

OVERVIEW

This Report contains two Performance Audits i.e. (i) Management of Jails in Haryana; (ii) Working of Maharshi Dayanand University and 23 paragraphs relating to excess, irregular, unfruitful expenditure, avoidable payments, losses to State Government, shortcomings in implementation of rules and programmes, etc; involving ₹ 681.26 crore. Some major findings are mentioned below:

PERFORMANCE AUDIT

1. Working of Maharshi Dayanand University

Maharshi Dayanand University was established in 1976 with the main objective of promoting and developing interdisciplinary higher education. A performance audit of the University brought out lack of planning, deficiencies in financial management, non-enforcement of infrastructure and academic standards in affiliated colleges, manpower and infrastructure deficiencies in the classes which impaired the ability of the University to achieve its overall objectives. Some of the major findings are as below:

Academic Planning Board for preparation of short term and long term development plans was not constituted.

(Paragraph 2.1.6.1)

Non-investment of surplus funds in fixed deposits resulted in loss of interest of ₹ 51.71 lakh. Temporary advances of ₹ 11.18 crore were lying unadjusted.

(Paragraph 2.1.7.1 and 2.1.7.3)

Work of computerisation was allotted in a non-transparent manner. Payment of ₹ 26.31 crore was made in excess of contract agreement. Further, the work was lying incomplete.

(Paragraph 2.1.8)

Teaching posts (Regular) between 18 and 26 *per cent* and teaching posts (Self Financing Schemes) between 52 and 55 *per cent* were lying vacant.

(Paragraph 2.1. 9.4)

Out of 92 research projects, only 37 were completed. Out of incomplete projects, 21 had crossed their scheduled date of completion. Overall pass percentage of Students declined from 55 *per cent* in 2012-13 to 41 *per cent* in 2015-16.

(Paragraph 2.1. 9.5)

An expenditure of ₹ 10.98 crore incurred on establishment of Choudhary Ranbir

Singh Institute of Social and Economic Change was rendered unfruitful because of non-fulfilment of its objectives.

(Paragraph 2.1.10.2)

Printing press of the University suffered loss of ₹ 4.53 crore due to underutilisation of its capacity.

(Paragraph 2.1.10.3)

2. Management of jails in Haryana

The management and administration of jails is governed by the Prisons Act, 1894, Prisoners Act, 1900 and the Punjab Jail Manual 1894 as applicable to Haryana. The main purpose of establishing jails is to confine offenders and to have social reclamation programmes for their rehabilitation and reintegration into society on their release from jails. A performance audit of management of jails in Haryana brought out deficiencies in planning, financial management, providing safety, security, facilities and privileges to prisoners and their rehabilitation which undermined the objectives of the Department. Some of the significant audit findings are as follows:

Perspective plan for identifying the thrust areas requiring attention was not prepared. New jail manual on the lines of modern prison manual of Government of India was not prepared.

(Paragraph 2.2. 6.1)

As against the availability of funds of ₹ 97.77 crore with Haryana State Police Housing Corporation Limited (HSPHCL), only ₹ 68.69 crore was spent (70.25 per cent).

(Paragraph 2.2.7.2)

There was shortage of arms and ammunition, security equipment and existence of high rise buildings and common roads adjoining jails which were security threats to jails.

(Paragraphs 2.2.8.1, 2.2.8.2 and 2.2. 8.6)

Capacity utilization of jails was imbalanced as inmates of three overcrowded jails were not shifted to other jails where space was available. Besides, two female hostels and a school building in District Jail Faridabad were lying unutilised for last seven years.

(Paragraphs 2.2.9.1(i), and (ii))

In District Jail, Narnaul, prisoners suffering from tuberculosis (TB) were kept along with other prisoners posing health hazard.

(Paragraph 2.2.9.1 (iv))

There were insufficient beds in jail hospitals, lack of medical infrastructure, non-availability of lady doctors for female inmates and non-deployment of psychiatric counsellors.

(Paragraph 2.2.9.2)

Working of jail factories was not satisfactory as factories were operational only in 9 out of 19 jails in the State.

(Paragraph 2.2.9.5)

Concept of open jail and rehabilitation of prisoners after their release required attention.

(Paragraphs 2.2.10.3 and 2.2.10.4)

The State Advisory Board to advise the State Government on matters relating to correctional work in prisons and Board of Work Programme and Vocational Training for guidance, supervision and control of vocational training for after care homes for discharged prisoners were not constituted.

(Paragraph 2.2.12)

Compliance Audit

Delayed/non-submission of requisite documents to Food Corporation of India (FCI) and non-compliance of the instructions to transfer the funds to State Government Account by the concerned District Food and Supplies Controllers led to non-recovery of ₹ 18.65 crore from FCI and increased interest burden of ₹ 21.12 crore on State exchequer.

(Paragraph 3.1)

Poor planning and failure to finalise structure for supply of water for irrigation by Forest Department resulted in unfruitful expenditure of ₹ 2.86 crore as the primary objective of the scheme to provide water for irrigation in village Pipal Ghatti (Panchkula) could not be achieved.

(Paragraph 3.2)

An audit of Information, Public Relations and Languages Department relating to expenditure on publicity and advertisement brought out instances of publishing of advertisement in newspapers outside the State, in the language other than the language of newspapers, unfruitful expenditure on an advertisement without notification of the scheme and excess payment of ₹ 51.52 lakh on advertisement bills. Third party monitoring services were not hired on video campaign for the period January 2013 resulting in excess and irregular payments. Fixing of hoardings in violation of Municipal Bye laws resulted in their re-fixing at other places leading to extra expenditure of ₹ 2.79 crore. Rupees 63.92 lakh were spent on advertisement on roadways buses, benefits of which were drawn for a very short period.

(Paragraph 3.4)

Non-utilization of funds on welfare schemes for construction workers by the Haryana Building and Other Construction Workers Welfare Board, led to intended benefits not being extended to the beneficiaries, besides avoidable payment of income tax of ₹ 22.76 crore and further liability of ₹ 47.07 crore.

(Paragraph 3.5)

The Executive Engineer, Public Health Engineering Division, Kaithal executed the work with higher specifications on his own resulting in construction of only 38 *per cent* drain work with the sanctioned amount. The work remained incomplete leading to idle expenditure of ₹ 3.11 crore.

(Paragraph 3.6)

Public Health Engineering Department procured 131 chlorination plants for ₹ 6.39 crore in violation of financial rules. Besides, undue financial benefit was extended to an agency by paying maintenance charges of ₹ 2.27 crore in advance.

(Paragraph 3.7)

Sewerage scheme of Ambala Sadar town remained incomplete after incurring expenditure of ₹ 16.73 crore. Besides ₹ 2.74 crore was paid to an agency without actual execution of work at site.

(Paragraph 3.8)

Regular traffic census was not being conducted for assessing the need for widening and strengthening of roads, in the absence of which State Highways were not being widened/strengthened as per criteria and other important roads were also not being upgraded as State Highways despite their fulfilling the criteria. The laid down control mechanism was not followed in execution of works, resulting in excess expenditure of ₹ 12.53 crore over the administrative approval and execution of items of ₹ 3.43 crore not specified in detailed estimates. The projects were delayed substantially leading to cost over-run of ₹ 1.58 crore and loss of revenue of ₹ 3.94 crore on account of toll fees.

(Paragraph 3.13)

Funds were kept outside the Government account by three Land Acquisition Officers in contravention of codal provisions resulting in increased interest burden of ₹ 15.81 crore. Besides, interest of ₹ 9.52 crore earned on savings bank accounts was not deposited in Government account.

(Paragraph 3.14)

An audit of Development of Infrastructure in Technical Institutes for Skill Development in Technical Education Department brought out lack of planning as five out of seven new Polytechnics were not made functional despite spending ₹ 60.11 crore. Ten new Polytechnics were approved at ₹ 157.17 crore despite seats remaining vacant in existing Polytechnics. Basic infrastructure in existing Polytechnics was found lacking despite availability of funds. Boys' hostel constructed at Ambala at a cost of ₹ 4.98 crore without any demand was lying unutilized. Some polytechnics faced staff shortage. Pass percentage and campus placement of students was poor in polytechnics.

(Paragraph 3.15)

Due to lack of co-ordination, Town and Country Planning Department and Haryana Urban Development Authority (HUDA) failed to recover Government dues of ₹ 14.29 crore from a defaulter developer. HUDA paid ₹ 14.34 crore to the

developer instead of recovering/adjusting the Government dues.

(Paragraph 3.16)

Allotment of work by Haryana Urban Development Authority for laying of Master Water Supply Pipelines for new Sectors 58 to 115 Gurugram without ensuring availability of clear site not only led to idle expenditure of ₹ 4.12 crore but also benefits of water supply in the area could not be derived.

(Paragraph 3.17)

Failure of Haryana Urban Development Authority to ensure encumbrance free availability of land at Gurugram for the project for providing distribution mains for recycled water, even after lapse of more than three years, rendered the expenditure of ₹ 108 crore incurred on the project idle.

(Paragraph 3.18)

Town and Country Planning Department granted licence for developing commercial colony by changing specified area for Special Zone to Commercial land use without notification. Undue favour to the extent of ₹ 18.94 crore was granted to a developer. Besides, thoroughfare through developer's land was not ensured and project was launched without approval of building plan.

(Paragraph 3.19)

Without ensuring the actual requirement, procurement of excess DI pipes by HUDA resulted in blockade of funds of ₹ 20.80 crore. Pipes valuing ₹ 2.12 crore could not be utilised as contract was given on through rates.

(Paragraph 3.20)

A review of the implementation of Construction of toilets under Swachh Bharat Mission brought out that households having insanitary toilets were not identified in 12 test-checked municipalities and community and public toilets were not constructed in 23 municipalities. Incentives of ₹ 1.80 crore were released to 2,571 beneficiaries without verification of their genuineness. Further, only partial incentives were released to 2,192 beneficiaries in urban areas and 1,364 beneficiaries in rural areas. Cases of double/triple payments of incentive were observed. There was shortfall in coverage of households for construction of toilets and even those toilets which were constructed were incomplete in a number of cases. There was also lack of awareness, monitoring and social audit.

(Paragraph 3.22)

District Welfare Officer, Jhajjar made payment of ₹5.15 crore as scholarships to students without ensuring full documentation and genuineness of the claims resulting in fraudulent payment of ₹5.15 crore.

(Paragraph 3.23)