

**CHAPTER-III**  
**COMPLIANCE AUDITS**

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### COMPLIANCE AUDIT

This Chapter contains one Theme Based Audit paragraph on “Follow-up Audit on Modernisation of Police Force in Gujarat” and three individual paragraphs on Audit of transactions.

### EDUCATION DEPARTMENT

#### 3.1 Undue benefit worth ₹ 6.69 crore bestowed on an agency

*Awarding of printing work of revised curriculum and syllabus without resorting to e-tender process by Gujarat Council of Educational Research and Training (GCERT) to an agency at a conditional rate in contravention to the provisions of Gujarat Public Works Manual and Central Vigilance Commission resulted in extra avoidable payment of ₹ 6.69 crore and undue favour to the agency.*

Gujarat Council of Educational Research and Training (GCERT) is a pivotal institution at State level for enhancement of qualitative education at primary and secondary schools. The Education Department of the State Government entrusted (October 2013) to GCERT, the work of printing of School based Comprehensive Evaluation (SCE), formats, teacher edition text books, test papers and score sheets. For this funds of ₹ 17.11 crore were released to GCERT in March 2014.

In the meanwhile the Tender Approval Committee<sup>1</sup> (named “Prakashan Samiti”) of GCERT invited (February 2013) tenders for appointing an agency for printing works of 35,000 to 40,000 numbers of “Jivan Shikshan” magazine and other literatures of GCERT for the year 2013-14. Audit observed (February 2015) that GCERT had not resorted to e-tendering process which was in contravention to the instructions (May 2011) of the State Government which stipulates that the tenders with estimated cost above ₹ 10.00 lakh should be invited through e-procurement process. Out of seven bidders, five bidders were disqualified at pre-bid stage and out of the remaining two agencies, the price bid of M/s. Reliable Art Printery Private Limited, Ahmedabad (agency) was selected (April 2013) by the committee for the printing works of GCERT. The committee had invited rates for “single side” and “double side” printing in single colour and four colour, with and without paper. The agency had quoted (April 2013) the following rates as shown in **Table 1** as follows –

<sup>1</sup> (i) Director, GCERT (ii) Secretary, GCERT (iii) Accounts Officer, GCERT (iv) Representative of Director, Printing and Stationery (v) Director, Gujarat State Schools Textbook Board (vi) Reader, Prakashan Branch, GCERT and (vii) Reader Assistant, Prakashan Branch, GCERT

**Table 1: Rates quoted in the price-bid by the agency and effective rate**

Paper Size and Colour	Side	1,000 numbers with 70 Gram per square metre (GSM) paper (Amount in paise)		1,000 numbers without paper (Amount in paise)
		Quoted rate	Effective rate	
1/4 Single Colour	Single	27	27	09
	Double	29 one side	58 + five per cent Value Added Tax (VAT)	11
Legal Size	Single	30	30	09
	Double	32 one side	64 + five per cent VAT	11
1/4 Four Colour	Single	36	36	12
	Double	46 one side	92 + five per cent VAT	22
Legal Size	Single	43	43	12
	Double	53 one side	106 + five per cent VAT	22

(Source: Information collected from the records of GCERT)

The double side rate for printing with paper was quoted with a condition that the rate was for “single side” only whereas no such condition was quoted for printing without paper. The purpose of showing single page rate against double page rate with a condition by the agency was not justifiable. Audit observed (February 2015) that in the comparative statement prepared on the date of opening of price-bid (22 April 2013), the rate considered for double side printing was the rate quoted by the agency without the condition of “single side”. It was further observed that after the agency being selected by the committee, the agency clarified (29 April 2013) that the rate for double side was double the rate quoted.

From the above table, it can be seen that the difference between the rate quoted for printing without paper on “single side” and “double side” was almost same as compared to rates quoted for printing with paper. Audit observed from the records of GCERT that for the printing works of GCERT for the year 2011-12, the same agency had quoted (March 2011) the following rates as shown in **Table 2** below –

**Table 2: Rates quoted by the agency for printing works for the year 2011-12**

Paper size and colour	Side	1,000 numbers with 70 GSM paper (Amount in paise)	1,000 numbers without paper (Amount in paise)
1/4 Single Colour	Single	16	15
	Double	19	18
Legal Size	Single	18	16
	Double	20	19

(Source: Information collected from the records of GCERT)

It can be seen that the difference between “single side” and “double side” printing with paper was only three paise and two paise for 1/4 single colour and legal size paper respectively. Thus, the conditional rate considered by the committee for awarding the contract to the agency in 2013-14 was not correct.

Further, as per the provisions of Gujarat Public Works Manual (GPWM), 1987 and Central Vigilance Commission (CVC) guidelines (May 2004), any price bid containing any condition was to be rejected outright. However, the committee selected the agency for the printing work of GCERT for the year 2013-14 in contravention to the provisions of GPWM and CVC.

It may also be mentioned that as per the instructions issued by Industries and Mines Department, a “no objection certificate” from Manager, Government Printing Press was required to be obtained for awarding printing work with estimated cost above ₹ 10.00 lakh to private press. Therefore, the committee was required to obtain a “no objection certificate” and thereafter should have gone for fresh tenders. However, in contravention to the above, the committee awarded (between September 2013 and August 2014) printing work of SCE, etc. as per the requirements of Education department to M/s. Reliable Art Printery Private Limited, Ahmedabad without inviting fresh tenders, though the work involved double side printing and the payments were made to the agency at the double the rate of single side. By adopting the rate of single side printing to double side printing, GCERT incurred an extra expenditure of ₹ 6.69 crore as shown in **Appendix-XVI**, which could have been avoided.

GCERT stated (December 2015) that due to enforcement of model code of conduct for the Lok Sabha elections, the tender was not invited for the work. The funds were received at the fag end of March 2014, hence, considering the urgency of the work and to avoid lapse of grant, the work was awarded to the said agency. It was further stated that contract was awarded to the lowest bidder as the rates of the agency was less than the second qualified agency and “no objection certificate” was obtained from the Government Printing Press.

The reply is not convincing as from the records available with Audit, it is evident that GCERT was aware since October 2013 that it was to carry out the printing work of SCE, etc. and fresh tenders should have been invited before the enforcement of model code of conduct.

It was also seen from the documents furnished with the reply that GCERT had approached the Government Printing Press for the “no objection certificate” in March 2014 whereas the work orders for the printing work in question were issued between September 2013 and August 2014. Thus, acceptance of conditional rate had resulted in extending undue benefit to the agency besides loss of ₹ 6.69 crore to the State Government.

The matter was reported to the Government in July 2015. Reply is awaited (January 2016).

## HEALTH AND FAMILY WELFARE DEPARTMENT

### 3.2 Irregular payment of subsistence allowance and salary

***Contractual employee was suspended and reinstated in regular pay scale as if he was a government servant resulting in irregular payment of subsistence allowance and salary of ₹ 66.88 lakh.***

In order to bring improvement in quality of medical education and increase the scope of core subjects like anatomy, physiology and forensic medicine and super specialty subjects like orthopedics, ENT, chest diseases, etc. the Health and Family Welfare Department (Department) of the State Government floated (May 2002) a scheme to engage medical teachers on contractual basis (with fixed pay<sup>2</sup>) allowing them to undertake private practice. This was to be

<sup>2</sup> ₹ 7,500 and ₹ 10,000 for Associate Professor and Professor respectively

done in accordance with the criteria of Medical Council of India (MCI) and was intended to overcome the prevailing acute shortages of medical teachers in these subjects. As per the scheme guidelines only three types of persons could apply under the scheme *viz.*, those who have retired on superannuation, and those who have voluntarily retired, or, who were in their own private practice; further the serving teachers of Government medical colleges of the rank of associate professor and above, who had completed 10 years of pensionable service could file their option to get appointment on contractual basis under the scheme by October 2002.

A Professor of Urology at B.J. Medical College, Ahmedabad submitted (June 2002) his option for the appointment under the scheme. The Professor continued on the regular post till the acceptance of application by the Department (May 2005) and was appointed on contractual basis under the scheme at B.J. Medical College, Ahmedabad with effect from 01 June 2005.

Audit scrutiny of the records of B.J. Medical College, Ahmedabad disclosed (November 2013) that the Professor while working as the President of MCI was booked (April 2010) by the Central Bureau of Investigation (CBI) on corruption charges. Consequent upon arrest by CBI, the Department issued (May 2010) two orders, one terminating the contractual appointment (made under the Scheme) with immediate effect and the other placing him under suspension from regular service with effect from 22 April 2010 *i.e.* from the date of arrest as if deemed suspended under Rule 5 of the Gujarat State Services (Discipline and Appeal) Rules, 1971 because the detention period exceeded 48 hours (from 22 April 2010 to 01 May 2010). The department further ordered (March 2012) that the Professor would be paid subsistence allowance with effect from 22 April 2010 at the rate of the leave salary which would have been drawn if he had been on leave on half pay basis as on 31 May 2005 in accordance with Rule 68 of Gujarat Civil Services (Joining Time, Foreign Service, *etc.*) Rules, 2002. The Professor was paid ₹ 24.19 lakh as subsistence allowance for the period 22 April 2010 to 04 July 2013. Subsequently, on getting acquitted from the corruption charges, he was reinstated as Professor and Head of Department of Urology at B.J. Medical College, Ahmedabad with effect from 05 July 2013. The Professor was paid salary as applicable to regular employee amounting to ₹ 42,68,570 for the period from 05 July 2013 to 11 May 2015. The Professor voluntarily resigned from the post thereafter.

Audit observed that as per the scheme document, the option to get appointment on contractual basis could be rescinded within a period of one year from the date of start of contractual appointment and the service after that could not be counted as pensionable service. Since the Professor continued on contractual appointment from 01 June 2005 to 22 April 2010 and the option to rescind was available till 31 May 2006, such option of rescinding the contractual appointment and coming back to the regular post of Professor and Head of Department of Urology was not available. As per the records furnished to Audit, the Professor had not given any option for rescinding the contractual appointment and reverting back to the regular post within one year from the date of start of contractual appointment. Therefore, the payment of ₹ 24.19 lakh as subsistence allowance for the period from 22 April 2010 to

04 July 2013 and payment of ₹ 42.69 lakh as salary for the period from 05 July 2013 to 11 May 2015 was irregular.

The Department stated (October 2015) that the matter pertaining to subsistence allowance in this case was referred to the Legal Department of the State Government and the subsistence allowance paid to him was in accordance with the opinion of the Legal Department, which was endorsed by the General Administration Department and concurred to by the Finance Department, Chief Secretary, Hon'ble Minister (Health) and Hon'ble Chief Minister of the State. It was further stated that the irregularities taken cognizance of by CBI was done as MCI President and it is not connected with the work as Professor and Head of Department of Urology.

Audit is of the view that the action of the Government lacked justification as it was in contravention to the scheme guidelines, which allowed rescinding the contractual appointment within one year only, as explicitly mentioned in the resolution (May 2002) of the State Government. Had the Professor not been suspended and been allowed to continue to render services as contractual employee, he would have drawn ₹ 3.84 lakh<sup>3</sup> only as contractual pay whereas being under suspension, he did not render any service to Government but he was paid ₹ 24.19 lakh. This does not appear logical. Even for the period after revocation of suspension, the Professor would have drawn ₹ 2.22 lakh as contractual employee whereas he was paid ₹ 42.69 lakh deeming to be a regular employee though he had forfeited his option of rescinding the contractual appointment with effect from 31 May 2006.

## HOME DEPARTMENT

### 3.3 Follow-up Audit on Modernisation of Police Force in Gujarat

#### 3.3.1 Introduction

The scheme of Modernisation of Police Force (MoPF) was launched (1969-70) by the Ministry of Home Affairs, Government of India (GoI) for modernising police forces in the country to enable them to effectively face the emerging challenges to internal security. A revised scheme involving substantial outlay of Central assistance was launched by the GoI in February 2001 for a period of ten years which was extended by another two years and was further extended (February 2013) for a five year period (2012-17). The basic objectives of the scheme were to meet the deficiencies in the State Police Forces as identified by the Bureau of Police Research and Development (BPR&D)<sup>4</sup> and to achieve planned development and modernisation of the State Police Forces with latest technology.

Police Force functions under the Home department of the State Government headed by Additional Chief Secretary (ACS) who is responsible for implementation and monitoring of the scheme (**Appendix-XVII**). The Director General and Inspector General of Police (DG&IGP) is the head of the department. Deputy Inspector General (DIG) (Police Modernisation) is in direct charge of Modernisation Programme. The Directorate of Forensic

<sup>3</sup> 38 months and 13 days at the rate of ₹ 10,000 per month

<sup>4</sup> Is a research and development organisation positioned to guide on policy for Modernisation of police force. It sets norms and standards for each aspects of the policing.

Science (DFS), Gandhinagar, Managing Director, Gujarat State Police Housing Corporation Limited (GSPHCL), Gandhinagar, Commissioner of Police (CP), Ahmedabad and Commandant General, Home Guards, Ahmedabad are responsible for formulation and implementation of the scheme. A State Level Empowered Committee (SLEC) has been set-up (February 2007) under the Chairmanship of the State Chief Secretary for speedy sanction of Annual Action Plans (AAPs) and for proper monitoring of the implementation of the scheme.

The implementation of the scheme in the State was last reviewed and findings included in the Audit Report (Civil) for the year ended 31 March 2009. As a follow-up, the present Audit covers the period 2009-15 to assess and evaluate the action taken by the Government on the Audit findings and recommendations included in the Audit Report for the year ended 31 March 2009. For this purpose, Audit questionnaires were issued (March 2015) and records maintained in the office of ACS (Home) and Director General & Inspector General of Police (DG&IGP), DFS, GSPHCL, CP Ahmedabad, Commandant General, Home Guards and eight out of 26 District Superintendents of Police involved in the implementation of the scheme were test-checked between April 2015 and August 2015.

#### **Audit analysis of follow-up action by the Government on earlier Audit observations**

The shortcomings in the implementation of the scheme pointed out in the Audit Report for the year ended 31 March 2009 are given in (**Appendix–XVIII**). Following six recommendations were proposed in the Report based on the findings of the Performance Audit –

- State Government should prepare perspective plan after assessment of deficiencies, actual requirement with reference to infrastructure *i.e.* administrative and residential buildings, mobility, weaponry, communication, *etc.* Annual Action Plan should flow from these perspective plans and be submitted to GoI in time.
- New vehicles purchased under the scheme should not be allotted in place of condemned ones as the purpose of the scheme is to augment existing fleet of vehicles and create capital assets. Vehicles meant for police stations, out posts, highway patrolling, *etc.* should not be placed at the disposal of the officers of the district police headquarters.
- Immediate action is required to address shortage of modern weapons and ammunitions.
- The existing infrastructure with reference to communication technology need to be upgraded and requisite accessories should be procured to utilise them optimally.
- Police reforms should be implemented in letter and spirit for modernising the working environment of police department.
- State Level Empowered Committee (SLEC) should monitor and evaluate the implementation of the scheme on regular basis.

In the Detailed Explanatory Notes submitted (June 2014) to the Public Accounts Committee (PAC), the Government had assured that steps would be

taken to address the audit findings (**Appendix-XVIII**). The Report is yet to be taken up for discussion by the PAC (December 2015).

### **Audit findings**

A follow-up audit was conducted and the findings were as follows -

#### **3.3.2 Planning**

##### **3.3.2.1 Submission/approval of Annual Action Plan**

State Government was required to submit the Annual Action Plan (AAP) every year by due dates as specified by GoI after being approved by the State Level Empowered Committee (SLEC). Delay in submission/approval of AAP was pointed out earlier in the Audit Report for the year ended 31 March 2009 (Paragraph 1.1.8.2). In the detailed explanatory notes submitted (June 2014) to the PAC, the department had not offered any specific reply. However, similar deficiency during the current Audit was also noticed. Details of delay in submission of AAP by the State Government during the period 2009-15 are shown in **Table 1** below –

**Table 1: Delay in submission of AAP**

Year	Due date for submission of AAP to GoI	Date of approval of AAP by SLEC	Actual date of submission of AAP to GoI	Delay in submission of AAP to GoI (in days)
2009-10	22.12.2008		31.01.2009	40
2010-11	30.12.2009	No meeting held	15.03.2010	75
2011-12	31.08.2011		01.10.2011	31
2012-13	15.04.2012	17.07.2012	20.07.2012	96
2013-14	25.03.2013	09.05.2013	26.06.2013	93
2014-15	04.06.2014	No meeting held	19.06.2014	15

(Source: Information provided by the Home Department)

The above table shows that the approval of the SLEC was not obtained in four out of six AAPs and the State Government had not submitted the AAPs to the GoI by due dates in any of the years covered in Audit. The delay ranged from 15 to 96 days which consequently resulted in delay in approval by the GoI. Therefore, the implementing agencies were left with insufficient time to utilise the funds in the same year, which resulted in unspent balances every year, thus, affecting timely implementation of the plans.

#### **3.3.3 Financial Management**

The scheme was implemented by the GoI as a Non-Plan scheme upto 2012-13 and the Central assistance was released to State Governments under Non-Plan head. From 2013-14, the Central assistance was provided partly under Non-Plan and partly under Plan head. The items required by the State Police under mobility, weapons, equipment, training equipment, forensic equipment, etc. were funded under Non-Plan and construction/upgradation of police stations, outposts, police lines, police housing, forensic science laboratories, training infrastructure and construction of buildings were funded under Plan head. Central share was 75 per cent of the approved AAP during 2005-12 which was reduced to 60 per cent from 2012-13.

Short release of central assistance due to non-utilisation of substantial scheme funds was pointed out earlier in the Audit Report for the year ended 31 March 2009 (Paragraph 1.1.9). In the detailed explanatory notes submitted (June 2014) to the PAC, the department attributed the reasons for delay in purchase procedure due to issues pertaining technology selection and in an effort to procure items which meet the requirements of Gujarat police. However, Audit noticed similar deficiency during subsequent period between 2009 and 2015.

Details of approved plan size, share of GoI and State Government with reference to the approved plan and funds released by GoI and State Government and the expenditure incurred under the scheme (2009-15) are shown in **Table 2** below –

**Table 2: Details of expenditure incurred under the scheme during 2009-15**

(₹ in crore)

Year	Share of approved plan			Funds released					Expenditure		Percentage of expenditure to funds released		Excess(+) Savings(-)
	GoI	State Government	Total	GoI		State Government		Total	Plan	Non-Plan	Plan	Non-Plan	
				Plan	Non-Plan	Plan	Non-Plan						
2009-10	65.60	21.87	87.47	-	52.18	-	20.87	73.05	-	44.47	-	61	-28.58
2010-11	73.57	24.52	98.09	-	55.27	-	24.51	79.78	-	50.12	-	63	-29.66
2011-12	42.57	14.19	56.76	-	33.22	-	14.20	47.42	-	11.26	-	24	-36.16
2012-13	12.99	8.66	21.65	-	12.99	-	8.66	21.65	-	7.88	-	36	-13.77
2013-14	78.43	48.93	127.36	47.51	30.92	30.20	18.73	127.36	0.00	22.34	0	45	-105.02
2014-15	72.73	48.48	121.21	38.98	33.67	25.19	23.31	121.15	0.00	20.20	0	35	-100.95
<b>Total</b>	<b>345.89</b>	<b>166.65</b>	<b>512.54</b>	<b>86.49</b>	<b>218.25</b>	<b>55.39</b>	<b>110.28</b>	<b>470.41</b>	<b>0.00</b>	<b>156.27</b>			<b>-314.14</b>

(Source: Information furnished by the DG&IGP)

The above table shows a decreasing trend of Non-Plan expenditure against the funds released during the period 2009-15 and non-utilisation of Plan funds of ₹ 141.88 crore received during the period 2013-15. The percentage of Non-Plan expenditure decreased from 63 per cent (2010-11) to 35 per cent (2014-15).

Audit further observed that the department had parked an amount of ₹ 45.84 crore<sup>5</sup> with GSPHCL during the period 2011-14 to avoid lapsing of the grant. As of March 2015, an amount of ₹ 35.67 crore including interest accrued on the funds was lying unspent with GSPHCL.

### 3.3.4 Mobility

#### 3.3.4.1 Availability of vehicles at police stations

Mobility is vital for efficient and effective performance of police force. As per the study report of BPR&D, mobility could be achieved only when a well equipped police force has the ability to move the entire police force at once. BPR&D prescribed availability of two four-wheelers (light motor vehicles) and three two-wheelers (motor cycles) at every Police Station (PS) to meet the requirement of mobility of police force. As of March 2015, as against the requirement of 2,266 four-wheelers and 5,396 two-wheelers (as per BPR&D norms for the State), the availability of these vehicles were 3,434 and 5,873 respectively.

<sup>5</sup> 2011-12 – ₹ 38.38 crore, 2012-13 - ₹ 2.44 and 2013-14 - ₹ 5.02 crore

Non-fulfilment of minimum requirement of vehicles at test-checked PSs as prescribed by BPR&D had been pointed out earlier in the Audit Report for the year ended 31 March 2009 (Paragraph 1.1.10.1). In the detailed explanatory notes submitted (June 2014) to the PAC, the department had stated that vehicles were available with the PSs as per requirement. However, Audit observed that though excess four-wheelers were available in the State, the shortage of these vehicles at PSs was noticed as on 31 March 2015. As against the requirement of 1,176 four-wheelers in the State for total 588 PS, only 1,065 four-wheelers were available in the PSs. Though BPR&D norms prescribed for two four-wheelers in each PS, 302 PSs were having only one four-wheeler and two PSs had no four-wheeler (**Appendix-XIX**).

As regards two-wheelers, Audit observed that though excess two-wheelers were available, 49 PSs were having only two two-wheelers, 22 PSs were having only one two-wheeler and 21 PSs had no two-wheelers (**Appendix-XIX**). Thus, the minimum requirement of vehicles at PSs as prescribed by BPR&D was not fulfilled till March 2015. This indicated that though vehicles were available with the department, the distribution of the same among PSs was not rational.

***The State Government may review the allocation of vehicles among various PSs/other wings so as to make optimum utilisation of the same in view of the BPR&D guidelines.***

### 3.3.5 Weaponry

To meet the challenges of terrorists and criminals, equipped with high tech and latest weapons, up-gradation of weaponry is of utmost importance for the police force. Under MoPF scheme, State Government procures modern weaponry every year.

#### 3.3.5.1 Availability of modern weapons with Gujarat Police

Overall 60 per cent shortage of modern weapons was pointed out earlier in the Audit Report for the year ended 31 March 2009 (Paragraph 1.1.11.1). Audit observed that the overall shortage had been brought down from 60 to 36 per cent and norms of BPR&D had been fulfilled; however, there was a shortage of these weapons as against the requirement assessed by the State Government based upon the special threat perception, long vulnerable coastline and concentration of major economic assets. The details of shortage of modern weapons as against the State's own assessment as on 31 March 2015 is shown in **Table 3** as follows –

**Table 3: Shortage of modern weapons as on 31 March 2015**

Type of weapon	Requirement as per		Actual availability	Shortage with reference to State scale	Shortage in Percentage	
	BPR&D	State Scale			BPR&D	State Scale
Glock/SIG Pistols	10,929	33,633	20,043	13,590	-	40
AK 47	245	6,704	1,605	5,099	-	76
9mm Carbine & 9mm MP-5	3,857	11,015	5,827	5,188	-	47
INSAS and 7.62 SLR	303	81,673	59,683	21,990	-	27
BORE shot Gun	6,022	8,396	2,743	5,653	54	67
Gas Gun	420	2,992	2,781	211	-	07
<b>Total</b>	<b>21,776</b>	<b>1,44,413</b>	<b>92,682</b>	<b>51,731</b>		<b>36</b>

(Source: Information provided by the DG&IGP)

The above table shows that there was no shortage of modern weapons as per BPR&D norms except for BORE shot gun, the shortage of which stood at 54 *per cent*. The shortage of modern weapons as per State specific requirement ranged between seven *per cent* in case of Gas Guns and 76 *per cent* in case of AK 47s. Non-availability of adequate number of modern weaponry could compromise the striking capability of police force.

***Audit is of the view that the State Government may consider equipping its police forces with adequate weaponry in view of its assessed threat perception.***

### 3.3.5.2 Working of Anti Terrorist Squad

Anti Terrorist Squad (ATS) was formed in 1993 to counter the increasing threat to internal security from terrorist organisations. It has a sanctioned staff of 64 police personnel. Shortage of staff in ATS was pointed out earlier in the Audit Report for the year ended 31 March 2009 (Paragraph 1.1.11.4). In the detailed explanatory notes submitted (June 2014) to the PAC, the department had stated that the vacancy would be filled in 2014-15. However, it was observed that there was a shortage of personnel in various cadres as of March 2015 as shown in **Table 4** below –

**Table 4: Shortage of police personnel against sanctioned strength as on 31 March 2015**

Cadre	As of March 2009				As of March 2015			
	Sanctioned strength	Present strength	Vacancy	Percentage of vacancy	Sanctioned strength	Present strength	Vacancy	Percentage of vacancy
Inspector General (Operations)	1	0	1	100	1	1	0	0
Deputy Inspector General (Operation)	1	2	(-1)	0	1	0	1	100
Superintendent of Police (Operation)	3	1	2	67	3	1	2	67
Deputy Superintendent of Police	3	3	0	0	3	0	3	100
Police Inspector	12	11	1	8	12	9	3	25
Police Sub-inspector	18	7	11	61	18	11	7	39
Head Constable	20	9	11	55	20	7	13	65
Police Constable	6	6	0	0	6	26	(-20)	0

(Source: Information provided by DG&IGP)

The above table shows that the vacancies in the key posts of Deputy Inspector General (Operation), Deputy Superintendent of Police and Police Inspector had increased as on March 2015.

***Audit is of the view that the State Government may assess threat perception with regard to internal security and accordingly strengthen the ATS.***

### 3.3.5.3 Supply of weapons by Government of India

Under MoPF scheme, GoI accords its approval for supply of weapons to State Government through Ordnance Factory Board (OFB). The grant for supply of weapons is deducted by GoI from the funds allotted under MoPF scheme and

is directly paid to the weapons supplying agencies. The State Government was responsible for procurement of weapons by regular follow-up with OFB.

Non-supply of weapons against funds of ₹ 6.15 crore<sup>6</sup> retained (2003-08) by GoI was pointed out in earlier Audit Report for the year ended March 2009 (Paragraph 1.1.11.5). In the detailed explanatory notes submitted (June 2014) to the PAC, the department had stated that the procurements of these weapons centrally was in progress. However, Audit observed that as against ₹ 6.15 crore retained by GoI during 2003-08, the weapons against ₹ 6.09 crore<sup>7</sup> were still awaited (March 2015) from the OFB. Audit further observed that weapons against ₹ 6.45 crore<sup>8</sup> deducted by GoI during 2008-15 were still awaited (March 2015) from the OFB.

***Audit recommends that the department may regularly follow-up with OFB for getting its share of weapons for which payments have already been deducted.***

### 3.3.6 Communication

#### 3.3.6.1 POLNET

Modern means of communication are the backbone of effective policing. With a view to cope up with deficiency in existing communication system and to cater to the needs and maintenance of Law and Order in the country, GoI decided (October 2002) to establish a dedicated satellite based integrated Police Communication Network (POLNET) for Police and Para military forces. It provides a unified and full proof police satellite communications network with cryptographic cover to integrate the entire country for quick exchange of data at a speed thousand times faster than the present radio communications systems used by the police. It also facilitates exchange of information on the movement of criminals, crime fact-sheets and access to Interpol's crime profiles of foreign terrorist organisations and individuals, etc. The project aimed at installation of 24 Very Small Aperture Terminals (V-SAT) and 434 Multi Access Radio Telephony (MART) for linking National capital with all State capitals and further extending the connectivity down to the District headquarters/PS level. The work of execution of "POLNET" project was awarded (November 2002) by GoI to Bharat Electronics Limited (BEL), Ghaziabad covering 434 out of 464 PSs in the State as on 31 March 2003.

Non-functioning of POLNET was pointed out in the earlier Audit Report for the year ended March 2009 (Paragraph 1.1.12.1), however, Audit observed that the POLNET remained non-functional till date (October 2015). Audit further observed that out of 434 Remote Subscribers Units (RSUs) to be installed at PSs, 202 RSUs were not installed while remaining 232 RSUs were non-operational (October 2015). Audit also observed that generator sets had not been provided to POLNET stations and air-conditioners had not been provided to district headquarters for maintaining temperature for working of V-SAT. It was also found that Radio Frequency Modulator (RFM) cards at

<sup>6</sup> ₹ 0.15 crore (2003-04) + ₹ 1.49 crore (2004-05) + ₹ 3.63 crore (2005-06) + ₹ 0.88 crore (2007-08)

<sup>7</sup> ₹ 0.15 crore (2003-04), ₹ 1.49 crore (2004-05), ₹ 3.63 crore (2005-06) and ₹ 0.82 crore (2007-08)

<sup>8</sup> ₹ 0.78 crore (2008-09), ₹ 1.28 crore (2009-10), ₹ 1.43 crore (2012-13) and ₹ 2.96 crore (2014-15)

State Police Headquarters at Gandhinagar were not functioning (October 2015). Thus, the objective of integrating police communication network could not be achieved.

In the detailed explanatory notes submitted (June 2014) to the PAC, the department accepted the non-functioning of POLNET and attributed the reasons of PSs being beyond the line of sight and non-replacement of RFM card by BEL.

***It is recommended that the department may ensure rectification of the POLNET for its effective utilisation in communication.***

### 3.3.6.2 Technical Man Power in communication

For smooth operation of communication system, adequate skilled and trained manpower is an essential requirement. From the information furnished to Audit, it was observed that the vacancy in the post of Police Wireless Inspector and Police Wireless Sub-Inspector had reduced as compared to the vacancy position as of March 2009, which was pointed out in the earlier Audit Report for the year ended March 2009 (Paragraph 1.1.12.4). However, the percentage of vacancy increased in the post of Radio Operator and Radio Technician as shown in **Table 5** below –

**Table 5: Shortage of Technical manpower as of March 2009 and March 2015**

Cadre	As of March 2009				As of March 2015			
	Sanctioned strength	Present strength	Vacancy	Percentage of vacancy	Sanctioned strength	Present strength	Vacancy	Percentage of vacancy
Police Wireless Inspector	32	02	30	94	35	21	14	40
Police Wireless Sub-Inspector	363	204	159	44	405	359	46	11
Radio Operator	349	309	40	11	483	272	211	44
Radio Technician	101	97	4	04	113	57	56	50
<b>Total</b>	<b>845</b>	<b>612</b>	<b>233</b>	<b>28</b>	<b>1,036</b>	<b>709</b>	<b>327</b>	<b>32</b>

(Source: Information provided by the DG&IGP and CAG's Audit Report – 2008-09)

From the above table, it can be seen that the percentage of vacancy increased from 11 to 44 in case of Radio Operator and from four to 50 in case of Radio Technician. It could also be observed that the overall vacancy increased from 28 to 32 *per cent*. The Government has taken little initiative to fill the vacancies in Radio Operator and Radio Technician cadres. In fact, persons-in-position in these two cadres have fallen in the corresponding periods (2009-15).

***The State Government may take effective action to recruit Radio Operators and Radio Technicians to make effective use of wireless system.***

### 3.3.7 Mega City Policing

GoI introduced a new concept of Mega City Policing as a sub-plan under MoPF from the year 2005-06 with a view to enable police to counter specific problems of crime investigation, traffic management, up-gradation of control

rooms and installation of digital radio trunking system<sup>9</sup>, etc. In Gujarat, Ahmedabad City was covered under Mega City component.

Non-procurement of 1,502 items approved under AAPs for the period 2006-09 was pointed out in the earlier Audit Report for the year ended March 2009 (Paragraph 1.1.14). Audit observed that 1,198 out of 1,502 items have not been procured by the department till date (March 2015). In the detailed explanatory notes submitted (June 2014) to the PAC, the department accepted that these items were not procured due to non-finalisation of tender, pending decision of the Secretariat Purchase Committee (SPC), non-finalisation of specifications, etc. Audit observed that CCTV, Digital Radio Trunking System and Variable Signal Messaging System approved in the AAPs of 2006-07 and 2007-08 have not been procured till date (August 2015), though these are important equipment for crime detection, better communication network and traffic control.

Audit further observed that even the items approved in the subsequent AAPs (2009-15) were also not procured within the financial year by the department which resulted in non-utilisation of grants under Mega City component as shown in **Table 6** below –

**Table 6: Non-utilisation of grants under Mega City component**

(₹ in crore)

Year	Grant received	Expenditure	Unspent amount	Percentage of unspent amount to grant received
2009-10	4.00	1.56	2.44	61
2010-11	7.46	6.51	0.95	13
2011-12	7.36	5.40	1.96	27
2012-13	0	0	0	0
2013-14	8.37	0	8.37	100
2014-15	23.44	0	23.44	100
<b>Total</b>	<b>50.63</b>	<b>13.47</b>	<b>37.16</b>	<b>73</b>

(Source: Information provided by the Commissioner of Police, Ahmedabad City)

It can be seen from the above table that the department could utilise only ₹ 13.47 crore as against ₹ 50.63 crore received during 2009-15. Thus, despite availability of funds, the items approved could not be procured, adversely affecting the objective of Mega City Policing.

### 3.3.7.1 Purchase of International Mobile Subscriber Identity catcher

An International Mobile Subscriber Identity (IMSI) catcher is a telephony eavesdropping device used for intercepting mobile phone traffic and tracking movement of mobile phone users. It masquerades as a base station and logs the IMSI numbers of all the mobile stations in the area, as they attempt to attach to the IMSI catcher. It allows forcing the mobile phone connected to it to use no call encryption or to use easily breakable encryption, making the call data easy to intercept and convert to audio.

<sup>9</sup> Traditional radio equipment works on the principle that all parties involved agree on what frequencies they would utilise. Trunking radios constantly renegotiate the frequencies used for conversation. This allows for more efficient utilisation of limited frequencies available.

In the AAP 2012-13, procurement of three IMSI catchers at a cost of ₹ 0.60 crore was sanctioned. The Commissioner of Police, Ahmedabad placed (March 2014) the order to an agency<sup>10</sup> with stipulation to supply the equipment by 31 March 2014. An amount of ₹ 1.51 crore was drawn on an abstract contingent (AC) bill. However, Audit observed that the supplier failed to supply the equipment till date (August 2015) for want of Custom Duty exemption certificate from the department. This resulted in non-procurement of equipment, despite availability of funds (and the funds drawn on AC bill are lying outside the Government account till date).

### ***3.3.7.2 City Surveillance and Intelligent Traffic Management System***

To safeguard public areas, to minimise environmental and human threats, and to prevent crime a City Surveillance and Intelligent Traffic Management System (CSITMS) was sanctioned in the AAP for the year 2013-14 under Mega City Policing. GoI released (March 2014) its share of ₹ 5.02 crore to Gujarat Police Housing Corporation Limited (GSPHCL). However, Audit observed that despite availability of funds, the system was not procured by Commissioner of Police, Ahmedabad till date (August 2015) due to non-finalisation of tenders.

***The State Government may procure and put to proper use of these items to achieve the objectives of Mega City Policing.***

### ***3.3.8 Forensic Science Laboratory***

#### ***3.3.8.1 Utilisation of Automated Finger Print Identification System***

Automated Finger Print Identification System (AFIS) was installed (March 2004) at 25 district level offices and a central server at Director of Forensic Service (DFS), Gandhinagar for online verification and identification of finger prints data of criminals. In the earlier Audit Report for the year ended March 2009 (Paragraph 1.1.15.1), Audit had pointed out that the AFIS at Kachchh-Bhuj district was not utilised due to non-availability of online connectivity. In the detailed explanatory notes submitted (June 2014) to the PAC, the department stated that AFIS at all 25 districts were working online. However, in March 2015, it was observed that online connectivity with central server was not available in Bhavnagar (since October 2013) and Valsad with Ahwa-Dang (since October 2014). Further, due to shortage of staff in eight districts<sup>11</sup>, finger prints data of criminals captured in these districts were not being done online; instead the information were being sent physically to DFS Gandhinagar for entry in the central server, resulting in delay in entry and verification of the history of the criminals. Thus, the purpose of integrating all district units with DFS for online verification and identification of finger prints of criminals could not be achieved.

***The State Government may initiate action to connect all the districts online with the central server and may recruit personnel at district level so as to ensure timely entry of finger prints data of criminals in central server.***

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<sup>10</sup> M/s. National Co-operative Consumers Federation of India Limited, Mumbai

<sup>11</sup> Anand, Banaskantha, Junagadh, Kachchh-Bhuj, Kheda, Narmada, Navsari and Porbandar

### 3.3.9 Gujarat State Police Housing Corporation Limited

#### 3.3.9.1 Utilisation of funds

The scheme laid special emphasis on construction of residential and non-residential buildings with a view to provide better working environment to the police personnel. Gujarat State Police Housing Corporation Limited (GSPHCL) was entrusted with the work of constructing police buildings. DG&IGP prepares a priority list of works to be undertaken under the scheme every year, which are included in the AAP. After approval of AAP, GoI allots its share of funds to GSPHCL directly and the State Government releases a matching share.

The details of funds received and expenditure incurred by GSPHCL during the period 2009-15 are shown in **Table 7** below –

**Table 7: Funds received and expenditure incurred by GSPHCL during 2009-15**

(₹ in crore)

Year	Funds released by GoI	Funds released by State Government	Total funds received	Expenditure	Percentage of expenditure to funds received
2009-10	16.40	0.00	16.40	18.16	111
2010-11	15.76	3.79	19.55	15.56	80
2011-12	2.30	0.00	2.30	0.00	0
2012-13	0.00	0.00	0.00	0.00	0
2013-14	37.97	30.20	68.17	8.44	12
2014-15	30.50	25.19	55.69	0.00	0
<b>Total</b>	<b>102.93</b>	<b>59.18</b>	<b>162.11</b>	<b>42.16</b>	<b>26</b>

(Source: Information provided by GSPHCL)

It can be seen from the above table that GSPHCL could utilise only ₹ 42.16 crore (26 per cent) as against ₹ 162.11 crore received during the period 2009-15. Non-utilisation of funds was due to slow progress of works and non-commencement of works on account of non-availability of land, pending approval of layout plans, delay in finalisation of tenders, *etc.* as discussed in the succeeding paragraphs.

#### 3.3.9.2 Construction of Training-cum-Store complex

Non-commencement of construction of a Training-cum-Store complex for Home Guards at Ahmedabad (approved in 2003-04 at the cost of ₹ 0.85 crore) despite obtaining permission (November 2008) of Archeological Survey of India (ASI) had been pointed out in the earlier Audit Report for the year ended March 2009. In the detailed explanatory notes submitted (June 2014) to the PAC, the department accepted the facts and cited the delay due to non-availability of clear and adequate land, and considerable delay in obtaining permission from ASI. It was further stated that necessary process of transferring the ownership of the land from Public Works Department to Home Guards was in progress. As the Administrative block of the Home Guards headquarters building was treated as condemned by GSPHCL, the State Government decided (April 2010) to construct “Home Guard Bhavan with Training-cum-Store complex” instead of constructing only a Training-

cum-Store complex. However, Audit observed that the revised proposal was not sent to GoI. Audit further observed that the work order was issued by GSPHCL only in January 2015 at the cost of ₹ 11.38 crore and the construction had reached only up to foundation level as of June 2015. Thus, the project approved in 2003-04 commenced after a delay of more than 10 years. This deprived the Home Guards of proper training facility. Also, Audit is of the view that had the State Government sent the revised proposal including the construction of Administrative block, the central assistance to that extent could have been obtained.

### ***3.3.9.3 Construction of Baffle Range***

Construction of Baffle Range at four districts<sup>12</sup> was sanctioned (2008-09) and GoI released (2009-10) grant of ₹ 5.60 crore. Audit observed that a tender of ₹ 1.69 crore for Baffle Range, Bharuch (June 2010) was cancelled (February 2011) due to non-availability of required land. This indicated that the department had invited tenders without ascertaining the availability of land. The department later decided (July 2014) to construct the same at district Patan instead of Bharuch, however, the work had not commenced (August 2015) due to non-finalisation of tender. Thus, lack of planning on the part of GSPHCL resulted in non-commencement of work even after lapse of five years from the receipt of central assistance.

***Audit is of view that proper planning and identification of land, etc. may be done in advance before seeking GoI assistance so as to avoid non-utilisation of funds for long periods of time.***

### ***3.3.9.4 Construction of infrastructure at Police Academy***

Non-commencement of nine out of 15 works approved (2003-04) for providing necessary infrastructure at Police Academy, Karai was pointed out in the earlier Audit Report for the year ended March 2009. In the detailed explanatory notes submitted (June 2014) to PAC, department stated that out of nine works, two works have been completed, three works are in progress and four works are yet to be taken up due to change in site (two works<sup>13</sup>) and want of priority approval from DG&IGP (two works<sup>14</sup>).

However, Audit observed that only four out of nine works have been completed till date (August 2015). The work of Quarter Guard and Magazine Room commenced in May 2014 was in progress while the remaining four works<sup>15</sup> have not been taken up (August 2015) due to above reasons advanced by the department and non-finalisation of plans and estimates. Thus, even after lapse of more than 10 years, GSPHCL have failed to complete the works of the academy, depriving the trainees from the resultant benefits.

***The State Government may issue instructions to GSPHCL to take up the works and complete the same within a stipulated time frame.***

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<sup>12</sup> Bharuch, Junagadh, Kheda and Sabarkantha

<sup>13</sup> Dog school and Indoor Firing Range proposed for construction at Cammando Training Centre, Kalal

<sup>14</sup> Band school and Wireless school

<sup>15</sup> Dog school, band school, wireless school and indoor firing range

### 3.3.10 Police Reforms, Human Resource and Monitoring

#### 3.3.10.1 Implementation of Supreme Court directive on police reforms

Audit had pointed out in the earlier Audit Report for the year ended March 2009 (Paragraph 1.1.17.1) that four Bodies/Authorities<sup>16</sup> established (September 2007 and November 2008) had not commenced work till July 2009. In the detailed explanatory notes submitted (June 2014) to PAC, the department stated that District Police Complaint Authorities are now functional.

However, Audit observed that State Security Commission constituted in November 2008 and State Police Complaint Authority constituted in September 2007, held only one and three meetings respectively, till March 2015 during the period 2009-15.

The District Police Complaint Authorities (DPCA) are required to meet every quarter, however, Audit observed that the number of meetings of DPCA of test-checked districts ranged from one to three during the period 2009-15 (upto July 2015) as shown in **Appendix-XX**. Inadequate functioning of these Authorities could lead to delay in redressal of complaints against police officials for their misconduct, misuse of power, *etc.* In a citizen-centric policing environment, such mechanisms devised for redressal of grievances should function optimally with utmost efficiency.

#### 3.3.10.2 Human Resource Management

From the information furnished to Audit, it was observed that the vacancy in all cadres had increased as compared to the vacancy position as of March 2009, which was pointed out in the earlier Audit Report for the year ended March 2009. In the detailed explanatory notes submitted (June 2014) to PAC, the department accepted the shortage of police personnel in various cadres/posts and stated that proposal of reorganisation of the police force in various cadres/posts was pending with the department for consideration.

#### 3.3.10.3 Annual Firing practice

Non-imparting of prescribed rounds of firing practice was pointed out in the earlier Audit Report for the year ended March 2009 (Paragraph 1.1.18.1). The State Government prescribed (June 2009) 32 rounds of firing practice twice a year per trainee. In the detailed explanatory notes submitted (June 2014) to the PAC, the department stated that mandatory firing practice is being provided. However, Audit observed that out of 63 units in the State, a few units had not provided any firing practice to the trainees in a year and some units had not provided the prescribed number of firing practice in a year *i.e.* twice in a year.

<sup>16</sup> (a) State Security Commission (lays down the broad policies and gives directions for the performance of the preventive tasks and service oriented functions of the police, evaluates the performance of the State police and prepares a report thereon each year for being placed before the State Legislature), (b) Police Establishment Board (decides all transfers, postings, promotions and other service related matters of officers below the rank of Deputy Superintendent of Police), (c) State Police Complaint Authority (looks into the complaint against police officers of the rank of Deputy Superintendent of Police and above) and (d) District Police Complaint Authority (looks into the complaint against police officers of the rank up to Police Inspector)

The year-wise details of firing practice imparted by the 63 units in the State during the period 2010-15 are shown in **Table 8** below –

**Table 8: Year-wise Annual Firing practice given in the State**

Training phase	Number of district unit imparted training					
	Total Unit	2010-11	2011-12	2012-13	2013-14	2014-15
1st Phase training	63	47	46	50	49	49
2nd Phase training	63	16	10	14	20	13
No Training	63	16	17	13	14	14

(Source : Information provided by the DG&IGP)

The above table shows that the number of units which had provided prescribed firing practice in a year ranged from 10 (2011-12) to 20 (2013-14) and the number of units which had not provided any firing practice in a year ranged from 13 (2012-13) to 17 (2011-12). Inadequate training on fire arms could adversely affect the effectiveness of police force in meeting emergent situations and efficient handling of firearms.

#### **3.3.10.4 Internal Audit Wing and State Level Empowered Committee**

Audit observed that the department had not constituted an Internal Audit Wing till March 2015 for examining and evaluating the level of compliance with departmental rules and procedures so as to provide reasonable assurance to the management on the adequacy of the internal control mechanism of the department. Five meetings of State Level Empowered Committee set up for monitoring the implementation of MoPF were held during the period 2011-15. However, it was observed that the committee met only for approving the AAPs and no review of implementation of AAPs was done by the Committee. This indicated that implementation of the scheme was not being monitored by the Committee.

#### **3.3.11 Conclusion**

Audit observed that corrective actions have been taken by the department in respect of mobility, weaponry, communication equipment, utilisation of funds and equipment pertaining to Forensic Science Laboratories and allotment of quarters. However, following deficiencies need urgent attention of the State Government for remedial action-

Submission of AAP to the GoI by the State Government was found to have been delayed in every year during audit period. Though, adequate number of four-wheeler and two-wheeler vehicles were available with the department, some PSs were not having the prescribed number of vehicles as per norms of BPR&D. Shortages in modern weapons as against the requirement assessed by the State Government was noticed especially in respect of BORE shot guns, Gas Guns and AK 47s. Weapons against ₹ 12.54 crore released to Ordnance Factory Board during the period 2003-15 are still awaited. POLNET remains non-functional since its installation. The funds provided for Mega City Policing were not optimally utilised. GSPHCL could utilise only 26 per cent of funds received during the period 2009-15 due to slow progress of works and non-commencement of works. Construction of Training-cum-Store

complex for Home Guards at Ahmedabad commenced after a delay of more than 10 years due to non-acquisition of land and construction of Baffle Range sanctioned in 2008-09 had not commenced due to non-finalisation of tender by GSPHCL. The police reforms were not implemented properly though directed by the Hon'ble Supreme Court of India. No corrective steps had been taken to fill up the vacant posts in the Anti Terrorist Squad and technical posts in communication. Proper monitoring by State Level Empowered Committee was found wanting in the police modernisation scheme.

The matter was reported to the Government (September 2015). Reply is awaited (January 2016).

## URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

### 3.4 Unfruitful expenditure of ₹ 1.12 crore

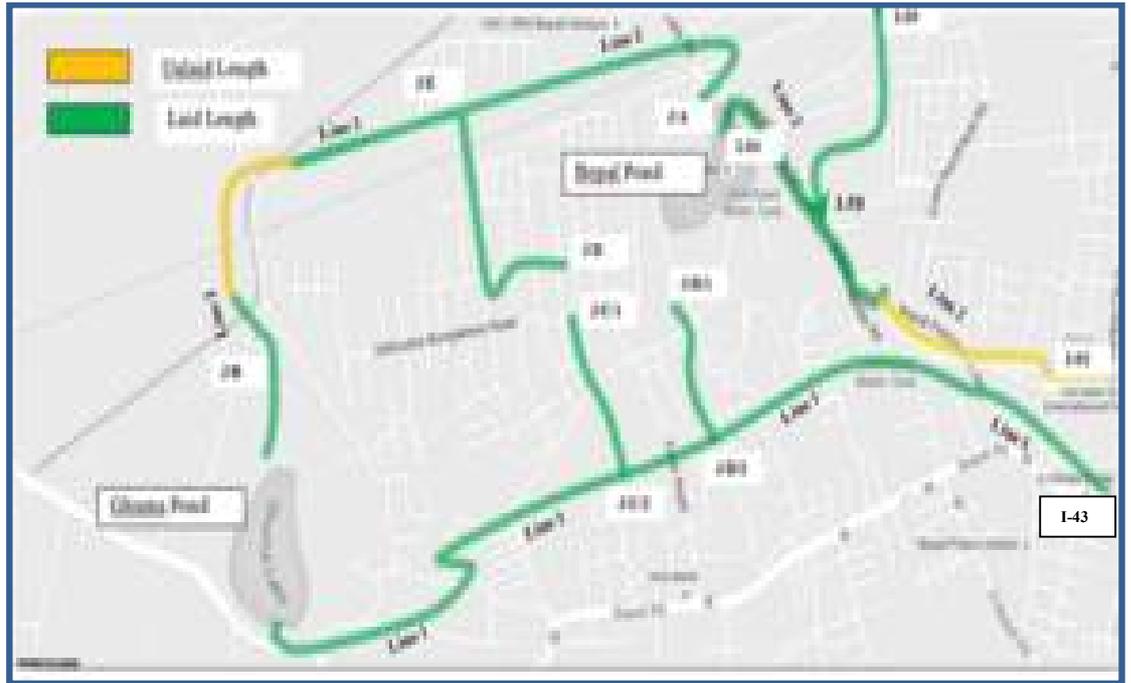
***Non-acquisition of land by Ahmedabad Urban Development Authority resulted in non-utilisation of pipes laid besides defeating the purpose of disposal of excess storm water from Bopal pond to Ghuma pond.***

To avoid water-logging during rainy season in the Bopal area of Ahmedabad city, Ahmedabad Urban Development Authority (AUDA) decided to implement storm water disposal system in Bopal area covering around 21 societies. AUDA awarded (July 2011) the work of “providing and laying of storm water disposal system from Bopal junction to Ghuma pond” to an agency<sup>17</sup> at a tendered cost of ₹ 6.78 crore against the estimated cost of ₹ 9.22 crore with stipulation to complete the work within one year. The work consisted of providing and laying of storm water network of 8,515 metres which included construction of road of the same length and 3.5 metres width. As shown in the **Picture**, two different pipelines were to be laid including the road from the Bopal area to Ghuma pond to conserve storm water *i.e.* line one - 3,845 metres<sup>18</sup> length of pipeline from Bopal area (I-43) to Ghuma pond and line two – 4,670 metres<sup>19</sup> length of pipeline from Bopal area (I-02) to Bopal pond (I-04) and then from Bopal pond (J/A) to Ghuma pond.

<sup>17</sup> Shri N.P Patel and Company, Ahmedabad

<sup>18</sup> 3,160 metres (Starting point (I-43) to Ghuma pond), 255 metres (J/D-1 to J/D-2) and 430 metres (J/C-1 to J/C-2)

<sup>19</sup> 2,050 metres {Starting point (I-02) to Bopal pond (I-04)}, 660 metres (I-59 to I-58), 1,300 metres {Bopal pond (J/A) to Ghuma pond (J/B)} and 660 metres (J/D to J/E)



On scrutiny of records, Audit observed (January 2015) that the agency had completed the work of line one from Bopal area to Ghuma pond (3,845 metres length). As regards line two, it was observed that out of 2,050 metres length of pipes to be laid from Bopal area (I-02) to Bopal pond (I-04), the agency had not laid 780 metre length of pipes from the starting point due to legal problem in acquisition of land. Thus, the purpose of diverting storm water from a particular area in Bopal to Bopal pond and controlling water-logging during the rainy season was not achieved.

Audit further observed that the agency laid 1,772.55 metres<sup>20</sup> length of pipes in the line two between Bopal pond (J/A) and Ghuma pond (J/B), however, it remained incomplete (September 2015) due to non-acquisition of 126 metres of land in Survey No. 71, 72 and 73 as the land owners denied consent for handing over the possession of their land. Audit observed that the Gujarat Public Works Department Manual stipulates commencement of work only after acquisition of land, however, AUDA awarded the work before the acquisition of land. It was further observed in Audit that as the land was to be acquired by AUDA and it was not possible in short time, AUDA treated the work as complete by issuing completion certificate and made final payment of ₹ 5.56 crore to the agency. Thus, the purpose of diverting excess water from Bopal pond to Ghuma pond was not achieved and the expenditure of ₹ 1.12 crore<sup>21</sup> incurred towards pipes<sup>22</sup> laid between Bopal pond and Ghuma pond proved unfruitful.

<sup>20</sup> 1,143.95 metres {Bopal pond (J/A) to Ghuma pond (J/B)} and 628.60 metres (J/D to J/E)

<sup>21</sup> The estimated cost of laying 1,200 mm dia.pipelines in 1,300 metre length was ₹ 1,37,66,720.00 and estimated cost of laying 600 mm dia pipeline in 660 metre length was ₹ 31,55,410.00. Thus, the estimated cost of the work in laying pipes for 1,960 metre length was ₹ 1,69,22,130.00. As the bid of the agency was 26.50 per cent below the estimated cost, the tender cost of the laying of pipeline in 1,960 metre length comes to ₹ 1,24,37,765.55. Thus, actual cost of laying of pipeline in 1,772.55 metre length (1,143.95 metre and 628.60 metre) was ₹ 1,12,48,245.57.

<sup>22</sup> NP Pipe of 1,200 mm dia – 1,143.95 metre and NP Pipe of 600 mm dia - 628.60 metre.

The Government stated (August 2015) that remaining work would be completed after getting possession of the land on finalisation of Town Planning Scheme. It was further stated that presently the excess water from Bopal was flowing through the laid pipeline of 1,143.95 metres length and then with open flow through Survey No. 71, 72 and 73, which was parallel to railway line to Ghuma pond with natural gradient. However, Audit is of the view that though the instant arrangement may be a stop gap arrangement, but the very purpose of the project for disposal of storm water from Bopal area to Bopal pond and transfer of excess water from Bopal pond to Ghuma pond and conservation of water in Ghuma pond was not achieved.

*AUDA may take action to complete the work as per the approved plan to avoid water-logging in the area and conserve water in the pond which could help in increasing the ground water level.*

Rajkot  
The

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**Countersigned**

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The

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**Comptroller and Auditor General of India**