

Overview

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This Report contains four performance audits on (i) Rashtriya Krishi Vikas Yojana; (ii) Working of Printing and Stationary Department; (iii) Management and disposal of bio-medical waste; and (iv) Working of Social Security and Women and Child Development Department; and 22 paragraphs involving money value of ₹ 294.26 crore. Some of the major findings are mentioned below:

The total expenditure of the State increased by 48.66 *per cent* from ₹ 29,603 crore to ₹ 44,007 crore, the revenue expenditure increased by 51.93 *per cent* from ₹ 27,408 crore to ₹ 41,641 crore, while the capital expenditure increased by 1.62 *per cent* from ₹ 2,166 crore to ₹ 2,201 crore during the period 2009-14.

Performance Audit

A performance audit of ‘Rashtriya Krishi Vikas Yojana’ (RKVY) was conducted. Some major findings are mentioned below:

- ₹ 21.31 crore was incurred on areas/activities which overlapped with other existing schemes of Government of India/State and ₹ 1.17 crore was utilized for works not related to RKVY.

(Paragraphs 2.1.6.1 & 2.1.8.1)

- Loss of interest of ₹ 4.12 crore due to retention of RKVY funds in current account was noticed. Interest of ₹ 4.42 crore earned on RKVY funds was not accounted for towards RKVY.

(Paragraph 2.1.7.2)

- Instances of blockade of funds (₹ 7 crore); irregular award of work/undue favour to NGOs (₹ 15.16 crore); excess/irregular payment of subsidy (₹ 2.02 crore); and unfruitful/wasteful expenditure (₹ 5.20 crore) were noticed.

(Paragraphs 2.1.8.2, 2.1.9.1(i), 2.1.9.1(ii), 2.1.9.2, 2.1.12.4(i), 2.1.12.4(ii), 2.1.12.5; 2.1.10.2 & 2.1.11.1)

- Artificial Insemination charges were retained by MILKFED (₹ 2.30 crore) and NGOs (₹ 0.61 crore) instead of depositing the same in Government account.

(Paragraph 2.1.9.1(iii))

- Internal control mechanism of RKVY was found largely deficient and targeted annual growth rate of four *per cent* was not achieved in agriculture and allied sectors despite increased investment.

(Paragraphs 2.1.13 & 2.1.14)

A performance audit of **‘Working of Printing and Stationery Department’** was conducted. Some major findings are mentioned below:

- Despite provision of funds, the much-needed plan of modernization of printing presses could not be implemented.

(Paragraph 2.2.6.1)

- Receipts on account of cost of printing, supply of various forms, etc. amounting to ₹ 13.30 crore as of November 2014 were yet to be realized from commercial departments.

(Paragraph 2.2.7.2(i))

- Despite budget provisions, bills were not passed by treasury to clear pending liabilities of ₹ 2.82 crore towards cost of work done from UT Press, Chandigarh.

(Paragraph 2.2.7.3)

- Printing machines remained underutilized to the extent of 61 *per cent* as per norms fixed by the Department and 44 *per cent* of printing orders were outsourced by the Department during 2009-14. Out of 150 pending printing jobs as of March 2014 with Government Presses, SAS Nagar and Patiala, 112 jobs pertained to the calendar years 2003 to 2013.

(Paragraphs 2.2.8.1 & 2.2.8.2)

- Overhead charges were not revised since 2004-05 leading to unrealistic job costing. Various old publications, printed forms and registers; unserviceable machines; and damaged paper having book value of ₹ 4.11 crore were awaiting disposal.

(Paragraphs 2.2.8.3, 2.2.9.2 & 2.2.9.3)

A performance audit of **‘Management and disposal of bio-medical waste’** was conducted. Some major findings are mentioned below:

- Punjab Pollution Control Board (PPCB) did not have any comprehensive list of Health Care Establishments (HCEs) functioning in the State. PPCB had identified only 245 Government HCEs (eight *per cent*) against 3176 Government HCEs functional in the State. Sixty *per cent* of the identified HCEs were functioning without valid authorisation.

(Paragraphs 2.3.6.1 & 2.3.6.2)

- Eighty *per cent* of test-checked Government HCEs did not have proper arrangement for disinfection of liquid waste through chemical treatment and the untreated liquid waste was being discharged in the drains causing pollution to surrounding water bodies.

(Paragraph 2.3.8.4(iii))

- Bio-medical waste (BMW) was collected by Common Bio-medical Waste Treatment Facility operator from 51 HCEs after a gap of up to 18 days.

(Paragraph 2.3.8.5)

- PPCB never inspected 39 test-checked Government HCEs to ascertain proper treatment and disposal of BMW and 62 HCEs were visited after a gap of up to nine years.

(Paragraph 2.3.10.1)

A performance audit of ‘**Working of Social Security and Women and Child Development Department**’ was conducted. Some major findings are mentioned below:

- Shortfall in coverage ranged between 50 and 53 *per cent* in case of eligible children; between 23 and 26 *per cent* in case of pregnant women and lactating mothers under Supplementary Nutrition Programme; and between 51 and 59 *per cent* in Non-formal pre-school education during the years 2009-14.

(Paragraphs 2.4.8.1(i & iv))

- Shortfall in supply of Medicine Kits was between 27 and 75 *per cent* and of Pre-school Education kits between 20 to 74 *per cent*.

(Paragraphs 2.4.8.1 (ii & iii))

- Funds of ₹ 37.05 crore under four schemes were either not released or partially released by the Finance Department/treasury despite availability of budget provisions.

(Paragraphs 2.4.8.2(i), 2.4.8.3(iii), 2.4.8.6 & 2.4.8.7)

- Facilities of drinking water and toilets were not available in 1524 (15 *per cent*) and 4181 (42 *per cent*) Anganwadi Centres respectively in the five test-checked districts.

(Paragraph 2.4.8.2(ii))

- Under ‘Awareness against Drug Abuse Scheme’, the Department could organize only 41 (against 260) theme camps at District/Block level; 52 (against 410) TV campaigns; 418 (against 2031) radio campaigns, etc. during 2010-14.

(Paragraph 2.4.8.5)

- No budget provisions were made under Information Technology for braille literacy in Indian Languages Scheme for the last eight years.

(Paragraph 2.4.8.8)

Compliance Audit

- The Department purchased a helicopter valuing ₹ 36.62 crore in disregard of the Rules prescribed for public procurement.

(Paragraph 3.1)

- Disabled students were deprived of the benefits of the scheme due to diversion, non-utilization and non-release of Central assistance of ₹ 17.38 crore earmarked for them.

(Paragraph 3.3)

- The Department did not identify food business operators without licenses/registration in the State. Shortfall in collection of samples remained up to 80 *per cent*. Analysis of samples delayed up to 14 months. Prosecution against the offenders had not been launched even after 31 months.

(Paragraph 3.5)

- Arms valuing ₹ 2.17 crore procured without compatible ammunition; without ensuring requisite specifications; and without assessing requirement led to idle expenditure. Central Sales Tax of ₹ 3.35 crore was paid in excess of the prescribed rates. Custody of arms and ammunition was not as per norms and those were not being periodically examined for its serviceability due to non-availability of Ammunition Examiner.

(Paragraph 3.7)

- Inaction on the part of Punjab Urban Development Authority (PUDA) to safeguard recovery of loan before rescinding the existing escrow agreement executed in its favour, led to non-recovery of loan of ₹ 221.64 crore and interest of ₹ 28.52 crore.

(Paragraph 3.8)

- Failure of Chief Town Planner to raise claim on PUDA and concerned Development Authorities on account of planning charges resulted in non-recovery of ₹ 59.50 crore.

(Paragraph 3.9)

- Non-release of funds by the State Government despite availability of Central funds and funds from Government of Rajasthan resulted in blockade of funds of ₹ 123.09 crore and denial of intended benefits to the farmers.

(Paragraph 3.10)

- Non-providing of clear site by the Department led to delay in completion of the work which resulted in avoidable payment of ₹ 9.73 crore on account of cost escalation.

(Paragraph 3.12)

- Action of Chief Engineer to amend the pre-qualification criteria to the advantage of a particular contractor vitiated the purpose for which the criteria was fixed and resulted into award of the work to an ineligible bidder where an expenditure amounting to ₹ 6.59 crore has been incurred.

(Paragraph 3.15)

- Failure of the Executive Engineers to deduct Value Added Tax at the notified rates resulted in short deduction of ₹ 3.56 crore, out of which ₹ 1.32 crore was recoverable from contractors even after lapse of 8 to 36 months.

(Paragraph 3.16)

- Cattle fair ground, Nabipur modernized at a cost of ₹ 7.30 crore could not be used for holding cattle fairs even after three years due to non-provision of drainage of rain water causing water logging.

(Paragraph 3.18)

- Deficient planning led to irregular/excess expenditure of ₹ 14.84 crore on installation of Reverse Osmosis Plants. Viability Gap Funding amounting to ₹ 2.71 crore was recoverable and ₹ 0.52 crore recovered were not deposited in the treasury. ₹ 4.25 crore was incurred on 37 RO Plants with 'Zero' penetration level. 19 RO Plants involving ₹ 1.62 crore were found non-functional.

(Paragraph 3.20)

- Annual Implementation Plan was prepared without consolidation of Gram Panchayat/Block/District Plans. Non-utilization of funds of ₹ 13.57 crore, short achievement of targets and non-availability of mechanism of inspection was noticed which adversely affected the scheme. There was an excess expenditure of ₹ 0.92 crore under State Solid and Liquid Waste Management. Unreliability of data was noticed as there was a huge variation between MIS data and actual construction of Individual Household Latrines.

(Paragraph 3.21)

- Financial assistance, under Shagun scheme, was provided to 106393 beneficiaries with a delay ranging between 12 to 48 months. Funds of ₹ 3.03 crore under Incentive to girls for secondary education scheme could not be disbursed to the beneficiaries. Undisbursed amount of ₹ 3.11 crore was irregularly retained by District Programme Officers under Kanya Jyoti Jagriti Scheme. Central assistance of ₹ 12.11 crore was not utilized during 2010-14 under Rajiv Gandhi scheme for empowerment of adolescent girls-SABLA.

(Paragraph 3.22)