

OVERVIEW

This Report contains five Performance Audits on Sewerage Schemes, Working of Urban Local Bodies, Sarva Shiksha Abhiyan, Indira Awaas Yojna and Working of Cooperation Department and 21 paragraphs relating to excess, irregular, unfruitful expenditure, diversion of funds and avoidable payment etc; involving ₹ 1953.20 crore. Some major findings are mentioned below:

PERFORMANCE AUDIT

A performance audit of “**Sewerage Schemes**” was conducted. Some major findings are given below:

- Only 598.34 MLD (50 *per cent*) out of 1188.53 MLD sewage generated in the State was treated.

(Paragraph 2.1.6.1)

- There was an expenditure of ₹ 323.96 crore on 158 incomplete Urban Sewerage Schemes as of March 2013. Out of these, 41 schemes were awaiting completion for the last three to eight years.

(Paragraph 2.1.8)

- Sewage Treatment Plant (STP) for Bawal town constructed at a cost of ₹ 5.48 crore remained non-functional and sewerage scheme for Kosli town in Rewari district remained abandoned since December 2009 after spending ₹ 9.15 crore.

(Paragraph 2.1.10.1)

- STP of Ganaur town though shown completed on 30 September 2010 was running without filter media, as a result of which waste water was being discharged without treatment.

(Paragraph 2.1.10.3)

- As against generation of 200 MLD wastewater in Faridabad, only 94 MLD of wastewater was treated while the capacity of treating was 160 MLD.

(Paragraph 2.1.11.2)

- Functioning of 18 STPs constructed under Yamuna Action Plan was not up to the mark as 229 samples out of 232 samples of these STPs were found to be below norms.

(Paragraph 2.1.11.5)

A performance audit on “**Working of Urban Local Bodies**” was conducted. Some major findings are given below:

- Municipalities were not preparing annual accounts in the shape of balance sheet since their inception, as a result true and fair view of the state of affairs could not be ascertained.

(Paragraph 2.2.7.1)

- Ten municipalities had not recovered regularization charges amounting to ₹ 170.40 crore since December 2004 from house owners of regularized colonies.

(Paragraph 2.2.8.1)

- Thirteen municipalities had not availed of the exemption from Service Tax amounting to ₹ 1.95 crore during July 2012 to March 2013 on the manpower outsourced for sanitation purpose.

(Paragraph 2.2.8.3)

- An amount of ₹ 101.82 crore were outstanding on account of installation fee (₹ 0.73 crore), renewal fee of communication towers (₹ 1.58 crore), House Tax including fire tax (₹ 95.82 crore) and rent of municipal shops (₹ 3.69 crore).

(Paragraph 2.2.8.6)

- Temporary advances amounting to ₹ 274.48 crore were pending against Government Departments, officers/officials, contractors, etc. in six municipalities as on 31 March 2013.

(Paragraph 2.2.8.6)

- An expenditure of ₹ two crore incurred on construction of drains and laying cement concrete/interlocking tiles in streets of Ratia town had gone waste due to lack of planning and co-ordination. Municipal Corporation, Hisar had spent ₹ 5.06 crore on development works in unauthorised colonies.

(Paragraph 2.2.9.4)

A performance audit of “**Sarva Shiksha Abhiyan**” was conducted. Some major findings are given below:

- Learning Enhancement Programme was not planned properly as only ₹ 1.23 crore out of budgeted amount of ₹ 15.12 crore was spent during 2008-13.

(Paragraph 2.3.6.3)

- There were substantial savings of ₹ 1501.59 crore (34.86 per cent) during 2008-13 against the budget approved by Government of India.

(Paragraph 2.3.7.1)

- The enrollment of students had decreased from 14.55 lakh to 13.44 lakh in primary schools during 2008-13. The number of out of school children was 1.25 lakh against the target to bring it to zero.

(Paragraphs 2.3.8.1 and 2.3.8.2)

- There were substantial delays in providing books and uniforms to students. Further in the absence of risk and cost clause in the contract agreement for supply of books, the department had to incur extra expenditure of ₹ 5.90 crore.

(Paragraphs 2.3.8.5 and 2.3.8.6)

- A total of 32,504 (80.31 per cent) out of 40,472 works were completed during 2008-13. Further, 468 civil works pertaining to the period 2003-07 remained incomplete.

(Paragraph 2.3.9)

- There were 54,063 teachers against 72,446 posts in primary and upper primary schools indicating shortage of 18,383 (25 per cent) teachers. Further, there were excess teachers in some districts and shortage in other districts.

(Paragraph 2.3.10.1)

A performance audit of “**Indira Awaas Yojna**” was conducted. Some major findings are given below:

- Financial assistance of ₹ 1.74 crore provided to 470 ineligible persons was not recovered despite the orders of Hon’ble Punjab and Haryana High Court.

(Paragraph 2.4.6.4)

- Forty beneficiaries were given assistance amounting to ₹ 15.88 lakh who had already pucca houses.

(Paragraph 2.4.6.5)

- As against the target of construction of 93,690 houses, 72,944 were completed during 2008-13. The data of completion of houses was not fully reliable as it was inflated by seven per cent. Further, the component of upgradation of unserviceable *kutcha* houses was not implemented at all.

(Paragraph 2.4.8.1)

- Convergence with other schemes for providing comprehensive housing facilities was not done properly.

(Paragraph 2.4.9)

- Monitoring and Management Information for system implementation of the scheme were weak and Social Audit was not conducted.

(Paragraphs 2.4.10.1 to 2.4.10.3)

A performance audit on “**Working of Cooperation Department**” was conducted. Some major findings are given below:

- Government had invested ₹ 594.07 crore in share capital in co-operative societies but returns (₹ 1.36 crore) from these investments were negligible. The Department had not maintained consolidated data regarding redeemable share capital and accrued amount of loans to be recovered from loanee societies.

(Paragraph 2.5.7.6)

- Interest amounting to ₹ 181.87 crore was waived to co-operative sugar mills with the condition that they would turn around into profit.

(Paragraph 2.5.7.7)

- There were 33,766 registered societies upto 2008-09 which increased to 35,622 societies by the end of March 2012. The Department conducted audit in range of 41 to 47 *per cent* societies during 2008-12. Further, compliance of audit observation was made only by 12 *per cent* of the audited societies.

(Paragraphs 2.5.8.1 and 2.5.8.2)

- Nine co-operative sugar mills had not started repayment of loans of ₹ 42.50 crore released during 2009-10 in violation of the terms and conditions of the loan yet the Department released loans amounting to ₹ 225.90 crore to co-operative sugar mills during 2010-13.

(Paragraph 2.5.9.1)

- An amount of ₹ 7.55 crore was paid to compensate the losses incurred by the Haryana State Co-operative Apex Bank Limited (HARCO) under ‘State Interest Subvention Scheme’ while the scheme was launched with a view to provide relief in interest liability to the loanee members of Primary Agriculture Co-operative Societies (PACS).

(Paragraph 2.5.9.2)

- Haryana State Co-operative Apex Bank Limited and Haryana State Co-operative Agriculture and Rural Development Bank had not paid the amount on account of retirement of share capital amounting to ₹ 7.67 crore.

(Paragraph 2.5.9.3)

COMPLIANCE AUDIT

Three aviation clubs of Haryana Institute of Civil Aviation (HICA) failed to achieve the flying hour targets during 2008-13. Despite the release of grants-in-aid of ₹ 5.36 crore, expenditure exceeded the income by ₹ 1.05 crore. HICA had not finalised their accounts since 2007-08, pilots were paid inadmissible allowances and post of senior executive pilot was sanctioned after 10 months of appointment.

(Paragraph 3.1)

Panchayat land measuring 12,208 hectares was under encroachment. Land utilisation plan was not prepared. Lease rent of ₹ 3.22 crore received late by one to 25 months. There was loss of interest of ₹ 79.27 lakh due to non-deposit of amount in term deposits. In eight cases annuity of ₹ 2.39 crore was not paid by State Public Sector Undertakings.

(Paragraph 3.4)

The State Government had incurred an avoidable expenditure of ₹ 18.59 crore on subsidy at the rate of ₹ 2.02 per Kg for providing wheat to 1,73,907 ineligible BPL card holders during the period December 2011 to March 2013.

(Paragraph 3.5)

Due to lack of monitoring, 913 wakf properties were under encroachment, lease rent of ₹ 3.97 crore against 1,281 wakf properties was outstanding, lease rents were not revised for 20 years, mutation, central computing facilities and survey of wakf properties was not completed.

(Paragraph 3.7)

Due to lack of co-ordination between two divisions of Irrigation Department, a minor constructed at a cost of ₹ 15.97 crore remained unutilised.

(Paragraph 3.10)

₹ 213.18 crore was outstanding in Miscellaneous Public Works Advances which was mainly due to non-adjustment of advances of ₹ 127.62 crore even after receipt of material/services, non-recovery of ₹ 27.51 crore from contractors and ₹ 1.55 crore from officers/officials.

(Paragraph 3.14)

There was delay in release of annuity payment of ₹ 238.17 crore to the beneficiaries. Plots/commercial sites were not allotted to the oustees and community development infrastructure was not created in accordance with R and R policy.

(Paragraph 3.15)

HUDA constructed various buildings without obtaining consent from user departments. 34 buildings constructed at the cost of ₹ 30.82 crore and 416 booths, kiosks and SCOs constructed at a cost of ₹ 13.99 crore were lying vacant. Besides, the lease rent of ₹ 9.33 crore of an auditorium building was not recovered.

(Paragraph 3.16)

Due to lack of monitoring, 1,323.83 acre land acquired by HUDA was under encroachment and 4,921.69 acre land was under unauthorised cultivation by farmers.

(Paragraph 3.17)

Solid Waste Management Plant, constructed at a cost ₹ 11.05 crore without obtaining NOC from Haryana State Pollution Control Board and Environment Impact Assessment clearance from the Government of India, Ministry of Environment and Forest had remained non-functional since April 2010.

(Paragraph 3.19)

The department spent ₹ 5.22 crore on providing coaching to 9,906 Scheduled Castes/Backward Classes candidates for appearing in higher competitive/ entrance examinations through 14 coaching institutes which were selected arbitrarily. The payment was made without verifying the eligibility and ensuring that the coaching was actually imparted or not.

(Paragraph 3.21)