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## OVERVIEW

This Report includes two chapters comprising two performance audit and thirteen paragraphs dealing with the results of performance audit of the selected schemes/programmes as well as audit of the financial transactions of the Government and Autonomous Bodies under the Government.

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

A summary of the audit comments on the performance of the Government in implementation of certain programmes and schemes and transaction audit findings is given below:

### Performance Audit of Modernisation of the State Police Force

The performance audit of Modernisation of Police Force disclosed that five-year perspective plans were not drawn. Delayed release of State share of funds and GOI share by the State Government adversely affected the implementation of the scheme. There was diversion of funds for unintended works and deviation from the approved norms. Construction of sizeable number of residential, non-residential and administrative buildings was either incomplete or was yet to be taken up despite availability of funds. The State Government submitted utilisation certificates to the GOI showing the entire amount utilised contrary to the facts. The satisfaction level of Police housing in the State was far below the target fixed by the GOI. Works worth Rs 14.32 crore were completed without obtaining requisite administrative approval. There was only nominal improvement in fleet strength as vehicles purchased were mostly for replacement of the old condemned/unserviceable vehicles. Equipment costing Rs 96.84 lakh was either not installed or non functional.

There was inordinate delay in implementation of the Common Integrated Police Application project and all the envisaged modules were not being used in most of the police stations. Four police district headquarters and 83 police stations were yet to be covered under POLNET. Suitable buildings were not provided for installation of the sophisticated and costly 'Interactive Firearms Training Simulators Systems'. Firing practice on modern weapons was not being provided to the trainees at Punjab Police Academy, Phillaur. Funds allotted for Intelligence and Security were diverted for construction of houses and police posts.

### **Performance Audit of Functioning of the Punjabi University**

The Performance Audit of functioning of the Punjabi University, Patiala revealed that the correct financial position of the University was not reported to the Government. The University's surplus funds were not utilized effectively resulting in raising of term loans and avoidable payment of interest. The Cash Book relating to the University's current account was not written on a day-to-day basis. Temporary advances given to the staff remained unadjusted for long periods. While the expenditure towards pension liabilities was increasing over the years, funds to meet the liability had started becoming a constraint. The University teaching staff observed only 158 teaching days as against the UGC norms of 180 days in a year. Books and periodicals were printed in excess of the actual requirement. There was avoidable payment due to non-availing of rebate from PSEB.

### **Findings of Transaction Audit**

The audit of financial transactions in various departments of the Government and their field formations revealed instances of unfruitful expenditure, avoidable expenditure, idle investment and blockage of funds. Important cases are mentioned below:

There was unfruitful expenditure in Water Supply and Sanitation Department (Rs 2.67 crore) and Irrigation and Power Department (Rs 1.70 crore).

There were cases of avoidable expenditure in the Medical Education and Research Department (Rs 1.26 crore), Rural Development and Panchayats Department (Rs 51.13 lakh), Public Works Department (Buildings and Roads Branch) (Rs 33.36 lakh) and Housing and Urban Development Department (Rs 24.74 lakh).

Idle investment and blockage of funds were noticed in the Planning Department (Rs 1.5 crore), Health and Family Welfare Department (Rs 1.93 crore), Finance Department (Rs 77 lakh), Home Affairs and Justice Department (Rs 53.89 lakh) and Forest and Wild life Department (Rs 18.35 lakh).