

OVERVIEW

This Report contains three performance audits viz. (i) Working of Haryana State Agricultural Marketing Board;(ii) Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak and (iii) Right of Children to Free and Compulsory Education Act, 2009 and 20 paragraphs relating to excess, unfruitful expenditure, avoidable payment and shortcomings in implementation of rules and programmes involving ₹ 747.16 crore. Some major findings are summarized below:

The total expenditure of the State Government increased by 109 *per cent* from ₹ 38,014 crore to ₹ 79,394 crore during 2011-16. The revenue expenditure increased by 85 *per cent* from ₹ 32,015 crore in 2011-12 to ₹ 59,236 crore in 2015-16 while the capital expenditure increased by 29 *per cent* from ₹ 5,372 crore to ₹ 6,908 crore during the period 2011-16.

PERFORMANCE AUDIT

1. Working of Haryana State Agricultural Marketing Board

The Haryana State Agricultural Marketing Board was set up in August 1969 with the main objective of providing facilities for better regulation of purchase, sale, storage and processing of agricultural produce. A performance audit of the functioning of the Board for the period 2011-16 brought out lack of long term planning and deficiencies in both financial management and execution of projects and schemes which undermined the overall objectives of the Board. Some of the significant findings are as follows:

Surplus funds were kept in savings bank accounts instead of in fixed deposits resulting in loss of interest of ₹ 6 crore. An amount of ₹ 126.44 crore was outstanding on account of interest on loan, godown rent, water and sewerage charges, cost of shop/booth sites/land and enhanced land compensation.

(Paragraphs 2.1.7.4 and 2.1.7.5)

Basic infrastructure facilities such as boundary walls, weighbridges at entry point, check-post, canteen and dormitory were not provided in 38 Market Committees.

(Paragraph 2.1.8.1)

Plots were allotted to ineligible licensees on reserve price resulting in loss of ₹ 1.82 crore.

(Paragraph 2.1.8.3)

Penalty of ₹ 2.39 crore was not levied for irregular construction of basement/upper storey on shops/booths.

(Paragraph 2.1.8.4)

Three schemes aimed at promotion of agricultural innovations and research and development were not implemented though funds were available.

(Paragraph 2.1.10)

2. Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak

The Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak is a premier medical institute of the State. The main objective of the Institute was to provide quality health services, medical education and research. A performance audit of the functioning of the Institute during the period 2011-16 brought out deficiencies which impaired its ability to achieve its overall objective of providing quality health services and medical education in the State. Some of the major findings are as below:

Master plan and annual plans were not prepared in the absence of which targets were not set and performance could not be assessed.

(Paragraph 2.2.6)

Delays in procurement and obsolete equipment adversely affected delivery of medical services and academic activities in the Institute.

(Paragraph 2.2.8.1)

Trauma Centre, Auditorium and Mother and Child Care Hospital constructed at a cost of ₹ 56.59 crore could not be put to use due to non-purchase of medical equipment and furniture.

(Paragraph 2.2.8.3 (v))

Slow implementation of Pradhan Mantri Swasthya Suraksha Yojana, Centre of Excellence and Pilot Programme for Prevention of Burn Injury delayed accrual of benefits of the schemes to the patients.

(Paragraphs 2.2.8.4)

3. Right of Children to Free and Compulsory Education Act, 2009

The Right of Children to Free and Compulsory Education (RTE) Act was passed in 2009 and was made applicable in the State from April 2010. The Act provides that every child has a right to full time elementary education of satisfactory and equitable quality. A performance audit of the implementation of the Act during the period 2010-16 brought out deficiencies that undermined the achievement of the objectives of the Act. Some of the significant findings are summarised below:

House hold survey was not conducted for identification of children of the age group of 6 to 14 years in test-checked schools. Hence, the calculation of number of children that had to be covered was based only on estimation.

(Paragraph 2.3 6.1)

There were deficiencies in providing basic facilities such as rooms, drinking water, kitchen sheds, toilets, desks, library and play ground in test-checked schools.

(Paragraph 2.3.8.2)

There was delay in providing text books, uniform, stationery and bags to students.

(Paragraph 2.3.8.4(i))

In contravention of the Act, 514 to 821 unrecognized schools were functioning in the State during 2011-16.

(Paragraph 2.3.8.7)

Compliance Audit

An audit of the functioning of the Haryana State Pollution Control Board and the implementation of the statutory provisions relating to control of environmental pollution brought out instances of projects operating without the mandatory Consent to Establish and Consent to Operate from the Board, project authorities not complying with the conditions which include conducting tests of ambient air, ambient noise and ground water and lack of monitoring and enforcement of environmental stipulations that undermined the objective of environmental controls.

(Paragraph 3.1)

A review of the implementation of the Food Safety and Standards Act, 2006, brought out that the Food and Drug Administration Department had neither conducted a survey to identify food business establishments nor maintained the data-base of food business establishments. Food laboratories were not equipped with modern instruments for testing food samples. Non-compliance with key provisions of the Act poses health hazards as quality of food is not assured.

(Paragraph 3.2)

Undue delays on the part of Land Acquisition Collector and Police Department in processing and pursuing the case for enhanced compensation resulted in avoidable payment of ₹ 4.81 crore as interest.

(Paragraph 3.4)

Industrial Training Department failed to upgrade Industrial Training Institutes. There were cases of poor academic achievement due to shortage of faculty, non operation of trades and lack of skill development. Besides, targets for affiliation were not achieved and pass percentage was poor.

(Paragraph 3.5)

Lack of coordination with other related departments as well as non-completion of critical activities not only resulted in inordinate delay in commissioning of a lift irrigation scheme but also deprived the residents of the area of the intended benefits. Expenditure of ₹ 7.87 crore incurred on the scheme remained unfruitful.

(Paragraph 3.6)

Implementation of the investment promotional schemes by the Department of Industries and Commerce was marked by grant of ₹ 1.32 crore for ineligible items, non-recovery of interest free loan of ₹ 26.23 crore and non-recovery of grants-in-aid of ₹ 14.76 lakh. The Department provided financial assistance under interest free loan scheme to only five industrial units in ten years. Besides, targets of Food Processing Training Centre and Entrepreneurship Development Programme were not achieved even after incurring expenditure of ₹1.65 crore.

(Paragraph 3.7)

Failure of the Haryana Building and Other Construction Workers Welfare Board to take over physical possession of site led to delay in construction of Workers Facilitation Centers at Kundli and Rai and blocking of funds of ₹ 10.44 crore and loss of interest of ₹ 1.32 crore.

(Paragraph 3.8)

Four Medical Institutions made avoidable payment of ₹ 6.59 crore of service tax on services exempted by Government of India being educational institutions.

(Paragraph 3.9)

Allotment of works valued at ₹ 8.57 crore by Maharaja Agrasen Medical College without ascertaining the credentials and work experience of the agency and without getting the balance work done at the risk and cost of the defaulting agency as provided for in the contract resulted in extra expenditure of ₹ 2.06 crore.

(Paragraph 3.10)

Non-verification of the quantities in bills with the entries in measurement book and lack of internal control checks such as reconciliation of connected records and rates of bitumen led to adoption of increased quantities and wrong calculation of difference of rates of bitumen resulting in excess payment of ₹ 1.17 crore to ten agencies.

(Paragraph 3.13)

Failure of Public Health Engineering Department to ensure availability of land for all components of the project resulted in incomplete works despite expenditure of ₹ 10.59 crore and discharge of treated effluent into pond and Ellenabad distributory exposing the residents of the area to unhygienic conditions and health hazards.

(Paragraph 3.15)

Non-adherence to the prescribed checks by Public Health Engineering Department led to pilferage of iron pipes and non-recovery of ₹ 1.19 crore on account of the pilfered material.

(Paragraph 3.16)

Haryana State Council for Science and Technology had withdrawn ₹ 14.66 crore without ensuring the basic requirements for setting up of Science City in contravention of codal provisions and financial propriety. However, interest earned amounting to ₹ 10.37 crore by the Council has not been deposited in the Government account.

(Paragraph 3.17)

Leasing out of land without assessing the unearned increase in value of land as per regulations by the Town and Country Planning Department led to non deposit of ₹ 417.15 crore. Besides, annual ground rent of ₹ 8.07 crore and interest of ₹ 2.70 crore remained unrecovered.

(Paragraph 3.18)

There were deficiencies in the implementation of the scheme 'Homes for Widows and Destitute Women' by the Women and Child Development Department as evident from non-repair of buildings, poor occupancy of rooms, lack of training and education to widows and destitute women to make them economically self reliant. Admission in Kasturba Sewa Sadan at Faridabad has been discontinued and no new Home has been constructed in 18 districts. The Department spent ₹ 6.50 crore on pay and allowances and only ₹ 0.95 crore on financial assistance to widows and destitute women during April 2011 to March 2016. There was poor dissemination of the scheme and lack of proper follow up.

(Paragraph 3.19)

Targets of '*Beti Bachao Beti Padhao*' of improving the sex ratio at birth, increasing girl's enrollment in secondary education and 100 *per cent* re-enrolment of drop-out girls could not be fully achieved. Besides, implementation of Pre-Conception & Pre-Natal Diagnostic Techniques Act needed strengthening.

(Paragraph 3.20)