

CHAPTER -4

EXECUTION AND PROCUREMENT

4.1 Wasteful / Unfruitful expenditure on incomplete works

The sanctioning authority should not issue administrative /financial/technical sanction for the work on which expenditure might prove infructuous. In case of any possible difficulty in execution of work or if it appears that work might not be completed due to some reason, technical sanction should not be issued. Generally such work should be taken up which could be completed within the same financial year of the sanction or in special circumstances during the next financial year. Such work which are not likely to be completed within two years should not be taken up¹.

In seven ZPs and 37 PSs, works (Annexure XIII) sanctioned under various schemes had been lying incomplete for one to twelve years from the date of sanction, which resulted in unfruitful expenditure of Rs 6.30 crore . In ZP Jodhpur alone, 122 works sanctioned during 1991 - 98 under various schemes like '*Apna Gaon Apna Kam*', '*Battis Zila Battis Kam*' and '*Untied Fund*' were lying incomplete for the last five to ten years. These works were lying incomplete due to reasons such as dispute over land, stay order from court of law, lack of interest by successor Sarpanch in completing the works left by his predecessor and protest of villagers against some works etc.

4.2 Unfruitful expenditure on assets lying unutilised

In seven Panchayat Samities 68 assets like Aanganbadi Centres, Primary Health/ Sub Health Centres, Teachers' quarters and water tanks created between 1999 - 2003 at a cost of Rs 1.11 crore (Annexure XIV) were lying unused. These were not handed over to the concerned departments by the Panchayat Samities.

Five water tanks constructed in PS Udaipurwati during 1999-2002 at a cost of Rs 1.67 lakh were lying unused for the periods ranging from one to three years as these were not connected with the water sources.

¹ GKN-Para 6.4(2).

4.3 Expenditure incurred on works in excess of their valuation

The expenditure incurred on works in PRIs in excess of their valuation done by Junior Engineers/Assistant Engineers is recoverable from the concerned executing agencies².

During test audit, it was observed that in 51 PSs (Annexure XV) 578 works were got executed in PSs and GPs incurring expenditure of Rs 7.89 crore where as these were valued for Rs 7.12 crore only. Thus, a sum of Rs 76.56 lakh was recoverable from executing agencies which performed works under various schemes like MPLAD, MLALAD, RGTWRS, SGSY and under TFC/EFC and SFC grants.

4.4 Non - revamping of Training Centre for more than three years despite assistance of Rs 19.00 lakh

The Government of India sanctioned Rs 19 lakh (February 2001) to ZP Dungarpur for revamping of Panchayat Training Centre providing Rs 15 lakh for construction of 10 rooms hostel and Rs 4 lakh for purchase of a mini bus.

The ZP obtained technical sanction from Panchayati Raj Department for construction of the building only in February 2003. However despite issue of the technical sanction after two years of release of funds neither the building was constructed nor Mini Bus was purchased.

The ZP replied (May 2004) that work on hostel started in Feb 2004 but the Mini Bus was yet to be purchased. Reasons for delayed issue of technical sanction were not intimated by ZP though, the fact remains that sum of Rs 15.00 lakh meant for construction work was blocked for three years and the sum of Rs 4.00 lakh meant for purchase of mini bus is still blocked (June 2004)

4.5 Irregular expenditure of Rs 20.06 lakh under 'Mewat Area Development Programme'

'Mewat Area Development Programme' was started by Government of Rajasthan, in 1987-88, for eight blocks (Laxmangarh, Ramgarh, Tijara, Mundawar, Kishangarh Bas, Kathumar, Umren and Kotkasim) of Alwar and three blocks (Nagar, Kaman and Deeg) of Bharatpur district for raising social and economic status of 'Meos', a backward Muslim community residing in these areas. The works were to be executed in areas substantially inhabited by the Meo population.

During audit (June 2003) it was noticed that Rs 32.81 lakh was sanctioned under the programme for 25 works in 22 GPs of seven PSs in Alwar

² Annexure 26 to Para 20.2 of GKN.

district. Though the PSs were identified as "Meo" populated, GPs where development works were executed had "Meos" population of less than 10 per cent. In GPs Bhungeda and Gopipura of PS Mundawar not a single family of 'Meos' lived, out of Rs 32.81 lakh, a sum of Rs 26.43 lakh was released and expenditure of Rs 20.06 lakh incurred (Annexure XVI).

4.6 Unfruitful Expenditure of Rs 84.60 lakh under 'Shilp Shala/Bunker Shala Programme'

The Rajasthan Schedule Caste Schedule Tribe Finance and Development Corporation started a programme in 1990 for economic upliftment of weavers and artisans belonging to Scheduled Caste BPL families. The programme envisaged construction of a workshop by the beneficiary at an estimated cost of Rs 18,000 for which a subsidy of Rs 6000 was to be given in three instalments at appropriate stages of completion of work (plinth level- 40 per cent, roof level- 30 per cent and on completion- 30 per cent). The subsidy was enhanced to Rs 10000 from 1st April 2002.

It was noticed that in 23 PSs, an amount of Rs 84.60 lakh released to 2202 beneficiaries out of the sanctioned amount of Rs 1.42 crore proved unfruitful as the workshops were lying incomplete since two to 14 years. Reasons for non completion of workshops were not intimated by the PSs (Annexure XVII).

4.7 Fraudulent /Irregular/ Excess payments on Muster Rolls

Muster rolls (MRs) are required to be maintained for each work by the executing agencies³. These provisions envisage that attendance of labourers will be taken every day within first hour of work and it will be compulsory to keep transparency in maintenance of MRs. Scrutiny of some of MRs in two PSs and 30 GPs revealed cases of double and doubtful payments by employing same labourers at two or more than two places at the same time. The identity of the labourers in some GPs also could not be established clearly due to cuttings, over writings, excessive use of pad ink spoiling the thumb impressions etc. Besides, some labourers were paid even before start of the work. The amount of Rs 3.44 lakh out of Rs 8.27 lakh paid on such MRs pertained to payments made on MRs which were neither issued by authorised signatory of PS nor certified by the Sarpanch (Annexure XVIII).

4.8 Payment of wages in excess task rate

The payment to labourers put on the muster roll will be made on the basis of the measurement of the work done as per specified task rate⁴.

³. GKN -Para 11.

⁴. Para 11.3.4 of the GKN.

During audit of seven GPs (Baradawa and Akoda of PS Deedwana; Dehodi, Kherli, Mangrol, and Jasupura of PS Rajakhera and Gothda of PS Marwar Mundwa), the measurement of works executed during 2001-03 was compared with the task rates prescribed in the Gramin Karya Nirdesika(GKN) and the amount actually payable was worked out. It was observed that Rs 4.33 lakh were paid to labourers on the muster rolls in connection with various construction and road works whereas the actual amount payable as per task was Rs 2.72 lakh due to which excess payment of Rs 1.61 lakh was made to them. Thus, adequate work was not got done from labourers, although full payment was made violating the instructions (Annexure XIX).

4.9 PROCUREMENT

(a) Purchase of material without inviting tenders

Scrutiny of purchase vouchers in selected 155 GPs of 41 PSs (Annexure XX) revealed that construction materials viz. cement, bricks, lime, stone, sand and steel bars etc. costing Rs 4.15 crore for execution of various works were purchased during 2000-03 without inviting tenders. This was in contravention of the Rule 184 of Rajasthan Panchayati Raj Rules 1996 which says that purchases only up to Rs 20,000 may be made on limited tender basis by inviting competitive rates from not less than three suppliers dealing in such material.

Similarly in ZP Baran office stationery valued at Rs 0.48 lakh was purchased without inviting open tenders.

(b) Irregular expenditure on material purchased after completion of work/ before sanction of work

Construction material of Rs 2.04 lakh was purchased and shown as used after completion of the work in nine GPs (Tamkot, Mahrawar, Mohana, Bobas, Raipur, Kutina, Kotputli, Rajsamand and Bansur) and in two GPs (Chahat and Magiyasar) material valued at Rs 0.53 lakh was purchased even before sanction of works, creating doubt about the genuineness of the purchases (Annexure-XXI).

(c) Purchased material not taken to stock register

In 16 PSs material such as cement, lime, stone, slabs, sand and wood etc. costing Rs 28.96 lakh (Annexure XXII) purchased for construction works was not taken to stock register. The utilization of material is hence questionable.