

## OVERVIEW

This Report contains four performance audits viz. on (i) Working of Guru Angad Dev Veterinary and Animal Sciences University, (ii) Management of Cancer Control Programme in Punjab, (iii) Working of Greater Mohali Area Development Authority and (iv) Implementation of schemes for educational development of Scheduled Caste students and 27 paragraphs involving money value of ₹ 279.47 crore.

## PERFORMANCE AUDIT

### 1. Working of Guru Angad Dev Veterinary and Animal Sciences University

Guru Angad Dev Veterinary and Animal Sciences University (GADVASU), Ludhiana was established on 09 August 2005 under GADVASU Act, 2005 and started functioning w.e.f. 21 April 2006. A performance audit of GADVASU, Ludhiana brought out deficiencies/shortcomings which seemed to have impaired its ability to achieve its overall objectives for which the University was established. Some of the significant audit findings are summarized below:

The University kept surplus funds in current accounts leading to loss of interest of ₹ 1.87 crore. Further, non-utilisation of funds provided by the State Government led to avoidable payment of interest of ₹ 5.50 crore by the State Government.

*(Paragraphs 2.1.6.3 (i) & (ii))*

The University submitted incorrect utilisation certificates of ₹ 33.20 crore to the funding agencies without actual utilisation of funds.

*(Paragraph 2.1.6.6)*

The University had shortage of teaching as well as non-teaching staff. Colleges of Fisheries, Dairy Science and Technology and Animal Biotechnology were running without adequate infrastructure and manpower as per Minimum Standards of Indian Council of Agricultural Research.

*(Paragraphs 2.1.7.1 and 2.1.7.3)*

The University could not create essential infrastructure despite availability of land and funds.

*(Paragraphs 2.1.7.4 (i) to (v))*

Internal control mechanism was found deficient as important records were not maintained. There was significant shortfall in meetings of Board of Management.

*(Paragraphs 2.1.9.1 to 2.1.9.3)*

## **2. Management of Cancer Control Programme in Punjab**

The Cancer Control Programme in the State was being implemented mainly through two Schemes viz. ‘National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke’ (NPCDCS) – a Centrally sponsored scheme and ‘Mukh Mantri Punjab Cancer Raahat Kosh Scheme’ (MMPCRKS) – a State sponsored scheme. A performance audit of these two schemes brought out many deficiencies which seemed to have impaired effective management of Cancer Control Programme in Punjab. Some of the significant audit findings are summarized below:

District action plans had not been prepared. Funds of ₹ 2.79 crore were irregularly diverted to other non-communicable diseases (NCD) programmes outside NPCDCS.

*(Paragraphs 2.2.6.1 and 2.2.7.1)*

Out of 14 Cardiac and Cancer Care Units (CCU) established in the State, cancer care facility was available only in one CCU at Bathinda which was not yet operational due to non-posting of requisite staff.

*(Paragraph 2.2.8.1)*

There was an overall shortage of manpower ranging between 21 and 86 per cent as per NPCDCS guidelines during 2012-17. Posts of State Programme Coordinator, District Programme Officers and District Programme Coordinators had remained vacant since 2010-11.

*(Paragraph 2.2.9.1)*

Activities related to cancer were not carried out at Community Health Centre, Public Health Centre and Sub Centre levels till 2015-16. In 2016-17, 32 patients suffering from cancer were detected during screening of 12,579 patients.

*(Paragraph 2.2.10.1)*

## **3. Working of Greater Mohali Area Development Authority**

Greater Mohali Area Development Authority (GMADA) was set-up in August 2006 under the Punjab Regional and Town Planning and Development Act, 1995 (PRPA). The performance audit on the working of Greater Mohali Area Development Authority brought out lack of planning, deficiencies in financial management and execution of developmental projects, non-construction of houses for Economically Weaker Sections (EWS) of the society, delay in development and disposal of acquired land and regularization of unauthorized colonies and marriage palaces, non/short recovery of external developmental charges and license fee, planning and scrutiny charges, etc. that undermined the achievement of its overall objectives. Some of the significant audit findings are summarized below:

Greater Mohali Area Development Authority could not provide houses to the Economically Weaker Sections of the society in spite of earmarking of 263.29 acre land and 201 flats in mega residential projects.

*(Paragraph 2.3.6.2)*

During 2012-16, loans of ₹ 1,694.70 crore were raised by GMADA whereas it repaid only an amount of ₹ 244.50 crore during the same period.

*(Paragraph 2.3.7.2)*

Greater Mohali Area Development Authority incurred/released ₹ 289.88 crore for the works which did not fall in its jurisdiction.

*(Paragraph 2.3.7.4)*

Change of land use charges of ₹ 67.34 crore of IT City were not deposited into Government account and ₹ 98.16 crore were adjusted against other works without concurrence of the Finance Department.

*(Paragraph 2.3.7.5)*

Greater Mohali Area Development Authority did not transfer the planning charges of ₹ 1.16 crore to Chief Town Planner.

*(Paragraph 2.3.7.6 (i))*

Piecemeal acquisition of land led to an avoidable extra expenditure of ₹ 18.40 crore.

*(Paragraph 2.3.8.1)*

An amount of interest of ₹ 2.18 crore was paid to the land owners due to delay in payment of enhanced compensation.

*(Paragraph 2.3.8.2)*

External Development Charges and License Fee of ₹ 174.57 crore from 18 developers of colonies and ₹ 230.46 crore from 13 developers of mega projects were recoverable as of August 2017.

*(Paragraph 2.3.10.2 (i))*

Two sewerage schemes could not be put to use, due to ill planning, even after incurring an expenditure of ₹ 8.23 crore.

*(Paragraph 2.3.11.2)*

#### **4. Implementation of schemes for educational development of Scheduled Caste students**

The Government of India and the State Government are implementing various schemes for promotion of education among Scheduled Caste (SC) students. Performance audit of the implementation of schemes for educational

development of Scheduled Caste students for the period 2012-17 brought out lack of planning and deficiencies in both financial management and execution of programme which undermined the overall objective of the schemes. Some of the significant audit findings are summarized below:

Study tour charges of ₹ 33 crore were claimed by 769 institutions for 49,422 students during the years 2013-16 against the admissible amount of ₹ 7.91 crore resulting in excess reimbursement of ₹ 25.09 crore.

*(Paragraph 2.4.8.1 (ii) (a))*

Book Allowance for ineligible 4,167 students amounting to ₹ 0.50 crore was claimed by 213 Nursing Colleges/Para Medical Colleges/Medical Colleges during 2013-14.

*(Paragraph 2.4.8.1 (ii) (b))*

Double claim of ₹ 59.12 lakh by 115 SC students and concerned institutions on account of Maintenance Allowance and fee in the same session during the years 2012-17 was noticed.

*(Paragraph 2.4.8.1 (iv))*

During 2012-17, ₹ 9.64 crore was claimed by 41 institutions in respect of 2,441 students at Post Matric level who had dropped out/not appeared in the examination.

*(Paragraph 2.4.8.1 (v))*

Sixteen Government institutions and 12 private institutions collected ₹ 5.04 crore and ₹ 3.32 crore respectively on account of examination fee/school funds/registration fee from 19,536 and 16,882 SC students during the sessions 2013-14 to 2016-17, though the amounts were also claimed from the Department.

*(Paragraphs 2.4.8.1 (vi) (a & f))*

Hi-Tech Polytechnic College, Bathinda claimed and was paid fee and Maintenance Allowance for 479 students on the portal against the actual 398 number of students resulting in reimbursement of ₹ 26.02 lakh out of which ₹ 15 lakh had been paid for 81 students.

*(Paragraph 2.4.8.1 (vi) (g))*

Financial assistance of ₹ 1.30 crore in respect of 23,049 post matric and post graduate level girl students during 2012-17 had not been claimed and disbursed by 46 institutions.

*(Paragraph 2.4.9.1 (i))*

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## COMPLIANCE AUDIT

Lack of planning and deficient monitoring severely affected the implementation of the EDUSAT programme. Many schools were yet to be covered under the programme and 25 to 100 *per cent* of 360 lectures delivered by the Punjab EDUSAT Society (PES) during the said period in the test checked districts were not attended by the students. Besides, all the Satellite Interactive Terminals and many Receive Only Terminals were non-functional since June 2014. Generator sets were supplied to 56 schools which already had generators. Non-availability of required number of technical staff impacted the maintenance of equipment and hampered smooth running of the programme.

*(Paragraph 3.2)*

Out of 489 Designated Officers (DO) and 11 Controlling Officers (CO) test-checked, 422 DOs did not maintain record of services provided in the prescribed RTS-1 form. None of the DOs and Appellate Authorities displayed the requisite information on the notice boards for making the public aware of the services being rendered under Punjab Right to Service Act, 2011 (RTS Act). As many as 419 DOs did not provide acknowledgements to the applicants and delay of up to 1,005 days was noticed in delivery of services. Besides, there was weak monitoring at the levels of Additional Deputy Commissioners, Director Governance Reforms and the Punjab Right to Service Commission in effective implementation of RTS Act.

*(Paragraph 3.3)*

Eight healthcare machines received under Pradhan Mantri Swasthya Suraksha Yojana (PMSSY) and National Programme of Family Planning (NFPF) could not be made functional even after the period ranging from 12 to 25 months from their receipt due to non-availability of skilled manpower. This not only resulted in idle expenditure of ₹ 7.21 crore, but the objective of providing quality medical education and tertiary healthcare under PMSSY and NFPF could also not be achieved in full measure.

*(Paragraph 3.4)*

Action plans and annual plans were not prepared. Adequate surveillance and modern equipment and narcotic trained sniffer dogs were not available in the State. The Department was not equipped with trained staff to deal with cases under the Narcotic Drugs and Psychotropic Substances (NDPS) Act, 1985. As many as 532 accused were acquitted by the courts due to deficiencies in testimony statements of police officials. Samples of seized NDPS were sent to the laboratory with delay of up to 476 days.

*(Paragraph 3.6)*

Government dues of ₹ 35.56 crore and interest of ₹ 12.61 crore thereon were not realised from the contractors of mines and Brick Kiln Owners. Measures for prevention of irregular mining were inadequate as agreements with the contractors were not entered into, returns regarding excavation of minerals were not obtained from the contractors, check posts for checking irregular

mining were not set up, vital records were either not maintained or were in poor state, fines of ₹ 18.90 crore imposed for irregular mining were not enforced and meetings of State and District Mineral Foundations were not held at required intervals.

*(Paragraph 3.7)*

An expenditure of ₹ 44 crore was incurred by the Director of Information and Public Relations, Punjab on advertisements and publicity campaigns which were not in conformity with the fundamental principles governing expenditure from public funds and the guidelines approved by the Hon'ble Supreme Court. Weak internal controls resulted in lack of assurance on the reasonability and justification for the expenditure incurred.

*(Paragraph 3.9)*

The State Swachh Bharat Mission was not set-up as per guidelines. Shortfall in achievement of targets was noticed as Individual House Hold Latrine (IHHL) for 94,353 households and 1,146 Community toilets/Public toilets under Swachh Bharat Mission (Urban) and IHHL for 2,14,647 households under Swachh Bharat Mission (Gramin) in the State were yet to be constructed despite availability of funds.

*(Paragraph 3.11)*

Threshold limit for e-tendering was not brought down to ₹ one lakh as suggested by Government of India. Various tender provisions in respect of resubmission and withdrawal of bids, opening of single bids in first instance, selection of bid openers, etc. were not mapped in the System. Instances of non-updation of tender status, inconsistencies between bill of quantity and tender summary report and other System related discrepancies were also noticed. Besides, non-secure use of private key for opening of bids, non-segregation of duties, non-execution of agreement with National Informatics Centre, etc. showed weak system control mechanism in the Department.

*(Paragraph 3.12)*

Inclusion of bridges, not constructed by the concessionaires, in calculation of the toll rates put extra burden of ₹ 4.35 crore on users of the road and extended undue financial benefit to the concessionaires.

*(Paragraph 3.14)*

Incorrect computation of solatium amount by Sub-Divisional Magistrate resulted in excess payment of ₹ 5.24 crore to land owners. Further, non-adherence to the instructions of GOI by the Executive Engineer, Hoshiarpur to ensure credit of interest as applicable to a term deposit as per bank card rates resulted in loss of interest of ₹ 4.67 crore.

*(Paragraph 3.19)*

The Governing Body and Executive Committee of State Mission Management Unit (SMMU) held only one meeting each since their constitution in 2010 which showed inadequate monitoring of implementation of National

Rural Livelihoods Mission in the State. SMMU could not have access to funds of ₹ 20.30 crore during 2014-17 due to huge unspent balance in previous years. Shortage of manpower ranging between 20 and 74 *per cent* at State, District and Sub-district levels adversely impacted implementation of the programme. Only 11 to 57 *per cent* of the targeted Self Help Groups could be provided with credit linkage through banks.

*(Paragraph 3.20)*

Failure of the Rural Development and Panchayats Department to adhere to the codal provisions/instructions/rules led to suspected misappropriation of funds amounting to ₹ 3.26 crore in the Panchayati Raj Division, Jalandhar.

*(Paragraph 3.21)*

Failure to observe codal provisions by the Drawing and Disbursing Officer facilitated misappropriation of pay and allowances amounting to ₹ 1.22 crore.

*(Paragraph 3.25)*