

Appendices

Appendix 1.1

(Referred to in paragraph 1.9, page 5)

Details of performance audits/paragraphs of the Reports of the Comptroller and Auditor General of India for which departmental replies were not received up to 30 September 2015

Sr. No.	Name of the Department	2012-13		2013-14		Total number of	
		Performance audit	Para No.	Performance audit	Para No.	Performance audit	Para No.
1	Agriculture, Dairy Development & Fisheries and Soil & Water Conservation	-	-	2.1	-	1	-
2	Co-operation	2.4	-	-	-	1	-
3	Civil Aviation	-	-	-	3.1	-	1
4	Defence Services Welfare	-	-	-	3.2	-	1
5	Forest & Wild Life	-	3.4	-	-	-	1
6	Finance & Planning	-	-	-	3.4	-	1
7	General Administration	-	3.5	-	-	-	1
8	Home Affairs & Justice	-	-	-	3.7	-	1
9	Health & Family Welfare	-	3.6, 3.7, 3.8, 3.9	-	3.5, 3.6	-	6
10	Irrigation	2.3	3.12	-	3.10	1	2
11	Local Government	-	-	-	3.11	-	1
12	Public Works (B&R)	-	3.13, 3.14, 3.15, 3.16	-	3.12, 3.13, 3.14, 3.15, 3.16	-	9
13	Printing & Stationery	-	-	2.2	-	1	-
14	Rural Development & Panchayats	-	-	-	3.18, 3.19	-	2
15	Revenue, Rehabilitation & Disaster	-	-	-	3.17	-	1
16	Social Security, Women Child Development	-	-	2.4	-	1	-
17	Science Technology & Environment	2.1	-	-	-	1	-
18	Water Supply & Sanitation	-	-	-	3.20, 3.21	-	2
19	Welfare of SC & BC, Health & Family Welfare and Education	-	-	-	3.22	-	1
Total						06	30

Source: Office records

Appendix 2.1

(Referred to in paragraph 2.2.10.2, page 42)

Statement showing major works executed by Engineering Department during the period from 2010-11 to 2014-15

(₹ in lakh)

Sr. No	Name of work	Name of Contractor	Estimated cost of the work	Expenditure incurred	Date of start of work	Actual date of completion
1.	Construction of Institute of Emerging Life Sciences Technology, GNDU, Amritsar	M/s J.K.Builders, Amritsar	240.40	225.36	03.01.2011	02.04.2012
2.	Construction of 4 th storey and some part construction 1 st and 2 nd floor at Chemistry Department, GNDU, Amritsar	M/s Batra Construction Company, Bathinda	155.45	151.89	10.11.2010	25.08.2011
3.	Construction of 3 rd storey partial and 4 th storey in I.T Block at Regional Campus, Jalandhar	M/s Batra Construction Company, Bathinda	186.00	169.25	13.09.2010	25.08.2011
4.	Construction of class rooms (4 th storey) at Maharaja Ranjit Singh Bhawan at GNDU, Amritsar	M/s Prashant Associates, Amritsar	181.91	153.69	10.11.2010	20.12.2011
5.	Construction of Electronics Technology 2 nd floor (IInd phase) at GNDU, Amritsar	M/s Bhupinder Singh and Associates, Batala	137.00	104.67	24.10.2011	23.07.2012
6.	Construction of Lecture Theatre Building Three storey, GNDU, Amritsar	M/s Batra Construction Company, Bathinda	598.00	461.01	21.10.2011	15.02.2013
7.	Construction of New Girls Hostel 6 th storey at GNDU, Amritsar	M/s Bhupinder Singh and Associates, Batala	1900.00	1358.02	28.03.2012	15.10.2013
8.	Construction of Various buildings at GNDU, Regional Campus, Sathiala	M/s Bhupinder Singh and Associates, Batala	1638.00	1277.79	08.12.2011	31.01.2014
9.	Construction of I.T Building 4 th storey at GNDU, Regional Campus, Gurdaspur	M/s Ravinder Mohan Uppal and Company, Gurdaspur	144.00	116.13	07.05.2012	06.02.2013
10.	Construction of School Building at ASSM College at Mukandpur	M/s Rohit Kumar, Kartarpur	229.00	201.47	07.05.2012	15.10.2013
11.	Construction of Guru Granth Sahib Bhawan at GNDU, Campus, Amritsar	M/s MukeshRanjan contractor, Dasuya	1208.39	861.93	17.10.2012	28.02.2015
12.	Construction of I.T Building at GNDU, Regional Campus, Fattudhingra	M/s Batra Construction Company, Bathinda	900.00	809.69	06.05.2012	28.02.2014

Sr. No	Name of work	Name of Contractor	Estimated cost of the work	Expenditure incurred	Date of start of work	Actual date of completion
13.	Construction of Academic Building 1 st and 2 nd floor at GNDU College, Jalandhar	M/s Rajesh Tuli, contractor, Jalandhar	685.39	582.04	28.11.2013	15.02.2015
14.	Construction of ICT Building at GNDU, College, Verka	M/s Batra Construction Company, Bathinda	332.00	302.39	22.05.2013	21.05.2014
15.	Construction of Boundary wall at Regional Campus, Fattudhingra	M/s Batra Construction Company, Bathinda	100.00	94.94	21.05.2013	01.03.2015
16.	Construction of new floor 4 th storey at Maharaja Ranjit Singh Bhawan at GNDU Campus, Amritsar	M/s Batra Construction Company, Bathinda	469.00	431.35	28.11.2013	01.03.2015
17.	Construction of part second floor at Architecture Department at GNDU Campus, Amritsar	M/s Batra Construction Company, Bathinda	440.00	172.85	23.08.2013	31.03.2015
18.	SITC of 750 KVA Transformer Diesel Generator Set at GNDU, Amritsar	M/s SSPL Engg. and Contractor, Chandigarh	128.00	123.88	05.11.2013	15.08.2014
19.	Providing and laying 20 MM thick premix carpet and repair of roads at GNDU campus, Amritsar	M/s Narula Builders Pvt. Ltd Amritsar	144.00	109.43	28.03.2013	27.04.2013
20.	SITC of 3 Nos. fully automatic 10 passenger lifts at Girls Hostel 6 th storey at GNDU, Amritsar	M/s Johnson Lifts, Pvt. Ltd. Chandigarh	74.50	74.50	24.01.2013	23.07.2013
Total				7782.28		

Source: Departmental records

Appendix 2.2

(Referred to in paragraph 2.2.11.1, page 42)

Statement showing records not audited by Internal Audit Wing

Sr. No	Name of items	Period for which record remains to be checked
Guru Nanak Dev University, Amritsar		
1.	Stock Registers	Period ranges from 12/1996 to 02/2015
2.	Despatch registers	Period ranges from 09/2006 to 02/2015
3.	Cash Books	Period ranges from 06/2005 to 02/2015
4.	Income Register	Period ranges from 12/1998 to 02/2015
5.	Demand and Collection Register	Period ranges from 7/2003 to 02/2015
6.	Log books	Period ranges from 11/89 to 02/2015
7.	Classified Abstract	Period ranges from 1999-2000 to 02/2015
Regional Centre, Gurdaspur		
1.	Stock Registers	Period ranges from 01/2007 to 02/2015
2.	Despatch registers	Period ranges from 10/2006 to 02/2015
3.	Cash Books	Period ranges from 11/2009 and 04/13 to 2/2015
4.	Journal Register	Period ranges from 12/06 to 02/2015
5.	Demand and Collection Register	Period ranges from 10/2007 to 02/2015
University College, Jalandhar		
1.	Stock Registers	Period ranges from 12/2005 to 02/2015
2.	Despatch registers	Period ranges from 1/2009 to 02/2015
3.	Cash Books	Period ranges from 10/1991 to 02/2015
Regional Center, Jalandhar		
1.	Stock Registers	Period ranges from 04/2006 to 02/2015
2.	Despatch registers	Period ranges from 4/2008 to 02/2015
3.	Cash Books	Period ranges from 04/1992 to 7/94, 4/96 to 8/97, 9/1999 to 11/2008 and 1/2009 to 02/2015
4.	Log Books	Period ranges from 1/2009 to 02/2015
ASSM College, Mukandpur		
1.	Stock registers	Period ranges from 7/2007 to 02/2015
2.	Checking of total of Cash Book	Period ranges from 7/2007 to 02/2015
3.	Tallying income register with receipt book	Period ranges from 7/2007 to 02/2015
4.	Reconciliation of Cash book with Bank statement	Period ranges from 7/2007 to 02/2015
5.	Expenditure vouchers	Period ranges from 7/2007 to 02/2015
6.	Log books	Period ranges from 7/2007 to 02/2015

Source: Departmental information and records

Appendix 2.3

(Referred to in paragraph 2.4.9.7, page 73)

Deficiencies noticed in centralised kitchens

Sr. No.	Parameter	Amritsar	Patiala	Sangrur
1.	Water Purification system was installed	No	No	Yes
2.	Water samples were got tested	No	Only 1	No
3.	Boiler plant/solar water heating system for using hot water for cleaning and cooking was installed	No	No	Yes
4.	Vegetable cutting machines, chapatti making machines and other such equipments were used	No	No	No
5.	Whether records of the response of the children to the food served was maintained by the NGOs?	No	No	No
6.	Dish washing unit with sanitizer, Grease traps and filters was installed	No	No	Yes
7.	Loading station with platform and ramp was constructed.	No	No	No
8.	Work table to accommodate at least 10 people was available	No	No	No
9.	Cooking/frying units high pressure burners and vapour extraction hood/chimney has been installed	No	No	Yes
10.	Wall tiled till 7 feet and the rest white washed with washable emulsion has been fixed	No	No	No
11.	LPG with properly secured through a piping system is being used	No	No	Yes
12.	Fly killer functioning or not	No	No	Yes
13.	Cooks were using gloves or not	No	No	Yes
14.	Cooks working in the kitchen wear proper uniforms	No	No	Yes
15.	Surroundings as well as work station were neat and clean	No	No	Yes
16.	The stock of foodgrains supplied by FCI was placed in store	No	Yes	Yes
17.	Stock of foodgrains was stored on wooden crates	No	No	No
18.	Prescribed menu was being observed or not	No	No	No
19.	Whether local women representative were provided by NGOs for cleanliness of area where food is to be served in school premises and for cleaning of dishes used by the children for eating MDM	No	No	No

Source: Departmental records

Appendix 2.4

(Referred to in paragraph 2.4.9.8, page 74)

Deficiencies noticed in violation of guidelines/instructions

Sr. No.	Provision	Irregularities	Reply of the department
i)	Para 9.7 of National Rural Drinking Water Programme	Provision of potable water in 22 (12 <i>per cent</i>) test checked schools was not ensured.	The Department stated (December 2015) that the matter was being taken up with Water Supply and Sanitation Department to ensure the availability of safe drinking water in the schools.
ii)	Para 2.9 of MDMS guidelines 2006	Health register and health cards were not maintained in 47 (26 <i>per cent</i>) and 32 (18 <i>per cent</i>) test checked schools respectively whereas in 15 (8 <i>per cent</i>) test checked schools doctors never visited.	The Department stated (December 2015) that the health profile of students was now being monitored by Health Department under Rastriya Bal Swasthya Karyakaram programme.
iii)	Para 3.6(ii) of MDMS guidelines 2006	Department neither engaged any voluntary organization, local women's/mothers' Self Help Group nor any personnel for the preparation of MDM in the school premises	The Department stated (December 2015) that no voluntary organization came forward for preparing the MDM in schools premises.
iv)	Para 2.2.2 of AWP&B	Undue financial favour was given to contractual NGOs by exempting them from serving sweet dish in MDM to the children.	The Department admitted the facts and stated (December 2015) that instructions would be issued to restore the sweet dish in the MDM by NGOs.
v)	Para 6.4 of MDMS guidelines 2006	Height recorders and weighing machines were not available in 16 (9 <i>per cent</i>) and 35 (19 <i>per cent</i>) test checked schools.	The Department stated (December 2015) that current status would be intimated to audit.
vi)	GOI instructions (February 2015)	Training was not imparted to 40,170 (96.05 <i>per cent</i>) out of 41,820 CCHs	
vii)	GOI instructions (December 2005)	Mothers were not involved in 56 (31 <i>per cent</i>) test checked schools to ensure the quality of MDM.	
viii)	GOI instructions (July 2013)	Emergency medical plan was not prepared in 172 (96 <i>per cent</i>) test checked schools.	
ix)	Food Safety and Standards (FSSI) Act, 2006.	License as required under FSSI Act in respect of Amritsar, Bathinda, Patiala and Jalandhar districts were not obtained by the NGOs.	
x)	4.1 of guidelines and subsequent instructions (July 2013)	Storage bins were not available in nine schools whereas the storage capacity of bins was insufficient in two schools (GPS Pandori Ariyan and GPS Tarkiana) of Hoshiarpur district despite realization of ₹ 1.90 crore from sale of <i>bardana</i> .	
xi)	Para 6.3 of MDMS guidelines 2006	Information regarding quantity of food grains/ ingredients received and utilized, numbers of children given MDM, etc. was not displayed in 160 (89 <i>per cent</i>) test checked schools.	

Source: Departmental records

Appendix 3.1

(Referred to in paragraph 3.4.1, page 128)

Details of selected eight TFC grants recommended/released by TFC during 2010-15

(`in crore)

S.No.	Name of TFC grant	Grant recommended by TFC	Grant released by GOI	Balance TFC grant not availed by GOP	Expenditure	Reasons for non-availment of balance TFC grant from GOI	Reply of the Department
1.	Police training	200.00	150.00	50.00	135.00	<p>Due to delay in utilisation of first instalment and late submission of its UC to GOI after 33 months from its receipt, two instalments (second: October 2014 and third: February 2015) were received in one financial year (2014-15), thus, making GOP ineligible for accessing fourth instalment of ₹ 50.00 crore during 2014-15, as per TFC guidelines.</p> <p>Due to non-receipt of fourth instalment, the works planned to be executed in the fourth phase were not taken up. Besides, the Department had to drop works¹ valuing ₹ 6.39 crore to utilize the savings for the essential development works in the newly constructed training institute at village Sarbarh (Patiala), which were planned to be executed out of fourth instalment, thereby not achieving the objective of upgrading training facilities for police personnel at large.</p>	The DGP attributed (July 2015) the reasons for delayed/non-utilisation of funds to non-clearance of bills by treasury.
2.	Development of <i>kandi</i> area	250.00	187.50	62.50	182.02	Due to delay in utilization of funds and late submission (25-02-2015) of UCs for earlier grants (₹ 169.24 crore) to GOI, fourth instalment of ₹ 62.50 crore could not be availed by GOP.	The State Planning Department attributed (June 2015) non-release of fourth instalment to closure of TFC accounts by GOI. The reply of the Department was not acceptable as delay in utilization and submission of UCs of first three instalments made the fourth instalment inaccessible. Resultantly, developmental works planned to be executed in the targeted districts could not be taken up.

¹ (i) Construction of Boys Hostel : ₹ 3 crore (Phase-I); (ii) Construction of Firing Range : ₹ 1.10 crore (Phase-II); (iii) Construction of eight OR Houses: ₹ 1.09 crore (Phase-III); and (iv) Construction of Parade Ground: ₹ 1.20 crore (Phase-III).

S.No.	Name of TFC grant	Grant recommended by TFC	Grant released by GOI	Balance TFC grant not availed by GOP	Expenditure	Reasons for non-availment of balance TFC grant from GOI	Reply of the Department
3.	Measures to improve adverse sex ratio	250.00	122.50	127.50	122.50	Delayed utilization of funds and submission of UCs to GOI resulted into non-availment of balance grant of ₹ 127.50 crore under TFC to improve sex ratio through implementation of various schemes.	The Department attributed the reasons for delayed utilization and submission to UCs to delay in release of funds by the Finance Department.
4.	Elementary education	224.00	138.00	86.00	138.00	Due to non-compliance to the prescribed conditions under TFC, grant of ₹ 86 crore (32 per cent) could not be availed of by GOP.	The Deputy State Project Director (DSPD) while admitting the audit observations stated (May 2015) that the matter explaining the position in this regard was taken up (November 2013) with GOI for release of grant of ₹ 86.00 crore, but GOI did not accede to (January 2014) the request of the State Government due to non-fulfilment of the prescribed conditions.
5.	Water Sector Management	320.00	80.00	240.00	70.44	The State Government did not fulfil the foremost condition of constituting a Water Regularity Authority (WRA), as required under the TFC guidelines.	On this being pointed out in audit, it was observed from the information supplied (May 2015) by the Department that the matter for formation of WRA remained pending with the State Government till September 2014, when it was decided not to form WRA.
6.	Urban Local Bodies	686.95	533.45	153.50	521.71	Inordinate delay in complying with the conditions as per the TFC guidelines, grant of ₹ 153.50 crore could not be availed of by GOP, which adversely affected the delivery of civic services in the urban areas of Punjab.	The Secretary, Local Government while admitting the audit observations attributed (November 2015) the delay to the conditions not being flexible to accommodate the local conditions of the State. The consideration of pros and cons of the conditions before their implementation by framing policies, rules, enactments, etc. at highest level of the State administration also took time. The reply of the Department was not convincing as fulfilment of prescribed conditions was a prerequisite for release of general performance grant under TFC.
7.	Maintenance of Roads and Bridges	612.00	612.00	0	444.00	--	--
8.	Disaster Relief	923.85	923.85	0	604.25 ²	--	--
Total		3466.80	2747.30	719.50	2217.92		

Source: Departmental information and records

² Expenditure incurred out of the accumulation under SDRF in the ratio of 75:25 between GOI and GOP.

Appendix 3.2

(Referred to in paragraph 3.7.2.4, page 145)

Details showing short achievement of targets under National AIDS Control Programme by NGOs during 2012-15

Sr. No.	Name of the activity	Target assigned	Number of NGOs involved	Total population assigned to NGOs	Population actually covered	Shortfall (percentage)	Range of percentage of shortfall by NGOs	Reasons/Reply of PSACS/NGOs
1.	Syphilis test	100 per cent population to be covered during 2012-14 and 60 per cent during 2014-15 (twice a year)	17	24144	8767	15377 (64)	13-100	Inadequate supply of RPR kits from NACO during 2012-15 and insufficient budget as the market rate (₹ 60-80 per test) was much higher than the budget provision (₹ 25-30 per test).
2.	Test of HRGs by NGOs referred to ICTC centres	100 per cent (Twice in a year)	15	39386	26063	13323(34)	7-85	Most of the NGOs attributed the reasons for shortfall to non-availability of HIV testing kits in ICTCs. PSACS stated that steps were being taken to deploy mobile van to increase HIV testing amongst HRGs (truckers and migrants).
3.	Referral to STI clinics	100 per cent (Quarterly)	11	21792	14754	7038 (32)	2-82	PSACS attributed the reasons to delayed release of funds to TIs and non-availability of STI kits to be supplied by NACO.
4.	Regular coverage of population	100 per cent (twice of total population in a month)	12	228000	104968	123032 (54)	46-68	Frequent police raids to IDU hotspots, non-availability of drugs in the project area resulting in shifting of population to some other area.
5.	Holding of DIC level meeting	24 meetings in a year	14	552	396	156 (28)	4-100	Shortage of funds and frequent turnover of staff.
6.	Demand generation activities	48 in a year (2014-15)	14	672	400	272 (40)	4-77	PSACS did not furnish any reasons for non-conducting of demand generation activities during 2014-15.
7.	Community events	2 in a year	15	50	23	27 (54)	50-100	PSACS stated that efforts would be made to achieve the target in case of TIs (NGOs) who could not organize the events.
8.	Distribution of needle and syringe	100 per cent of HRGs identified	10	1784425	1272576	511849 (29)	2-79	PSACS attributed the reasons for the shortfall to frequent police raids and initiation of substantial number of IDUs on OST.
9.	Return of needle and syringes distributed to IDUs	70 per cent	9	861079	688368	172712 (20)	7-41	PSACS stated that the steps would be taken to improve the performance of TIs in this component.
10.	Referral for detoxification	5%-10% of IDUs	11	800	0	800 (100)	100	The reply of PSACS that referral of IDUs to de-addiction centre was done through OST centre rather than through TIs, was contrary to the guidelines under NACP.

Source: Data obtained from NGOs

Appendix 3.3

(Referred to in paragraph 3.22, page 184)

Year-wise detail of amount recoverable, recovered and yet to be recovered from unauthorized occupiers

Sr. No	Year	Amount recoverable as rent/penal rent (In ₹)	Number of persons	Rent recovered (In ₹)	Balance (In ₹)
Provincial Division PWD (B&R), Chandigarh					
1	2001	150996	3	15000	135996
2	2003	232973	1	0	232973
3	2005	376351	2	0	376351
4	2006	1582563	2	0	1582563
5	2007	2641332	7	13220	2628112
6	2008	513679	4	0	513679
7	2009	2413046	9	0	2413046
8	2010	504488	2	18000	486488
Total		8415428		46220	8369208
Provincial Division PWD (B&R), Jalandhar					
9	2006	2990923	2	0	2990923
10	2007	1624422	4	0	1624422
11	2008	2933980	5	0	2933980
12	2009	446250	1	0	446250
13	2012	832054	1	0	832054
14	2013	6336349	5	0	6336349
15	2014	560759	1	0	560759
16	2015	3221390	3	0	3221390
Total		18946127		0	18946127
Grand Total		27361555		46220	2,73,15,335

Source: Departmental information and records