19
3.	Help Voluntary BB, Ahmedabad (Charitable BB)	16.09.2014	FFP	161	257
4.	Saurashtra Voluntary BB, Rajkot (Charitable BB)	12.09.2014	FFP	304	365
5.	Dhiraj Hospital, Vadodara (Charitable BB)	16.09.2014	WB	41	5
			FFP	132	200
6.	Indu BB, Vadodara (Charitable BB)	16.09.2014	WB	693	77
			FFP	106	1,273
7.	Suraktam BB, Vadodara (Government BB)	16.09.2014	WB	206	474

*WB: Whole Blood - all groups, FFP: Fresh Frozen Plasma - all groups
(Source: Data obtained from Website and Stock Register of BBs)

54 Nine Government BBs, 13 Charitable BBs and seven Private BBs

The figures in the table above indicated that the data uploaded by the BBs was not reliable and had discrepancies with actual availability of blood units.

Availability of blood and blood component

For quality, safety and efficacy of blood and blood products, the essential requirement as set out in the NBP was well equipped blood centres with adequate infrastructure and trained manpower. The NBP reiterates commitment of the GoI to provide safe and adequate quantity of blood, blood components and blood products to encourage appropriate clinical use of blood and blood products. Some of the major instances of non-compliance to the conditions prescribed in the D&C Rules and Standards for BBs and Blood transfusion services⁵⁵ noticed in Audit are discussed in the succeeding paragraphs.

Inadequate blood component separation unit

The NBP envisages availability of blood components through a network of BBs by creating adequate number of blood component separation units. Such facilities are required for separation of whole blood into its constituent components -red cells, platelets and plasma for use when these specific components are required. World Health Organisation (WHO) also recommends for effective use of component therapy by dividing one unit of donated blood into components.

However, Audit observed that only 55 BBs⁵⁶ out of 136 BBs in the State, had blood component separation facilities. Remaining 81 BBs did not have equipment required for extraction of safe and quality blood components. Out of 32 BBs test-checked, audit observed that blood component separation facilities were not available in 12 BBs⁵⁷. Due to absence of such facilities in 81 BBs in the State, blood components could not be separated from whole blood for use of specific purposes. Thus, optimal utilisation of this precious resource could not be ensured.

The Director, GSCBT stated (September 2014) that proposal would be sent to the State Government for establishment of more number of blood component separation units after proper identification of BBs.

Shortage of equipment due to non-procurement of the

The D&C Rules prescribed list of equipment for collection, processing, testing, storage and distribution of blood and its components in a BB. The State Government was required to provide all prescribed equipment to Government BBs while the BBs run by Charitable Trusts and Private Bodies were required to procure the same. However, Audit observed that there was shortage of equipment in all the 136 BBs in the State during 2013-14 (**Appendix-XV**) as a result of which the quality of blood distributed by these BBs could not be ensured and the absence of equipment like ELISA⁵⁸ Reader for conducting tests

55 Issued by NACO, Ministry of Health and Family Welfare

56 10 Government BBs, 40 Charitable BBs and five Private BBs

57 Six Government BBs, three Charitable BBs and three Private BBs

58 Enzyme Linked Immune Sorbent Assay

for Human Immunodeficiency Virus (HIV) (I and II) would put the patients facing the risk of blood contamination. Blood transfusion accounts for 1.20 *per cent* of new HIV infections in the State (2013-14). Though year-wise data of the equipment deficiency in each BB was available with GSCBT, no action was taken by GSCBT to ensure the availability of required equipment in each BB.

The Director, GSCBT stated (September 2014) that all the BBs would be instructed to procure the equipment as required under D&C Rules and action would be taken against the erring BBs. A definite time frame with adequate budget availability should be laid down to ensure that all the BBs function with required equipment as prescribed under the D&C Rules.

Need for regular calibration of equipment in the blood bank

The D&C Rules, *inter alia*, require that equipment used in collection, processing, testing, storage and distribution of blood and its components are to be observed, standardised and calibrated regularly on a scheduled basis. The frequency of calibration of various equipment was also prescribed in the said Rules. However, during test check of 32 BBs in Audit, it was observed that in the BB at DH, Mehsana, none of the available equipment was calibrated during 2011-14. Equipment like Refrigerated centrifuge and Autoclave were calibrated annually during 2011-14 in 26 BBs⁵⁹ out of 32 test-checked BBs instead of calibrating them as often as necessary, as prescribed in D&C Rules. Absence of calibration of equipment at prescribed intervals is fraught with the risk of inaccurate and unreliable results/reading which might result in unreliable quality of blood collection, storage and issue, ultimately putting the patients at a risk. This also indicated that the system of inspection by the Department was deficient.

The Director, GSCBT stated (August 2014) that instructions would be issued to all BBs to ensure calibration of the equipment as per the provisions of D&C Rules.

Need for introduction of quality assurance in blood bank

The NBP prescribed for introducing a quality system in all BBs to ensure its functioning in an updated manner. It also required for designating a Quality Assurance Manager (QAM) at any BB collecting more than 15,000 units of blood *per year* to ensure quality of blood. 'Standards for Blood Banks and Blood Transfusion Services' prescribe for appointment of a Quality Assurance Manager (QAM) in all BBs collecting more than 10,000 units of blood *per year*. The QAM has to be responsible exclusively for quality assurance.

Audit observed that annual collection of blood in 23 BBs⁶⁰ out of total 136 in the State was more than 10,000 units during 2011-14, out of which nine BBs⁶¹ were collecting more than 15,000 units of blood annually. However, on examination of the records of GSCBT, it was found that, in none of these 23 BBs, QAM was appointed as required under the above guidelines.

59 Eight Government BBs, 14 Charitable BBs and Four Private BBs

60 Five Government BBs and 18 Charitable BBs

61 Two Government BBs and Seven Charitable BBs

The Director, GSCBT stated (August 2014) that one of the existing staff of each such BBs was nominated as a QAM. However, action taken by the Department was not in consonance with the guidelines of NBP as well as Standards for Blood Banks and Blood Transfusion Services, which require that QAM should be independent of the process and responsible exclusively for quality assurance only.

Recovery of service charges

Guidelines for recovery of service charges issued (January 2008) by NACO stipulated the rates for Packed Red Cell/Whole Blood (₹ 850), Fresh Frozen Plasma (₹ 400), Platelet Concentrate (₹ 400) and Cryoprecipitate (₹ 200). It further stipulated that no cost should be charged for issue of blood/blood components to Thalassaemia and Haemophilia patients, who require repeated blood transfusions, as a life saving measure. However, Audit observed that at three charitable BBs out of 32 BBs test-checked, service charges of ₹ 19.61 lakh were recovered (2011-14) at the rate of ₹ 200 to ₹ 550 for 5,747 blood units distributed to Thalassaemia and Haemophilia patients as shown in **Table 2** below –

Table 2: Service Charge collected from Thalassaemia and Haemophilia patients

Name of BBs	Quantity (units)	Rate (Amount in ₹)	Service charge collected (₹ in lakh)
Prathma Blood Centre, Ahmedabad	2,938	300	8.81
	566	500	2.83
	918	550	5.05
Navdeep Voluntary BB, Junagadh	537	250	1.34
Indu BB, Vadodara	788	200	1.58
Total	5,747		19.61

(Source: Information collected from concerned BBs)

Audit also observed at seven out of 32 BBs test-checked that the service charges were collected at higher rate than that prescribed by NACO which resulted in excess recovery of service charge of ₹ 4.82 crore⁶² for 3.14 lakh units of blood/blood components distributed during 2011-14 (**Appendix-XVI**).

The Director GSCBT stated (August 2014) that the guidelines for recovery of service charges at the rates prescribed by NACO were issued to all the BBs. Audit is of the view that these should have been enforced, as lack of monitoring led to the suffering of needy patients, who had to bear additional financial burden. *It is recommended that the prescribed rate should be brought to the notified rate of the public institution and penal provision should be framed to the tune of stern action against errant*

Inadequate human resource

Inadequate personnel

According to the D&C Rules, the operation of Blood Bank shall be conducted under the active direction and personal supervision of competent technical staff

62 One Government BB - ₹ 0.39 crore (0.41 lakh units), Five Charitable BBs - ₹ 4.35 crore (2.57 lakh units) and One private BB - ₹ 0.08 crore (0.16 lakh units)

consisting of at least one full time Medical Officer, Blood Bank Technicians and Registered Nurse. Further, a Counselor for pre and post donation counseling was to be appointed as required under NBP.

Audit observed that many BBs in the State were functioning without adequate personnel as required under D&C Rules, details of which are as shown in **Table 3** below-

Table 3: BBs functioning without adequate personnel as of 31 March 2014

Category of BB	Number of BBs functioning without			
	Medical Officer	BB Technician	Nurse	Counselor
Government (30)	7	5	7	18
Charitable (82)	19	13	18	46
Private (24)	6	6	8	17
Total (136)	32	24	33	81

(Source: Data provided by GSCBT)

As a result, the quality of blood distributed by these BBs could not be ensured. Further, an instance of death of the donor due to improper handling of donor after blood donation due to non-availability of adequate trained officials was noticed in one Charitable BB⁶³. Though year-wise data of the personnel available in each BB was available with GSCBT, availability of requisite personnel in each BB was not enforced.

The Director, GSCBT stated (September 2014) that all the BBs would be instructed to appoint personnel as required under D&C Rules and action would be taken against the errant BBs.

Capacity building as a human resource

‘Standards for Blood Banks and Blood Transfusion Services’ prescribe that all staff of BBs should be encouraged to participate in continuing medical education programmes and were to be provided training and facilities for implementing universal precautions for hospital acquired infections and Bio-safety guidelines. It also required that Proficiency Test of all technical staff should be conducted annually to ensure reliability of their performance.

However, Audit observed that though GSCBT conducted training programme for the staff of BBs each year, Proficiency Test was not conducted annually by GSCBT during 2011-14. Thus, the reliability of the performance of the technical staff was not ensured.

The Director, GSCBT assured (August 2014) to implement Proficiency Test for all technical staff.

3.2.6 Efficiency and Effectiveness in Inspection and Monitoring

3.2.6.1 Inefficient and ineffective inspection

As per D&C Rules, Drug Inspectors have to inspect all premises licensed for manufacture of drugs *inter alia*, not less than once a year, to satisfy that all

63 Prathma Blood Centre, Ahmedabad

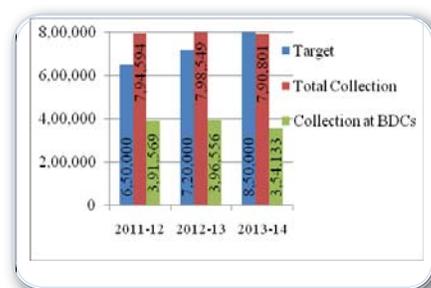
provisions of D&C Act and Rules framed thereunder are complied. However, Audit observed that, during 2011-14, Drug Inspectors conducted only 174 inspections (43 per cent) of the BBs in the State as against 408 inspections⁶⁴ due. Further, 21 out of 32 BBs test-checked were not inspected by the Drug Inspectors, while remaining 11 BBs were inspected only once in these three years. The shortfall in inspection was due to shortage of Drug Inspectors which indicated that number of Drug Inspectors has not kept pace with the growth of BBs. Also, no norm for inspection by Drug Inspectors was prescribed. In the absence of inspections, deficiencies in the BBs, viz. non-availability of equipment, inadequate personnel, etc. could not be brought to the notice of the Government for corrective action.

Audit also observed that -

- As per NBP, Vigilance Cell was to be created under CFDCA to enforce compliance with the provisions of D&C Rules, to monitor the functioning of BBs effectively. However, Vigilance Cell was not set-up till March 2014. Thus, effective monitoring of BBs as required under NBP was not ensured.
- The NBP required introduction of Internal Audit system to be followed for corrective actions to reduce variations in Standard Operating Procedure as part of continuous improvement programme. However, no such Internal Audit system had been introduced in the State till March 2014. Thus, corrective actions to reduce variations in Standard Operating Procedure were not ensured. The Director, GSCBT stated (August 2014) that all BBs would be instructed to implement Internal Audit of the BBs.
- The NBP also required creation of a separate BB Cell under CFDCA with trained officers and inspectors, for proper inspection of BBs and enforcement of conditions mentioned in the License. However, the BB Cell had not been established. Thus, proper inspection of the BBs by trained officers and inspectors was not ensured. The Director GSCBT assured (August 2014) to establish a BB Cell with trained officers and inspectors.

Blood Donation Camp

The guidelines for organising Blood Donation Camps (BDC) stipulate that the requirements of premises with sufficient hygienic area, trained personnel, equipment, other facilities, etc. should be complied with.



During 2011-14, as against the target set by NACO for collection of 22.20 lakh blood units, the BBs collected 23.84 lakh units of blood (**Appendix-XVII**). Of this 11.42 lakh units were collected by 90 BBs⁶⁵ through 20,867 lakh Blood Donation Camps (BDC) as against 17,260 lakh BDCs planned. The achievement against the target was

64 408 = Three years x 136 (one inspection per year of 136 BBs)

65 90 BBs (26 Government BBs and 64 Charitable BBs)

appreciable, however, the monitoring of these BDCs, were found deficient as discussed below.

Twenty six⁶⁶ out of 32 BBs test-checked had organised 8,749 BDCs (during 2011-14) and collected 4.65 lakh blood units. However, only 18 BDCs out of 8,749 BDCs were inspected by the Drug Inspectors. This signifies that neither CFDCA nor GSCBT had evolved any mechanism to monitor the BDCs in the State and was fraught with the risk of putting the safety of both the donors and recipients in danger. Scrutiny of Inspection Reports of four BDCs organised by Charitable BBs submitted by Drug Inspectors revealed non-compliance with the guidelines regarding requirement of premises, availability of trained officials, etc. as shown in the **Table 4** below-

Table 4: Deficiencies noticed by Drug Inspectors in Blood Donation Camps

Name of BB	Date of BDC	Observation
Prathma Blood Centre, Ahmedabad	20 July 2013	Donor death due to non-availability of adequate trained officials.
IRCS BB, Bharuch	18 July 2013	Non-availability of prescribed equipment.
Lions BB, Vapi	31 August 2013	Non-availability of adequate trained officials and non-availability of prescribed equipment.
Patel Rakthdan Kendra, Tapi	28 March 2014	Non-availability of adequate trained officials.

(Source: Inspection Reports furnished by GSCBT)

Further, though NBP prohibits sale of blood, Audit observed that 10 BBs (out of 32 BBs test-checked), had sold (2011-14) 0.52 lakh litres⁶⁷ of Fresh Frozen Plasma (a blood component) to three pharmaceutical industries⁶⁸ for fractionation⁶⁹ and collected ₹ 6.17 crore by trading in blood components in violation of the provisions of NBP (**Appendix-XVIII**). *It is recommended that the State Government should regulate the trading of blood component in the State.*

The Director, GSCBT stated (August 2014) that the matter would be taken up with the Department and stringent action would be taken on the BBs violating the guidelines of outdoor BDCs. It was also stated that the matter of sale of blood components was under consideration of the Government.

On the topic of interest

Authorisation of disposal of bio-medical waste not obtained

As per the NBP, all blood banks shall adhere to bio-safety guidelines “Biomedical Wastes (Management & Handling) Rules, 1996” and shall obtain authorisation from Gujarat Pollution Control Board (GPCB). However, Audit observed that the 96 BBs⁷⁰ in the State had not obtained authorisation from GPCB for disposal

66 10 Government BBs and 16 Charitable BBs

67 About five units of blood is needed for one litre of FFP

68 1) Reliance Life Science & Research Centre, 2) Celestial Biologicals and 3) Plasmagen

69 Fractionation is the separation of the proteins phase by physical and chemical processes

70 72 Charitable BBs and 24 Private BBs

of bio-medical waste generated by them as of August 2014. Thus, adequate monitoring and supervision by GPCB of the disposal of bio-medical waste generated by these BBs could not be ensured.

The Director, GSCBT assured (August 2014) to instruct all the BBs to obtain authorisation from the GPCB, for disposal of bio-medical waste.

Conclusion

Audit observed that the achievement against the target set for collection of blood units by the Blood Banks (BBs) in the State was appreciable. However, following deficiencies noticed during the course of Audit needs urgent attention of the State Government for remedial action -

Government BBs were not available in eight out of 26 districts (31 per cent), 194 out of 224 talukas (87 per cent) and below taluka level in the State. In Narmada district, there was no BB, either in Government sector or in the Charitable/Private sector. Blood Storage Centres were not set-up in 83 out of 126 CHCs identified by the State Government; this might result in non-availability of timely access to safe blood and blood products as envisaged in the National Blood Policy. As of March 2014, 11 Government BBs, 34 Charitable BBs and nine Private BBs were functioning without renewal of License. The BBs in the State were not covered under network facilities till March 2014 and 0.73 lakh units of blood were discarded by all BBs in the State due to non-utilisation of the same within the specified period of 35 days. Quality of blood was not ensured as calibration of equipment was not done at regular intervals. Some BBs recovered service charges from Thalassaemia and Haemophilia patients though it was required to be supplied free of cost and some BBs recovered service charges at a rate higher than that fixed by the NACO for other patients for blood products. Functioning of BBs in the State was not satisfactory as adequate staff and equipment were not available. Instances of deficient functioning of BBs were noticed due to lack of inspection and monitoring by the State Government. Monitoring of Blood Donation Camps was inadequate.

The matter was reported to the Government (September 2014). Reply is awaited (November 2014).

HOME DEPARTMENT

3.3 Avoidable penalty of ₹ 25.00 lakh

Lapses during investigation and non-release of confiscated vehicles though ordered by the Hon'ble High Court of Gujarat resulted in avoidable penalty of ₹ 25.00 lakh to compensate the loss suffered by the exporter for non-release of goods

Gujarat Animal Preservation (Amendment) Act, 2011 (GAPA) prohibits selling/transporting of cows, calves of cows, bulls and bullocks for slaughter. Slaughter

of buffaloes is permitted on certain conditions. It further prohibits the selling/transporting of beef or beef products and empowers any such authority or officer as the State Government may appoint in this behalf, for seizure of any such vehicle or conveyance used for transporting such beef or beef products along with the said beef or beef products.

In order to arrive at an equitable solution to the conflict between transporters and State authorities on the issue of offence by transporters while carrying consignments of meat, the Hon'ble Supreme Court of India in its judgement (February 2009) on the Petition for Special leave to Appeal (Civil) No. 22665/2008 had granted liberty to the authorities, to seal any containers suspected to be carrying goods other than what is certified, on the basis of specific complaint, to draw samples and send the same to Forensic Science Laboratory (FSL) for testing. It further provided that *such FSL report must reach the authorities concerned within four days from the date of arriving of the consignment at the port in question and on receipt of such report, the authority shall either clear the consignment or take further steps as they may consider necessary. In any event, the consignment should not be delayed for more than two weeks within which period, if the FSL report is not received, the authorities of the State of Gujarat or Maharashtra will unseal the consignment and after completion of necessary formalities, allow the same to be exported.*

On scrutiny (June 2014) of the records of Superintendent of Police, Valsad, it was observed that Vapi Town Police, based upon the information of an informer intercepted five refrigerated containers⁷¹ on 25.01.2012 enroute to Mumbai. The vehicles were sealed on the contention that the containers contain meat of cow progeny which is prohibited under GAPA. The samples were sent for testing to Regional FSL, Surat (five parcels) and Directorate of FSL, Mumbai (nine parcels) on 29.01.2012 and 30.01.2012 respectively. The report of Surat received on 30.01.2012 indicated cow species in some samples. Accordingly, a first information report⁷² (FIR) was filed (01.02.2012) against the exporters. The legality, validity and maintainability of the FIR were challenged (09.02.2012) by the exporters in the Hon'ble High Court of Gujarat by filing an application against the State of Gujarat and the informer. The report of the Directorate of FSL, Mumbai received on 14.02.2012 indicated that the samples were of buffalo antisera. The Hon'ble High Court based on the report of Directorate of FSL, Mumbai ordered (16.02.2012) for release of all the vehicles/trucks forthwith.

The informer aggrieved with the decision of the Hon'ble High Court, filed an appeal⁷³ in the Hon'ble Supreme Court on 23.02.2012 *i.e.* after six days from the order of the Hon'ble High Court. As per the directives of the Hon'ble Supreme Court, the samples were sent (06.04.2012) to Central FSL, Delhi of Central Bureau of Investigation for testing. The Hon'ble Supreme Court based on the report of Central FSL, Delhi (13.04.2012) which indicated buffalo progeny ordered (16.04.12) for release of goods and also penalised the informer and

71 Vehicle Numbers : (1) HR-38-M-6082, (2) HR-38-K-2979 and (3) HR-38-M-9583 of M/s. Royal Exports from Hapur, Gaziabad, (4) HR-55-L-2085 of M/s. Albarkhat Exports from Gaziabad and (5) HR-55-E-2357 of Alsamir Exports Private Limited from Meerut

72 Offences punishable under Sections 6(b)(2)(3), 8(2)(4), 9, 10, 11(2) of GAPA and Sections 465, 467, 468, 471 and 34 of the Indian Penal Code

73 Rajesh Hastimal Shah versus Royal Exports and others – Criminal appeal No. 661 of 2012 (SLP (Cri) No(s) 1633 of 2012)

the State of Gujarat to make payment of ₹ 25.00 lakh each to the exporter, as compensation towards the deterioration of the value of the goods sought to be exported.

Audit observed (June 2014) that though the Hon'ble High Court had ordered (16.02.2012) for release of vehicles/trucks forthwith, the police did not comply with these orders till six days *i.e.* 23.02.2012. Further, it was observed that there were no instructions from the Home Department to hold back the vehicles/trucks after the release order of the Hon'ble High Court on 16.02.2012. Thus, failure on the part of the Vapi Town Police to release the consignment to the exporter immediately as ordered by the Hon'ble High Court of Gujarat resulted in avoidable penalty of ₹ 25.00 lakh to the State Government.

The Superintendent of Police, Valsad stated (June 2014) that the police acted as per provisions of law and on the basis of report of FSL, Surat. It was further stated that the consignment was released immediately after the judgement of the Hon'ble Supreme Court and the payment has been made (May 2014) to the exporter. In the instant case, though there was sufficient time of six days between the date of order (16.02.2012) of the Hon'ble High Court of Gujarat and granting of stay (23.02.2012) by the Hon'ble Supreme Court in appeal filed by the informer, the Vapi Town Police failed to release the confiscated vehicles/trucks resulting in avoidable penalty of ₹ 25.00 lakh.

The matter was reported to the Government (July 2014). Reply is awaited (November 2014).

LEGAL DEPARTMENT

3.4 Unfruitful expenditure and loss on purchase of a DG Set

Commencement of work without obtaining administrative approval from the Government for development of Gujarat National Law University campus and purchase of DG set before completion of civil works resulted in unfruitful expenditure of ₹ 1.30 crore and consequential loss of ₹ 0.61 crore

Gujarat National Law University (GNLU) was established (March 2003) under Gujarat National Law University Act, 2003. The State Government released (between 2003-04 and 2006-07) ₹ 7.00 crore as corpus fund and allotted (August 2005) land admeasuring 50.64 acres free of cost at Raysan village, Koba Taluka, Gandhinagar District for development of the GNLU campus. The executive committee⁷⁴ of the GNLU decided (March 2007) to undertake development work on the allotted land from grants of the State Government and appointed (May 2008) an architect for preparation of plan and estimates. Based on the plan and estimate of ₹ 191.42 crore prepared by the architect, GNLU decided to take up the work in three phases⁷⁵. The work of construction of GNLU Library and

74 Representatives of Hon'ble High Court of Gujarat, Roads and Buildings Department, Legal Department, Finance Department, Chief Architect and GNLU

75 Phase-I : ₹ 51.96 crore (Library and Administrative building with road and other infrastructure), Phase-II : ₹ 96.72 crore (Class Rooms, Hostel building, central green space area, canteen, compound wall, sewage treatment plant, drainage system, etc.), Phase-III : ₹ 42.74 crore (Auditorium and moot court, Staff, PHD and LLM accommodation, Guest House, Director residence, Swimming pool, Registrar residence, Solar panel)

Administrative building including infrastructure was taken up in Phase-I and the work was awarded (June 2009) to an agency at the tendered cost of ₹ 25.07 crore with stipulation to complete the work within 10 months. The work of construction of school/academic buildings, hostel buildings including infrastructure was taken up in Phase-II and the contract was awarded (May 2010) to the agency of Phase-I at the tendered cost of ₹ 68.86 crore with a stipulation to complete the work within 18 months. The work of Phase-I and Phase-II were completed in January 2011 and March 2013 respectively. The State Government had released grant of ₹ 140.27 crore⁷⁶ during the period 2007-13.

On scrutiny of records, it was observed in Audit (July 2013) that the development works were taken up by GNLU without obtaining the administrative approval from the State Government. The GNLU had approached the State Government for seeking administrative approval in September 2011. Further, it was observed that considering the approximate load of electricity for the campus and to maintain uninterrupted power supply, the work of supply, installation, testing and commissioning of Diesel Generator (DG) Sets of capacity of 750 KVA and 1,500 KVA were included in the work orders of Phase-I and Phase-II respectively. The agency had supplied (June 2009 and May 2011) and installed the DG Sets during the execution of the respective works. However, due to imposition of ceiling limit of ₹ 150.00 crore by the State Government while issuing *post-facto* administrative approval in December 2011, the GNLU had to revise the plan by reducing the number of buildings and facilities like central air-conditioning, which resulted in reduction of electricity load. Considering the requirement of only 750 KVA DG set, the GNLU sold (December 2013) an already installed 1,500 KVA DG set, which was not put to use, by auction to an agency for ₹ 0.68 crore against the purchase cost of ₹ 1.29 crore⁷⁷. While it is appreciated that GNLU took a call to auction the DG Set, which otherwise could have been a recurring liability, Audit contends that proper planning by GNLU could have avoided this loss of ₹ 0.61 crore.

The GNLU stated (January 2014) that apart from the technical parameters on account of change in designs, the Gujarat Electricity Board installed a separate sub-station on declaration of the area as “knowledge corridor” by the State Government, due to which 1,500 KVA DG set was not required. However, Audit is of the view that since the DG sets were to be used only after the buildings and other infrastructure was put in place, the decision of purchase of the DG set before completion of construction work resulted in avoidable loss of ₹ 0.61 crore.

The matter was reported to Government in June 2014. Reply is awaited (November 2014).

⁷⁶ ₹ 5.00 crore (2007-08), ₹ 5.00 crore (2008-09), ₹ 40.00 crore (2009-10), ₹ 40.00 crore (2010-11), ₹ 40.54 crore (2011-12) and ₹ 9.73 crore (2012-13)

⁷⁷ Cost of DG Set - ₹ 1.05 crore plus installation and testing charges - ₹ 0.24 crore

NARMADA, WATER RESOURCES, WATER SUPPLY AND KALPSAR DEPARTMENT

3.5 Financial Management in Gujarat Water Supply and Sewerage Board

3.5.1 Introduction

The Gujarat Water Supply and Sewerage Board (GWSSB), established in April 1981 under the GWSSB Act, 1978 (Act), is responsible for providing water supply and sewerage services in the State. GWSSB operates various bulk/regional/group/individual water supply projects and water drawn from sources are treated and supplied to end users. The Central and State Government provide substantial financial assistance to GWSSB for taking up activities related to water supply.

The objective of audit was to ascertain whether the overall financial management in GWSSB was economic and efficient. Audit was conducted during July to September 2014, covering the period 2009-14. The major Audit findings are discussed in the succeeding paragraphs.

3.5.2 Organisation and Set-up

The Chairman, Member Secretary and other Members of the GWSSB are appointed by the State Government. The Member Secretary is the Chief Executive Officer of the GWSSB and responsible for implementation of various water supply projects in the State. He is assisted by Financial Controller, who is responsible for the overall financial management of the GWSSB and by four Chief Engineers at Head Office (HO), and five Zonal Chief Engineers⁷⁸ at the field level. The Principal Secretary (Water Supply) of the Narmada, Water Resources, Water Supply and Kalpsar Department of the State Government is holding the charge of the Chairman, GWSSB.

3.5.3 Source of Income and Expenditure

The major sources of the funds for GWSSB are grants from the Government of India (GoI) and State Government⁷⁹. Plan grants were received for execution of projects and Non-Plan grants for operation and maintenance, administrative expenses, etc. GWSSB also generates income through centage⁸⁰ charges collected from all works besides income collected from supply of water to meet their revenue expenditure.

3.5.4 Source and Nature of Grant Fund

The GoI and State Government provide grant to GWSSB for implementation of various Centrally Sponsored Schemes (CSS) and State Plan water supply schemes. National Rural Drinking Water Programme (NRDWP) is a major CSS implemented by GWSSB. GoI provides *cent per cent* funds in few components and for the remaining components, the funds were shared by GoI and State Government in the ratio of 50:50. The major State Plan water supply schemes were Sujalam Suphalam Yojana, Rural Water Supply Schemes and Water Supply

⁷⁸ Ahmedabad, Bhuj, Junagadh, Rajkot and Vadodara

⁷⁹ Plan and Non-Plan grants

⁸⁰ Establishment, Tools and Plant charges

Schemes based on Sardar Sarovar Canal. The details of Plan funds received under the various CSS and State Plan schemes and its utilisation during 2009-14 are as given in **Table 1** below -

Table 1: Receipt and utilisation of Plan funds during 2009-14

(₹ in crore)

Year	Opening balance of Plan funds	Plan Grants received		Interest income	Total available funds	Plan expenditure	Amount diverted for Non-Plan expenditure	Closing balance	Percentage of expenditure against available funds
		Government grants ⁸¹	Deposit work						
1	2	3	4	5	6	7	8	9	10
2009-10	2,061.96	1,304.49	324.02	7.75	3,698.22	960.43	184.51	2,553.28	26
2010-11	2,553.28	1,325.06	156.18	2.25	4,036.77	1,018.81	207.89	2,810.07	25
2011-12	2,810.07	1,061.46	219.06	42.00	4,132.59	797.60	227.28	3,107.71	19
2012-13	3,107.71	1,067.62	433.41	22.49	4,631.23	1,053.19	248.14	3,329.90	23
2013-14 ⁸²	3,329.90	1,281.50	76.13	31.10	4,718.63	1,131.37	330.88	3,256.38	24
Total		6,040.13	1,208.80	105.59		4,961.40	1,198.70		

(Source: Annual Accounts of GWSSB)

The above table shows a slight decreasing trend in percentage of expenditure against the total available Plan funds, as it reduced to 19 per cent in 2011-12 and 24 per cent in 2013-14 as against 26 per cent in 2009-10 which resulted in increase in closing balance from ₹ 2,553.28 crore (2009-10) to ₹ 3,256.38 crore (2013-14).

Audit further observed that GWSSB diverted ₹ 1,198.70 crore (2009-14) from Plan funds towards Non-Plan expenditure in contravention to the conditions of the grant release orders, which does not indicate the true picture of financial position of GWSSB.

The Government stated (October 2014) that total available funds include interest earned and if percentage utilisation was calculated on the basis of funds received then total utilisation of funds was 83.49 per cent (GoI) and 68.83 per cent (State Government). It was further stated that total expenditure against GoI and State Government grants received during 2009-14 was 93 per cent each and hence there was no slow progress in the implementation of GoI and State Government schemes.

The reply does not give the correct picture as the utilisation of 93 per cent does not include opening balance and interest earned. Also, it includes the utilisation of funds by Water and Sanitation Management Organisation (WASMO) and Gujarat Water Infrastructure Limited (GWIL) for which GoI releases funds through GWSSB. Hence, the progress of utilisation of their own Plan funds by GWSSB itself was very slow.

Implementation of water supply projects

GWSSB frames water supply projects and executes them through contractors for supply of clean potable water to general public in the State through its

⁸¹ State and Central Government grants

⁸² Provisional figures of 2013-14, since the annual accounts are under finalisation by GWSSB (October 2014)

customers viz. Village Panchayats, Nagarpalikas, Municipal Corporations, Educational, Social, Religious and Health Institutions and Industries. As of March 2013, GWSSB was operating and maintaining 329 regional water supply projects covering about 11,307 villages of the State. As per the Annual Action Plan 2013-14 of GWSSB, there were 11 on-going water supply projects. On test check of records of these 11 on-going projects in Audit, it was observed that the delay in implementation of water supply projects ranged from 22 months to 138 months due to delay in identification/taking possession of land, obtaining statutory permission from concerned Government authorities, arbitration, termination of contractors, etc. (**Appendix-XIX**). The investment of ₹ 481.17 crore on these 11 projects made till date (October 2014), thus, remained unproductive. The delay in completion of the projects has resulted in less utilisation of Plan funds as discussed in the preceding paragraph besides denial of intended benefits to the population envisaged to be covered under the schemes.

The Government attributed (September 2014) the delay in implementation of these projects to non-completion of statutory formalities as mentioned above. However, Gujarat Public Works Manual provides that statutory formalities are required to be completed before awarding the contract of the work to avoid any delay in completion of the projects and cost escalation.

Provisional expenditure in Urban Cell

GWSSB functions as an implementing agency for carrying out the work of urban water supply projects and urban underground drainage projects of the Urban Development Department (UDD). State Government entrusted 100 underground drainage projects for 100 Nagarpalikas (NPs) and 21 water supply projects for 21 NPs to GWSSB. An Urban Cell constituted (November 2008) at GWSSB Head Office was made responsible for implementation of these works. Gujarat Urban Development Mission⁸³ (GUDM) being the nodal agency for execution of development works in NPs accorded administrative approval to 97 out of 100 underground drainage projects during 2010-14 and all 21 water supply projects during 2009-14. The details of funds received and its utilisation during the period 2009-14 is shown in **Table 2** below-

Table 2: Grants received and expenditure incurred by the Urban Cell

(₹ in crore)

Year	Opening balance	Grants received	Interest earned	Total available funds	Expenditure incurred	Closing balance	Percentage of expenditure to available funds
1	2	3	4	5	6	7	8
2009-10	50.00	62.00	0.00	112.00	0.00	112.00	0
2010-11	112.00	5.70	0.00	117.70	9.68	108.02	08
2011-12	108.02	299.00	0.66	407.68	16.15	391.53	04
2012-13	391.53	309.70	22.81	724.04	64.79	659.25	09
2013-14	659.25	27.85	6.31	693.41	186.40	507.01	27
Total		704.25	29.78		277.02		

(Source: Information furnished by GWSSB)

The above table shows that the percentage of expenditure to total available funds ranged between four (2011-12) and 27 (2013-14). This indicated that

83 Is a society registered under Societies Act, 1860 and functions as a nodal agency for Jawaharlal Nehru Urban Renewal Mission and Swarnim Jayanti Mukhyamantri Shaheri Vikas Yojana

the pace of utilisation of funds was very slow. Out of the 100 underground drainage projects, 91 were at various stages of execution, three were at Detailed Project Report (DPR) stage and remaining six had not been taken up till date (September 2014). Out of the 91 projects under execution, eight projects required to be completed by March 2014, were still under execution (September 2014). Similarly, out of 21 water supply projects entrusted to GWSSB, only three projects could be completed till date and the remaining 18 projects were under execution (September 2014). Out of these 18 projects under execution, 11 required to be completed by March 2014, were still incomplete (September 2014). Thus, non-completion of projects deprived the targeted population of NP areas from potable drinking water and drainage services.

The Government stated (October 2014) that prior to April 2013, the work of scrutiny of DPR, technical and administrative sanction and approval of Draft Tender Papers was done by GUDM. Due to technical errors in the DPR and consumption of more time in preparation and approval of DPRs, the work was delayed. It was further stated that as of October 2014, GWSSB had incurred expenditure of ₹ 562.92 crore as against the funds given by the UDD.

Source and anaent on-an und

The State Government and GoI provide Non-Plan funds to GWSSB to meet their revenue⁸⁴ expenditure in addition to income generated by GWSSB viz. centage charges and income collected from customers for supply of water. The details of Non-Plan funds received and its utilisation during 2009-14 are shown in **Table 3** below–

Table 3: Receipt and expenditure of Non-Plan funds during 2009-14

(₹ in crore)

Year	Non-Plan funds received ⁸⁵	Other Receipts			Amount diverted from Plan funds	Total Non-Plan funds available	Non-Plan expenditure
		Centage	Income from supply of water	Interest and other income			
1	2	3	4	5	6	7	8
2009-10	116.83	87.54	85.80	87.78	184.51	562.46	483.87
2010-11	133.50	97.22	85.08	102.55	207.89	626.24	583.80
2011-12	142.76	78.85	31.33	135.61	227.28	615.83	637.91
2012-13	180.54	106.38	29.35	138.16	248.14	702.57	650.71
2013-14 ⁸⁶	163.99	115.48	47.51	90.45	330.88	748.31	801.02
Total	737.62	485.47	279.07	554.55	1,198.70	3,255.41	3,157.31

(Source: Annual Accounts of GWSSB)

The above table shows that the Non-Plan expenditure increased from ₹ 483.87 crore (2009-10) to ₹ 801.02 crore (2013-14). As against this, the revenue did not keep pace. Audit analysis revealed that GWSSB was increasingly dependent on Government grants to overcome the gap of revenue expenditure. In the absence of availability of sufficient Non-Plan grants to meet the

⁸⁴ Operation and Maintenance expenses, salary, administrative expenses, etc.

⁸⁵ Non-Plan grants received from GoI and State Government

⁸⁶ Provisional figures of 2013-14

Non-Plan expenditure, GWSSB had diverted ₹ 1,198.70 crore from Plan funds meant for capital projects during 2009-14 to Non-Plan for meeting the same.

Diversion of Plan funds for meeting Non-Plan expenditure was in contravention to the conditions of the grant release orders. The State Government may take a conscious decision so as to avoid diversion of Plan funds to Non-Plan funds as this could adversely affect the progress of planned schemes.

Operational cost to be met in supply of drinking water

The State Government prescribed the rate of ₹ 1.00 per 1,000 litre of raw water (February 2007) for drinking purposes from different sources with effect from January 2007 and the rate was to be increased every year by 10 per cent. The State Government further prescribed various rates⁸⁷ for supply of potable water and also clarified that in case of water supplied through pipelines, expenditure incurred on purification of water (water treatment plant) and conveyance of potable water through pipelines might also be considered for fixing the income from supply of water.

GWSSB procured raw water (2009-14) from Irrigation Department and SSNNL (at rate ranging between ₹ 1.33 and ₹ 1.95 per 1,000 litres during 2009-14) and GWIL (at rate ₹ 3.25 per 1,000 litres) and supplied potable water to Industries, Educational and other Institutes and Local Bodies (for distribution/supply to general public).

Besides, paying huge cost for raw water (₹ 659.64 crore paid during 2009-14 and ₹ 622.67 crore payable as on March 2014), GWSSB also incurs expenditure on operation and maintenance⁸⁸ (O&M) of water supply projects. Audit observed that as against the income from supply of water and Non-Plan grants received for O&M expenditure, the expenditure incurred towards procurement of raw water and O&M was very high which resulted in heavy drain on the resources of GWSSB. The details of cost of raw water and O&M expenditure as against grant received and income from supply of water during 2009-14 is as shown in **Table 4** below –

Table 4: Expenditure on water supply projects and income from supply of water

(₹ in crore)

Year	Cost of raw water paid by GWSSB	O&M expense	Total expense	O&M grant received	Income from supply of water	Total receipts	Operational loss to GWSSB
1	2	3	4	5	6	7	8
2009-10	104.86	214.83	319.69	92.91	85.80	178.71	140.98
2010-11	158.18	241.58	399.76	109.55	85.08	194.63	205.13
2011-12	108.49	339.29	447.78	115.37	31.33	146.70	301.08
2012-13	139.20	298.49	437.69	157.63	29.35	186.98	250.71
2013-14 ⁸⁹	148.91	436.21	585.12	133.77	47.50	181.27	403.85
Total	659.64	1,530.40	2,190.04	609.23	279.06		1,301.75

(Source: Information furnished by GWSSB and Annual Accounts of GWSSB)

87 Village Panchayats - ₹ 2.00 per 1,000 litres, Nagarpalikas - ₹ 4.00 per 1,000 litres, Municipal Corporations - ₹ 6.00 per 1,000 litres, Educational Institutes - ₹ 10.00 per 1,000 litres and Industries - ₹ 15.00 per 1,000 litres

88 Treatment of raw water, energy charges, maintenance and repairs (pipes and machineries), etc.

89 Provisional figures of 2013-14

for supply of water. Audit observed that the collection of income from supply of water from the customers was not effective which led to arrears in collection of income as shown in **Table 6** below –

Table 6: Outstanding income from supply of water as of March 2014

(₹ in crore)

Year	Opening balance	Amount assessed during the year	Total amount	Amount collected during the year	Closing balance	Percentage of recovery against total outstanding
1	2	3	4	5	6	7
2011-12	343.84	97.14	440.98	54.20	386.78	12
2012-13	386.78	88.79	475.57	23.33	452.24	05
2013-14	452.24	103.25	555.49	17.10	538.39	03
Total		289.18		94.63		

(Source: Information furnished by GWSSB⁹²)

The above table showed that the percentage of recovery of income from supply of water against total outstanding income from supply of water reduced from 12 (2011-12) to three (2013-14). This indicated the inefficiency in recovery of outstanding revenue, resulting in huge arrears of income from supply of water of ₹ 538.39 crore as of March 2014 besides, compelling the GWSSB to divert Plan funds to meet the Non-Plan expenditure. Had the GWSSB made substantial collection of the amount assessed during the respective years, interest burden on the cost of raw water as discussed in Paragraph 3.5.3.6 could have been reduced to a great extent. Audit also observed that the GWSSB had not maintained customer-wise records regarding quantity of potable water distributed and income from supply of water recoverable from them. As a result, Audit could not vouchsafe the quantity of potable water distributed as against the raw water procured.

The Government stated (October 2014) that to recover outstanding water charges efforts were made from time to time by giving notices to the Autonomous Bodies/ individuals; however, as the Panchayats/Nagarpalikas are facing financial crisis, they were not making regular payments. It was further stated that a proposal for revising of rate of water charges have been submitted to the Government; however, the approval was awaited.

Non-Revenue Water

Non-Revenue Water (NRW) indicates the revenue that could be realised from water which has been lost through leakages, thefts, etc. Reduction in NRW to acceptable levels is vital for the financial sustainability of a water utility. According to the Ministry of Urban Development, 20 per cent of total production can be considered as a bench mark value of NRW. A Water Audit is a key tool to assess the quantum of NRW and to develop a programme for NRW reduction. Audit observed that no mechanism had been developed by the GWSSB to assess the NRW, as till date (September 2014) no Water Audit had been conducted for the water supply projects operated by GWSSB. Thus, GWSSB failed to analyse and take corrective actions for loss on account of NRW.

Water Audit may also help GWSSB in enhancing operational efficiency as recommended in Paragraph 3.5.3.5. In the Audit Report of Comptroller and

⁹² The information provided by the GWSSB does not tally with those of the annual accounts. The figures have been adopted as per information furnished by the GWSSB

of sufficient Non-Plan grants to meet the revenue expenditure, GWSSB had diverted ₹ 1,198.70 crore from Plan funds meant for capital projects during 2009-14 to Non-Plan for meeting the same. There was an operational loss of ₹ 1,301.75 crore during 2009-14. Outstanding dues of cost of raw water increased to ₹ 622.67 crore (2013-14) from ₹ 485.18 crore (2009-10). The income from supply of water indicated a decreasing trend which led to arrears in collection of revenue to the tune of ₹ 538.39 crore as of March 2014. Recovery of income from supply of water needs to be increased so as to meet the outstanding cost of raw water. Water Audit needs to be taken up to find the extent of Non-Revenue Water and minimise distribution loss on account of leakage, theft, etc.

3.6 Non-recovery of cost of un-laid pipes and liquidated damages

Failure to seize the unused material brought to site and failure to renew the bank guarantee before termination of contract resulted in non-recovery of material cost of ₹ 0.90 crore and liquidated damages of ₹ 1.50 crore, besides infructuous expenditure of ₹ 10.24 crore

Gujarat Water Supply and Sewerage Board (GWSSB) is a nodal agency for implementation of Water Supply and Sewerage projects of various Urban Local Bodies. The Executive Engineer (EE), Urban Cell, GWSSB, Gandhinagar awarded (May 2009) the work of Junagadh Water Supply Scheme (JWSS) under Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT) to an agency at a tendered cost of ₹ 19.96 crore against the estimated cost of ₹ 17.31 crore. The scheme was to be implemented for providing drinking water to the population of Junagadh city. The work was stipulated to be completed within 12 months from the date of receipt of letter of acceptance *i.e.* latest by 01.06.2010. The scope of the work included construction of Reinforced Cement Concrete (RCC), Elevated Storage Reservoirs (ESRs), underground sumps, water treatment plant of 20 million litres *per day* (MLD), etc. GWSSB had appointed (January 2009) a consultant for project management, construction supervision and inspection of material for JWSS, without following the tender procedure.

The terms and conditions of the contract provides for the contractor to deposit 10 *per cent* of the estimated cost put to tender as security deposit⁹⁵. It further provides for deduction of liquidated damages for delay in execution of work at the rate of 0.1 *per cent* of the value of remaining work *per day* of delay from the RA bills, subject to maximum 10 *per cent* of the contract value. All compensations, liquidated damages or other sums or money payable by the contractor to GWSSB was adjustable against the security deposit. The agency had submitted a bank guarantee of ₹ 86.58 lakh as security deposit being five *per cent* of the estimated cost put to tender and two bank guarantees each of ₹ 43.29 lakh as security deposit for remaining five *per cent* of the estimated cost.

The progress of the work was slow and only 50 *per cent* of the work was completed up to the expiry of stipulated date of completion. The contractor without stating any reason had stopped the work of laying pipelines in June

⁹⁵ Five *per cent* in the form of fixed deposit/demand draft/national saving certificate/bank guarantee and remaining five *per cent* to be deducted from the Running Account (RA) bills

2011 and the work of construction of sumps and ESRs in January 2012. In a review meeting (February 2013) by the Chief Engineer, GWSSB, Junagadh, the contractor was instructed to complete the works by May 2013. However, as there was no progress in the work, the EE, Public Health (PH) Division, Junagadh terminated (July 2013) the contract. The contractor had executed work of ₹ 10.24 crore up to last RA Bill (sanctioned in October 2013). Recovery of ₹ 0.50 crore was made towards liquidated damages for delay in execution of work from the RA Bills.

On scrutiny (May 2014) of the records of the Superintending Engineer, PH Works Circle, GWSSB, Junagadh, it was observed that total payment of ₹ 10.24 crore had been made to the contractor. This comprised ₹ 4.78 crore towards materials brought to the site by the contractor. Out of materials worth ₹ 4.78 crore, only materials worth ₹ 2.03 crore were actually consumed till the work was terminated. The remaining materials though were required to be returned to the GWSSB on termination of the contract, the same were not returned by the contractor and the GWSSB could recover only materials worth ₹ 1.85 crore before termination of the contract. This resulted in non-recovery of materials worth ₹ 0.90 crore.

Audit further observed that –

- the three bank guarantees⁹⁶ totalling ₹ 1.73 crore submitted by the agency had expired and no action was taken by the GWSSB to get the same renewed;
- as against ₹ 2.00 crore⁹⁷ recoverable as liquidated damage for delay and non-execution of work within the stipulated date of completion, only ₹ 0.50 crore was recovered by the GWSSB. Thus, liquidated damages of ₹ 1.50 crore remained unrecovered. Had the bank guarantees been got renewed in time, it could have been encashed to set off the dues against liquidated damages; and
- no action had been initiated (May 2014) to award the work to any other agency to get the same completed.

Thus, inaction on the part of EE, PH Division, Junagadh resulted in non-recovery of ₹ 2.40 crore (₹ 0.90 crore for material and ₹ 1.50 crore for liquidated damages) besides incurring infructuous expenditure of ₹ 10.24 crore and defeating the very purpose of the scheme.

The Government stated (September 2014) that recovery of ₹ 0.91 crore⁹⁸ has been effected till now by forfeiture of deposits. It was further stated that the remaining amount of ₹ 1.49 crore would be recovered from other works executed by the agency in other zones of the GWSSB. It was also stated that departmental proceedings would be initiated against the officials responsible for the negligence in non-renewal of bank guarantees.

⁹⁶ Bank Guarantee No. 0194610BG0019484 of State Bank of India (SBI) for ₹ 86.58 lakh expired on 08.12.2012, No. 0194610BG0019375 of SBI for ₹ 43.29 lakh expired on 06.04.2012 and No. 0194611BG0019099 of SBI for ₹ 43.29 lakh expired on 24.02.2012

⁹⁷ 10 per cent of the contract value

⁹⁸ Pumping machinery deposit (₹ 0.70 crore) + liquidated damages deposit (₹ 0.12 crore) + excess (₹ 0.09 crore) recovered from RA Bills

3.7 Infructuous expenditure of ₹ 5.63 crore on a water supply scheme and non-achievement of objective

Injudicious decision to start construction of Elevated Storage Reservoir without acquiring the land resulted in infructuous expenditure of ₹ 5.63 crore, besides depriving the targeted beneficiaries from quality potable water

The Chief Engineer (CE), Zone-I, Gujarat Water Supply and Sewerage Board (GWSSB), Vadodara accorded (August 2011) administrative approval and overall technical sanction for Sankheda Group Water Supply Scheme (GWSS) - Part-II based on Heran river with an objective to provide 70 litres of drinking water *per person per day* to a targeted population of 11,947 in 26 villages of Sankheda Taluka in Vadodara district at an estimated cost of ₹ 6.52 crore. The administrative approval stipulated that the work should be started only after obtaining prior approval for land acquisition, railway/road, canal crossing, forest permission, *etc.*

The Executive Engineer (EE), Public Health Works Division (PH), Vadodara awarded (May 2012) the work to an agency at the tendered cost of ₹ 6.44 crore with five years' contract of operation and maintenance of the scheme. The work was stipulated to be completed within 11 months from the date of issue of work order. The scope of work included underground infiltration well on the bank of the river, Reinforced Cement Concrete (RCC) underground diaphragm wall, 10 lakh litre capacity RCC Elevated Storage Reservoir (ESR) at Katholi head works, RCC sumps, pump houses, Rising main⁹⁹ from infiltration well to ESR, gravity main¹⁰⁰ from ESR to village sumps, *etc.*

It was observed in Audit that the agency had completed (upto November 2013) different components¹⁰¹ of the scheme at an expenditure of ₹ 5.63 crore¹⁰². However, the construction of RCC ESR and pump house at Katholi head works were still pending (September 2014) which was an important component for the water supply scheme for distribution of water to villages. The work could not be taken up as some villagers had filed (February 2013) civil suit in the Civil Court, Vadodara, against the allotment of land¹⁰³ (September 2011) by Gram Panchayat Katholi for this project. The villagers claimed that the said land had been allotted to them free of cost under the scheme of GoI "Providing land to the landless labourers" way back in 1972-73. Audit observed that though the Gram Panchayat had allotted the land in September 2011, the EE, PH had approached the District Collector for allotment of said land on ownership basis only in September 2012 after the award of work in May 2012 to the agency. Further the EE, PH, Vadodara executed work¹⁰⁴ of ₹ 0.17 crore in the above mentioned site in violation of the conditions of administrative approval without acquiring the ownership of the said land from District Collector. Thus, failure in locating an un-encumbered land resulted in non-construction of ESR. The EE had failed to acquire any other alternative land for the said purpose (October 2014), though the District Collector instructed (June 2013) to apply for alternate land.

⁹⁹ The pipe through which water from an engine is delivered to an elevated reservoir

¹⁰⁰ Pipeline for transmission of clear water by gravitational pull

¹⁰¹ RCC Infiltration well, RCC underground sump, laying and jointing of different types of pipes, construction of pump rooms, compound walls, *etc.*

¹⁰² As per 10th Running Account Bill

¹⁰³ Plot sized 100 metre x 100 metre of Survey No. 173/1 and 173/B

¹⁰⁴ Compound wall, bank protection wall and pump house

The Division awarded the work with the stipulation to complete the same within 12 months from the date of award of work –

- Part-I was awarded (November 2011) involving Design, Build and Operation & Maintenance (O&M) contract for conventional water treatment plant, construction of raw water sump, clear water sump, ESR, Pump house and installation of pumping machinery including post completion O&M of DWSS for 12 months, at a tendered cost of ₹ 3.13 crore;
- Part-II was awarded (November 2011) involving providing and fixing of Ductile Iron (DI) rising main and gravity main at a tendered cost of ₹ 6.24 crore; and
- Part-III was awarded (February 2012) involving providing, lowering, laying and jointing DI and Poly Vinyl Chloride (PVC) distribution system including one month trial of DWSS at a tendered cost of ₹ 2.52 crore.

The work of first and third part were almost completed and the agencies were paid ₹ 2.92 crore¹⁰⁵ and ₹ 2.01 crore¹⁰⁶ respectively upto February 2014. The agency entrusted with the work of second part served (July 2013) a notice for termination to GWSSB after executing work of ₹ 17.17 lakh¹⁰⁷ as GWSSB had failed to pinpoint the off-take of canal for laying of pipelines. Accordingly, the Division terminated (August 2013) the contract and imposed ban on the agency for three years.

Audit observed that the work was awarded without obtaining the permission for sourcing water at Miyagam Branch Canal from Sardar Sarovar Narmada Nigam Limited (SSNNL). The Chief Officer, Dabhoi Nagarpalika had apprised the GUDM and GWSSB in March 2011 *i.e.* around six months prior to award of Part-I of the work, that the SSNNL had proposed to change the source of water from Miyagam Branch Canal to Bodeli Branch Canal which was 40 kilometer away from Miyagam Branch Canal and this would entail an extra expenditure of ₹ 26.00 crore. However, despite this, the Division awarded the contracts, which remained incomplete (October 2014). Further, no concrete efforts were made by the GWSSB either to obtain the permission from SSNNL for Miyagam Branch Canal as source or arrange for alternate source of water. Thus, imprudent decision to award the work without ascertaining the source of water resulted in infructuous expenditure of ₹ 5.10 crore¹⁰⁸ and deprived the targeted population from quality water intended from the scheme.

The Government stated (September 2014) that as per revised off-take point (2.3 chainage), the Draft Proposal Report for additional pipeline from water source 2.3 kilometre chainage to Karnet head works (approximately ₹ 22.00 crore) would be prepared and submitted to GUDM for administrative approval. It was further stated that after the above, steps would be taken to get the work completed. However, Audit observed that the revised off-take point can assure water supply for eight months in a year only, during which the canal is run for irrigation purpose.

105 12th Running Account Bill (February 2014)

106 8th Running Account Bill (February 2014)

107 1st Running Account Bill (June 2012)

108 ₹ 2.92 crore (Part-I) + ₹ 0.17 crore (Part-II) + ₹ 2.01 crore (Part-III)

3.9 Unfruitful expenditure due to non-completion of a Water Supply Project

Failure to complete the work by engaging a new agency after abandonment of work resulted in unfruitful expenditure of ₹ 1.90 crore and non-commencement of water supply to 16 villages

Government of India (GoI) launched a programme “Bharat Nirman” in 2005, in partnership with State Governments and Panchayati Raj Institutes (PRIs) to upgrade the rural infrastructure in the areas of irrigation, electrification, roads, drinking water, housing and rural telephony. The Executive Engineer, Public Health Works Division (Division), GWSSB, Dahod received ₹ 38.85 crore¹⁰⁹ under the programme. The Superintending Engineer, Public Health Circle, Godhra accorded (between August 2008 and November 2008) administrative approval for works relating to supply of potable water estimated to cost ₹ 1.95 crore proposed by the Division for Garbada Taluka of Dahod District covering 16 villages, which were facing water supply problems. The scope of work included construction of Reinforced Cement Concrete (RCC) open well, RCC pump house, RCC cattle trough, Elevated Storage Reservoir, stand post, lowering and laying High Density Polyethylene (HDPE) pipeline, etc.

The Division split the work into three parts *i.e.* Part-I and Part-II covering five villages each and Part-III covering six villages at an estimated cost of ₹ 0.73 crore, ₹ 0.61 crore and ₹ 0.69 crore respectively. The works involved in all these three parts were awarded (March 2010) to an agency at a tendered cost of ₹ 2.04 crore¹¹⁰ after executing three separate agreements which stipulated date of completion as six months (November 2010).

On scrutiny of records of the Division, it was observed (September 2013) that the agency after executing works amounting to ₹ 1.90 crore abandoned (March 2011) the same, reason for which were not found on record. As the contractor was not interested in completing the work, the Division relieved the agency and final payments were made (August 2012) without imposing any penalty. Even the fixed deposit of ₹ 4.86 lakh deposited by the agency on allotment of the contract was returned to the agency by the Division instead of forfeiting the same. Further, it was observed that till date (June 2014) the water supply to these 16 villages had not started, as the agency had completed only 70 to 80 *per cent* of the work. Thus, non-completion of water supply project resulted in unfruitful expenditure of ₹ 1.90 crore, besides depriving the targeted population of 16 villages of potable water.

The Government stated (September 2014) that departmental disciplinary proceedings would be initiated by the Board against the officials concerned for the above negligence. The departmental enquiry initiated by the Board is appreciable; however, considering the importance of supply of water, it is recommended that the work may be completed without any further delay.

109 ₹ 26.13 crore (2006-07) + ₹ 6.05 crore (2007-08) + ₹ 6.67 crore (2008-09)

110 ₹ 0.66 crore (Part-I) + ₹ 0.69 crore (Part-II) + ₹ 0.69 crore (Part-III)

3.10 Undue financial favour to the contractor

Failure of the Executive Engineer, Public Health Works Division, Dahod to recover dues from the Running Account Bills of the contractor resulted in non-recovery of ₹ 1.44 crore

Vadodara Zonal Office of the Gujarat Water Supply and Sewerage Board (GWSSB) accorded administrative approval (July 2009) for taking up Hadaf Regional Water Supply Scheme under Minimum Need Programme (MNP) with an objective to provide 70 litres of water *per capita per day* to 35 villages of Limkheda Taluka of Dahod District at a cost of ₹ 29.63 crore. The Tender Purchase Committee (TPC) approved (March 2010) the lowest bid of an agency to carry out work on turnkey basis at the tendered cost of ₹ 27.85 crore (18.90 *per cent* above the estimated cost of ₹ 23.42 crore) and issued (June 2010) work order with stipulation to complete the work in 24 months. The scope of work included construction of various¹¹¹ structures and post completion operation and maintenance (O&M) of the work for 60 months.

Clauses 73 and 74 of the contract agreement provided for payment of secured advance to the agency against machinery brought to site of work and mobilisation advance to the extent of five *per cent* each of the estimated cost, subject to production of bank guarantee equal to the amount of advance applied for. The entire amount of advance was to be recovered before completion of 90 *per cent* of time limit (March 2012). As per serial number 5 – “Memorandum of works” in brief read with Clause 1 of the contract agreement, 10 *per cent* of the estimated cost was to be taken as security deposit of which five *per cent* was in the form of performance bond and remaining five *per cent* was to be deducted from the Running Account (RA) bills. Clause 2 provided for deduction of liquidated damages (LD) for delay in execution of work at 0.1 *per cent* of the contract value *per day* of delay from the RA bills, subject to maximum 10 *per cent* of the estimated value.

The agency submitted (June 2010 and July 2010) bank guarantees of ₹ 1.17 crore towards security deposit and ₹ 2.79 crore for mobilisation advance. However, the Executive Engineer, Public Health Works Division, Dahod (Division) made payment of ₹ 2.79 crore as mobilisation advance to the agency as against the admissible amount of ₹ 1.17 crore *i.e.* five *per cent* of the estimated cost (₹ 23.42 crore).

On scrutiny of records of the Division, it was observed (September 2013) that the recovery of mobilisation advance with interest and remaining five *per cent* of security deposit from the RA bills was not made regularly by the Division though stipulated in the contract agreement. It was also observed that though the scheduled date of completion of work expired in June 2012, neither did the agency request for grant of extension of time limit nor did the Division grant any extension. The LD was therefore recoverable from the RA bills paid after

111 Pump houses, Water Treatment Plant, RCC sumps, RCC ESR, Chowkidar-cum-storeroom, supply and installation of machineries, supplying, lowering, laying and joining pipelines, etc.

June 2012. However, the LD was also not recovered regularly from the RA bills by the Division. The Division had effected recovery of only ₹ 2.61 crore¹¹² up to the payment of last RA Bill (June 2013) against dues of ₹ 7.22 crore¹¹³.

Further, it was observed that the agency after executing the work worth ₹ 16.53 crore (up to March 2013) abandoned the same. Due to non-completion of remaining work by the agency inspite of repeated reminders, the Division finally issued (December 2013) orders for termination of contract, blacklisting the agency for three years and encashment of Bank guarantee of the agency. The bank guarantee of ₹ 3.17 crore¹¹⁴ was encashed (January 2014) and adjusted against the outstanding dues. Non-recovery of dues from RA bills has resulted in short recovery and undue financial benefit to the agency of ₹ 1.44 crore¹¹⁵ besides depriving the population of 35 villages from the benefit of the scheme as the work remained incomplete even after incurring a total expenditure of ₹ 16.53 crore.

The Government stated (September 2014) that the LD was not recovered in view of the poor financial position of the agency and to get the work completed on priority basis. It was further stated that all zonal offices have been informed (August 2014) to make recovery of the unadjusted dues from the works being executed by the said agency in other zones. Tender for the remaining work with estimated cost of ₹ 15.88 crore had been floated with last date of acceptance as 30 August 2014, after incurring ₹ 16.53 crore; this work was supposed to have been completed at ₹ 27.85 crore initially.

SPORTS, YOUTH AND CULTURAL ACTIVITIES DEPARTMENT

3.11 Idle investment of ₹ 2.69 crore

Imprudent decision of awarding contract before approval of final design of Multi-Purpose Cultural Complex resulted in idle investment of ₹ 2.69 crore

The State Government¹¹⁶ established (March 1996) a Society “Sanskriti Kunj Pratishthan (SKP)” for show-casing the folk and traditional culture of the State. To avail financial assistance under Centrally Sponsored Scheme for “Setting-up of Multi-Purpose Cultural Complex (MPCC)”, State Government submitted (February 2004) a detailed project report to Ministry of Tourism and Culture, Government of India (GoI) with four components¹¹⁷ for development of recreation and pleasure activities along the bank of river Sabarmati on a site earmarked by the State Government at a total project cost of ₹ 5.00 crore.

112 ₹ 2.32 crore Mobilisation Advance (Principal ₹ 1.48 crore + Interest at the rate of 12 per cent ₹ 0.84 crore) + ₹ 0.23 crore Security Deposit + ₹ 0.06 crore Liquidated damages (₹ 0.01 crore prior to June 2012 and ₹ 0.05 crore after June 2012)

113 ₹ 3.71 crore Mobilisation advance (Principal ₹ 2.79 + Interest at the rate of 12 per cent ₹ 0.92 crore) + ₹ 1.17 crore Security Deposit + ₹ 2.34 crore Liquidated damages

114 On expiry of validity period of previous bank guarantee given in 2010, the agency had submitted (March 2011) fresh bank guarantee of ₹ 1.17 crore (security advance) and ₹ 2.00 crore (mobilisation advance)

115 ₹ 7.22 crore (outstanding dues) - ₹ 5.78 crore recovered (₹ 2.61 crore recovered from RA bills + ₹ 3.17 crore recovered by encashment of bank guarantee)

116 Erstwhile Youth Services and Cultural Activities Department

117 (i) Museum Building, (ii) Exhibition and Art Galleries, (iii) Library and Resource Centre and (iv) Auditorium with open Air Theatre

The project was sanctioned (December 2005) by GoI sharable between GoI and State Government in the ratio of 1:1. The GoI and State Government released their shares of ₹ 2.50 crore¹¹⁸ each with a condition to start the work in 2005-06 and complete the same within a period of two years. A Project and Finance Committee (PFC) constituted (July 2005) by the State Government was responsible for construction of the MPCC. The PFC decided (February 2006 and May 2006) to carry out the work under the supervision of Roads and Buildings Department (R&B). The SKP¹¹⁹ appointed (May 2006) an Architect as ‘consultant’ for the purpose of designing the MPCC at a remuneration of six *per cent* of the project cost plus service tax.

The estimate of ₹ 3.69 crore¹²⁰ prepared by the consultant for civil work and Electrification was administratively approved (January 2007) by the State Government and the technical sanction was accorded (February 2007) by the R&B Department with instruction to start the construction after obtaining approval of lay-out plan from Chief Town Planner, Gandhinagar or Municipal Commissioner, Ahmedabad. The R&B Department approved (May 2007) the Draft Tender Papers (DTPs) submitted by the consultant for civil work with instruction to obtain the approval of the lay-out plan from Gandhinagar Urban Development Authority (GUDA) as the consultant had prepared the same for land admeasuring 72,795.99 square meters instead of 48,000 square meters of land actually allotted (April 1992) by the State Government to SKP. However, the SKP awarded the civil work (October 2007) to an agency at the tendered cost of ₹ 3.42 crore with the stipulation to complete the work within nine months. The construction of the complex was taken up and payments of ₹ 2.32 crore (between November 2007 to March 2008) were made by SKP to the agency for the work done.

Audit observed (October 2011) that R&B Department was appointed (January 2008) as the site supervisor for over all supervision of construction. However, the R&B Department did not agree to scrutinise the bills of the contract and recommended for payment on the plea that approval of lay-out plan had not been sought from GUDA. Consequently, R&B Department declared (October 2008), the project as closed and the bills of the agency were not approved any further by the R&B Department.

In the meantime, the agency requested (August 2008) to appoint an arbitrator to settle his pending claim of ₹ 1.19 crore¹²¹ on account of excess/extra items and price escalation. However, till date (May 2014), except for making payment of ₹ 0.12 crore in April 2014 for price variation of steel, no further action has been taken by SKP to get the approval of the lay-out plan and restart the work. Thus, non-finalisation of design and structural lay-out resulted in idle investment of ₹ 2.69 crore¹²², being expenditure incurred on the project till date thereby defeating the very purpose of creation of MPCC.

118 GoI- ₹ 1.50 crore (December 2005)+ ₹ 1.00 crore (December 2009) and State Share- ₹ 2.50 crore (March 2007)

119 Member Secretary and Commissioner, Youth Services and Cultural Activities

120 Civil Work - ₹ 3.27 crore and Electrification - ₹ 0.42 crore

121 ₹ 0.86 crore (excess quantity of material) + ₹ 0.20 crore (price rise in steel) + ₹ 0.13 crore (extra materials)

122 ₹ 2.44 crore (Civil Work) + ₹ 0.21 crore (consultant) + ₹ 0.04 crore (other expenses)

SKP stated (May 2014) that the work was started in anticipation of the approval of drawings and designs; however, due to non-settlement of claims by R&B Department, the agency abandoned the work. It was further stated (September 2014) that the proposal to hand over the work to R&B Department was under consideration and sincere effort to complete the project is still in progress. Notably, the work order can be issued only after ascertaining the scope of work based on the approved design and structural lay-out and the SKP failed to obtain the designs and structural lay-out approved from GUDA though the matter was repeatedly reported by R&B Department and the contractor.

The matter was reported to Government in June 2014. Reply is awaited (November 2014).

Rajkot
The



(BIBHUDUTTA BASANTIA)
Accountant General
(General and Social Sector Audit),
Gujarat

New Delhi
The

Countersigned



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

APPENDICES

APPENDIX-I

Statement showing the details of year-wise outstanding IRs/Paragraphs

(Reference: Paragraph 1.7.1; Page 10)

Year	IRs	Paras
1992-93	1	2
1993-94	9	13
1994-95	11	20
1995-96	51	85
1996-97	78	139
1997-98	73	149
1998-99	93	169
1999-2000	111	223
2000-01	96	229
2001-02	117	257
2002-03	146	322
2003-04	152	382
2004-05	178	505
2005-06	201	578
2006-07	152	439
2007-08	284	1044
2008-09	191	491
2009-10	284	1039
2010-11	266	969
2011-12	172	794
2012-13	183	737
2013-14	203	1038
2014-15	103	577
Total	3,155	10,201

APPENDIX-II

Details of Detailed Explanations pending as of 31 October 2014
(Reference : Paragraph 1.7.3 Page 10)

Sl. No.	Department	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Total
1.	Co-operation	-	-	-	01	-	-	-	-	-	-	01
2.	Education	-	-	-	-	-	-	01	01	-	01	03
3.	Food, Civil Supplies & Consumer Affairs	-	-	-	-	-	-	-	-	-	01	01
4.	Fisheries	-	-	-	-	-	-	01	-	-	-	01
5.	Forest and Environment	-	-	-	-	-	01	-	01	-	-	02
6.	Health and Family Welfare	-	-	-	-	-	01	01	-	01	-	03
7.	Home	-	-	-	-	-	-	-	-	01	01	02
8.	Labour and Employment	-	-	-	-	01	-	-	-	-	01	02
9.	Panchayat, Rural Housing and Rural Development	-	-	-	01	01	01	01	-	01	-	05
10.	Revenue	-	-	01	-	-	-	-	01	-	-	02
11.	Roads and Buildings	-	-	-	01	-	-	01	01	-	-	03
12.	Science and Technology	01	-	-	-	-	-	01	-	-	-	02
13.	Social Justice and Empowerment	-	-	-	01	01	01	-	-	01	-	04
14.	Urban Development and Urban Housing	-	-	-	-	-	-	-	01	01	-	02
15.	Women and Child Development	-	-	-	-	-	-	-	-	01	-	01
16.	Water Resources	-	-	-	01	01	01	01	01	-	-	05
17.	Water Supply	-	-	-	-	-	01	-	-	-	01	02
18.	Youth Services and Cultural Activities	-	-	-	-	-	-	-	01	-	01	02
19.	General paragraphs	-	-	-	01	01	-	01	-	-	-	03
	Total	01	-	01	06	05	06	08	07	06	06	46

Note :

- 1) There are 28 departments in all.
- 2) Details shown against Sr.No. 19 General Paragraph refer to the common paragraph of general nature pertaining to various departments which formally remain pending until the Discussion/ Examination in all respect of all the Departments is completed.

APPENDIX-III
Paragraphs to be discussed by Public Accounts Committee as of 31 October 2014
(Reference : Paragraph 1.7.4 Page 10)

Sl. No.	Department	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Total
1.	Co-operation	-	-	-	04	-	-	-	-	-	-	04
2.	Education	-	-	-	-	01	02	03	01	-	02	09
3.	Energy and Petrochemicals	-	-	-	-	02	-	-	-	-	-	02
4.	Food Civil Supplies & Consumer Affairs	-	-	-	-	-	-	-	-	-	01	01
5.	Fisheries	-	-	-	01	-	-	01	-	-	-	02
6.	Forest and Environment	-	-	-	-	-	01	-	01	-	-	02
7.	Health and Family Welfare	-	-	-	-	-	01	03	-	02	-	06
8.	Home	-	-	-	-	01	01	-	-	02	01	05
9.	Home (Transport)	-	-	-	-	01	-	-	-	-	-	01
10.	Labour and Employment	-	-	-	-	01	-	-	-	-	01	02
11.	Panchayat, Rural Housing and Rural Development	-	-	-	01	02	01	02	-	02	-	08
12.	Ports	-	-	-	-	-	-	-	01	-	-	01
13.	Revenue	-	-	01	-	-	-	-	01	-	-	02
14.	Roads and Buildings	-	-	-	03	-	-	05	02	-	-	10
15.	Science and Technology	01	-	-	-	-	-	01	-	-	-	02
16.	Social Justice and Empowerment	-	-	-	02	01	01	-	-	01	-	05
17.	Urban Development and Urban Housing	-	-	-	01	-	01	-	01	01	-	04
18.	Women & Child Development	-	-	-	-	-	-	-	-	01	-	01
19.	Water Resources	-	-	-	01	07	02	02	02	-	-	14
20.	Water Supply	-	-	-	01	06	03	01	03	-	03	17
21.	Youth Services and Cultural Activities	-	-	-	-	-	-	-	01	-	01	02
22.	General paragraphs	-	-	-	01	01	-	01	-	-	-	03
Total		01	-	01	15	23	13	19	13	09	09	103

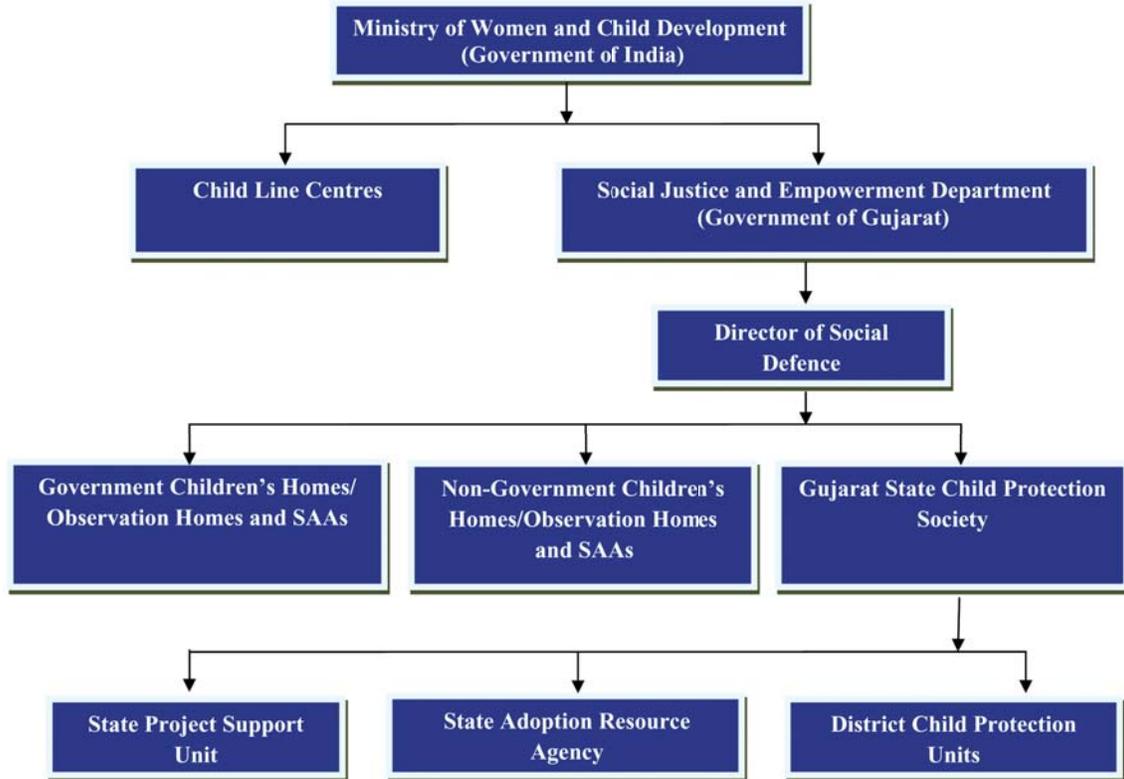
Note :

- 1) there are 28 departments in all.
- 2) Details shown against Sr. No. 22 General Paragraph refer to the common paragraph of general nature pertaining to various departments which formally remain pending until the Discussion/Examination in all respect of all the Departments is completed.

APPENDIX-IV

Organisational Chart for implementation of ICPS

(Reference : Paragraph 2.1.2; Page 15)



APPENDIX-V

Statement showing details of implementation structures of the PC&PNDT Act

(Reference : Paragraph 2.1.2; Page 16)

Statutory Bodies/Authorities	Functions of Bodies/Authorities
<p>Central Supervisory Board</p>	<ul style="list-style-type: none"> Advise on policy matters, review and oversee implementation, lay down code of conduct.
<p>National Inspection & Monitoring Committee</p>	<ul style="list-style-type: none"> Monitors implementation of all States, conduct inspections and investigations.
<p>State Supervisory Board</p>	<ul style="list-style-type: none"> Create awareness about the Act, review Appropriate Authorities activities, monitor implementation and send reports to CSB.
<p>State Appropriate Authority</p>	<ul style="list-style-type: none"> Implement the Act at the State level, register clinics, inspect clinics, investigate complaints and file court complaints.
<p>State Inspection & Monitoring Committee</p>	<ul style="list-style-type: none"> Monitors implementation in the State, conduct inspections and investigations.
<p>State Advisory Committee</p>	<ul style="list-style-type: none"> Serve as an advisory to the State Appropriate Authority in implementing the Act, provide advice regarding registration of clinics, inspections and court complaints.
<p>District Appropriate Authority</p>	<ul style="list-style-type: none"> Implement the Act at the district level, register clinics, inspect clinics, investigate complaints, file court complaints, etc.
<p>District Advisory Committee</p>	<ul style="list-style-type: none"> Serve as an advisory to the District Appropriate Authorities in implementing the Act, provide advice regarding registration of clinics, inspections and court complaints.
<p>Block Appropriate Authority</p>	<ul style="list-style-type: none"> Implement the Act at the Block Level, inspect Clinics, Investigate Complaints, etc.
<p>Block Advisory Committee</p>	<ul style="list-style-type: none"> Serve as an advisory to the Block Appropriate Authority in implementing the Act, inspections and court complaints.

APPENDIX-VI

Statement showing list of Specialised Adoption Agencies, Children's Homes and Observation Home registered under the JJ Act in the State and institutes jointly visited

(Reference : Paragraph 2.1.5 and 2.1.9; Page 17 and 28)

Sr. No.	District	Name and Address of Institutions	Government (GO)/ NGO	Approved under ICPS (selected for joint field visit)	Capacity	Actual girls as on March 2014
Specialised Adoption Agencies						
1.	Ahmedabad	Shishu Gruh, Odhav, Ahmedabad	GO	Yes (selected)	10	20
2.		Shishu Gruh, Vadaj, Ahmedabad	NGO	Yes (selected)	10	15
3.		Mahipatram Roopram Ashram, Ahmedabad	NGO	No (selected)	10	42
4.		Missionary of Charity, Ahmedabad	NGO	No	10	27
5.	Banaskantha	Shishu Gruh, Dairy Road, Palanpur	GO	Yes	10	25
6.	Bharuch	Shishu Gruh, Bharuch	GO	Yes	10	16
7.	Navsari	Shishu Gruh, Vansada, Navsari	GO	Yes	10	16
8.	Panchmahal	Shishu Gruh, Patthar Talavadi, Godhra	GO	Yes (selected)	10	19
9.	Surat	State Home for Women, Athwalines, Surat	GO	Yes	10	32
10.	Surendranagar	Shishu Gruh, Near ST Colony, Surendranagar	GO	Yes (selected)	10	02
11.		Vikas Vidhyalay, Wadhvan, Surendranagar	NGO	No (selected)	10	09
12.	Vadodara	Shishu Gruh, Nizampura, Vadodara	GO	Yes	10	18
13.	Bhavnagar	Tapibai R. Gandhi, Vikas Gruh, Bhavnagar	NGO	No	10	11
14.	Kachchh	Shri Kachchh Mahila Kalyan Kendra, Bhuj	NGO	No	10	07
15.	Rajkot	Kathiyavad Nirashrit Balashram, Rajkot	NGO	No (selected)	10	22
16.	Jamnagar	Shri Kasturba Stree Vikas Gruh, Jamnagar	NGO	No	10	05
17.	Surat	Mahajan Anathashram, Surat	NGO	No	10	07
18.	Nadiad	Matruchhaya Anathashram, Nadiad	NGO	No	10	24
19.	Junagadh	Shishumangal Trust, Junagadh.	NGO	No	10	00

Sr. No.	District	Name and Address of Institutions	Government (GO)/ NGO	Approved under ICPS (selected for joint field visit)	Capacity	Actual girls as on March 2014
Children's Homes						
1.	Anand	Jivan Anand Charitable Trust	NGO	No	16	16
2.		Muslim Vidhyarthi Pragati Mandal, Napa	NGO	No	21	21
3.	Ahmedabad	Children's Home, Odhav	GO	Yes (selected)	100	23
4.		Mahipatram Roopram Ashram	NGO	Yes (selected)	230	60
5.		Vikas Gruh, Paldi	NGO	Yes (selected)	150	98
6.		Shreyas Bal Ghatak	NGO	No	25	10
7.		Sultan Ahmad Yatim Khana	NGO	No	100	74
8.		Missionary of Charity	NGO	No	25	21
9.		Gujarat Rajya Shramik Vikas Parishad, Bavla,	NGO	No	25	10
10.		Jayshakti Education Trust	NGO	No	25	3
11.		Al-fazal Kanya Anathashram Operated by Al-fazal Welfare Trust, Juhapura,	NGO	No	25	16
12.		Banaskantha	Children's Home for Girls (Nari Kendra), Palanpur	GO	No	00
13.	Junagadh	Shishumangal Trust, Gandhigram, Junagadh.	NGO	Yes	55	92
14.	Mehsana	Child Heaven International(Girls)	NGO	No	20	19
15.	Surat	Children's Home for Girls Ghoddod Road	GO	No	50	17
16.		Mahajan Anathaashram	NGO	No	50	22
17.		Gujarat State People Living with HIV AIDS	NGO	Yes	50	39
18.		Juvenile Home for Girls rander Road, Surat	GO	Yes	100	31
19.		"Vatsalyadham", Shri Shantaben Haribhai Gajera Trust	NGO	No	50	18
20.	Vadodara	Missionary of Charity, Makarpura Road,	NGO	No	0	21
21.	Bhavnagar	Shri Tapibai R. Gandhi Vikas Gruh	NGO	Yes	75	31
22.		Nari samrakshan kendra-Palitana	GO	No	40	Not provided

Sr. No.	District	Name and Address of Institutions	Government (GO)/ NGO	Approved under ICPS (selected for joint field visit)	Capacity	Actual girls as on March 2014
23.	Kachchh	kachchh mahila kalyan Kendra, Bhuj	NGO	Yes	80	36
24.		Manavseva, Gandhidham	NGO	No	50	12
25.		Sampark, Anjar	NGO	No	50	11
26.		SOS, Madhapar	NGO	No	100	67
27.		Jmayiat, Anjar	NGO	No	50	40
28.		Jivan Prabhat operated by Arya Samaj	NGO	No	00	59
29.	Navsari	Children's Home for Girls, Vandsa	GO	No	00	36
30.		Malavia Education & Charitable Trust, Chikhali,	NGO	No	00	60
31.	Surendranagar	Children's Home for Girls (Nari Gruh)	GO	No	00	00
32.		Vikas Vidhyalay, Vadhan	NGO	Yes (selected)	160	38
33.	Panchmahal	Children's Home for Girls (Nari Kendra), Godhra	GO	No	40	8
34.		Nirmal seva mandal Girls Children's home, Halol	NGO	No	50	11
35.	Bharuch	Children's Home for Girls(J),	GO	No	00	67
36.		Children's Home for Girls (Nari Kendra)	GO	Yes	100	05
37.	Amreli	Shri Mahila Vikas Gruh	NGO	Yes	40	53
38.	Valsad	Agriculture and Rural Development (Girls)	NGO	Yes (selected)	50	23
39.	Kheda	Hindu Anathashram	NGO	Yes	50	46
40.		Matruchhaya Anathashram	NGO	No	85	19
41.	Rajkot	Kathiyavad Nirashrit Balashram	NGO	Yes (selected)	100	104
42.		Vikas Vidhyalay, Morbi	NGO	Yes	100	53
43.		Kanta Stri Vikas Gruh	NGO	Yes	350	28
44.		Special Home for Girls,	GO	Yes (selected)	75	50
45.		Shri Virbaima Vatsalyadham Operated by Matrusamarpan Charitable Trust	NGO	No	75	45
46.		Darul Yatama Bantul Muslemi, PO. Dhoraji,	NGO	No	55	28
47.		Shri Bhagavatsinhji Balashram, Gondal.	NGO	No	50	25
48.	Jamnagar	Shri Kasturba Stri Vikas Gruh	NGO	Yes	255	213
49.		Shri Aanadabava Aanthalay girls	NGO	No	50	27
Observation Home						
1.	Vadodara	Observation home for Girls, Nizampura, Vadodara	GO	Yes	40	18

APPENDIX-VII
Statement showing district-wise sex ratio at birth during last three years
(Reference : Paragraph 2.1.7.1; Page 21)

Sr. No.	Districts	Sex ratio at birth during 2011	Sex ratio at birth during 2012	Sex ratio at birth during 2013	Increase (+) or Decrease (-)	
					In 2012 over 2011	In 2013 over 2012
1.	Ahmedabad	889	888	880	(-) 01	(-) 08
2.	Amreli	956	958	934	(+) 02	(-) 24
3.	Anand	901	902	905	(+) 01	(+) 03
4.	Bharuch	930	930	917	00	(-) 13
5.	Bhavnagar	913	917	892	(+) 04	(-) 25
6.	Banaskantha	913	913	910	00	(-) 03
7.	Dahod	920	922	915	(+) 02	(-) 07
8.	Dang	1,032	1,042	1,037	(+) 10	(-) 05
9.	Gandhinagar	888	893	895	(+) 05	(+) 02
10.	Jamnagar	913	919	903	(+) 06	(-) 16
11.	Junagadh	899	902	925	(+) 03	(+) 23
12.	Kachchh	935	936	922	(+) 01	(-) 14
13.	Kheda	899	906	900	(+) 07	(-) 06
14.	Mehsana	900	901	902	(+) 01	(+) 01
15.	Narmada	901	938	929	(+) 37	(-) 09
16.	Navsari	949	954	941	(+) 05	(-) 13
17.	Patan	901	901	911	00	(+) 10
18.	Panchmahal	902	907	901	(+) 05	(-) 06
19.	Porbandar	948	948	954	00	(+) 06
20.	Rajkot	891	891	891	00	00
21.	Sabarkantha	902	904	904	(+) 02	00
22.	Surat	831	831	858	00	(+) 27
23.	Surendranagar	921	921	911	00	(-) 10
24.	Tapi	949	955	962	(+) 06	(+) 07
25.	Vadodara	865	867	891	(+) 02	(+) 24
26.	Valsad	927	927	918	00	(-) 09
Overall in the State		909	909	Information not available		

(Source: Civil Registration System data)

APPENDIX-VIII

Statement showing year-wise details of numbers of clinics existed and numbers of clinics inspected by District Appropriate Authority (CDHO)

(Reference : Paragraph 2.1.7.5; Page 24)

Districts	2009-10				2010-11				2011-12				2012-13				2013-14			
	Num-ber of clinics	Inspe-ction required	Clinics inspec-ted	Short-fall in Inspec-tion (in per cent)	Num-ber of clinics	Inspe-ction required	Clinics inspec-ted	Short-fall in Inspec-tion (in per cent)	Num-ber of clinics	Inspe-ction required	Clinics inspec-ted	Short-fall in Inspec-tion (in per cent)	Num-ber of clinics	Inspe-ction required	Clinics inspec-ted	Short-fall in Inspec-tion (in per cent)	Num-ber of clinics	Inspe-ction required	Clinics inspec-ted	Short-fall in Inspec-tion (in per cent)
Ahmedabad	689	1,378	71	95	730	1,460	110	92	630	1,260	144	89	690	1,380	59	96	738	1,476	169	89
Anand	92	184	20	89	92	184	70	62	92	184	71	61	92	184	74	60	92	184	58	68
Mehsana	Information not furnished																			
Panchmahal	00	00	00	00	72	144	160	---	56	112	78	30	69	138	36	74	69	138	86	38
Rajkot	238	476	34	93	257	514	22	96	273	546	167	69	299	598	237	60	323	646	157	76
Sabarkantha	98	196	90	54	102	204	86	58	114	228	109	52	120	240	119	50	130	260	87	67
Surendra-nagar	38	76	12	84	42	84	34	60	45	90	55	39	42	84	49	42	46	92	109	---
Valsad	Information not furnished				122	244	122	50	71	142	71	50	101	202	101	50	122	244	122	50
Total	1,155	2,310	227	90	1,417	2,834	604	79	1,409	2,818	735	74	1,541	3,082	784	75	1,648	3,296	899	73

APPENDIX-IX

Statement showing district-wise and category-wise court cases registered under PC&PNDT Act in selected districts during the period 2009-10 to 2013-14

(Reference : Paragraph 2.1.7.6; Page 24)

Districts	Sex determination	Non-registration	Non-maintenance of records	Advertisement	Other violation	Total
Ahmedabad	04	04	61	03	--	72
Anand	--	--	01	--	--	01
Mehsana	01	01	06	--	--	08
Panchmahal	--	--	03	--	--	03
Rajkot	01	01	05	--	--	07
Sabarkantha	--	02	10	--	--	12
Surendranagar	--	--	--	--	--	--
Valsad	--	--	01	--	--	01

APPENDIX-X
Statement showing details of pre-child marriage and post-child marriage complaints received and action taken by DCMPOs
(Reference : Paragraph 2.1.8; Page 27)

Districts	Pre-child marriage complaints					Post-child marriage complaints				
	Total complaints received	Investigation by DCMPO		Investigation by Police Officer		Total complaints received	Investigation by DCMPO		Investigation by Police Officer	
		Marriage stopped	Complaints found fake	Marriage stopped	Complaints found fake		Court case registered	Complaints found fake	Court case registered	Complaints found fake
Ahmedabad	39	23	02	14	--	02	--	02	--	--
Anand	14	06	02	06	--	04	--	04	--	--
Mehsana	09	--	01	04	04	--	--	--	--	--
Panchmahal	57	08	20	11	18	--	--	--	--	--
Rajkot	44	28	03	12	01	04	--	--	03	01
Sabarkantha	65	19	28	07	11	--	--	--	--	--
Surendranagar	24	05	01	15	03	08	01	03	04	--
Valsad	12	08	03	01	--	02	02	--	--	--

APPENDIX-XI
Statement showing details of non-action by DCMPOs/Police Officials
(Reference : Paragraph 2.1.8; Page 27)

Sr. No.	Districts	Details of non-action by DCMPOs
1.	Ahmedabad	<p>(i) One complaint of post-child marriage received (May 2013) for registering case of two child marriage. DCMPO Ahmedabad issued notice to parents but no response was received. Later, DCMPO issued letter to concerned police station for investigating the matter and taking necessary action. However, no further details were available on records showing details of action taken by Police Officer.</p> <p>(ii) On request by DCMPO Ahmedabad, birth certificate collected by Police proved that one child marriage happened. However, Police Officer refused to file case as marriage happened in Anand district. DCMPO issued letter to concerned Police Officer but no further details were available on records to get the FIR registered.</p> <p>(iii) One complainant stated that her sister was married (October 2010) at age of 12 and faced domestic violence, hence, requested for registering case of child marriage. DCMPO Ahmedabad issued notice (April 2013) which was not responded and no further action was not taken.</p> <p>(iv) One complaint addressed to the Police Commissioner, Ahmedabad and copy submitted to DCMPO (March 2013) about abducting minor girl for marriage. As complaint was addressed to Police Commissioner, the DCMPO Ahmedabad had not entered the complaint in register and no action was initiated.</p>
2.	Mehsana	<p>(i) One case of pre-child marriage complaint was received in December 2013, the matter was referred to Police Officer but no further details of action taken by Police Officer was available.</p>
3.	Rajkot	<p>(i) One case of post-child marriage complaint received, as per police inquiry the boy and the girl had stated that instead of marriage they live together as per live-in relationship. The age of boy was found 19 years and the girl was 21 years. However, no further action was taken by DCMPO, Rajkot.</p> <p>(ii) One case of Gondal city, pre-child marriage complaint was received and the case was referred to the concerned Police Officer. The parents of the girl had submitted a certificate of Gram Panchayat showing date of birth girl and accordingly girl had completed 18 years and marriage was allowed. However, the birth date certificate from school was not produced and no action was taken by DCMPO for verification of age of the girl.</p>
4.	Sabarkantha	<p>(i) In four cases of pre-child marriage, complaints which were referred to Police Officers between May 2011 and February 2014, no further records available and no follow up action was taken by the DCMPO.</p> <p>(ii) In another five cases of pre-child marriage complaints referred to Police Officers (May 2009 to February 2014) and Police Officers informed DCMPO that complaints were fake, however, no supporting documents were furnished ensuring that the complaints were fake.</p>
5.	Surendranagar	<p>(i) In two cases of post-child marriage complaints which were referred to Police Officer but no further records were available and no follow up action was taken by the DCMPO.</p> <p>(ii) In one case, marriage was allowed without production of certificate of age. No follow up action was taken by DCMPO.</p>

APPENDIX-XII

Statement showing year-wise details of funds released by GoI and State Government (SG) for selected schemes and expenditure incurred thereagainst (Reference : Paragraph 3.1.3; Page 49 & 50)

Receipt

(₹ in crore)

Selected schemes	2011-12				2012-13				2013-14			
	General grant released		TSP grant released		General grant released		TSP grant released		General grant released		TSP grant released	
	GoI	SG	GoI	SG	GoI	SG	GoI	SG	GoI	SG	GoI	SG
SSA ¹	830.48	498.31	134.80	52.04	1,036.81	598.60	200.37	148.15	624.26	669.09	181.34	71.27
MDM	287.87	86.81	63.62	9.39	309.33	118.58	65.98	12.45	425.40	90.46	73.63	21.50
RMSA	15.25	5.08	0.00	0.00	78.89	4.14	3.16	13.41	0.00	0.00	0.00	0.00

Expenditure

Selected schemes	2011-12		2012-13		2013-14	
	General grant	TSP grant	General grant	TSP grant	General grant	TSP grant
SSA	1,427.34	NA	2,215.82	NA	1,109.67	NA
MDM	428.32	9.25	488.54	11.05	525.62	21.33
RMSA	19.79	NA	21.08	NA	80.81	NA

(Source : Information furnished by concerned HODs)

¹ GoI grant includes 13th Finance Commission grant of ₹ 85.00 crore (2011-12), ₹ 98.00 crore (2012-13) and ₹ 113.00 crore (2013-14)

APPENDIX-XIII
Inspection of MDM centres
(Reference : Paragraph 3.1.5.3; Page 58)

Name of District	Year	Inspection by	Prescribed target for inspection ²	Actual inspection	Shortfall (Percentage of shortfall)
Dahod	2011-12	Deputy Collector (MDM)	180	70	110 (61.11)
		Mamlatdars	2,415	1,278	1,137 (47.08)
		Deputy Mamlatdars	138	68	70 (50.72)
	2012-13	Deputy Collector (MDM)	150	95	55 (36.67)
		Mamlatdars	2,520	1,508	1,012 (40.16)
		Deputy Mamlatdars	92	67	25 (27.17)
	2013-14	Deputy Collector (MDM)	220	120	100 (45.45)
		Mamlatdars	3,692	2,823	869 (23.54)
		Deputy Mamlatdars	77	88	0 (0)
Dang	2011-12	Deputy Collector (MDM)	0	0	0 (0)
		Mamlatdars	70	127	0 (0)
		Deputy Mamlatdars	70	0	70 (100.00)
	2012-13	Deputy Collector (MDM)	0	0	0 (0)
		Mamlatdars	70	53	17 (24.29)
		Deputy Mamlatdars	70	24	46 (65.71)
	2013-14	Deputy Collector (MDM)	0	0	0 (0)
		Mamlatdars	70	53	17 (24.29)
		Deputy Mamlatdars	70	42	28 (40.00)
Panchmahal	2011-12	Deputy Collector (MDM)	240	0	240 (100.00)
		Mamlatdars	120	273	0 (0)
		Deputy Mamlatdars	360	646	0 (0)
	2012-13	Deputy Collector (MDM)	240	0	240 (100.00)
		Mamlatdars	120	418	0 (0)
		Deputy Mamlatdars	360	214	146 (40.56)
	2013-14	Deputy Collector (MDM)	240	0	240 (100.00)
		Mamlatdars	120	548	0 (0)
		Deputy Mamlatdars	360	1,333	0 (0)

² District authorities reduced the targets based on vacant post, allotment of additional duties such as election, etc.

Name of District	Year	Inspection by	Prescribed target for inspection ²	Actual inspection	Shortfall (Percentage of shortfall)
Tapi	2011-12	Deputy Collector (MDM)	240	166	74 (30.83)
		Mamlatdars	600	200	400 (66.67)
		Deputy Mamlatdars	600	552	48 (08.00)
	2012-13	Deputy Collector (MDM)	240	133	107 (44.58)
		Mamlatdars	600	382	218 (36.33)
		Deputy Mamlatdars	600	201	399 (66.50)
	2013-14	Deputy Collector (MDM)	240	51	189 (78.75)
		Mamlatdars	600	225	375 (62.50)
		Deputy Mamlatdars	600	432	168 (28.00)
Valsad	2011-12	Deputy Collector (MDM)	240	145	95 (39.58)
		Mamlatdars	600	285	315 (52.50)
		Deputy Mamlatdars	600	491	109 (18.17)
	2012-13	Deputy Collector (MDM)	240	165	75 (31.25)
		Mamlatdars	600	327	273 (45.50)
		Deputy Mamlatdars	600	450	150 (25.00)
	2013-14	Deputy Collector (MDM)	240	120	120 (50.00)
		Mamlatdars	600	225	375 (62.50)
		Deputy Mamlatdars	600	330	270 (45.00)

(Source : Information provided by concerned Deputy Collectors, MDM)

APPENDIX–XIV

District-wise Blood Banks in Gujarat as of March 2014

(Reference: Paragraph 3.2.1; Page 66)

Sl. No	District	Blood Banks run by					
		Government		Charitable Trusts		Private bodies	
		Total	Selected for test-check in Audit	Total	Selected for test-check in Audit	Total	Selected for test-check in Audit
1.	Ahmedabad	7	4	9	4	8	3
2.	Amreli	0	0	1	0	0	0
3.	Anand	0	0	5	0	1	0
4.	Banaskantha	1	0	4	0	5	0
5.	Bharuch	0	0	2	0	0	0
6.	Bhavnagar	1	0	4	0	1	0
7.	Dahod	0	0	2	0	1	0
8.	Dang	1	0	0	0	0	0
9.	Gandhinagar	1	1	2	0	2	1
10.	Jamnagar	2	0	1	0	1	0
11.	Junagadh	1	1	4	2	1	0
12.	Kachchh	1	0	2	0	2	0
13.	Kheda	0	0	4	0	0	0
14.	Mehsana	1	1	3	3	0	0
15.	Narmada	0	0	0	0	0	0
16.	Navsari	0	0	3	0	0	0
17.	Panchmahal	1	1	2	1	0	0
18.	Patan	2	0	2	0	0	0
19.	Porbandar	1	0	2	0	0	0
20.	Rajkot	2	1	9	5	0	0
21.	Sabarkantha	1	0	3	0	1	0
22.	Surat	2	0	4	0	1	0
23.	Surendranagar	1	0	2	0	0	0
24.	Tapi	0	0	2	0	0	0
25.	Vadodara	3	1	6	3	0	0
26.	Valsad	1	0	4	0	0	0
	Total	30	10	82	18	24	04

APPENDIX–XV

Statement showing details of equipment not available at BBs during 2013-14

(Reference : Paragraph 3.2.3.2; Page 70)

Sl. No.	Name of Equipment	Purpose	Number of BBs without equipment			
			Government	Charitable	Private	Total
1.	Blood Bank Refrigerator	Storage of Blood bags	1	3	0	4
2.	Donor Couches	Donor Chair	4	5	3	12
3.	Bio Mixer	Blood scale collection monitor and mixer	4	18	7	29
4.	Tube Sealer, stripper with cutter	To seal the blood bag pilot tube by radio frequency sealing system	12	21	9	42
5.	Di-electric sealer	Sealing Blood bags pilot tube	10	17	10	37
6.	Domestic Refrigerator	Storage of reagents	2	7	0	9
7.	Bench top centrifuge	Separation of components	3	7	1	11
8.	Dry Incubator	Controlled dry heat environment for test tubes	6	8	1	15
9.	Serological water bath	For bacteriological and laboratory application requiring incubation	5	16	2	23
10.	Autoclave	Sterilisation	10	14	2	26
11.	Binocular microscope	enlarged imaging	6	7	1	14
12.	Multi channel Pipette	For measuring liquids	10	32	11	53
13.	Distilled water still	Pyrogen free distilled water	22	59	19	100
14.	Digital analytical balance	Weighing	16	33	17	66

Sl. No.	Name of Equipment	Purpose	Number of BBs without equipment			
			Government	Charitable	Private	Total
15.	Elisa Reader	For conducting tests for HIV, Hepatitis C and B viruses and Syphilis	7	22	14	43
16.	Laminar Air flow bench	To prevent contamination of samples	21	21	44	86
17.	Cell counter	Counting Haemoglobin	16	47	17	80
18.	Coagulometer	Determination of Fibrinogen and Thrombin	24	64	22	110
19.	pH meter	To measure the temperature of solution for acidity and basicity	20	46	22	88
20.	Refrigerated Centrifuge	Separation of Component like packed cells, plasma, etc.	1	5	5	11
21.	-80°C Deep freezer	For Deep freezing	2	18	4	24
22.	-40°C Deep freezer	For Deep freezing	1	7	3	11
23.	Plasma expresser (Manual)	Separation of components	1	7	3	11
24.	Plasma expresser (Automated)	Separation of components	7	20	4	31
25.	Platelet incubator with agitator	To store platelet concentrates in continuous motion at controlled temperature	1	8	3	12
26.	Refrigerated water bath (Cryobath)	Quick freezing	2	23	3	28

(Source: Data furnished by GSCBT)

APPENDIX-XVI
Excess recovery of Service Charge by test-checked BBs
(Reference : Paragraph 3.2.4; Page 72)

Sr. No	Name of the BB	Year	(figures in ₹)				Quantity (Unit)						Excess amount charged (₹ in lakh)				Total Excess amount (₹ in lakh)
			WB/PC*		FFP*		WB/PC	FFP	PC	CP	WB/PC	FFP	PC	CP			
			850	400	400	200											
1.	Civil Hospital, Ahmedabad (Government)	2011-12	550	400	400	400	-	-	-	3,211	-	-	-	6.42	6.42	39.15	
		2012-13	550	400	400	400	-	-	-	3,908	-	-	-	7.82	7.82		
		2013-14	700	450	450	450	-	18,125	11,595	4,021	-	9.06	5.80	10.05	24.91		
2.	Prathma Blood Centre, Ahmedabad (Charitable)	2011-12	800	600	500	400	-	12,359	17,847	4,063	-	24.72	17.85	8.13	50.70	127.39	
		2012-13	850	600	500	400	-	10,738	14,708	4,313	-	21.48	14.71	8.63	44.82		
		2013-14	800	600	500	400	-	6,251	10,689	4,342	-	12.50	10.69	8.68	31.87		
3.	Institute of Kidney Diseases & Research Centre, Ahmedabad (Charitable)	2011-12	440	440	440	440	-	3,292	3,789	105	-	1.32	1.52	0.25	3.09	7.84	
		2012-13	440	440	440	440	-	3,229	2,089	148	-	1.29	0.84	0.36	2.49		
		2013-14	440	440	440	440	-	3,095	2,006	92	-	1.24	0.80	0.22	2.26		
4.	Saurashtra Voluntary BB, Rajkot (Charitable)	2011-12	700	500	500	300	-	3,998	2,080	193	-	4.00	2.08	0.19	6.27	75.20	
		2012-13	850	500	500	300	-	10,778	4,613	376	-	10.78	4.61	0.38	15.77		
		2013-14	1,000	600	600	300	12,166	12,094	4,989	736	18.25	24.19	9.98	0.74	53.16		
5.	Rajkot Voluntary BB, Rajkot (Charitable)	2011-12	860	860	860	860	20,182	6,531	4,699	965	2.02	30.04	21.62	4.44	58.12	184.73	
		2012-13	920	920	920	920	13,131	4,664	4,978	484	9.19	24.25	25.89	2.52	61.85		
		2013-14	950	950	950	950	12,415	3,694	5,388	437	12.41	20.32	29.63	2.40	64.76		
6.	Indu Blood Bank, Vadodara (Charitable)	2011-12	550	550	650	-	0	4,007	2,246	-	-	6.01	5.62	-	11.63	39.72	
		2012-13	550	550	500	-	0	4,546	2,441	-	-	6.82	3.66	-	10.48		
		2013-14	650	550	600	-	0	8,845	2,172	-	-	13.27	4.34	-	17.61		
7.	Cross world, Ahmedabad (Private)	2011-12	900	-	-	-	4,380	-	-	-	2.19	-	-	-	-	7.85	
		2012-13	900	-	-	-	4,682	-	-	-	2.34	-	-	-	-		
		2013-14	900	-	-	-	6,630	-	-	-	3.32	-	-	-	-		
Total							73,586	1,16,246	96,329	27,394					481.88		
Grand Total							3,13,555						Total				481.88

(Source: Data collected from concerned BBs)

*WB/PC-Whole Blood/Packed Cells, FFP-Fresh Frozen Plasma, PC-Platelet Concentrate, CP-Cryoprecipitate.

APPENDIX-XVII

Details of Blood units collected by the Blood Banks in the State during 2011-14

(Reference : Paragraph 3.2.6.2; Page 74)

(figures in units)

Year	Target	Collection at			Number of Blood Donation Camps Organised	Units Supplied						Total
		Blood Bank	Blood Donation Camps	Total		Whole Blood	Packed Cells	Platelet Concentrate	Fresh Frozen Plasma	Cryoprecipitate	Plasma	
2011-12	6,50,000	4,03,025	3,91,569	7,94,594	7,067	3,41,132	3,99,371	92,672	1,86,085	24,367	4,523	10,48,150
2012-13	7,20,000	4,01,993	3,96,556	7,98,549	6,684	2,95,418	4,52,717	1,08,009	2,05,155	29,481	5,592	10,96,372
2013-14	8,50,000	4,36,668	3,54,133	7,90,801	7,116	2,94,633	4,47,755	1,14,575	2,39,710	28,225	12,732	11,37,630
Total	22,20,000	12,41,686	11,42,258	23,83,944	20,867	9,31,183	12,99,843	3,15,256	6,30,950	82,073	22,847	32,82,152

(Source: Data furnished by GSCBT)

APPENDIX-XVIII

Details of Fresh Frozen Plasma sold for fractionation during 2011-14

(Reference : Paragraph 3.2.6.2; Page 75)

Sl. No.	Name of BB	Quantity Sold (Litres)*	Rate (in ₹)	Amount (₹ in lakh)	To whom sold
1.	Prathma Blood Centre, Ahmedabad	20,724.00	1,200	248.69	Reliance Life Science and Research Centre (RLSRC)
2.	Indian Red Cross BB, Ahmedabad	12,482.40	1,200	149.79	Celestial Biologicals
3.	Rajkot Voluntary BB, Rajkot	7,427.40	1,200	89.13	RLSRC/ Plasmagen
4.	V S General Hospital, Ahmedabad	3,206.40	1,200	38.48	RLSRC
5.	Indu Voluntary BB, Vadodara	2,627.32	1,200	31.53	RLSRC
6.	Civil Hospital, Ahmedabad	2,366.00	1,200	28.39	RLSRC
7.	Shri Jalaram BB, Vadodara	1,147.60	1,200	13.77	RLSRC
8.	Mehsana Jaycees Charitable Trust BB	1,134.00	1,000	11.34	RLSRC
9.	PDU Hospital, Rajkot	401.94	1,000	4.02	RLSRC
10.	Saurashtra Voluntary BB, Rajkot	162.40	1,200	1.95	RLSRC
Total		51,679.46		617.09	

(Source: Data collected from concerned BBs)

* One Litre of Plasma = Approximately five units of blood

APPENDIX–XIX

Statement showing delay in implementation of water supply projects

(Reference : Paragraph 3.5.3.2; Page 82)

Sr. No.	Name of Work (Agency)	Name of Division	Estimated Cost	Tendered Cost	Date of Work Order	Stipulated date of completion	Expenditure as of March 2014 (₹ in crore)	Delay as of March 2014 (in months)	Reason for delay
1.	PM-3A (M/s IVRCL Infrastructure and Project Ltd.)	Godhra	86.55	49.54	14.09.2006	13.09.2007	64.92	78	Non-availability of land and forest permission
2.	PM-3B (M/s IVRCL Infrastructure and Project Ltd.)	Godhra	29.60	27.58	14.09.2006	13.06.2007	35.22	75	Non-approval of Head Regulator
3.	Bhal Pradesh RWSS {Engineering Professional Company (EPCL)}	Anand	46.85	44.81	01.06.2010	31.05.2012	27.65	22	ROU of Land
4.	BK 4 Ph II A and II B (EPCL)	PMU Deesa	51.41	42.50	03.10.2009	04.02.2011	30.85	25	Delay in appointment of PMC
5.	Surendranagar Integrated WSS Ph II Part B (M/s. Gammon India Ltd.)	PMU Surendranagar	110.22	107.44	19.05.2009	11.03.2010	86.28	36	Election code of conduct
6.	Venue II (Avadh Construction)	Rajkot	2.90	2.98	10.06.2003	09.06.2004	2.72	119	Arbitration
7.	Wankaner Project (M/s. Gammon India Ltd.)	Rajkot	115.46	108.28	17.07.2009	03.09.2011	116.11	30	Lack of statutory permission

Sr. No.	Name of Work (Agency)	Name of Division	Estimated Cost	Tendered Cost	Date of Work Order	Stipulated date of completion	Expenditure as of March 2014 (₹ in crore)	Delay as of March 2014 (in months)	Reason for delay
8.	Dhari Group (Avadh Construction)	Amreli	39.93	N.A.	26.09.2002	25.03.2003	30.15	138	Agency was terminated due to slow progress
9.	Khambha Group {M/s. Engineering Project India Ltd. (EPIL)}	Amreli	25.55	N.A.	17.03.2004	16.06.2005	28.91	105	-do-
10.	Rajula Group (EPIL)	Amreli	25.54	N.A.	17.03.2004	16.06.2005	29.88	105	-do-
11.	Zafrabad Group (EPIL)	Amreli	31.50	N.A.	17.03.2004	16.06.2005	28.48	105	-do-
Total							481.17		

APPENDIX-XX

Statement showing outstanding payment of cost of raw water

(Reference : Paragraph 3.5.3.6; Page 85)

(₹ in crore)

Year	Irrigation					GWIL					SSNNL		
	Opening Balance	Assessed	Paid	Interest/ Penalty	Closing Balance	Opening Balance	Assessed	Paid	Closing Balance	Opening Balance	Assessed	Paid	Closing Balance
2009-10	165.49	38.09	29.29	196.00 ³	370.29	49.75	92.74	70.27	72.22	17.37	30.60	5.30	42.67
2010-11	370.29	40.27	75.84	14.02	348.74	72.22	66.97	52.19	87.00	42.67	35.05	30.15	47.57
2011-12	348.74	41.11	30.85	13.61	372.61	87.00	65.64	55.84	96.80	47.57	35.25	21.80	61.02
2012-13	372.61	52.65	35.91	51.69	441.04	96.80	86.19	81.92	101.07	61.02	27.55	21.37	67.20
2013-14	441.04	53.79	101.34	12.73	406.22	101.07	77.04	32.87	145.24	67.20	18.71	14.70	71.21
Total		225.91	273.23	288.05			388.58	293.09			147.16	93.32	

(Source Information furnished by the GWSSB)

³ Cumulative figure of total interest and penalty outstanding as on 31 March 2010