



**REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL
OF INDIA**

FOR THE YEAR ENDED 31 MARCH 1991

**NO. (3)
(CIVIL)**

GOVERNMENT OF HARYANA

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TABLE OF CONTENTS

	Reference to	
	Paragraph(s)	Page(s)
Prefatory Remarks		(VII)
Overview		(IX-XVI)
CHAPTER I		
Summary of accounts of State Government	1.1-1.25	1-47
CHAPTER II		
Appropriation Audit and Control over Expenditure		
General	2.1-2.7	48-53
Contingency Fund	2.8	53
Drawal of funds in advance of requirement	2.9	54
Trend of recoveries and credits	2.10	54
CHAPTER III		
Civil Departments		
Health Department		
National Technology Mission on Immunization	3.1	55-95
Opening/Continuance of Primary Health Centres	3.2	95-107
Irrigation Department		
Command Area Development Programme	3.3	108-119

(ii)

	Reference to	
	Paragraph(s)	Page(s)
Animal Husbandry Department		
Special Livestock Breeding Programme	3. 4	120—140
Agriculture Department		
Idle Milk Chilling Plant	3. 5	140—141
Jail Department		
Idle Sawing Machines	3. 6	141—142
Injudicious manufacture of Tatpatti	3. 7	142—143
Revenue Department		
Inadmissible payment of gratuitous relief	3. 8	143—144
Home Department		
Nugatory expenditure due to non-working of computers	3. 9	144
Labour and Employment Department		
Outstanding Inspection Reports/ Paragraphs	3. 10	145—146
Education Department		
Fraudulent drawal of Leave Travel Concession	3. 11	147—148
General		
Misappropriations, defalcations etc.	3. 12	148
Write off of losses, revenue etc.	3. 13	148

(iii)

Reference to

Paragraph(s) Page(s)

CHAPTER IV

Works Expenditure

Irrigation Department

Purchase of bricks at higher rates	4.1	149—150
Extra expenditure due to injudicious decision	4.2	150—152
Excess payment of earth work	4.3	152—154
Extra expenditure due to defective lining	4.4	154
Excess payment due to inflated/fictitious measurements	4.5	155—156
Outstanding audit observations	4.6	156

Buildings and Roads Department

Extra liability/expenditure due to defective allotment of work	4.7	157—158
Extra expenditure	4.8	158—159

Public Health Department

Urban Water Supply and Sewerage Schemes	4.9	159—170
Avoidable/unfruitful expenditure on Rural Water Supply Scheme	4.10	170—171
Infructuous expenditure on faulty engines	4.11	171—172
Inflated/fictitious measurements	4.12	173—174
Extra expenditure due to change of specifications	4.13	174—175

	Reference to	
	Paragraph(s)	Page(s)
Outstanding Inspection Reports and Paragraphs	4. 14	175—177

CHAPTER V

Stores and Stock

Buildings and Roads Department

Stores and Stock	5. 1	178—181
------------------	------	---------

Irrigation Department

Loss due to sub-standard material	5. 2	181—182
-----------------------------------	------	---------

CHAPTER VI

Financial Assistance to Local Bodies and Others

Grants	6. 1	183—184
--------	------	---------

Utilisation Certificates	6. 2	184—185
--------------------------	------	---------

Unspent balances of grants paid to Local Bodies	6. 3	185—186
---	------	---------

Bodies and Authorities substantially financed by Government grants and loans	6. 4	186
--	------	-----

Town and Country Planning Department (Haryana Urban Development Authority)

Unfruitful Expenditure	6. 5	187
------------------------	------	-----

Rural Development Department

Non-recovery of subsidy misutilised	6. 6	188
-------------------------------------	------	-----

(v)

	Reference to	
	Paragraph(s)	Page(s)
Animal Husbandry Department		
Excess release of grant	6.7	189
Education Department		
Excess payment of leave travel concession claims	6.8	189—190
CHAPTER VII		
Commercial Activities		
General	7.1	191—192
Transport Department		
Avoidable payment of interest on compensation	7.2	192—193
Avoidable payment of wages	7.3	193—194
Unfruitful expenditure on computerisation	7.4	194—195
Non-operation of machines for want of trained operators	7.5	195—196
Printing and Stationery Department		
Loss due to non-revision of sale price of text books	7.6	196—197
Avoidable expenditure	7.7	197
Short recovery due to defective tender condition	7.8	197—198
Food and Supplies Department		
Loss due to negligence	7.9	198—199

	Reference to	
	Paragraph(s)	Page(s)
Supplies and Disposals Department		
Extra expenditure on vaccine	7.10	200—201
APPENDICES		
Grants/charged appropriations where excess requires regularisation	I	202
Drawal of funds in advance of requirement	II	203—211
Significant cases of shortfall/excess in recoveries	III	212
Rush of expenditure	IV	214—215
Statement showing cases of misappropriation, defalcation, etc. under departmental investigation	V	216—217
Statement showing write off of losses	VI	218
Statement showing outstanding utilisation certificates	VII	219
Statement showing the names of the bodies and authorities the accounts of which have not been received	VIII	220—221
Summarised financial results of Government Commercial/Quasi-Commercial Departmental Undertakings	IX	222
Glossary	X	223—224

PREFATORY REMARKS

This Report has been prepared for submission to the Governor under Article 151 of the Constitution. It relates mainly to matters arising from the Appropriation Accounts for 1990-91 together with other points arising from the audit of financial transactions of Government of Haryana. It also includes certain points of interest arising from the Finance Accounts for the year 1990-91.

2. The Report containing the observations of Audit on Statutory Corporations and Government Companies and the Report containing the observations of Audit on Revenue Receipts are being presented separately.

3. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during 1990-91 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 1990-91 have also been included, wherever considered necessary.



OVERVIEW

This Report contains two chapters dealing with the financial position of Government of Haryana for 1990-91 and overall control over expenditure by the Government. The other five chapters include audit reviews on developmental and welfare programmes and other activities in addition to the paragraphs containing comments on various financial irregularities. The more important Audit findings are summarised in the succeeding paragraphs.

2. Financial position and control over expenditure

- The total assets of the State comprising capital investments and loans advanced were Rs. 3865.56 crores as on 31st March 1991 against the total liabilities of Rs. 3075.92 crores.
(Paragraph 1.2)
- There were arrears of revenue of Rs. 116.79 crores at the end of 31st March 1991.
(Paragraph 1.16)
- The total debt liability of the State stood at Rs. 2141.05 crores as on 31st March 1991 as against Rs. 1845.41 crores as on 31st March 1990.
(Paragraph 1.19)
- The total amount overdue for recovery against loans advanced to government companies, corporations, autonomous bodies, Haryana State Electricity Board etc. as on 31st March 1991 was Rs. 357.85 crores including interest.
(Paragraph 1.22)
- Supplementary provision of Rs. 5.10 crores obtained in one grant/appropriation during March 1991 proved unnecessary.
(Paragraph 2.3)

(x)

—The overall excess was Rs. 51.93 crores in 11 grants/appropriation requiring regularisation by the Legislature.

(Paragraph 2.4)

3. Audit Reviews

3.1 National Technology Mission on Immunization

The Universal Immunization Programme (UIP) was launched as a Centrally sponsored programme in 1985-86 for universal coverage of immunization of infants and pregnant women, as well as to improve the quality of services already being rendered under Expanded Programme on Immunization (EPI). It was declared a Technology Mission in 1986 to provide a sense of urgency and commitment to achieve goals within the specified period by 1990.

—Against allocation of Rs. 123.31 lakhs, a sum of Rs. 89.26 lakhs was released by Government of India and an expenditure of Rs. 75.94 lakhs was incurred during 1985-86 to 1990-91.

—Out of Rs. 2.20 lakhs allocated to the Primary Health Centres of Ambala, Kurukshetra and Rohtak Districts by the District Family Welfare Officers for contingent expenditure, Rs. 1.49 lakhs were utilised on purposes not connected with the programme.

—Highest percentage of drop-out cases of infants in given years ranged between 16 per cent to 47 per cent in the case of DPT and 19 per cent to 47 per cent in the case of OPV in 4 districts of Ambala, Hisar, Kurukshetra and Rohtak and in Medical College Rohtak.

—In the four test-checked Districts of Ambala, Hisar, Kurukshetra and Rohtak, the percentage of wastage of vaccines ranged from BCG : 36 to 49, DPT : 27 to 49, OPV : 29 to 50 and TT : 34 to 53, against the permissible wastage of 25 per cent.

—There was wide variation in actual coverage of

(xi)

beneficiaries as shown in the records maintained by the Department and those shown by the Vaccine Coverage Evaluation Surveys.

- The programme, though in operation since 1985-86, had not been evaluated comprehensively, as of 1991.

(Paragraph 3.1)

3.2 Opening/Continuance of Primary Health Centres

The scheme 'Opening/Continuance of Primary Health Centres' as a part of, 'Minimum Needs Programme' was introduced in the State during Fifth Five Year Plan to provide better health care and medical services to the people, specially in the rural areas. During the Seventh Plan period, the existing health services were reorganised so as to provide one Sub-centre for every section of 5,000 rural population, one Primary Health Centre (PHC) for every section of 30,000 rural population and to upgrade one PHC out of every four to be known as Community Health Centre.

- Expenditure of Rs. 3013.07 lakhs was incurred on the programme during 1983-84 to 1989-90 against the budget provision of Rs. 2981.03 lakhs.
- Against a target of 394 PHCs, 365 PHCs were established in the State.
- Against the target of 127 new buildings to be constructed for PHCs, only 19 were constructed during 1985-86 to 1989-90.
- Medicines worth Rs. 61.95 lakhs were short-supplied to the PHCs in the 4 selected districts during 1985-86 to 1990-91.
- Funds to the tune of Rs. 54.00 lakhs provided during 1986-87 to 1989-90 for the purchase of vehicles for the PHCs in the State remained unutilised and were surrendered.

(Paragraph 3.2)

3.3 Command Area Development Programme

The main objective of this Centrally sponsored programme

was to bridge the gap between the irrigation potential created and that utilised, and to improve productivity/production in selected irrigated commands.

- An expenditure of Rs. 4142.01 lakhs was incurred during 1985-86 to 1990-91 against an outlay of Rs. 4123.53 lakhs.
- Irrigation potential created could only be utilised to the extent of 25 *per cent* to 38 *per cent*.
- Land levelling on 12,488 hectares of land could be carried out during 1985-86 to 1990-91 against the target of 15,700 hectares.
- Unspent balance of Rs. 848.51 lakhs had not been refunded by the Haryana State Minor Irrigation and Tubewells Corporation Limited.

(Paragraph 3.3)

3.4 Special Live Stock Breeding Programme

This programme was sponsored by Government of India from 1975-76 for assisting the small and marginal farmers, agricultural labourers, scheduled castes and scheduled tribes etc., in rearing of Cross-bred Calves, setting up of poultry, piggery and sheep production units to generate additional employment and thereby helping in improving their socio-economic conditions.

- Against the budget provision of Rs. 1057.75 lakhs, an expenditure of Rs. 1097.15 lakhs was incurred on the programme during 1975-76 to 1990-91.
- Against the budget provision of Rs. 13.16 lakhs under health coverage, only Rs. 2.89 lakhs were spent for the purpose and the balance amount was spent on the objects not covered under the programme.
- Targets fixed by Government of India under calf-rearing, poultry and sheep production were reduced significantly by the State Government.

(xiii)

- The subsidy of Rs. 79.95 lakhs allowed under poultry production programme during 1975-76 to 1990-91 failed to achieve the desired objective of improving economic condition of beneficiaries.
- Exotic bred sows and rams were not supplied under the piggery and sheep production programmes though subsidy amounting to Rs. 164.06 lakhs was disbursed under these programmes.
- All the 3 Co-operative Societies established for marketing and supplying of poultry feed were incurring losses.

(Paragraph 3.4)

3.5 Urban Water Supply and Sewerage Schemes

For ensuring safe supply of drinking water and covered sewerage facilities, the State Sanitary Board was constituted in January 1967. The Board accords administrative approval to individual Water Supply and Sewerage Schemes. These schemes are executed as deposit works on behalf of municipalities by various Public Health Divisions.

- An expenditure of Rs. 2201.50 lakhs was incurred on the Water Supply and Sewerage Schemes during 1985-86 to 1990-91 against the budget allotment for Rs. 2496.60 lakhs.
- 244 schemes (water supply : 160 and sewerages : 84) were completed in a time-span of 5 to 18 years.
- The delay in recovery of loans of Rs. 232.25 lakhs from municipalities ranged from one to twenty years.
- Inordinate delay in completion of 14 schemes resulted in cost escalation of Rs. 778.49 lakhs.
- Non-construction of overhead service reservoir

in 13 schemes resulted in less supply of water to consumers.

—Commencement of work on a Sewerage Scheme without proper survey and investigation resulted in unfruitful expenditure of Rs. 7.68 lakhs.

(Paragraph 4.9)

4. Other Audit observations

—The Inspector General, Prisons purchased 7 new sawing machines at a cost of Rs. 1.98 lakhs which were installed in 6 jails during May 1985 to August 1985. Out of these, 5 sawing machines worth Rs. 1.47 lakhs were lying idle for over four years and were also not likely to be put to use in the near future.

(Paragraph 3.6)

—The Director, State Crime Record Bureau, Madhuban (Karnal) purchased 76 computers at a cost of Rs. 45.08 lakhs during December 1989-February 1990. Of these, 5 computers were lying idle since their installation for want of air-conditioners and other 5 computers were found to be defective which were neither repaired nor replaced. An expenditure of Rs. 5.93 lakhs incurred on the purchase was, thus, rendered nugatory.

(Paragraph 3.9)

—22 teachers had claimed Leave Travel Concession of Rs. 1.97 lakhs fraudulently by giving false certificates and affidavits.

(Paragraph 3.11)

—In Construction Division No. 1, Panipat, as against the admissible payment of Rs. 5.37 lakhs, a payment of Rs. 7.05 lakhs was made to the contractors who were allowed longer leads compared to the one actually involved for the disposal of earth for construction of Second Feeder Channel.

(Paragraph 4.3)

—An expenditure of Rs. 6.76 lakhs was incurred on dismantling of existing lining of the right bank and of the bed of Mochiwala Minor because the bed level of the Minor was higher by 2 inches to 1.75 feet than the designed level.

(Paragraph 4.4)

—In Provincial Division, Nuh, the Executive Engineer changed the time limit of 6 months offered by the contractor to 3 months in respect of the offer to supply road metal without prior consent of the contractor. Refusal of the contractor to accept the change in time limit necessitated retendering involving an excess expenditure of Rs. 1.57 lakhs.

(Paragraph 4.7)

—In Mechanical Public Health Division, Ambala, 4 diesel engines duly inspected and certified to be according to supply order by the Sub-Divisional Engineer were found different when actually received (May 1985) and were stated to be of no use. An expenditure of Rs. 1.14 lakhs incurred on their purchase was rendered infructuous.

(Paragraph 4.11)

—In Canal Lining Division No. 12 Kurukshetra, out of 15.63 lakh first class tiles purchased in 1983, 1.95 lakh tiles valued at Rs. 1.08 lakhs were subsequently found sub-standard and were still lying unutilised, as of December 1991.

(Paragraph 5.2)

—The State Government sanctioned a grant of Rs. 10.68 lakhs to the Haryana Agricultural University, Hisar and the amount was drawn and a bank draft got prepared by the Director, Animal Husbandry on 25th March 1988. Meanwhile, the State Government reduced the

(xvi)

amount of grant to Rs. 8.68 lakhs on 28th March 1988 but the Director despatched the bank draft already prepared for Rs. 10.68 lakhs to the University on 7th April 1988 thereby releasing an excess grant of Rs. 2 lakhs.

(Paragraph 6.7)

—3 Eddy Current Tester Units purchased at a cost of Rs. 1.60 lakhs by the Haryana Transport Department in October 1986 were still lying idle for want of trained operators.

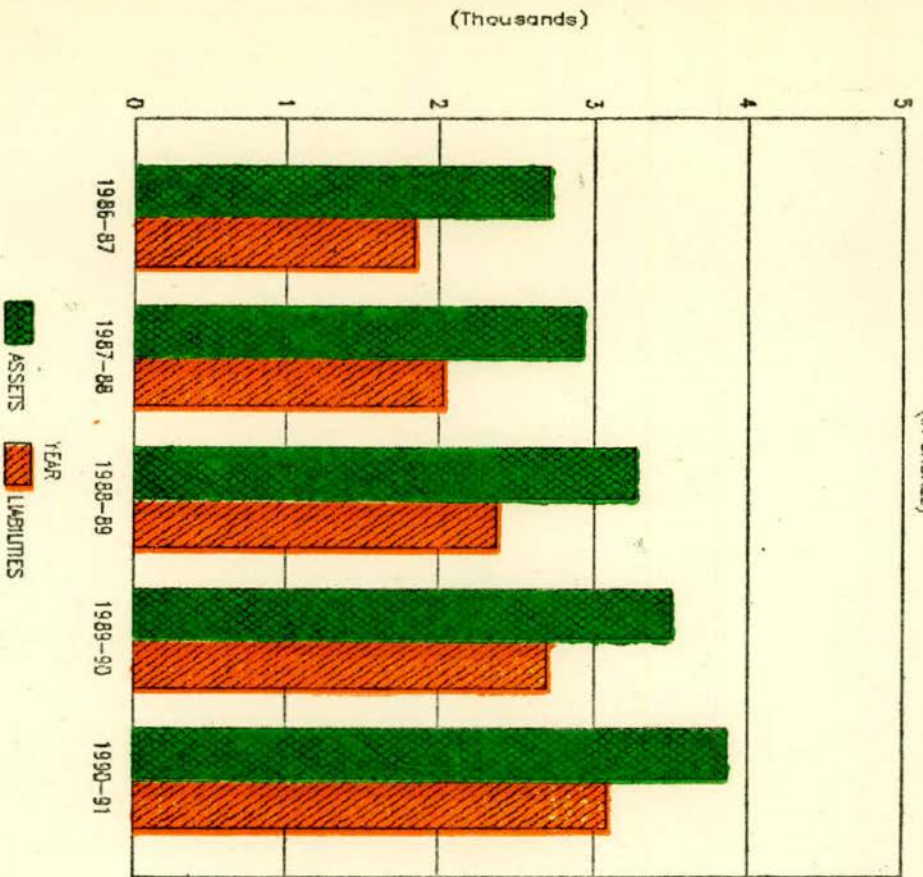
(Paragraph 7.5)

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ASSETS & LIABILITIES OF THE STATE (IN CRORES)



(Para 1.2)

CHAPTER I
ACCOUNTS OF THE STATE GOVERNMENT

1.1 Summarised Financial Position

The financial position of the Government of Haryana as on 31st March 1991 emerging from the Appropriation Accounts and the Finance Accounts for the year 1990-91 and the abstract of Receipts and Disbursements for the year are given in the Statements I and II appearing at the end of this Chapter. The sources and application of Funds are detailed in Statement III.

Based on these statements and other supporting data, the following paragraphs in this Chapter present an analysis of the management of the finance of the State Government during 1990-91 relating it to the position obtaining in the earlier four years.

1.2 Assets and Liabilities of the State

The assets comprising capital investments and loans advanced and the total liabilities of the State Government during the last five years were as under :

Year	Assets	Liabilities
	(Rupees in crores)	
1986-87	2711.57	1825.23
1987-88	2921.91	2019.21
1988-89	3270.66	2366.70
1989-90	3503.93	2694.36
1990-91	3865.56	3075.92

While the assets have grown by 43 *per cent* during the five years, the liabilities have grown by 69 *per cent*. The growing gap between assets and liabilities is on account of continuing revenue deficit.

1.3 Overall Deficit

The overall deficit during 1989-90 was Rs. 87.99 crores. The overall deficit for 1990-91 was estimated at Budget stage at Rs. 115.85 crores and at Revised Estimate stage at Rs. 85.99 crores against which the actual deficit was Rs. 62.13 crores. The deficit decreased by Rs. 25.86 crores during the year with reference to 1989-90.

The closing cash balance (Rs. 62.13 crores) was made up of Remittance in Transit-Local (Rs. 0.38 crore) and Deposits with Reserve Bank (Rs. 61.75 crores). The cash in treasuries was Rs. 0.04 lakh. There was an unreconciled difference of Rs. 8.46 crores as on 31st March 1991 between the figures of cash balance as shown in the accounts and that intimated by the Reserve Bank of India (Rs. 70.21 crores).



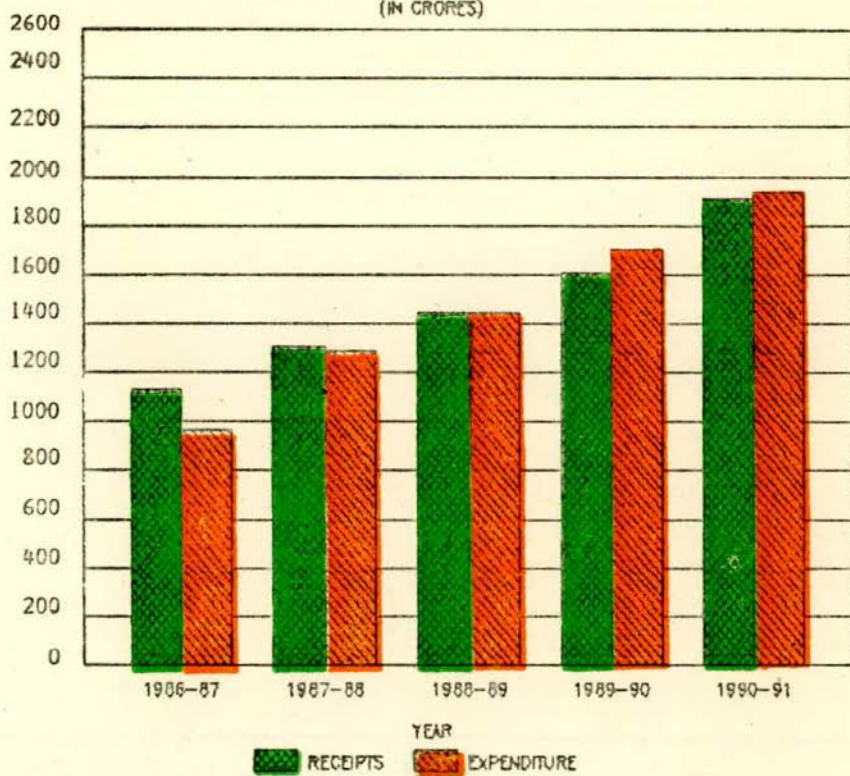
1.4 Budget estimates and actuals

The figures of budget estimates, revised estimates and actuals concerning revenue receipts, revenue expenditure revenue surplus/deficit and capital expenditure are given below :

Year	Revenue Receipts			Revenue Expenditure		
	Budget Estimates	Revised Estimates	Actuals	Budget Estimates	Revised Estimates	Actuals
						(Rupees)
1986-87	1040.14	1069.22	1130.18	907.16	979.03	967.37
1987-88	1275.07	1357.98	1303.81	1084.34	1314.39	1287.48
1988-89	1447.47	1458.85	1441.08	1349.99	1512.76	1442.94
1989-90	1655.52	1719.69	1607.24	1623.35	1779.68	1701.73
1990-91	1894.14	1946.10	1913.42	1915.98	2043.28	1933.07

REVENUE RECEIPTS – EXPENDITURE

(IN CRORES)



(Para 1.4)

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Revenue Surplus(+)/Deficit(-)			Capital Expenditure		
Budget Estimates	Revised Estimates	Actuals	Budget Estimates	Revised Estimates	Actuals
in crores)					
+132.98	+90.19	+162.81	186.65	210.78	172.25
+190.73	+43.59	+18.36	184.76	140.23	60.48
+97.48	-53.91	-1.86	132.58	132.12	140.15
+42.17	-59.99	-94.49	126.29	90.02	132.68
-21.84	-97.18	-19.65	151.26	142.62	186.17

1.5 Revenue Deficit

An important premise of planned development is that there should be positive and rising savings on Government account. Its importance was once again emphasised by the observation (December 1989) of the Ninth Finance Commission that the revenue deficit on a large scale year after year, implies an infraction of one of the fundamental principles of sound public finance in any economy, particularly in a developing economy. This principle has been gradually eroded by the State Government which allowed the revenue expenditure to grow faster than the revenue receipts. This resulted in the State Government running into a revenue deficit every year since 1988-89.

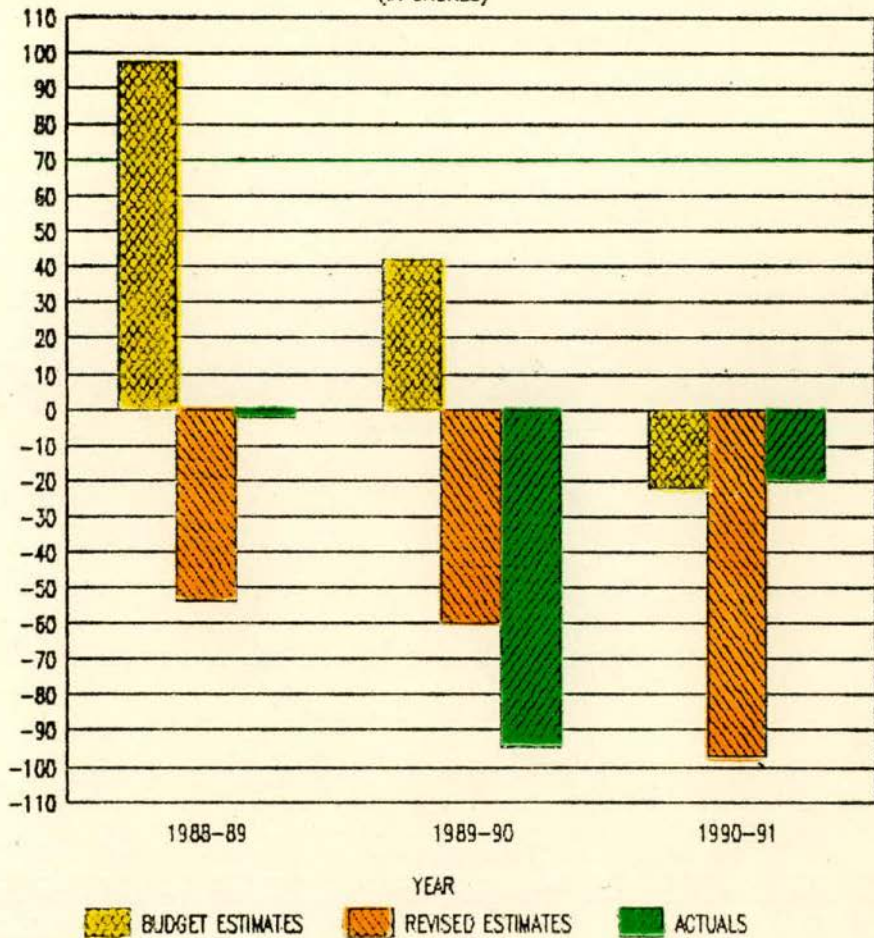
By the end of 1990-91, the revenue receipts had grown by 69.30 per cent over 1986-87 as against the growth of 99.83 per cent in the revenue expenditure during the same period. Revenue deficit grew by 956.45 per cent at the end of 1990-91 over a period of 3 years, however, the deficit went down from Rs. 94.49 crores in 1989-90 to Rs. 19.65 crores in 1990-91 by 79.20 per cent.

The position is summarised in the following table :

year	Revenue			Percentage increase over the previous year	Revenue	Revenue	Revenue
	Recei-pts	Expen-diture	Defi-cit				
					Re-	Re-	of re-
					venue	venue	venue
					Re-	Ex-	ex-
					cei-	pen-	pendi-
					pts	diture	ture
(Rupees in crores)							
1988-89	1441.08	1442.94	1.86	10.53	12.07	0.13	
1989-90	1607.24	1701.73	94.49	11.53	17.93	5.55	
1990-91	1913.42	1933.07	19.65	19.05	13.59	1.02	

REVENUE DEFICIT

(IN CRORES)

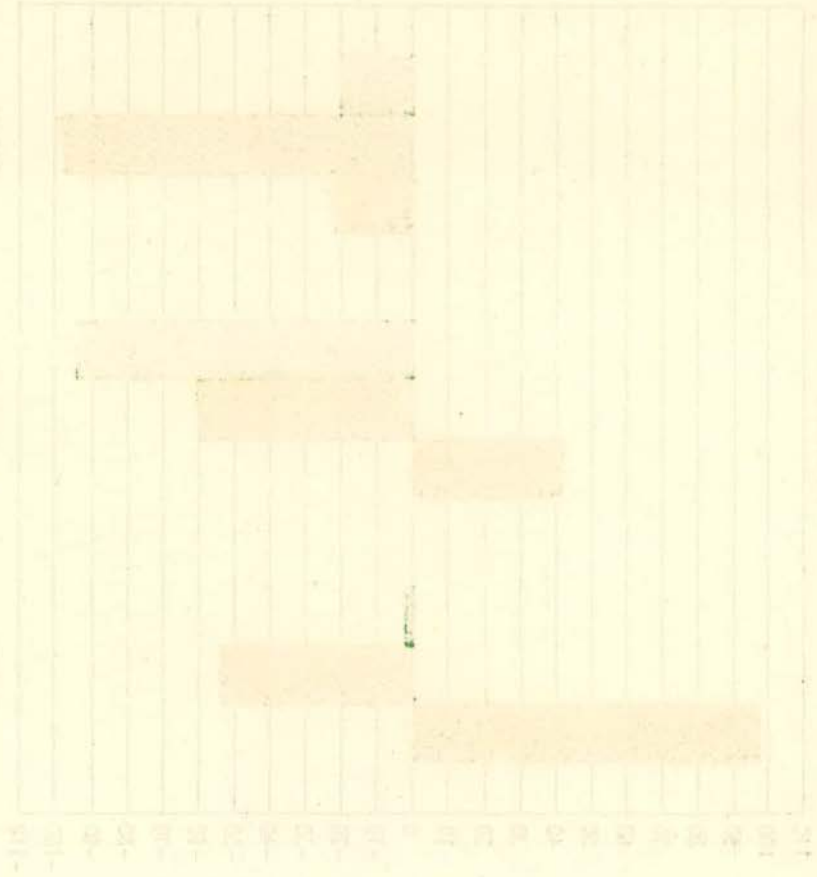


(Para 1.4 & 1.5)

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1910-1911

1910-1911



1910-1911

1910-1911

The revenue deficit/surplus as envisaged in the Budget Estimates and the Revised Estimates vis-a-vis the actuals are given below :

Year	Revenue Deficit			Percentage of actual deficit to revenue receipts
	Budget Estimates	Revised Estimates	Actuals	
(Rupees in crores)				
1988-89	97.48 (Surplus)	53.91	1.86	0.13
1989-90	42.17 (Surplus)	59.99	94.49	5.88
1990-91	21.84	97.18	19.65	1.03

1.6 Revenue Expenditure

The revenue expenditure (Plan) during 1990-91 was Rs. 346.79 crores against budget estimates of Rs. 493.09 crores (including supplementary Rs. 7.98 crores) disclosing a shortfall of Rs. 146.30 crores. The Non-plan revenue expenditure during the year was Rs. 1586.28 crores (Rs. 1334.78 crores during the previous year) against the estimates of Rs. 1577.13 crores (including supplementary Rs. 146.26 crores) disclosing excess of Rs. 9.15 crores. The details of the excess expenditure are given in the Chapter II of this report. Further details are available in the Appropriation Accounts of the State Government for 1990-91.

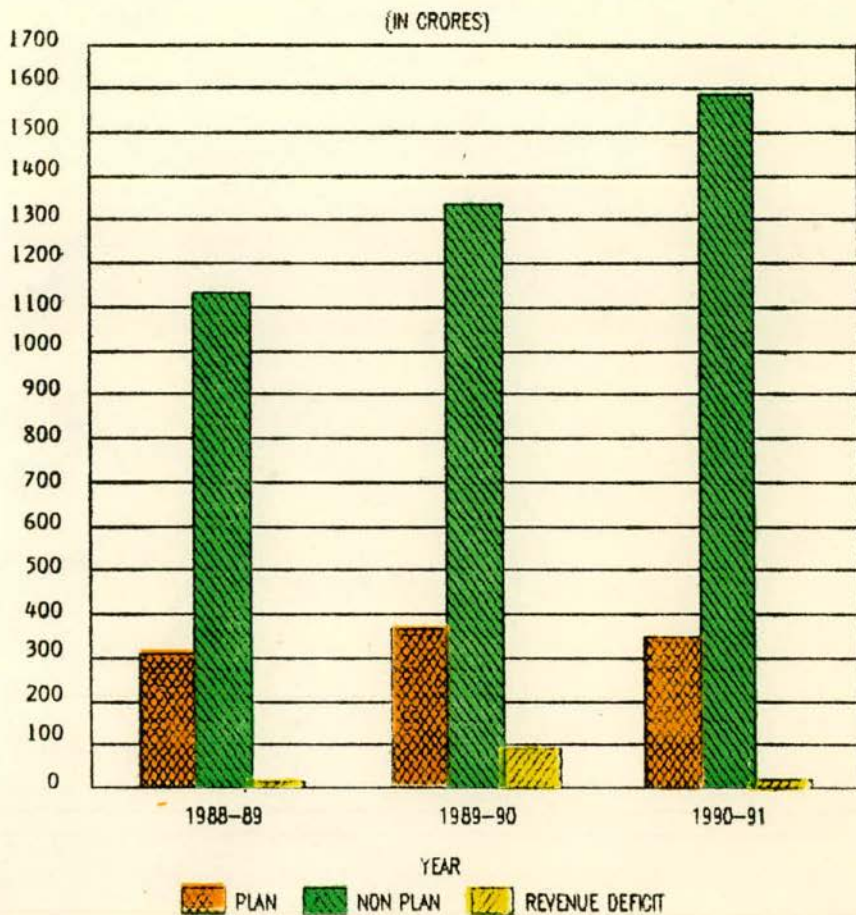
The revenue expenditure (both Plan and Non-plan) during 1990-91 was Rs. 1933.07 crores as against Rs. 1701.73 crores during 1989-90. The detailed reasons for variation are given in Statement No. I of the State Government Finance Accounts 1990-91.

1.7 Growth of Revenue Expenditure

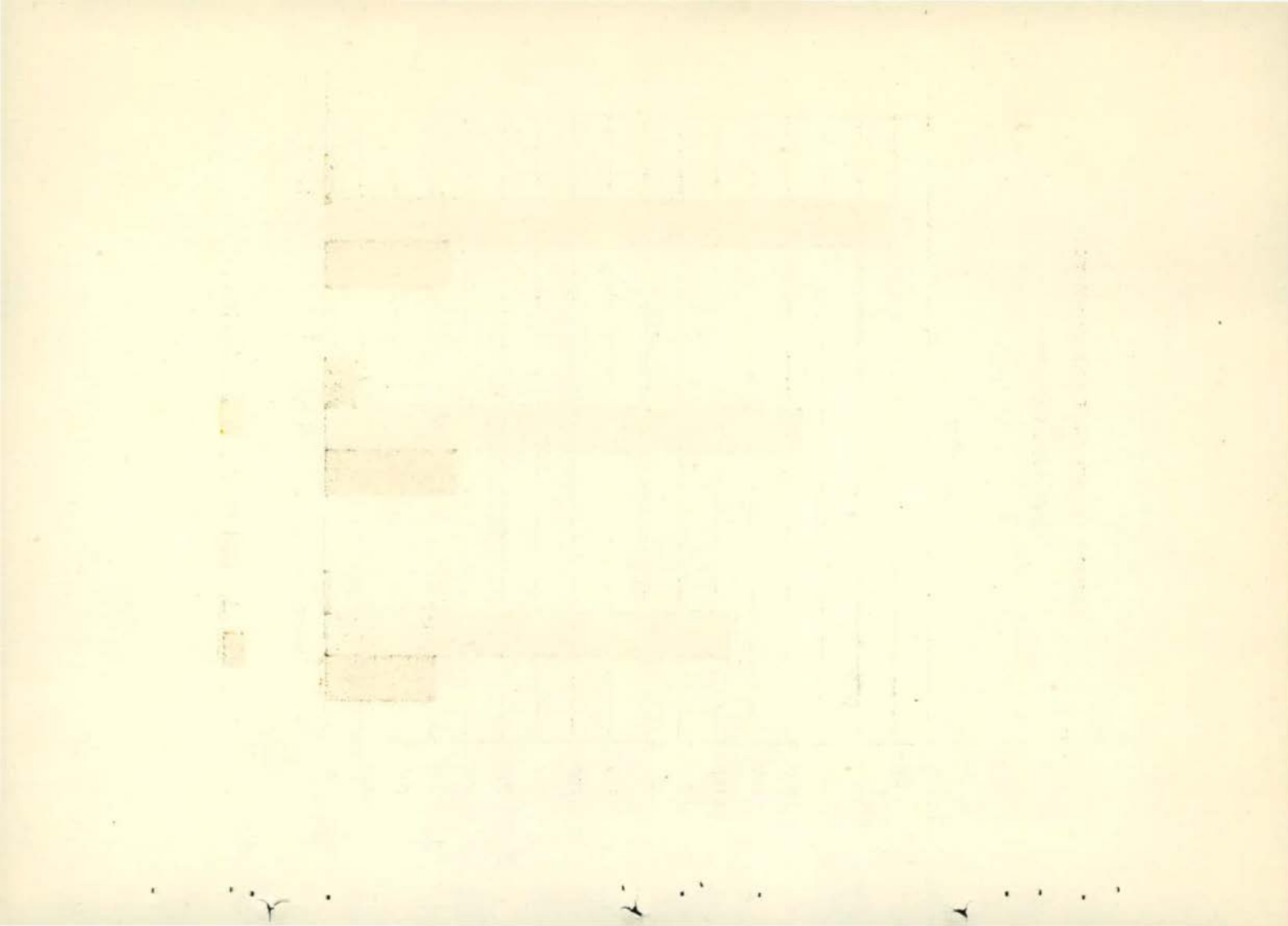
The growth of revenue expenditure (both Plan and Non-Plan) in the last five years was as follows :

Year	Revenue Expenditure			Revenue Surplus(+) Deficit(-)	Percentage of Surplus/ Deficit to Non-plan expenditure
	Plan	Non-plan	Total		
(Rupees in crores)					
1986-87	188.67	778.70	967.37	(+)162.81	20.91
1987-88	225.87	1061.61	1287.48	(+)16.36	1.54
1988-89	307.59	1135.35	1442.94	(—)1.86	0.16
1989-90	366.95	1334.78	1701.73	(—)94.49	7.08
1990-91	346.79	1586.28	1933.07	(—)19.65	1.24

GROWTH OF REVENUE EXPENDITURE
&
REVENUE DEFICIT



(Para 1.7)



The revenue expenditure (both Plan and Non-plan) went up from Rs. 967.37 crores in 1986-87 to Rs. 1933.07 crores in 1990-91 showing an increase of 99.83 per cent.

1.8 Financial Assistance to local bodies and others

The quantum of assistance provided to different bodies in the last five years is given below :

Name of body (1)	1986-87 (2)	1987-88 (3)	1988-89 (4)	1989-90 (5)	1990-91 (6)
	(Rupees in crores)				
I. Educational Institutions (including Universities)	38.79	17.34	36.80	24.85	33.43
II. Panchayati Raj Institutions	24.48	12.90	33.66	1.80	21.23
III. Municipal Councils/Corporations	5.43	5.12	3.26	5.81	0.63
IV. Other Institutions (including Statutory bodies)	60.65	47.45	44.30	42.22	20.60
Total	129.35	82.81	118.02	74.68	75.89
V. Percentage growth over previous year	54.93	(-35.98)	42.52	(-36.72)	1.62
VI. Revenue Receipts (Tax and Non-Tax)	885.85	1069.27	1180.64	1398.68	1631.90

	(1)	(2)	(3)	(4)	(5)	(6)
VII. Percentage of assistance to Revenue Receipts	14.60	7.74	10.00	5.34	4.65	
VIII. Revenue Expenditure	967.37	1287.48	1442.94	1701.73	1933.07	
IX. Percentage of assistance to Revenue Expenditure	13.37	6.43	8.18	4.39	3.93	

Thus the total assistance at the end of 1990-91 has decreased by 41.33 *per cent* over the level of 1986-87. The assistance to local bodies ranged between 5 to 15 *per cent* of the Revenue Receipts (Tax and Non-Tax) and 4 to 13 *per cent* of the Revenue Expenditure.

1.9 Interest Payments

The quantum of interest payments in the last five years had been rising as indicated below :



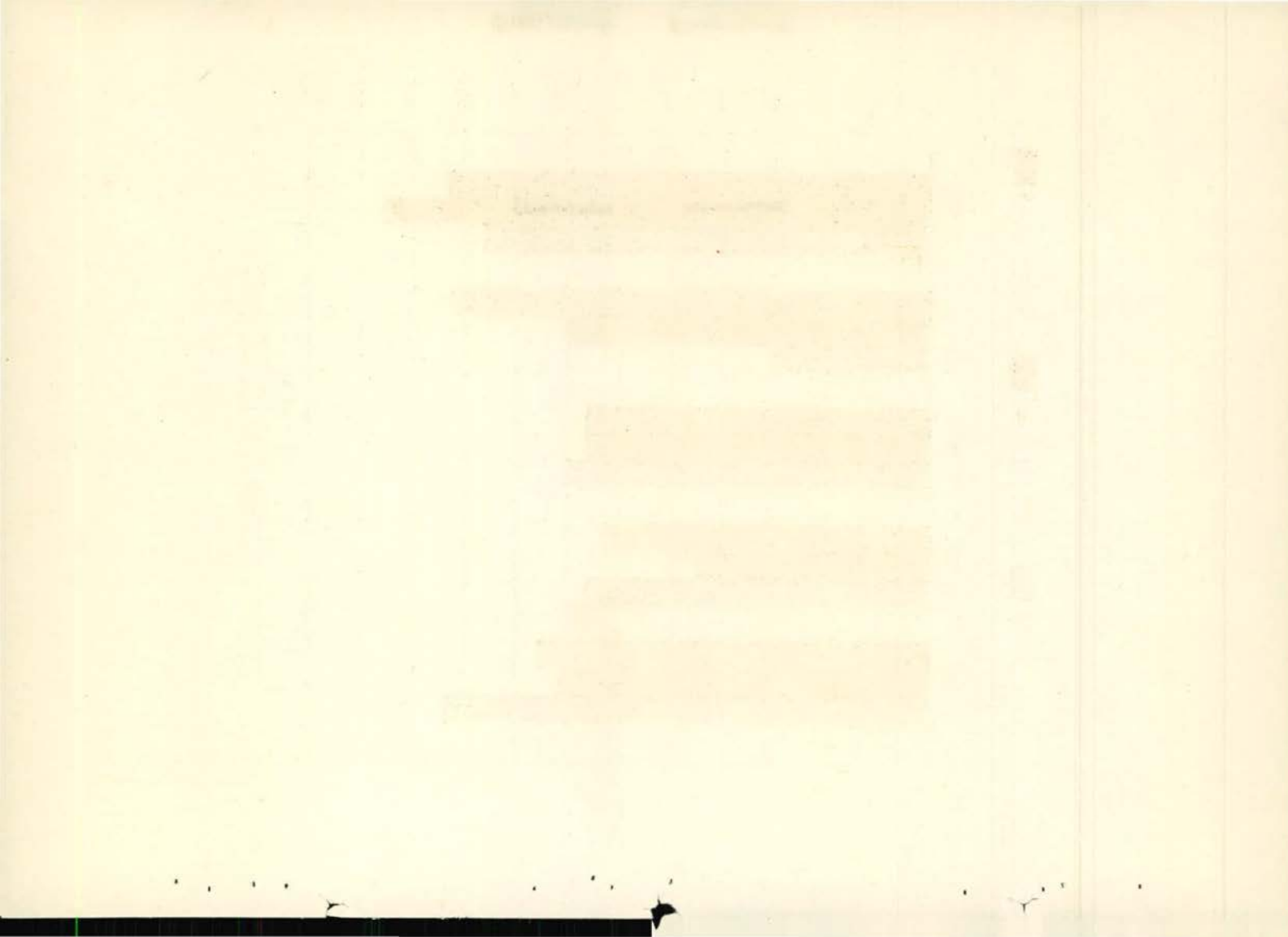
Year	Interest payments	Opening <hr/> Internal Debt
1986-87	132.62	(Rupees 260.17
1987-88	150.11	284.94
1988-89	160.56	294.85
1989-90	206.42	343.11
1990-91	242.03	416.53

balance of			Other obligations	Total	Percentage of Interest to Total
Small Savings etc.	Loans and Advances from Central Government	Reserve Funds			
in crores)					
245.92	941.10	34.41	1.50	1483.10	8.94
284.32	1064.15	37.34	—	1670.75	8.98
371.92	1153.22	41.65	—	1861.64	8.62
468.58	1292.09	45.19	—	2148.97	9.61
552.90	1428.88	50.35	3.00	2451.66	9.87

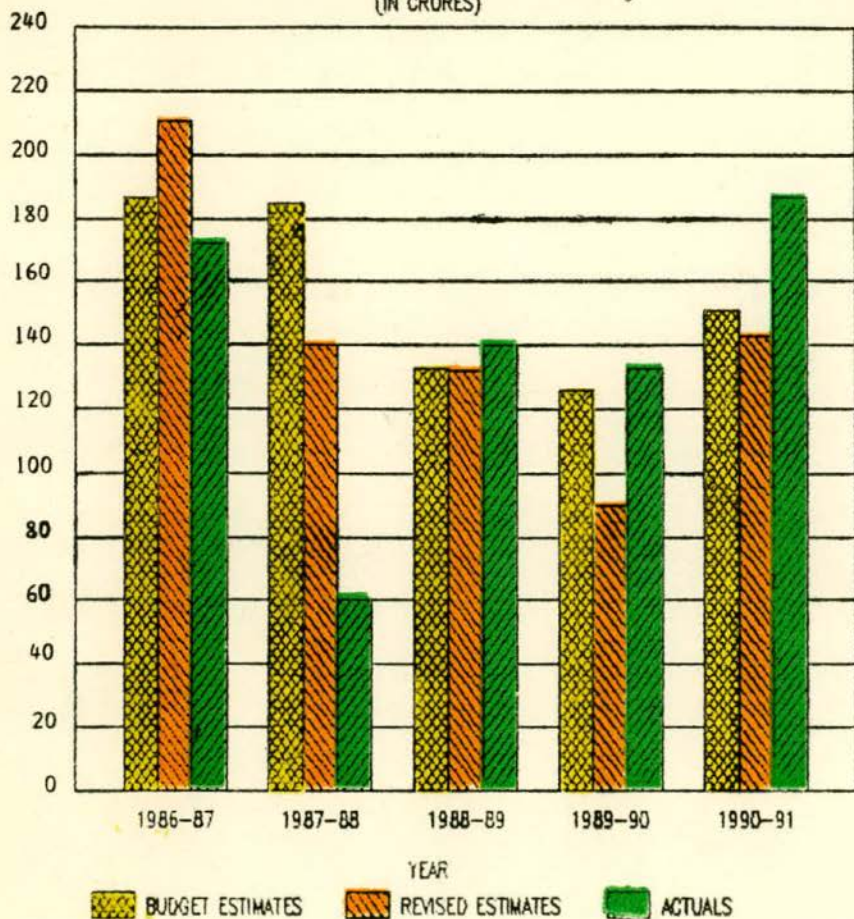
While the rate of interest of the market borrowings of the State Government for 1990-91 was 11½ per cent per annum, the dividend and profit received during the year was Rs. 0.39 crore on investment of Rs. 594 crores (as on 31st March 1991) on Statutory Corporations, Government Companies, Joint Stock Companies and Co-operatives institutions which works out to 0.06 per cent.

1.10 Non-Plan Revenue Expenditure

The following table shows the details of Non-Plan revenue expenditure other than interest payments, where there has been significant increase over ten years :



CAPITAL EXPENDITURE (IN CRORES)



(Para 1.4 & 1.11)

	1981-82	1990-91	Percentage Increase
(Rupees in crores)			
Police	25.04	102.22	408.23
Pensions	9.17	70.39	767.61
Miscellaneous General Services	2.88	119.34	4143.75
Education	71.62	299.78	418.57
Medical, Public Health, Sanitation, Water Supply, Housing and Urban Development	16.51	70.67	428.04
Social Security and Welfare	4.26	21.46	503.76
Animal Husbandry	5.10	21.40	419.61
Co-operation	1.91	29.49	1543.98
Irrigation and Power	53.39	171.92	322.00
Transport	77.63	207.90	267.80

The growing revenue expenditure was mainly due to (i) increase in the staff strength of departments, (ii) revision of pay scales and enhanced dearness allowance to Government employees, (iii) modernisation of Police Force, (iv) increase in number of retirees, (v) payment of more prize money and commission consequent upon floating of more lottery schemes, (vi) provision of more educational and health facilities to public, (vii) more expenditure on development of irrigation projects and (viii) increase in the fleet strength of Haryana Roadways.

1.11 Capital Expenditure

The capital expenditure during 1990-91 was Rs. 186.17 crores against budget estimates of Rs. 204.65 crores (including supplementary Rs. 53.39 crores) disclosing a shortfall in expenditure of Rs. 18.48 crores.

The main reasons for shortfall in expenditure are given in Chapter II of this report. Further details are available in Appropriation Accounts of the State Government for 1990-91.

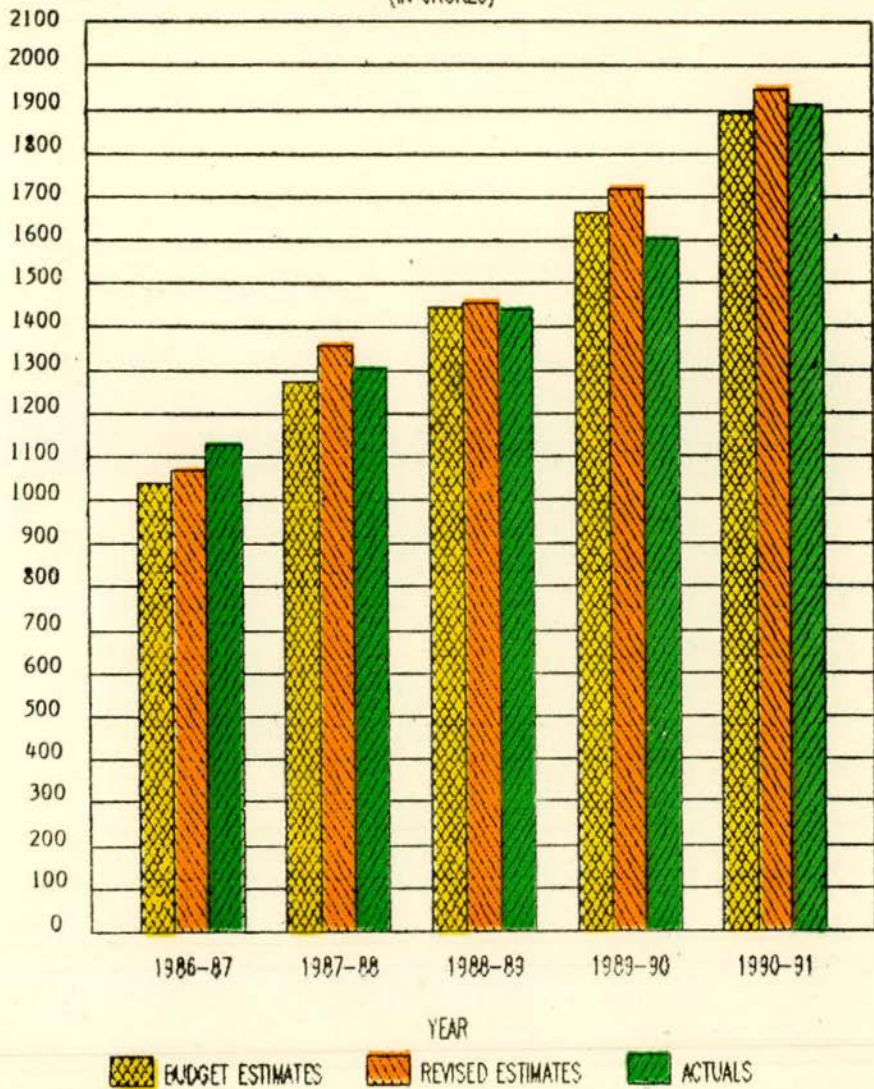
1.12 Revenue Receipts

The actual revenue receipts during the five years ending 1990-91 are given below :

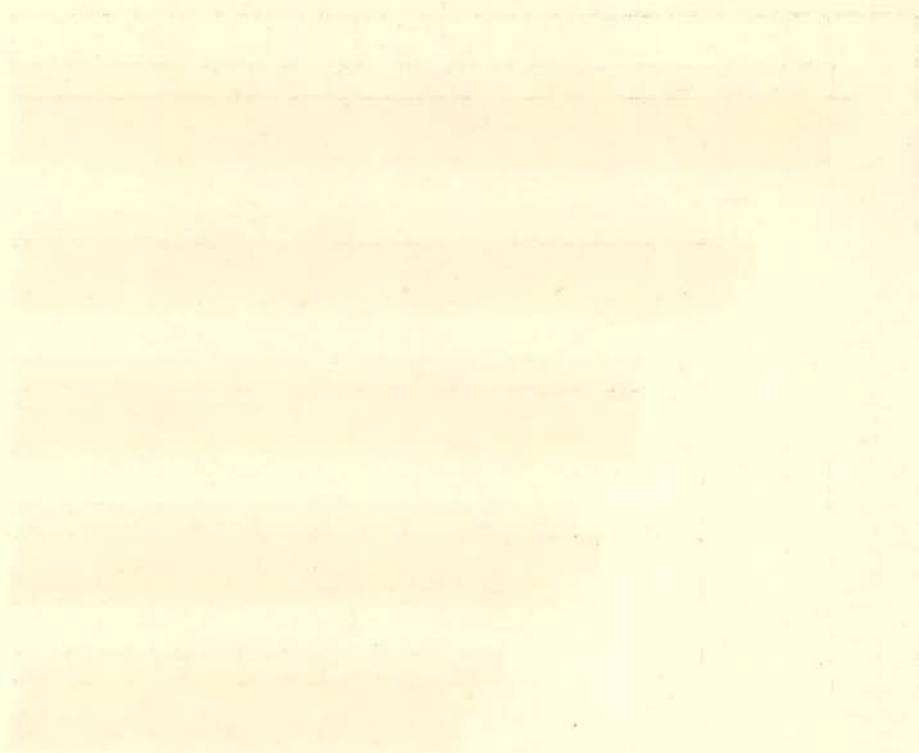
Year	Budget Estimates	Revised Estimates	Actual Amounts	Percentage of growth over the previous year
(Rupees in crores)				
1986-87	1040.14	1069.22	1130.18	17.69
1987-88	1275.07	1357.98	1303.84	15.37
1988-89	1447.47	1458.85	1441.08	10.53
1989-90	1665.52	1719.69	1607.24	11.53
1990-91	1894.14	1946.10	1913.42	19.05

REVENUE RECEIPTS

(IN CRORES)



(Para 1.12)



The position of revenue raised by the State and of the State's share of taxes and grants received from the Government of India was as follows :

	1988-89	1989-90	1990-91
(Rupees in crores)			
I. Revenue raised by the State Government :			
(a) Tax Revenue	795.41	910.12	1069.54
(b) Non-tax Revenue	354.71	445.93	511.10
Total	1150.12	1356.05	1580.64
II. Receipts from Government of India :			
(a) State's share of :			
(i) Income Tax etc.	30.51	42.63	51.26
(ii) Union Excise Duties	90.10	111.48	134.64
(b) Grants-in-aid	170.35	97.08	146.88
Total	290.96	251.19	332.78
III. Total receipts of State Government (Revenue Account)	1441.08	1607.24	1913.42
IV. Percentage of Revenue raised to total receipts	80	84	83

1.13 (a) Tax Revenue

The growth of tax revenue in the last five years

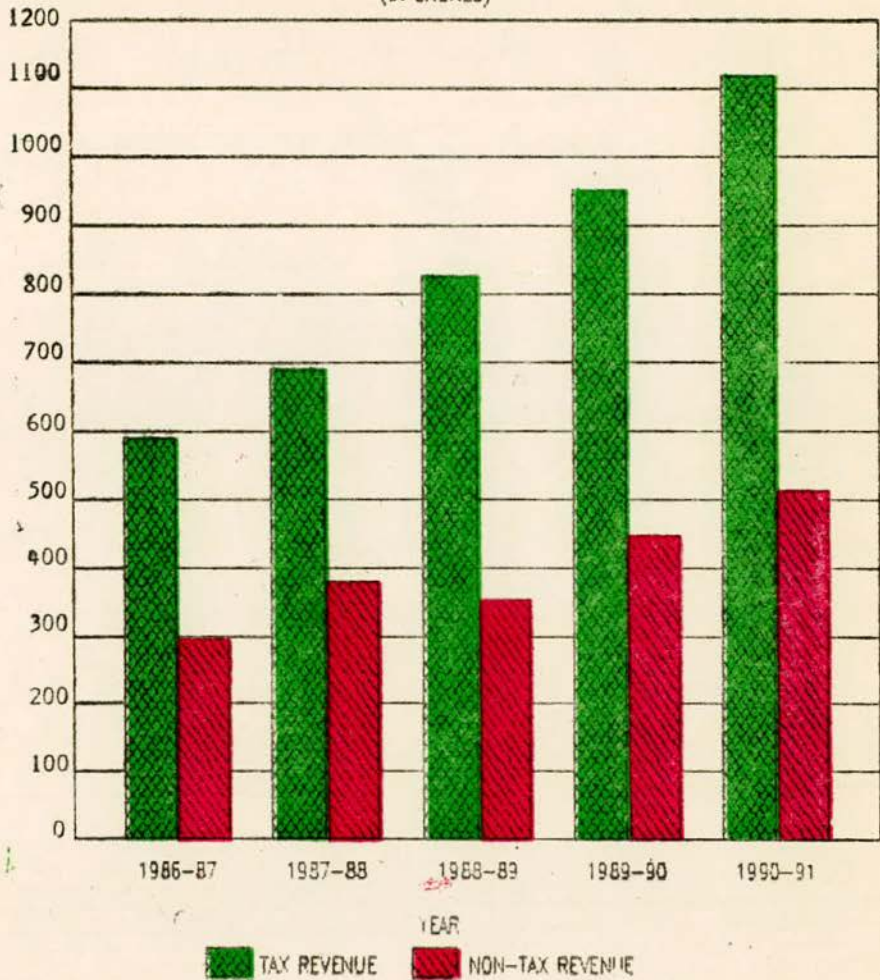
was as indicated below :

Year	Tax Revenue	Percentage growth over previous year
(Rupees in crores)		
1986-87	589.23	12.92
1987-88	691.27	17.32
1988-89	825.93	19.48
1989-90	952.75	15.35
1990-91	1120.80	17.64

While the revenue receipts of Government increased by 11, 12 and 19 *per cent* during 1988-89, 1989-90 and 1990-91 the tax revenue grew at 19,15 and 18 *per cent* over the previous years.

The analysis of tax revenue raised by the State Government is given below :

TAX REVENUE & NON TAX REVENUE (IN CRORES)



(Para 1.13(a) & 1.14)



	1986-87	1987-88	1988-89	1989-90	1990-91
	(Rupees in crores)				
1. Sales Tax	256.24 (45)	314.93 (47)	370.56 (47)	415.18 (46)	494.70 (46)
2. State Excise	132.74 (23)	158.54 (24)	192.87 (24)	236.68 (26)	286.35 (27)
3. Taxes on Goods and Passengers	73.31 (13)	80.64 (12)	94.46 (12)	100.88 (11)	102.10 (10)
4. Stamps and Registration Fee	45.68 (8)	50.23 (8)	70.71 (9)	92.55 (10)	101.50 (10)
5. Taxes and Duties on Electricity	27.21 (5)	27.67 (4)	33.36 (4)	29.42 (3)	34.36 (3)
6. Taxes on Vehicles	15.57 (3)	16.25 (3)	19.11 (2)	21.39 (2)	35.78 (3)
7. Other Taxes	15.11 (3)	16.14 (2)	14.34 (2)	14.02 (2)	14.75 (1)
Total	565.86 (100)	664.40 (100)	795.41 (100)	910.12 (100)	1069.54 (100)

Percentage share of individual taxes of the total is given in brackets.

(b) Cost of Collection of revenue

Expenditure incurred on collection of the major revenue receipts during the year 1986-87 to 1990-91 is given below :

Hheads of Revenue	Year	Gross Collection	Expenditure	Percentage of expenditure to gross collection
(1)	(2)	(3)	(4)	(5)
		(Rupees in crores)		
Sales Tax	1986-87	256.24	5.03	1.96
	1987-88	314.93	6.24	1.98
	1988-89	370.56	7.34	1.98
	1989-90	415.18	8.97	2.16

(1)	(2)	(3)	(4)	(5)
	1990-91	494.70	9.60	1.94
State Excise	1986-87	132.74	0.53	0.40
	1987-88	158.54	0.65	0.41
	1988-89	192.87	0.80	0.41
	1989-90	236.68	0.84	0.35
	1990-91	286.35	0.93	0.32
Stamps and Registration Fees	1986-87	45.68	0.47	1.03
	1987-88	50.23	0.33	0.66
	1988-89	70.71	0.33	0.47
	1989-90	92.55	0.41	0.44
	1990-91	101.50	0.65	0.64
Taxes on Vehicles	1986-87	15.57	0.70	4.50
	1987-88	16.25	0.45	2.77
	1988-89	19.11	0.59	3.09
	1989-90	21.39	0.65	3.04
	1990-91	35.78	0.85	2.37
Other Taxes and Duties (including Taxes on Goods and Passengers] and taxes and duties on Electricity)	1986-87	113.30	0.43	0.38
	1987-88	123.93	0.39	0.31
	1988-89	141.43	0.46	0.33
	1989-90	143.59	0.42	0.29
	1990-91	150.91	0.47	0.31

1.14 Non-tax Revenue

The growth of Non-tax Revenue in the last five years is indicated below :

Year	Non-tax Revenue	Percentage growth over the previous year
(Rupees in crores)		
1986-87	296.62	14.92
1987-88	378.00	27.44
1988-89	354.71	(—)6.16
1989-90	445.93	25.72
1990-91	511.10	14.61

It will be seen that the growth of Non-tax revenue had been erratic during the period 1986-87 to 1990-91. The increase of Rs. 65.17 crores during the year 1990-91 over the previous year was mainly under (a) "Interest Receipts" (Rs. 12.87 crores) due to more receipts from Departmental Commercial Undertakings and realisation of more interest from the Haryana State Electricity Board, (b) "Miscellaneous General Services" (Rs. 33.14 crores) due to sale of more lottery tickets and more receipts of Central loans written off and (c) "Village and Small Industries" (Rs. 12.33 crores) due mainly to accumulated effect of increase of testing fee of heat treatment and quality marking.

1.15 State's share of Union-Excise Duties and Central Grants

The aggregate of State's share of Union Excise Duties and Grants-in-aid from Central Government during the year 1990-91 was Rs. 281.52 crores representing 14.71 *per cent* of the total revenue receipts and 14.56 *per cent* of revenue expenditure of the State Government. The year-wise details for five years (1986-87 to 1990-91) are given below :

Year	State's share	Grants	Total	Percentage of total	
				Revenue Receipts	Revenue Expenditure
(Rupees in crores)					
1986-87	73.83	170.49	244.32	21.62	25.26
1987-88	80.64	153.93	234.57	17.99	18.22
1988-89	90.10	170.34	260.44	18.07	18.05
1989-90	111.48	97.08	208.56	12.98	12.26
1990-91	134.64	146.88	281.52	14.71	14.56

1.16 Arrears of Revenue

The position of arrears of revenue as against total revenue raised by the State Government during the period 1986-87 to 1990-91 is given below :

Year	Revenue raised	Arrears of revenue	Percentage of arrears to revenue receipts	Percentage of growth of revenue over previous year	Percentage of growth of arrears over previous year
(Rupees in crores)					
1986-87	862.48	57.12	8.62	13.51	5.21
1987-88	1042.40	68.00	6.52	20.86	19.05
1988-89	1150.12	77.52	8.74	10.33	14.00
1989-90	1356.05	98.10	7.23	17.91	26.55
1990-91	1580.64	116.79	7.39	16.56	19.05

The main area of arrears was under 'Sales Tax', 'Taxes and Duties on Electricity' and 'State Excise'.

1.17 Investments and Returns

In 1990-91 the Government invested Rs. 25.15 crores (net) in the share capital of Statutory Corporations (Rs. 1.07 crores), Government Companies (Rs. 7 crores), Joint Stock Companies (Rs. 0.09 crore) and Co-operative Banks and Societies, etc. (Rs. 16.99 crores).

The investment of the Government in the share capital of different concerns at the end of 1988-89, 1989-90

and 1990-91 was Rs. 546.98 crores, Rs. 569.90 crores and Rs. 594 crores respectively. The dividend received therefrom was Rs. 0.31 crore, Rs. 0.60 crore and Rs. 0.39 crore which worked out to 0.06 per cent, 0.11 per cent and 0.06 per cent of the investment in the respective years against the average rate of interest of 11.5 per cent for Government borrowings during this period. The accumulated loss of 14 companies in which Government investment as on 31st March 1991 was Rs. 54.28 crores as disclosed in the accounts rendered by them for various years from 1980-81 to 1990-91 was Rs. 45.54 crores.

The share of dividends received from Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative institutions is indicated below :

	1986-87	1987-88	1988-89	1989-90	1990-91
	(Rupees in crores)				
Statutory Corporations	0.07	0.36	0.20	0.21	0.21
Government Companies	0.03	0.03	0.02	0.20	—
Joint Stock Companies and partnerships	0.09	0.06	0.03	0.07	0.03
Co-operative Banks and Societies	0.14	0.52	0.06	0.12	0.15

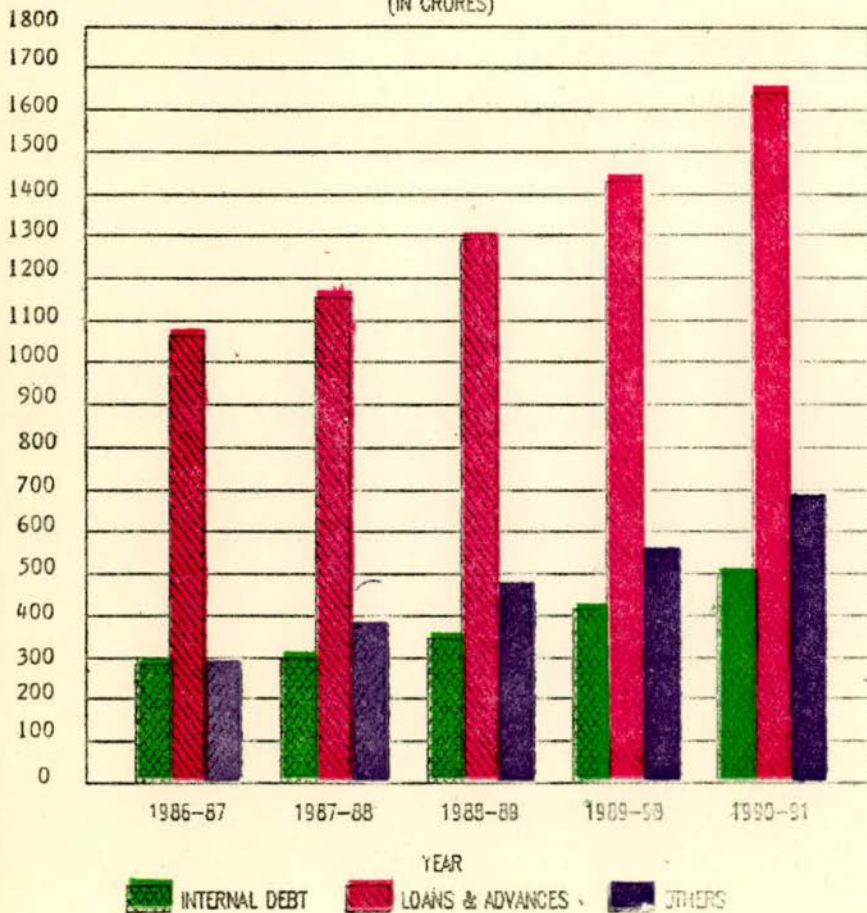
1.18 Financial results of Irrigation Works

The financial results of 6 major irrigation commercial projects (Western Jamuna Canal, Jui Canal, Jawahar Lal Nehru Canal, Sewani Lift Irrigation, Loharu Lift Irrigation and Gurgaon Canal) with a total capital outlay of Rs. 266.37 crores at the end of March 1991 showed that revenue realised Rs. 8.18 crores from these schemes during 1990-91 was 3.07 percent of the Capital outlay and this was not sufficient even to cover the direct working expenses (Rs. 14.23 crores). After meeting the working expenses and interest charges (Rs. 27.82 crores), the schemes suffered a net loss of Rs. 19.64 crores. The loss in case of Western Jamuna Canal Project, Jui Lift Scheme, Jawahar Lal Nehru Canal Project, Sewani Lift Irrigation Project and Loharu Lift Irrigation Project was Rs. 5.16, Rs. 0.74, Rs. 8.31, Rs. 3.52 and Rs. 2.41 crores respectively. However, Gurgaon Canal Project earned a profit of Rs. 0.50 crore.



PUBLIC DEBT

(IN CRORES)



(Para 1.19)

1.19 Public Debt

Under Article 293(1) of the Constitution of India, a State may borrow within the territory of India, upon the security of the Consolidated Fund of the State within such limits, if any, as may from time to time be fixed by the Act of Legislature of the State. No law has been passed by the Haryana Legislature laying down such a limit.

The details of the total liabilities of the State Government during the five years ending March 1991 are given below :

Year	Internal Debt	Loans and advances from Central Government	Total Public Debt	Other Liabilities	Total Liabilities
(Rupees in crores)					
1986-87	284.94	1064.15	1349.09	284.32	1633.41
1987-88	294.85	1153.22	1448.07	371.92	1819.99
1988-89	343.11	1292.09	1635.20	468.58	2103.78
1989-90	416.53	1428.88	1845.41	552.90	2398.31
1990-91	499.84	1641.21	2141.05	679.99	2821.04

It will be seen from the table above that the total liabilities of Government had increased from Rs. 1633.41 crores in 1986-87 to Rs. 2821.04 crores in 1990-91 registering an increase of 72.71 per cent over a period of 5 years.

1.20 Debt Service

The annual debt service obligation according to schedule of repayment of principal and payment of

interest was Rs. 482.96 crores. The actual discharge was Rs. 470.32 crores compared to Rs. 331.54 crores during 1989-90.

The State Government had made amortisation arrangements for the repayment of the following loans :

Name of the Sinking Fund	Balance on 1st April 1990	Additions during the year	Withdrawals during the year	Balance on 31st March 1991
(Rupees in crores)				
1. Loans received for Bhakra Nangal Project by the Composite State of Punjab	0.22	—	—	0.22
2. Loans received out of consolidated open market borrowings of the Government of India	1.75	0.03	—	1.78
Total	1.97	0.03	—	2.00

Out of total balance in the Sinking Fund for repayment of loans received for consolidated open market borrowings of the Government of India, Rs. 0.50 crore was invested at the end of March 1991 in the securities of the Government of India.

The outflow of funds on account of interest payments (gross) has been gradually rising with the interest payment in the last year (1990-91) being 82.50 per cent more than the level of outflow in the first year (1986-87).

The position is summarised in the following table :

Year	Revenue expenditure	Interest payment	Interest payment as a percentage of revenue expenditure
(Rupees in crores)			
1986-87	967.37	132.62	13.71
1987-88	1287.48	150.11	11.66
1988-89	1442.94	160.56	11.13
1989-90	1701.73	206.42	12.13
1990-91	1933.07	242.03	12.52

Thus outflow of funds for payment of interest was between 11.13 to 13.71 *per cent* of the revenue expenditure during the period.

The repayment of Government of India loans and payment of interest thereon by the State Government during the last five years was as follow :

Year	Repayments			Loans received during the year	Percentage of repayment to loans received
	Principai	Interest	Total		
(Rupees in crores)					
1986-87	173.34	71.22	244.56	296.39	82.51
1987-88	103.90	80.37	184.27	192.97	95.49
1988-89	112.65	92.60	205.25	251.52	81.60
1989-90	85.22	112.21	197.43	222.01	88.93
1990-91	69.02	119.31	188.33	281.35	66.94

The repayment of Central loans and accrued interest constituted 67 to 95 *per cent* of the loans received from the Central Government.

The net Central assistance to the State by way of loans during 1990-91 after repayment of earlier loans and interest amounted to 33.06 *per cent* of the receipt from Government of India during the year.

1.21 Ways and Means Advances and Overdraft

Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank a minimum daily cash balance of Rs. 30 lakhs.

The extent to which Government maintained the minimum balance with the Bank during the period 1986-87 to 1990-91 is given below :

	1986-87	1987-88	1988-89	1989-90	1990-91
(i) Number of days on which minimum balance was maintained					
(a) Without obtaining any advance	298	234	326	329	309
(b) By obtaining ways and means advances	58	102	24	35	37
(ii) Number of days on which overdraft was taken	9	30	15	1	19

The position of ways and means advances and overdraft taken by the State Government and interest paid thereon during 1986-87 to 1990-91 is detailed below :

Ways and Means Advances	1986-87	1987-88	1988-89	1989-90	1990-91
	(Rupees in crores)				
(i) Advances taken during the year	79.42	151.32	72.35	55.07	105.14
(ii) Advance outstanding at the end of the year	—	—	—	—	—
(iii) Interest paid	0.16	0.36	0.17	0.10	0.18
Overdraft					
(i) Overdraft taken during the year	16.97	71.30	28.08	3.07	34.77
(ii) Overdraft outstanding at the end of year	—	—	—	—	—
(iii) Interest paid	0.01	0.05	0.03	—	0.03

1.22 Loans and Advances by State Government

The State Government have been advancing loans to Government companies, corporations, autonomous bodies, co-operatives, non-government institutions etc., for developmental and non-developmental activities. The position of such loans for five years 1986-87 to 1990-91 is given below :

	1986-87	1987-88	1988-89	1989-90	1990-91
	(Rupees in crores)				
Opening balance	898.61	1060.19	868.13	1015.13	1180.06
Amount advanced during the year	185.50	198.26	170.93	189.56	203.38
Amount repaid during the year	23.92	25.35	23.93	24.63	23.54
Closing balance	1060.19	1233.10	1015.13	1180.06	1359.90
Net addition	161.58	172.91	147.00	164.93	179.84
Interest received and credited to revenue	7.33	87.01	4.92	36.77	42.26

The net loans and advances disbursed during 1986-87, 1987-88, 1988-89, 1989-90 and 1990-91 constituted 109.31, 174.69, 78.55, 78.46, 60.83 per cent respectively of the net receipts from the long term borrowings of the State Government.

Recoveries in Arrears

Out of loans advanced to various bodies, other than the Haryana State Electricity Board (HSEB), the detailed accounts of which are kept in the office of the Accountant General (Accounts and Entitlement) recovery of Rs. 12.49 crores (Principal : Rs. 4.30 crores and Interest : Rs. 8.19 crores) was in arrears as on 31st March 1991. In the case of HSEB, loans totalling Rs. 345.36 crores were outstanding at the end of March 1991 and the amount of interest due for recovery as on that date was not worked out. Interest amounting to Rs. 186.18 crores was realised upto 31st March 1991 from HSEB.

According to the orders issued by Government, the administrative departments were required to intimate to the Accountant General (A&E) office by July each year the arrears in recovery of principal and interest of loans of which the detailed accounts were maintained by the departmental officers, at the end of preceding March. During the year 1990-91, 93 statements were due from 14 departmental officers out of which only 14 statements were received. According to these statements recovery of Rs. 21.73 crores (Principal : Rs. 13.18 crores and Interest : Rs. 8.55 crores) was in arrears on 31st March 1991. The major part of the arrears related to loans for "Co-operation" (Principal : Rs. 12.69 crores and Interest : Rs. 6.24 crores) and "Housing" (Principal : Rs. 0.48 crore and Interest : Rs. 2.30 crores).

1.23 Guarantees given by the Government

The position of contingent liability for guarantees given by the State Government for repayment of loans and payment of interest thereon by the Statutory Corporations, Companies and Co-operatives etc., was as follows :

As on 31st March	Maximum amount guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
		(Rupees in crores)	

1987	1667.27	904.66	1.00
1988	1855.02	941.01	0.86
1989	2715.32	1028.98	0.06
1990	2834.56	1116.02	0.07
1991	3800.48	1182.10	0.08

There has been an increase of 130.53 per cent in the amount of guarantees outstanding during the last five years.

No guarantee was invoked during the year.

No law under Article 293 of the Constitution has been passed by the State Legislature laying down the maximum limits for the Government for giving guarantees on the security of the Consolidated Fund of the State. The Government do not charge any guarantee fee.

1.24(a) State Public Sector Undertakings

The State had 23 Government Companies (including five subsidiaries) and three Statutory Corporations as on 31st March 1991. The aggregate paid-up capital of the Government Companies was Rs. 93.35 crores, of which Rs. 82.32 crores was invested by the State Government, Rs. 2.16 crores by the Central Government and Rs. 8.87 crores by others. The State Government loans to the extent of Rs. 104.59 crores were outstanding as on 31st March 1991. The State Government had also guaranteed repayment of loans raised by seven companies and payment of interest thereon; the amounts guaranteed and outstanding thereagainst as on 31st March 1991 were Rs. 181.34 crores and Rs. 47.68 crores respectively in respect of six companies.

Ten companies (including four subsidiaries) had finalised their accounts for the year 1990-91; the accounts of remaining 13 companies were in arrears for periods ranging from one year to nine years.

Out of ten companies which finalised accounts for the year 1990-91, seven companies earned a profit of Rs. 6.49 crores, two companies incurred a loss of Rs. 0.09 crore and one company was in construction stage. According to the latest available accounts, the cumulative losses of Rs. 40.35 crores incurred by eight companies had exceeded their paid-up capital of Rs. 28.25 crores.

(b) Statutory Corporations

There were three Statutory Corporations in the State as on 31st March 1991, viz.

- Haryana State Electricity Board;
- Haryana Financial Corporation; and
- Haryana Warehousing Corporation

The working results of these three Statutory Corporations

for the year 1990-91 for which accounts have been finalised

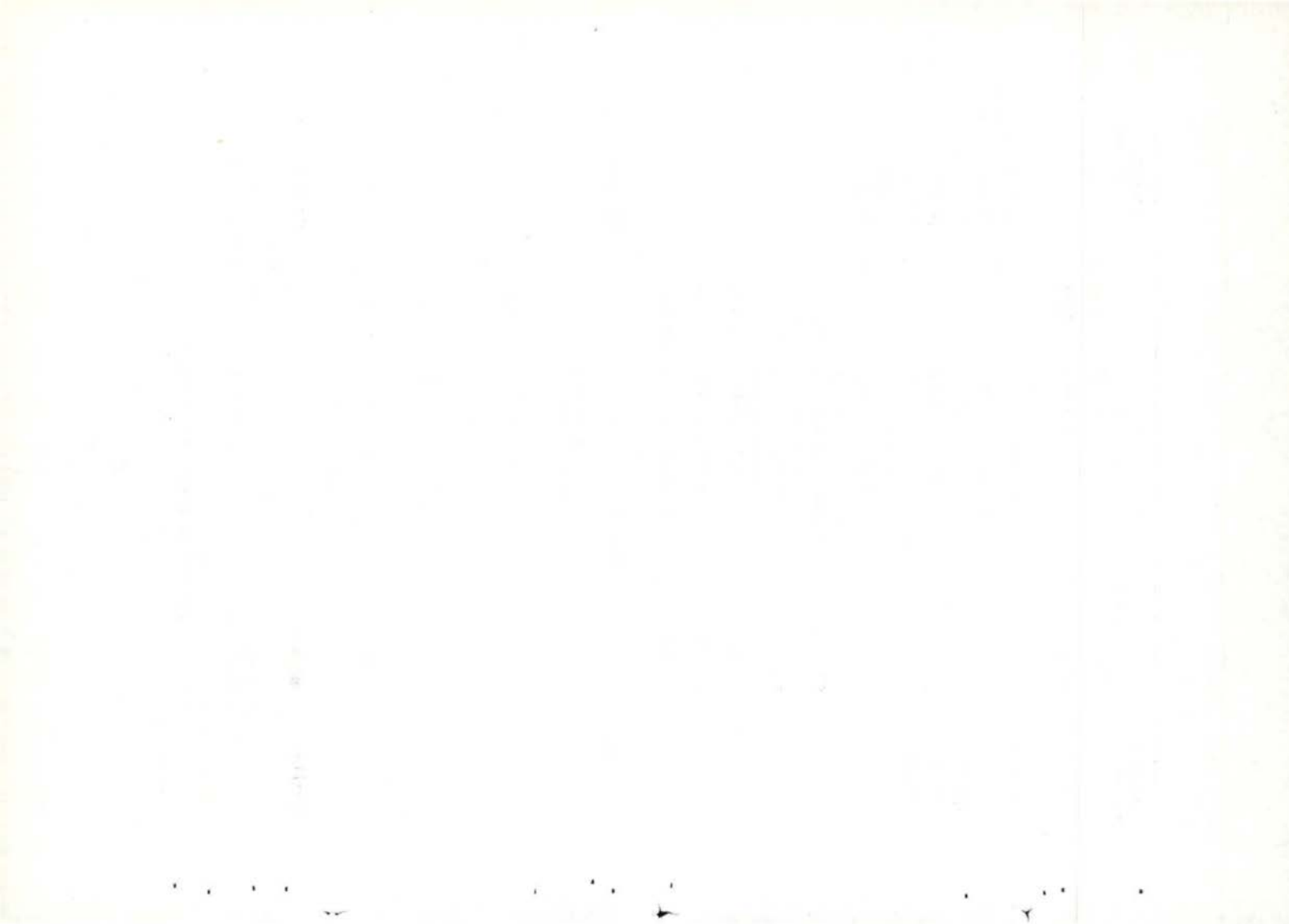
Serial Number	Name of Corporation/ Board	Name of Department	Date of incorporation	Total capital invested	Profit(+)/ Loss(-)
1	2	3	4	5	6
(Figures in columns					
1.	Haryana State Electricity Board	Irrigation and Power	3rd May 1967	2075.40	(-)95.96
2.	Haryana Financial Corporation	Industries	1st April 1967	138.52	(+)2.82
3.	Haryana Warehousing Corporation	Agriculture	1st November 1967	34.30	(+)4.76

are summarised below :

Total interest charged to profit and loss account	Interest on long term loans	Total return on capital invested(6+8)	Capital employed	Total return on capital employed (6+7)	Percentage of total return on capital invested	Percentage of total return on capital employed
7	8	9	10	11	12	13
5 to 11 are in crores of rupees)						
130.06	127.20	31.24	1319.45	34.10	1.5	2.6
9.64	9.64	12.46	124.68	12.46	9.0	10.0
0.59	0.59	5.35	59.94	5.35	15.6	8.9

1.25 Reconciliation of Expenditure

Reconciliation of accounts figures with the departmental figures was not done during 1990-91 in respect of major heads "2029—Land Revenue", "2039—State Excise", "2045—Other Taxes and Duties on Commodities and Services", "2202—General Education", "2203 Technical Education" and "2204—Sports and Youth Services".



Statement

Summarised Financial Position of the Government

(Amount in

Amount as on 31st March 1990	Liabilities	Amount as on 31st March 1991
(1)	(2)	(3)
416.53	Internal Debt including Ways and Means Advances	499.84
	330.42 Market Loans bearing interest	384.37
	3.85 Market Loans not-bearing interest	3.79
	22.56 Loans from LIC	43.27
	59.70 Loans from other Institutions	68.41
	— Ways and Means Advances	
1428.88	Loans and advances from Central Government	1641.21
	408.60 Pre 1984-85 loans	382.07
	640.18 Non-Plan loans	820.12
	360.58 Loans for State Plan Schemes	419.77
	1.86 Loans for Central Plan Schemes	1.73
	17.66 Loans for Centrally Sponsored Schemes	17.52
10.00	Contingency Fund	10.00
552.91	Small Savings	679.99
117.79	Deposits	146.05
80.86	Reserve Funds	98.76
0.04	Cheques and Bills	0.07
87.35	Overdrafts from RBI	—
809.57	Surplus on Government Accounts	789.64
	904.06 Previous year	809.29
	(—)94.49 Current year	(—)19.65
3503.93		3865.56

I

of Haryana as on 31st March 1991

crores of rupees)

Amount as on 31st March 1990 (4)	Assets (5)	Amount as on 31st March 1991 (6)
2271.48	Gross Capital Outlay on Fixed Assets	2457.64
569.90	Investment in shares of Companies, Corporations etc.	594.00
1701.58	Other Capital Outlay	1863.64
1180.06	Loans and Advances	1359.90
894.62	Loans for Power Projects	1052.25
269.30	Other Development Loans	290.70
16.14	Loans to Government Servants and Miscellaneous Loans	16.95
0.06	Other Advances	0.05
12.31	Remittance Balances	10.32
12.76	Suspense and Miscellaneous Balances	41.08
27.26	Cash	(—)3.43
(—)0.64	Cash in Treasuries and Local Remittances	(—)0.38
—	Deposits with Reserve Bank	(—)61.75
0.47	Departmental Balance	0.10
0.06	Permanent cash imprest	0.06
27.37	Cash Balance Investment and other Reserve Fund Investment	58.54

3503.93

3865.56

Explanatory Notes

1. The summarised financial statements are based on the statements of the Finance Accounts and the Appropriation Accounts of the State Government and are subject to notes and explanations contained therein.
2. Government accounts being mainly on cash basis, the revenue surplus or deficit has been worked out on cash basis. Consequently, items payable and receiveable or items like depreciation or variation in stock figures etc. do not figure in the accounts.
3. Although a part of revenue expenditure (grants) and the loans are used for capital formation by the recipients, its classification in the accounts of State Government remains unaffected by end use.
4. The balance under Suspense and Miscellaneous had increased from Rs. 12.76 crores as on 31st March 1990 to Rs. 41.07 crores as on 31st March 1991.

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STATEMENT

Abstract of Receipts and Disbursements

Section A—

RECEIPTS

I. Revenue Receipts		1913.42
(i) Tax Revenue	1069.54	
(ii) Non-Tax Revenue	511.10	
(iii) State's Share of Union Taxes	185.90	
(iv) Non-plan Grants	17.78	
(v) Grants for State Plan Scheme	45.00	
(vi) Grants for Central and Centrally Sponsored Schemes	84.10	

II. Revenue Deficit C/O to Section 'B' 19.65

Total Section—A 1933.07

Section B

III. Opening Cash Balance including Permanent Advance and Cash Balance Investment and Reserve Fund Investment		27.26
IV. Miscellaneous Capital Receipts		Nil

II

for the year 1990-91

Revenue

DISBURSEMENTS

(Rupees in crores)

I. Revenue Expenditure Section	Non-Plan	Plan	Total
(i) General Services	623.50	4.01	627.51
(ii) Social Services	449.48	196.95	646.43
(iii) Agriculture and Allied Activities	88.02	70.05	158.07
(iv) Rural Development	27.18	42.00	69.18
(v) Irrigation and Flood Control	135.92	13.06	148.98
(vi) Energy	36.00	0.42	36.42
(vii) Industry and Minerals	3.19	12.52	15.71
(viii) Transport	207.90	0.50	208.40
(ix) Science, Technology and Environment	0.06	1.82	1.88
(x) Other General Economic Services	5.14	5.46	10.60
(xi) Grants-in-aid and Contributions	9.89	—	9.89
	1586.28	346.79	1933.07

II. Revenue Surplus carried over to Section B

Nil

1933.07

—Others

III. Opening overdraft from RBI

87.35

IV. Capital Outlay Sector

188.17

(i) General Services	7.00
(ii) Social Services	24.42
(iii) Agriculture and Allied Activities	27.42
(iv) Irrigation and Flood Control	82.44

RECEIPTS

V.	Recoveries of Loans and Advances		23.53
	(i) From Power Projects	0.77	
	(ii) From Government Servants	9.85	
	(iii) From Others	12.91	
VI.	Appropriation from Consolidated Fund		Nil
VII.	Revenue Surplus brought down		Nil
VIII.	Public Debt Receipts		591.97
	(i) Internal Debt other than Ways and Means Advances	170.71	
	(ii) Ways and Means Advances	139.91	
	(iii) Loans and Advances from the Central Government	281.35	
IX.	Public Accounts Receipts		1313.99
	(i) Small Savings and Provident Fund	183.60	
	(ii) Reserve Funds	33.53	
	(iii) Suspense and Miscellaneous	61.85	
	(iv) Remittances	349.45	
	(v) Deposits and Advances	685.56	

DISBURSEMENTS

(Rupees in crores)

	(v) Energy	(—)1.48	
	(vi) Industry and Minerals	14.36	
	(vii) Transport	30.28	
	(viii) General Economic Services	1.71	
V.	Loans and Advances Disbursed		203.38
	(i) For Power Projects	158.40	
	(ii) To Government Servants	10.66	
	(iii) To Others	34.32	
VI.	Transfer to Contingency Fund		Nil
VII.	Revenue Deficit brought down		19.65
VIII.	Repayment of Public Debt		296.33
	(i) Internal Debt other than Ways and Means Advances	87.40	
	(ii) Ways and Means Advances ex- cluding overdraft included in (i) above	139.91	
	(iii) Repayment of Loans and Ad- vances to Central Government	69.02	
IX.	Public Accounts Disbursements		1167.30
	(i) Small Savings and Provident Fund	56.51	
	(ii) Reserve Funds	15.63	
	(iii) Suspense and Miscellaneous	90.42	
	(iv) Remittances	347.46	
	(v) Deposits and Advances	657.28	
X.	Cash Balance at end		(—)3.43
	(i) Cash in Treasuries and Local Remittances	(—)0.38	
	(ii) Deposits with Reserve Bank	(—)61.75	

RECEIPTS

Total Section B—Others

1956.76

DISBURSEMENTS**(Rupees in crores)**

(iii) Departmental Cash Balance	0.10
(iv) Permanent Cash Imprest	0.06
(v) Cash Balance Investment Reserve Fund Investment	58.54

1956.75

STATEMENT**Sources and application of funds for****(Rupees)**

I. Sources		
(i) Revenue Receipts		1913.42
(ii) Increase in Public Debt, Small Savings Deposit and Ways and Means Advances		451.00
(iii) Decrease in Overdraft from Reserve Bank of India		(—)25.60
		<hr/>
		2338.82
		<hr/>
II. Adjustments		
(i) Increase in Suspense Balance	(—)28.32	
(ii) Increase in Reserve Fund	17.90	
(iii) Effect on Remittance Balance	1.99	(—)8.68
(iv) Miscellaneous Government Accounts (0.30—0.02)	(—)0.28	
(v) Increase in Cheques and Bills	0.03	
		<hr/>
Total		2330.14
		<hr/>

III

the year 1990-91

in crores)

Application

(i) Revenue Expenditure	1933.07
(ii) Capital Expenditure	186.17
(iii) Lending for Development	179.84
(iv) Increase in Closing Cash balance	31.06

2330.14

CHAPTER II

APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE

2 General

2.1 The summarised position of actual expenditure during 1990-91 against grants/appropriations is as follows :

	Original grants/ appropriations	Supple- mentary	Total	Actual expendi- ture	Varia- tions Saving (—) Excess (+)
(In crores of rupees)					
I. Revenue					
Voted	1897.50	131.19	1828.69	1752.36	(—)76.33
Charged	254.43	0.32	254.75	245.14	(—)9.61
II. Capital					
Voted	297.61	52.50	350.11	361.81	(+)11.70
Charged	0.70	0.91	1.61	2.20	(+)0.59
III. Public Debt					
Charged	304.92	—	304.92	296.33	(—)8.59
IV. Loans and Advances					
Voted	218.21	—	218.21	203.98	(—)14.23
V. Other Inter-State Settlement	—	—	—	—	—
VI. Transfer to Contingency Fund	—	—	—	—	—
Total	2773.37	184.92	2958.29	2861.82	(—)96.47

The following results emerge broadly from the appropriation audit :

2.2 Supplementary provision obtained during the year constituted 7 per cent of the original budget provision which was equal to that of preceding year.

2.3 Supplementary provision of Rs. 5.10 crores obtained in one grant/appropriation during March 1991 proved unnecessary. In 3 other cases, additional fund required was only Rs. 27.32 crores against the supplementary grant of Rs. 60.45 crores, savings in each case exceeding Rs. 10 lakhs.

In 9 grants/appropriations, supplementary provision of Rs. 111.38 crores proved insufficient by more than Rs. 10 lakhs each leaving an aggregate uncovered excess expenditure of Rs. 31.75 crores.

2.4 The overall saving was Rs. 148.39 crores in 24 grants and appropriations. The overall excess (Appendix I) was Rs. 51.93 crores in 11 grants/appropriations requiring regularisation under Article 205 of the Constitution.

2.5 In the following 10 grants/appropriations, the expenditure fell short by more than Rs. 1 crore each and also by more than 10 per cent of the total provision.

Description of grants	Amount of savings (Rupees in crores) (Percentage of provision in brackets)	Reasons for savings
(1)	(2)	(3)
Revenue		
2—General Administration	10.35 (24)	Saving was due mainly to cut imposed on plan outlay, late sanction of schemes and non-clearance of purchase of T.V. sets and equipments by Government.

7—Other Administrative Services	22.82 (15)	The provision was wrongly made through supplementary grant under this head instead of various other major heads of accounts.
10—Medical and Public Health	17.83 (11)	Saving was due mainly to cut imposed on plan outlay, short supply of material, posts kept vacant, non - drawal of bonus by some offices of Department and non - receipt of sanction from Government for opening new centres.
12—Labour	5.11 (23)	Saving was due mainly to non-materialisation of supply orders for purchase of machinery under World Bank Projects.
13—Social Welfare and Rehabilitation	28.29 (17)	Saving was due mainly to non - payment of pension beyond October 1990, posts kept vacant and non-sanction of new schemes / projects by Central / State Government.
16—Industries	4.11 (19)	Saving was due mainly to non - approval / sanction of schemes by Government of India, cut imposed on plan outlay and non-sanction of posts.
17—Agriculture	9.10 (12)	Saving was due mainly to sanction of less fund by Government of India, posts kept vacant and sanction of less subsidy.

20—Forest	5.92 (12)	Saving was due mainly to sanction of less fund by Central Government and cut imposed on plan outlay by Government.
-----------	--------------	--

Capital

16—Industries	1.60 (23)	Saving was due mainly to cut imposed on plan outlay.
22—Co-operation	2.01 (11)	Saving was due mainly to non - receipt of sanction of Government of share capital of loan and cut imposed on plan outlay.

2.6 Surrender of Savings

Savings in a grant of appropriation are to be surrendered to the Government immediately after these are foreseen, without waiting till the end of the year, unless the same are required to meet excesses under some other units.

A provision of Rs. 110 lakhs was made in the budget under the head "2015—Elections—105—Charges for Conduct of Elections to Parliament (i) General Elections" in 1990-91 to meet the outstanding claims pertaining to General Elections to House of People (Lok Sabha). Large number of claims were, however, settled in 1989-90 itself out of additional funds of Rs. 58.30 lakhs provided in the revised estimates of 1989-90. Only a sum of Rs. 28.25 lakhs was utilised in 1990-91 and balance of Rs. 81.75 lakhs surrendered at the fag end of the year 1990-91.

2.7 In spite of repeated recommendations of the Public Accounts Committee, rush of expenditure in the month of March 1991 was noticed in the following

cases :

Serial Number	Description of grants	Total provisions	Total expenditure	Expenditure during March	Percentage of expenditure during March to	
					Total provision	Total expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In crores of rupees)						
Revenue						
1.	4—Revenue	28.37	36.07	7.68	27	21
2.	6—Finance	72.19	76.52	57.02	79	75
3.	7—Other Administrative Services	156.10	133.28	41.50	27	31
4.	8—Buildings and Roads	63.59	64.79	11.09	17	17
5.	10—Medical and Public Health	155.54	137.71	22.60	14	16
6.	11—Urban Development	8.10	7.53	3.05	38	41
7.	12—Labour and Employment	22.15	17.03	3.11	14	18
8.	13—Social Welfare and Rehabilitation	169.41	141.12	48.19	28	34
9.	15—Irrigation	204.03	212.24	59.98	29	28
10.	16—Industries	22.06	17.95	4.03	18	22
11.	17—Agriculture	76.26	67.16	15.31	20	23

(1)	(2)	(3)	(4)	(5)	(6)	(7)
12.	18—Animal Husbandry	29.19	27.58	4.37	15	16
13.	19—Fisheries	3.16	2.67	0.98	30	36
14.	20—Forest	48.96	43.04	8.66	18	20
15.	21—Community Development	72.17	77.88	18.07	25	23
16.	22—Co-operation	30.97	30.71	24.77	80	81
17.	24—Tourism	1.86	1.85	0.28	15	15
Capital						
18.	8—Buildings and Roads	48.96	44.14	5.98	12	14
19.	13—Social Welfare and Rehabilitation	1.53	1.52	0.37	24	24
20.	16—Industries	6.87	5.27	4.95	72	94
21.	17—Agriculture	0.64	0.72	0.17	27	24
22.	22—Co-operation	19.03	17.02	6.19	33	36

2.8 Contingency Fund

The Contingency Fund placed at the disposal of the Government is intended to meet the unforeseen expenditure (including expenditure on new service items) pending authorisation by the State Legislature.

The Corpus of the fund as on 31st March 1991 was Rs. 10 crores.

Four sanctions were issued by the Government during the year 1990-91 for advancing Rs. 14.87 lakhs out of Contingency Fund. Out of it, an expenditure of Rs. 12.38 lakhs only was incurred and recouped during 1990-91. Rs. 1.69 lakhs sanctioned in December 1990 were not drawn till the close of year 1990-91. Another sanction for Rs. 0.80 lakh issued on 31st August 1990 was cancelled in January 1991.

2.9 Drawal of funds in advance of requirement

Financial rules of the Government stipulate that money should not be drawn from the treasury unless required for immediate disbursement or had already been paid out of permanent advance. Drawal of advance from the treasury for the execution of works, completion of which is likely to take considerable time, is also inadmissible. Any unspent balance is required to be refunded into treasury promptly.

During test-check, it was noticed that (as detailed in Appendix II) funds aggregating Rs. 137.92 lakhs drawn (during July 1990 to February 1991 : Rs. 24.00 lakhs and March 1991 : Rs. 113.92 lakhs) for purchase of materials, execution of works and disbursement of grants/subsidy/loan, etc. were retained in the form of cash or Remittance Treasury Receipts (RTRs) or other forms. Out of the amounts so retained, Rs. 66.26 lakhs were disbursed during 1991-92 and Rs. 71.66 lakhs were still lying undisbursed upto the month noted against each in the Appendix II. The upto date position has not been intimated (August 1991).

2.10 Trend of recoveries and credits

Under the system of gross budgeting followed by Government, the demands for grants presented to the Legislature are for gross expenditure and exclude all credits and recoveries which are adjusted in the accounts in reduction of expenditure. The anticipated recoveries and credits are shown separately in the budget estimates. The anticipated amount of such recoveries during 1990-91 was Rs. 157.22 crores (Revenue : Rs. 13.22 crores, Capital : Rs. 144.00 crores). The actual recoveries during the year, however, were Rs. 242.88 crores (Revenue : Rs. 64.43 crores, Capital : Rs. 178.45 crores). Significant cases of shortfall/excess in recoveries have been given in Appendix III. Reasons for shortfall/excess have not been intimated (November 1991).

CHAPTER III
CIVIL DEPARTMENTS
HEALTH DEPARTMENT

3.1 National Technology Mission on Immunization

3.1.1 Introduction

The Expanded Programme on Immunization (EPI), was initiated in the country in 1978 with the objective of reducing infant morbidity and mortality in the wake of diphtheria, pertussis, tetanus, poliomyelitis and childhood tuberculosis.

The Universal Immunization Programme (UIP) was launched as a Centrally sponsored programme in 1985-86 for universal coverage of immunization of infants and pregnant women, as well as to improve the quality of services already being rendered under EPI. It was declared a Technology Mission in 1986 to provide a sense of urgency and commitment to achieve goals within the specified period i.e. by 1990. The programme aimed at reducing morbidity and infant mortality through immunization against six vaccine preventable diseases by 1990 involving :

- (a) immunization coverage of 85 *per cent* infants with DPT, BCG, Polio and Measles vaccines;
- (b) reduction of neo-natal tetanus mortality rates to less than 1 per thousand live births;
- (c) reduction of poliomyelitis incidence rate to less than 0.33 per thousand children in the age group of 0-4 years;
- (d) 100 *per cent* immunization of pregnant women with T.T. vaccine.

Note : The abbreviations figuring in this Review are listed alphabetically and expanded in Appendix X (Page 223-224)

Foot Note : 'Morbidity' means sickliness.

The names of the vaccines are as follows :

BCG	Bacillus, Calmette and Guerin
DPT	Diphtheria, Pertussis and Tetanus
OPV	Oral Polio Vaccine
TT	Tetanus Toxoid
TT(PW)	Tetanus Toxoid for Pregnant Women

In November 1985, the first district to be selected for implementation of this programme was Kurukshetra and by June 1988, the entire State was brought under the programme.

3.1.2 Organisational set-up

The Director General Health Services, Haryana is in overall charge of the programme. The programme is implemented through the Director, Family Welfare by the State Expanded Programme Immunization Officer, District Immunization Officers, Medical Officers and Para Medical Staff.

3.1.3 Audit coverage

A test-check of records relating to the programme for the period 1985-86 to 1990-91 maintained in the Directorate of Family Welfare, Haryana, Chandigarh, 16 hospitals, 13 Community Health Centres (CHCs), 22 Primary Health Centres (PHCs) (including sub-centres) in 4 Districts of Ambala, Hisar, Kurukshetra and Rohtak and Medical College Rohtak was conducted during April-July 1991.

3.1.4 Highlights

—Against allocation of Rs. 123.31 lakhs, a sum of Rs. 89.26 lakhs was released by Government of India and an expenditure of Rs. 75.94 lakhs was incurred during 1985-86 to 1990-91.

(Paragraph 3.1.5.1)

—Out of Rs. 2.20 lakhs allocated to the PHCs of Ambala, Kurukshetra and Rohtak Districts by the District Family Welfare Officers for contingent expen-

diture, Rs. 1.49 lakhs were utilised on purposes not connected with the programme.

(Paragraph 3.1.5.3(ii) (b))

—Highest percentage of drop-out cases of infants in given years ranged between 16 per cent to 47 per cent in the case of DPT and 19 per cent to 47 per cent in the case of OPV in 4 districts of Ambala, Hisar, Kurukshetra and Rohtak and in Medical College Rohtak.

(Paragraph 3.1.7.3)

—18 vehicles were supplied by Government of India in excess of the norms laid down for 12 districts. 6 vehicles covered 3.58 lakh kilometres during 1987-88 to 1990-91, out of which 2.71 lakh kilometres were covered on programmes not connected with UIP.

(Paragraph 3.1.8.5 (ii) (iv))

—In the four test-checked districts of Ambala, Hisar, Kurukshetra and Rohtak, the percentage of wastage of BCG ranged from 36 to 49, DPT : 27 to 49, OPV : 29 to 50 and TT : 34 to 53 against the permissible wastage of 25 per cent.

(Paragraph 3.1.9.2 (i))

—There was wide variation in actual coverage of beneficiaries as shown in the records maintained by the Department and those shown by the Vaccine Coverage Evaluation Surveys.

(Paragraph 3.1.11.1 (b))

—The programme, though in operation since 1985-86, had not been evaluated comprehensively, as of 1991.

(Paragraph 3.1.13)

3.1.5 Financial performance

3.1.5.1 The yearwise details of amounts allocated/released by Government of India and amount spent by

the State Government were as under :

Year	Amount allocated by Government of India	Amount released by Government of India	Amount spent by State Government
(In lakhs of rupees)			
1985-86	1.62	1.62	0.14
1986-87	5.82	3.87	1.18
1987-88	13.47	9.39	8.20
1988-89	35.99	17.97	16.40
1989-90	41.76	31.76	21.92
1990-91	24.65	24.65	28.10
Total	123.31	89.26	75.94

3.1.5.2 The yearwise details of amount lying unspent, amount released by the Government of India, amount spent and closing balance during 1985-86 to 1990-91 was as under :

Year	Opening balance	Amount released by Government of India	Amount spent/ released by State Government	Closing balance
(In lakhs of rupees)				
1985-86	Nil	1.62	0.14	1.48
1986-87	1.48	3.87	1.18	4.17
1987-88	4.17	9.39	8.20	5.36
1988-89	5.36	17.97	16.40	6.93
1989-90	6.93	31.76	21.92	16.77
1990-91	16.77	24.65	28.10	13.32

Against allocation of Rs. 123.31 lakhs, a sum of Rs. 89.26 lakhs was released by Government of India during 1985-86 to 1990-91. The State Government, however, spent Rs. 75.94 lakhs leaving grant of Rs. 13.32 lakhs as unutilised. Reasons for saving were not intimated (July 1991).

3.1.5.3 THE YEAR WISE DATA ON THE AMOUNTS RELEASED AND

Serial Number	Major Heads	1985-86		
		Amount released	Amount spent	Excess (+)/ Savings (-)
1.	Pay and allowances	NA	Nil	
2.	Training	NA	0.14	
3.	Primary Health Centres contingency	NA	Nil	
4.	Maintenance of vehicles	NA	Nil	
5.	Cold chain equipment repairs	NA	Nil	
6.	Any other items office expenses	NA	Nil	
7.	Miscellaneous expenses/hiring of vehicles	NA	Nil	
Total		1.62*	0.14	(-)1.48

*Break-up under various heads not available.

SPENT UNDER MAJOR HEADS WAS AS UNDER:

1986-87			1987-88		
Amount released	Amount spent	Excess (+)/ Savings (-)	Amount released	Amount spent	Excess (+)/ Savings (-)
(Amount in lakhs of rupees)					
3.13	0.46	(-)2.67	7.35	5.03	(-)2.32
0.14	0.32	(+)0.18	0.10	1.15	(+)1.05
0.32	0.22	(-)0.10	1.08	0.79	(-)0.29
0.28	0.18	(-)0.10	0.86	0.78	(-)0.08
Nil	Nil	Nil	Nil	0.13	(+)0.13
Nil	Nil	Nil	Nil	0.13	(+)0.13
Nil	Nil	Nil	Nil	0.19	(+)0.19
3.87	1.18	(-)2.69	9.39	8.20	(-)1.19

Serial Number	Major Heads	1988-89		
		Amount released	Amount spent	Excess (+)/ Savings (—)
1.	Pay and allowances	13.38	10.20	(—)3.18
2.	Training	0.62	2.12	(+)1.50
3.	Primary Health Centres contingency	1.88	1.21	(—)0.67
4.	Maintenance of vehicles	2.09	1.98	(—)0.11
5.	Cold chain equipment repairs	Nil	0.17	(+)0.17
6.	Any other items office expenses	Nil	0.05	(+)0.05
7.	Miscellaneous expenses/hiring of vehicles	Nil	0.68	(+)0.68
	Total	17.97	16.39	(—)1.58

1989-90			1990-91		
Amount released	Amount spent	Excess (+)/ Savings (-)	Amount released	Amount spent	Excess (+)/ Savings (-)
(Amount in lakhs of rupees)					
21.55	17.92	(-) 3.63	14.05	23.92	(+) 9.87
Nil	Nil	Nil	Nil	Nil	Nil
5.70	1.53	(-) 4.17	6.00	1.72	(-) 4.28
2.66	2.20	(-) 0.46	2.75	2.45	(-) 0.30
1.85	0.27	(-) 1.58	1.85	0.01	(-) 1.84
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil
31.76	21.92	(-)9.84	24.65	28.10	(+)3.45

(i) Saving under head 'Pay and allowances' was attributed to not filling some posts sanctioned under UIP during 1985-86 to 1989-90.

(ii) (a) Out of Rs. 1.03 lakhs provided for contingent expenditure of PHCs in Hisar district for the year 1987-88 to 1990-91, an expenditure of Rs. 0.31 lakh was incurred by the District Family Welfare Officer and balance amount of Rs. 0.72 lakh remained unutilised.

(b) Similarly, out of Rs. 2.20 lakhs (Ambala : Rs. 0.50 lakh, Kurukshetra : Rs. 1.02 lakhs and Rohtak : Rs. 0.68 lakh) provided for contingent expenditure of PHCs, a sum of Rs. 1.49 lakhs (Ambala : Rs. 0.35 lakh, Kurukshetra : Rs. 0.50 lakh and Rohtak : Rs. 0.64 lakh) was spent on purchase of test-tubes, payment of electricity charges of hospitals and daily-wage employees not connected with the programme.

3.1.6 Physical performance

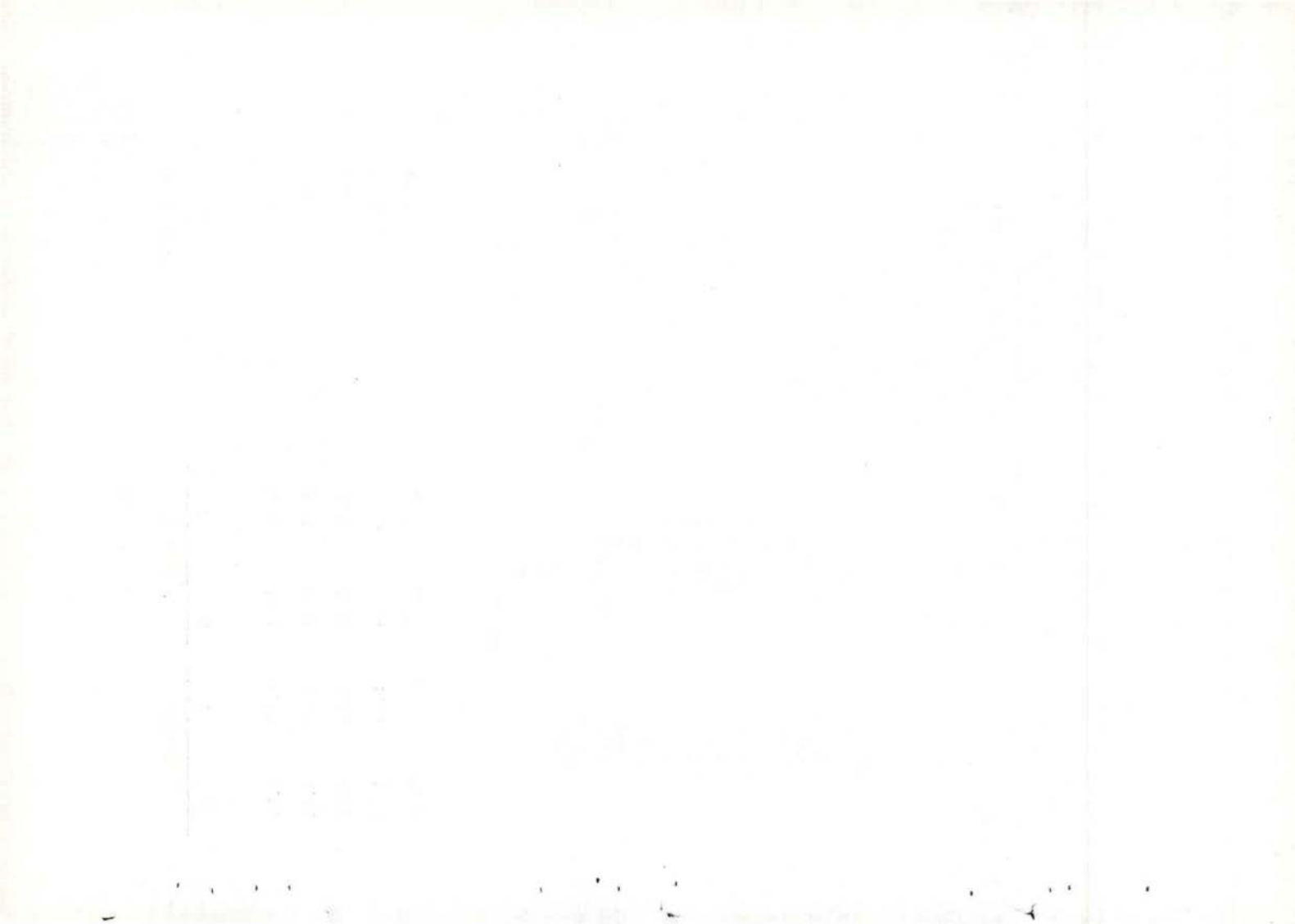
3.1.6.1 The scheme of UIP approved by the Expenditure Finance Committee of the Government of India in 1986, envisaged that the whole of the country would be covered under this programme by 1990.

3.1.6.2 The position regarding districts targetted to be selected; actually selected and actually commissioned during 1985-86 to 1988-89 was as under :

Year	Total No. of districts to be selected	Total No. of districts selected	Total No. of districts commissioned	Year and date of commissioning of districts
1985-86	1	1	1	November 1985
1986-87	2	2	2	June 1986
1987-88	4	4	4	April 1987
1988-89	5	5	5	June 1988

3.1.7 Provision of services

3.1.7.1 Targets fixed for vaccination and achievements thereagainst in respect of infants and pregnant women during 1985-86 to 1990-91 were as under :



Name of Vaccine	1985-86		1986-87	
	T	A	T	A
BCG	4.00	4.43	5.00	5.25
DPT	4.00	5.08	5.00	4.82
Polio	4.00	4.97	5.00	4.78
Measles	—	—	1.40	1.22
TT (PW)	3.00	2.36	3.50	2.83

1987-88		1988-89		1989-90		1990-91	
T	A	T	A	T	A	T	A
(Number in lakhs)							
3.56	4.05	3.97	4.52	3.70	5.16	4.33	5.12
3.56	5.11	3.97	4.47	3.70	4.51	4.33	4.59
3.56	5.06	3.97	4.45	3.70	4.51	4.33	4.59
2.21	2.49	3.97	3.44	3.70	3.82	4.33	3.89
3.33	3.61	4.89	3.68	4.83	3.84	4.67	3.92

T—Targetted number of infants/pregnant women.

A—Achievement number of infants and pregnant women.

3.1.7.2 The position of targets fixed for immunization and achievements in the four selected districts and in Medical College Rohtak during 1985-86 to 1990-91 were as under :



Name of District	Name of Vaccine	1985-86		1986-87	
		T	A	T	A
Ambala	BCG	—	—	—	—
	DPT	—	—	—	—
	Polio	—	—	—	—
	Measles	—	—	—	—
	TT (PW)	—	—	—	—
Hisar	BCG	—	—	—	—
	DPT	—	—	—	—
	Polio	—	—	—	—
	Measles	—	—	—	—
	TT (PW)	—	—	—	—
Kurukshetra	BCG	0.437	0.471	0.437	0.415
	DPT	0.437	0.491	0.437	0.348
	Polio	0.437	0.441	0.437	0.350
	Measles	0.437	0.181	0.457	0.188
	TT(PW)	0.439	0.264	0.439	0.248
Rohtak	BCG	—	—	—	—
	DPT	—	—	—	—
	Polio	—	—	—	—
	Measles	—	—	—	—
	TT(PW)	—	—	—	—
Medical College Rohtak	BCG	Not Fixed	0.198	Not Fixcd	0.175
	DPT		0.119		0.143
	Polio		0.144		0.169
	Measles		0.713		0.166
	TT(PW)		0.931		0.114

Note : No separate record for rural and urban areas was maintained in these
 *Represents Number of women in the case of TT(PW) and Number of infants in

1987-88		1988-89		1989-90		1990-91	
T	A	T	A	T	A	T	A
(In lakhs)*							
—	—	0.510	0.488	0.474	0.564	0.290	0.353
—	—	0.510	0.502	0.474	0.496	0.290	0.309
—	—	0.510	0.502	0.474	0.505	0.290	0.311
—	—	0.510	0.351	0.474	0.449	0.290	0.272
—	—	0.530	0.455	0.526	0.462	0.313	0.306
0.540	0.295	0.540	0.544	0.504	0.591	0.501	0.582
0.540	0.738	0.540	0.628	0.504	0.522	0.501	0.491
0.540	0.729	0.540	0.631	0.504	0.522	0.501	0.492
0.540	0.487	0.540	0.517	0.504	0.383	0.501	0.449
0.570	0.431	0.570	0.455	0.560	0.377	0.530	0.350
0.440	0.349	0.410	0.416	0.386	0.450	0.410	0.467
0.440	0.353	0.410	0.366	0.386	0.430	0.410	0.399
0.440	0.353	0.410	0.364	0.386	0.452	0.410	0.399
0.360	0.292	0.410	0.302	0.386	0.336	0.410	0.361
0.450	0.334	0.430	0.337	0.428	0.344	0.440	0.363
—	—	0.470	0.506	0.437	0.498	0.513	0.577
—	—	0.470	0.462	0.437	0.440	0.513	0.511
—	—	0.470	0.451	0.437	0.426	0.513	0.511
—	—	0.470	0.282	0.437	0.404	0.513	0.481
—	—	0.490	0.318	0.485	0.369	0.553	0.421
Not Fixed	0.194	Not Fixed	0.123	Not Fixed	0.139	Not Fixed	0.133
	0.189		0.105		0.105		0.117
	0.172		0.102		0.101		0.117
	0.109		0.081		0.091		0.112
	0.149		0.077		0.089		0.063

districts,
case of other vaccines.

Vaccine-wise achievement of targets in respect of the 4 selected districts were as under :

Name of Vaccine	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
	(Percentage)					
Number of districts covered	1	1	2	4	4	4
BCG	108	95	55 to 79	96 to 108	114 to 120	112 to 123
DPT	112	80	80 to 137	89 to 116	100 to 119	97 to 107
Polio	101	80	80 to 135	89 to 117	97 to 117	97 to 108
Measles	41	41	81 to 90	60 to 96	76 to 95	88 to 94
TT (PW)	60	56	74 to 76	65 to 86	67 to 86	66 to 98

3.1.7.2 (i) During test-check of records in the 4 selected districts, it was noticed that in 556 cases each of DPT and Polio (Hisar: 187 and 190, Kurukshetra: 159 and 156 and Rohtak : 210 and 210) either second dose or the third dose had not been administered to the infants, but cases had been treated as fully vaccinated. Similarly, 394 cases of TT (PW) (Hisar : 378, Kurukshetra 3 and Rohtak :13) were treated as fully vaccinated without administering second dose.

(ii) The figures of achievements supplied by 2 PHCs at Siwan and Pehowa of Kurukshetra district and 3 PHCs at Narnaund, Barwala and Mirchpur of Hisar district for DPT, Polio and TT (PW) were found exaggerated as the consumption of vaccine shown in the achievements reported to the District Immunization Officer did not agree with the vaccine shown consumed in stock registers during 1985-90 as tabulated below :



Name of PHC	Period	Vaccine consumed as per stock register	
		DPT	Polio
Barwala	1987-88	20,000	20,047
Mirchpur	1987-88	—	—
Narnaund	1987-90	12,082	12,282
Pehowa	1986-87	14,400	17,500
Siwan	1985-90	22,120	70,600
	Total	68,602	1,20,429

Vaccine shown consumed as per achievement
sent to DIO

TT	DPT	Polio	TT
—	21,585	22,025	—
6,920	—	—	8,836
41,740	12,837	12,835	44,353
—	17,296	17,855	—
42,820	25,142	78,709	52,830
91,480	76,860	1,31,424	1,06,019
(—)	68,602	1,20,429	91,480
Excess :	8,258	10,995	14,539

3.1.7.3 The position of drop-out cases of infants selected districts and in Medical College Rohtak during

Name of district	Year	No. of infants immunized	
		DPT	OPV
Ambala	1988-89	15,252	15,252
	1989-90	10,781	10,781
	1990-91	11,697	11,697
Hisar	1988-89	73,040	73,446
	1989-90	68,145	68,145
	1990-91	58,538	59,911
Kurukshehra	1985-86	58,478	57,733
	1986-87	37,633	39,680
	1987-88	36,287	39,072
	1988-89	42,182	42,269
	1989-90	44,081	43,672
	1990-91	45,245	45,341
Rohtak	1988-89	57,030	55,499
	1989-90	53,305	51,337
	1990-91	58,665	59,110
Medical College Rohtak	1985-86	19,100	19,516
	1986-87	20,199	20,316
	1987-88	21,903	21,800
	1988-89	11,287	12,917
	1989-90	13,650	13,351
	1990-91	13,913	13,897

The percentage drop-outs in the first year of 1985-86 and Rohtak.

The Department stated (January 1992) that lack of of mother, inconvenient site of vaccination or absence

in Vaccine Preventable Diseases (VPDs) in the four 1985-86 to 1990-91 was as under :

No. of infants who completed full courses		No. of drop-outs		Percentage of drop-outs	
DPT	OPV	DPT	OPV	DPT	OPV
8,040	8,040	7,212	7,212	47	47
9,525	9,525	1,293	1,293	12	12
6,601	6,601	5,096	5,096	44	44
63,120	62,820	10,220	10,326	14	14
53,959	53,959	14,186	14,186	21	21
49,828	49,732	8,806	10,083	15	17
49,111	44,192	9,367	13,541	16	23
34,830	35,073	2,803	4,607	7	12
35,376	35,336	911	3,736	3	10
36,642	36,472	5,540	5,797	13	14
43,029	40,920	1,052	2,772	2	6
39,952	39,932	5,293	5,403	12	12
46,263	45,194	10,767	10,305	19	19
44,072	42,619	9,233	8,718	17	17
51,175	51,138	7,490	7,972	13	13
11,907	14,491	7,193	5,025	38	26
14,392	15,702	5,807	4,614	29	23
16,942	17,271	4,961	4,529	23	21
10,557	10,290	730	2,027	6	16
10,508	10,165	3,082	3,186	23	24
11,703	11,710	2,210	2,187	16	16

was higher in the districts of Ambala, Kurukshetra

information, motivation and other obstacles viz., illness of vaccinators were the reasons of drop-outs.

3.1.7.4 The main objective of the Mission was to reduce diseases. The achievements vis-a-vis morbidity and mortality under :

	1985-86	1986-87
1 Diphtheria		
No. of beneficiaries covered	5,08,000	4,82,000
Morbidity	207	79
Mortality	3	9
2 Measles		
No. of beneficiaries covered	Nil	1,22,000
Morbidity	2,598	2,052
Mortality	20	6
3 Poliomyelitis		
No. of beneficiaries covered	4,97,000	4,78,000
Morbidity	1,176	433
Mortality	4	8
4 Tuberculosis		
No. of beneficiaries covered	4,43,000	5,25,000
Morbidity	39,301	39,345
Mortality	630	565
5 Tetanus		
No. of beneficiaries covered	5,08,000	2,83,000
Morbidity	1,707	1,506
Mortality	595	603
6 Whooping cough (Pertussis)		
No. of beneficiaries covered	5,08,000	4,82,000
Morbidity	2,194	2,027
Mortality	—	—

infant morbidity and mortality due to vaccine preventable tality for the State during 1985-86 to 1990-91 were as

1987-88	1988-89	1989-90	1990-91
5,11,000	4,47,000	4,51,000	4,59,000
74	281	13	26
4	20	10	21
2,49,000	3,44,000	3,82,000	3,89,000
3,226	2,981	1,466	1,180
12	18	7	7
5,06,000	4,45,000	4,51,000	4,59,000
1,256	346	165	261
19	13	12	18
4,05,000	4,52,000	5,16,000	5,12,000
49,107	68,107	55,817	48,662
646	749	741	601
3,61,000	3,68,000	3,89,000	4,59,000
1,571	939	633	580
442	398	327	269
5,11,000	4,47,000	4,51,000	4,59,000
2,318	2,228	2,100	734
—	—	—	—

(i) There was no achievement either in reduction of morbidity or mortality under Tuberculosis since implementation of the programme 1985-86 to the end of March 1991 in the State. Initial record of test-checked districts revealed that there was no indication of appearance of scar against the cases to whom BCG vaccine was administered. In the absence of appearance of scar, the vaccine is ineffective to prevent the disease. In none of the case re-vaccination of BCG was noticed during audit.

(ii) There was increase in poliomyelitis, morbidity and mortality cases during 1990-91 as compared to 1989-90. Further, there was no change in mortality cases under measles during 1990-91 as compared to 1989-90.

(iii) Department confirmed two deaths following measles vaccination in Kurukshetra district in June 1986 and 3 deaths in Hisar district in June 1987 and also 2 deaths following DPT vaccination in Jind district, one in October 1990 and other in August 1991. Chances of use of expired vaccine could not be ruled out. Potency of oral polio vaccine from different series in the districts was to be tested every month regularly but this practice was not followed as very few samples were drawn from the store and got tested as illustrated in para 3.1.9 of the review. No potency test was conducted in respect of other vaccines by the Department.

3.1.8 Provision of Infrastructures

3.1.8.1 Walk-in-Cooler (WIC)

Each district with a population of more than one million was to be supplied one walk-in-cooler (WIC). The population of 10 districts of State was more than one million but WICs were supplied to three districts Gurgaon, Hisar and Kurukshetra and one to the Directorate.

Short supply of 6 WICs was attributed by the Department to non-allocation of funds by Government of India.

3.1.8.2 The scheme provided for creation of one post of Cold Chain Officer (CCO) at State level and one mechanic

at district level. The position regarding filling up of posts was as under :

(A)

No. of Districts	No. of posts of CCO sanctioned	No. of posts filled with qualified persons	No. of posts vacant	Period for which remained vacant
------------------	--------------------------------	--	---------------------	----------------------------------

12	1	1	—	11/6/1985 to 15/4/1987
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(B)

No. of Districts	No. of posts of Refrigerator mechanic sanctioned	No. of posts filled	No. of posts filled with skilled persons	No. of posts filled with unskilled persons	No. of posts vacant
------------------	--	---------------------	--	--	---------------------

12	12	7	7	Nil	5 since 1988-89
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The Department stated (June 1991) that 5 posts of Refrigerator mechanics could not be filled due to non-availability of skilled persons.

3.1.8.3 Each institution maintaining cold chain was required to furnish a monthly report of cold chain sickness i.e. breakdown of cold chain equipment in the prescribed proforma to the District Immunization Officers (DIO) who are required to submit a consolidated report to CCO at State headquarter. The monthly reports of cold chain sickness received by the CCO for 1990-91 only from the districts were produced to audit which revealed as under :

No of cases reported	No of cases attended	No of cases not attended
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33	24	9
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Reasons for not taking action in 9 cases were not on record.

3.1.8.4 The scheme stipulated that funds for organisation of Health Equipment Repairs Unit (HERU) would be provided, but no such unit had been set up as of July 1991.

3.1.8.5 Vehicles

(i) Under the programme, vehicles (to be calculated on population basis) were to be provided for transporting vaccines and increasing the mobility of staff for outreach operations and supervisory visits. Districts with population of more than 1.5 million were to be provided with more than one vehicle.

(ii) It was observed (July 1991) that allocation of vehicles was not made according to the above norms. Though the population of none of the 12 districts was more than 1.5 million yet 30 vehicles were supplied by the Government of India, whereby 18 vehicles were in excess of norms as detailed below :

Year	No. of districts	No. of vehicles to be allotted	No. of vehicles supplied	No. of vehicles supplied in excess
1985-86	1	1	1	—
1986-87	2	2	2	—
1987-88	4	4	6	2
1988-89	5	5	13	8
1989-90	—	Nil	6	6
1990-91	—	Nil	2	2
	12	12	30	18

(iii) The position regarding use of vehicles under

UIP in the selected districts was as under :

Year	Total No. of vehicles allotted	No. of vehicles used exclusively for UIP	No. of vehicles used for Programmes other than UIP
1985-86	1	Nil	1
1986-87	2	Nil	2
1987-88	5	1	4
1988-89	11	2	9
1989-90	12	2	10
1990-91	12	3	9

(iv) Audit checks further revealed that vaccine vans and jeeps provided under the programme were partly used under UIP and partly under Family Planning Programme as under :

Name of districts	Period	No. of vehicles	Total Kilo-metres covered	Total No. of Kilo-metres vehicles used under UIP	Total No. of Kilo-metres vehicles used other than UIP
Ambala	1988-89 to 1990-91	1	45,996	29,830	16,166
Hisar	1987-88 to 1990-91	2	1,55,962	25,542	1,30,420
Kurukshetra	—do—	1	73,542	23,604	49,938
Rohtak	1988-89 to 1990-91	2	82,152	8,170	73,982
	Total		3,57,652	87,146	2,70,506

3.1.9 Vaccine and other supplies

3.1.9.1 Vaccine supply

In regard to consumption of DPT, OPV, BCG, Measles and TT (PW) Vaccines, it was noticed that in

4 PHCs of Kurukshetra district, 3 ESI dispensaries and quantity of vaccine issued during 1987-91 was much below :

Name of PHC/ESI/ GH	Year	Popula- tion	Eligible		BCG	
			PW	Infants	Required doses as issued per norms	Doses issued
PHC Jhansa (Kurukshetra)	1989-90	1,44,380	NA	3,900	4,875	5,940
PHC Jhansa (Kuru- kshetra)	1990-91	1,41,500	NA	3,680	4,600	7,500
PHC Pehowa (Kurukshetra)	1990-91	3,23,524	NA	8,400	10,500	16,160
PHC Ladwa (Kuru- kshetra)	1990-91	1,11,500	NA	2,900	2,520	6,840
PHC Radaur (Kurukshetra)	1990-91	1,14,000	NA	3,000	3,740	8,260
ESI No. 1 Hisar	1987-88	NA	684	630	800	NA
ESI No. 2 Hisar	1987-88	NA	684	630	800	NA
ESI No. 3 Hisar	1987-88	NA	684	630	800	NA
GH Adampur (Hisar)	1987-88	18,000	600	540	680	300
GH Adampur (Hisar)	1988-89	18,500	590	530	660	840
GH Adampur (Hisar)	1989-90	20,000	604	540	680	700
GH Adampur (Hisar)	1990-91	21,500	620	560	700	970

one General Hospital in Hisar District, test-checked, the in excess of the quantity required as per norms as detailed

Measles		DPT		Polio		TT	
Required doses as per norms	Doses issued	Required doses as per norms	Doses issued	Required doses as per norms	Doses issued	Required doses as per norms	Doses issued
NA	NA	14,640	12,320	14,640	12,350	NA	NA
NA	NA	13,800	20,100	13,800	18,300	NA	NA
NA	NA	31,500	40,800	31,500	38,940	NA	NA
NA	NA	10,860	14,110	10,860	14,090	NA	NA
NA	NA	14,220	21,560	14,220	18,640	NA	NA
900	710	2,400	3,620	2,400	3,720	1,720	5,400
900	900	2,400	3,480	2,400	3,600	1,720	1,760
900	365	2,400	2,760	2,400	2,720	1,720	580
810	380	2,040	7,400	2,040	7,500	1,500	2,690
780	390	1,980	5,210	1,980	5,230	1,480	1,740
810	380	2,040	5,330	2,040	5,740	1,520	1,900
840	455	2,100	4,900	2,100	5,440	1,550	2,300

Reasons for excess issue of vaccine were that :

(a) Survey of eligible population was not conducted to restrict the supply to actual requirement.

(b) While issuing vaccine, booster dose, admissible in the age group of 16-24 months, was also taken into account whereas it was not admissible in the case of infants.

(c) These excess vaccines were lying in their stock. The expiry of these vaccines could not be ascertained due to non-availability of batch number and date of expiry in the stock registers of these vaccines.

(d) No reasons for TT being under stocked in ESI No. 3 Hisar were intimated by the Department.

3.1.9.2 Use of vaccines and vaccine wastage

(i) In case of vaccines other than measles the percentage of wastage was fixed at 25 *per cent*. The vaccine-wise details of wastage are detailed below indicating that there was considerable wastage in excess of the norms.

Name of districts/ PHCs	Period	Total doses received	Total doses consumed	Total wastage	Wastage in excess of norms
(1)	(2)	(3)	(4)	(5)	(6)
(1) BCG					(In per cent)
Ambala (2)	1988-91	42,920	22,065	49	24
Hisar (13)	1987-91	1,40,490	77,337	45	20
Kurukshetra (3)	1985-91	1,02,940	65,834	36	11
Rohtak (7)	1987-91	2,16,720	1,28,224	41	16
(2) DPT					
Ambala (2)	1989-91	53,250	26,882	49	24
Hisar (5)	1987-91	75,800	53,034	30	5
Kurukshetra (3)	1990-91	82,460	58,428	38	13
Rohtak (1)	1989-90	15,500	11,360	27	2

(1)	(2)	(3)	(4)	(5)	(6)
(3) Polio					
Ambala (2)	1989-91	39,500	19,552	50	25
Hisar (6)	1987-91	98,123	59,188	40	15
Kurukshetra (3)	1990-91	75,880	51,428	32	7
Rohtak (3)	1988-91	94,280	66,649	29	4
(4) TT					
Ambala (4)	1989-91	79,228	44,018	44	19
Hisar (4)	1987-91	1,36,440	64,307	53	28
Kurukshetra (2)	1985-91	37,880	34,402	36	11
Rohtak (1)	1988-91	1,44,700	95,617	34	9

No reasons were intimated for the high level of wastage.

(ii) Expiry date of vaccines

Test-check of stock registers in the four districts Ambala, Hisar, Kurukshetra and Rohtak revealed that none of the PHCs and SCs of these four districts had recorded batch number and expiry date in stock registers upto 1990-91. Batch number and expiry date of vaccine was being recorded in 1990-91, only in Rohtak and Hisar. State Headquarters' main stock centre too had not recorded batch number and expiry date of vaccine in its stock registers since 1985 to-date.

In the absence of batch number and expiry date, the position of expired stock of vaccines at State level could not be ascertained and its use by the field staff could not be ruled out.

3.1.9.3 Vaccine potency

In order to ensure that the potency of vaccines was protected by a cold chain system, samples of oral polio vaccines (OPV) from different series in the districts were to be tested regularly every month. The position regarding number of samples drawn and their results obtained in the selected districts was as under :

Year	No. of districts	No. of stores	No. of stores where samples drawn	No. of samples tested	No. of samples found		No. of samples where no reports were received
					Satisfactory	Unsatisfactory	
1985-86	1	7	2	7	4	3	—
1986-87	3	18	1	3	1	2	—
1987-88	7	53	2	8	6	2	—
1988-89	12	93	1	3	3	—	—
1989-90	12	93	93	129	115	14	—
1990-91	12	238	228	289	288	1	—

Although it is noticed that the number of stores covered has ultimately increased, it will be observed from the table that the number of samples tested fell far short of the required number for a monthly check.

Less sampling was attributed by the Department to lack of trained staff.

3.1.9.4 Supply of Syringes and Needles

The norms of 1 syringe per 40 injections and 1 needle per 10 injections were, however, exceeded in some of the PHCs in the four selected districts as detailed below :

SYRINGES

Name of District/ PHC/SC covered	Period	No. of injections administered	No. of syringes		Excess consumption
			Required	Consumed	
(1)	(2)	(3)	(4)	(5)	(6)
Hisar District					
Uklana	1990-91	11,697 (others)	293	317	24
Mirchpur	1987-88	291 (BCG)	8	27	19
				Total	43

1	2	3	4	5	6
Hisar District					
1 SC	1990-91	101 (BCG)	3	10	7
13 SCs	1987-91	14,674 (others)	407	998	591
				Total	598
Kurukshetra District					
Radaur	1985-86 and 1987-88	88,215 (BCG)	256	359	103
	1985-86 and 1987-88 and 1990-91	1,00,516 (others)	2,513	3,259	746
Jhansa	1989-90	22,015 (others)	551	602	51
Guhla	1988-89	32,642 (others)	816	1,304	488
				Total	1,388
Rohtak District					
Sampla	1990-91	33,111 (All)	828	1,401	573
Kiloi	1988-91	91,633 (All)	2,291	3,626	1,335
Kalanaur	1988-89	26,946 (All)	674	750	76
				Total	1,984
			Total BCG syringes	129	
			Total other syringes	3,884	
			Grand Total	4,013	

NEEDLES

Name of District/PHC/SC covered	Period	No. of injections administered	No. of needles		Excess consumption of needles
			Re-quired	Con-sumed	
Hisar District					
12 PHCs, 3 ESI/1 PP Centre **	1987-91	49,057 (BCG)	4,906	20,273	15,367
		1,04,987 (others)	10,499	22,154	11,655
				Total	27,022
Kurukshetra District					
6 PHCs	1985-91	1,20,312 (others)	12,032	24,725	12,693
				Total	12,693
Rohtak District					
2 PHCs	1988-89	5,576 (BCG)	558	616	58
		88,720 (others)	8,872	15,228	6,356
				Total	6,414
		Total BCG needles		15,425	
		Total other needles		30,704	
		Grand Total		46,129	

** PP centre means Post partum centre.

No reasons for excess consumption of syringes and needles were intimated by the Department.

3.1.10 Training

3.1.10.1 According to the instructions issued by the Ministry of Family Welfare (May 1988) State Health/EPI Officers and District Immunization Officers were required to be trained at Central level, and all the Auxiliary Nurses Mid-wives (ANMs) and Multipurpose Workers (MPWs) were to be imparted training in the technique of BCG vaccination by July 1988, to enable them to give BCG vaccination alongwith other EPI vaccinations.

3.1.10.2 The position regarding training of personnel at Central/district/PHC level was as under :

(a) The State EPI/Health Officers trained at Central Level.

Year	Number of Health Officers/ State EPI officers to be trained	Number of Health Officers/ State EPI officers trained	Number of Health Officers/ State EPI officers remained to be trained
1985-86 to 1990-91	13	11	2

(b) (i) The position regarding number of personnels trained at district level and PHC level for the entire State was as under :

Year	Number of districts	Number of Staff trained at district level	Number of staff trained at PHC level	Number of staff remained to be trained
		MO/NMS/HS	MO/HS/MPW	
1985-86 to 1990-91	12	218 (break-up not available)	186 742 3632	Not supplied by the Department

(ii) The position of personnels trained in the 4 selected districts was as under :

Year	Number of districts	Number of persons trained at district level		Number of persons at PHC level trained		Number of persons remained to be trained		
		MO of PHCs	NMS of PHCs	NMS	MPWs	MOs	NMS	MPWs
1985-86 to 1990-91	4	165	65	418	1915	235	29	53

3.1.11 Vaccination Coverage Evaluation Surveys

3.1.11.1 (a) Vaccination Coverage Evaluation Surveys (VCES) are an important management tool in assessing programme achievement, determining reasons for immunization failure and better understanding of the sources of immunization services.

Vaccination Coverage Evaluation Surveys (VCES) were to be conducted in each district every year till September 1988. Thereafter, according to Government of India instructions each district was to be covered once in two years.

The position of VCES conducted in the district by the State authorities was as under :

Year	Number of districts selected (Total)	Number of VCES due as per norms	Year-wise details of number of districts where Vaccination Coverage Evaluation Surveys were conducted					Total
			1985-86	1986-87	1987-88	1988-89	1989-90 and 1990-91	
1985-86	1	—	—	—	—	—	—	—
1986-87	3	1	—	1	—	—	—	1
1987-88	7	3	—	—	1	—	—	1
1988-89	12	7	—	—	—	4	—	4
1989-90 and 1990-91	12	12	—	—	—	—	7	7
Total		23	—	1	1	4	7	13

Thus only 13 VCES were conducted in 11 districts against the norms of 23. Gurgaon district was not evaluated upto March 1991.

The Health Department intimated (February 1992) that the State has only one Medical College at Rohtak; that the services of under-training doctors could only be utilized in the districts of Rohtak and Sonapat because their training centres fall under Rohtak district; and that efforts were being made to undertake the evaluation surveys in other districts of the State.

3.1.11.1(b) A comparison of data on number of beneficiaries covered according to the records maintained at the selected districts/PHCs/Sub-centres with those

brought out in the Vaccination Coverage Evaluation Surveys (VCES) revealed that there were wide variations between the figures as shown below :

Name of district	Year/date of survey	Name of Vaccine	Coverage of beneficiaries	
			As per data supplied (Percentage)	As per surveys
Ambala	June 1988	BCG	96	76.5
		DPT	99	82.6
		Polio	99	82.6
		Measles	69	33.3
		TT(PW)	86	73.5
Hisar	May 1989	BCG	101	57.6
		DPT	89	66.1
		Polio	89	66.1
		Measles	74	37.0
		TT(PW)	79	68.8
Kurukshetra	June 1986	BCG	108	84.0
		DPT	112	84.9
		Polio	101	84.9
		Measles	41	50.5
		TT(PW)	60	51.4
	June 1988	BCG	79	69.0
		DPT	80	73.0
		Polio	80	73.0
		Measles	81	47.0
		TT(PW)	74	68.0
Rohtak	December 1988	BCG	108	73.8
		DPT	98	79.4
		Polio	96	78.1
		Measles	60	36.0
		TT(PW)	65	77.1

3.1.11.1 (c) State Government was required to organise epidemiological evaluation of the services provided during every year; but as intimated by Director General Health Services Haryana (February 1992) no such evaluation had been conducted so far.

3.1.12 Information, Education and Communication (IEC)

3.1.12.1 Under UIP, Central Government had provided prototype educational material with an understanding that the State Government would get them reproduced in local language. UNICEF had also provided a number of plate hoardings with messages about individual vaccine preventable diseases and vaccination. Besides, audio visual aids and material had also been supplied. State Government was required to establish Committees to look after the IEC activities.

Test-check revealed that :

- (i) No separate IEC cell under this programme was created in the State.
- (ii) No Committee to look after the IEC activities was formed.
- (iii) The existing IEC cell under Family Planning had also not performed any such duty to promote the cause of Immunization in the State.

3.1.12.2 The scheme also provided for assistance from voluntary organisations and community for those aspects of the programme for which specialized training was not required. The information relating to the number of voluntary organisations involved in the UIP during 1985-86 to 1990-91 was not supplied to Audit.

3.1.12.3 According to the instructions of the Government of India, private practitioners who were members of Indian Medical Association (IMA), were to be associated with the implementation of the programme. Vaccines were to be provided to them through the local Government institutions only if they possessed adequate facilities for keeping the vaccines in cold chain system. It was

however, noticed that 20 private practitioners (Hisar : 9, Kurukshetra : 7 and Rohtak : 4) were associated with the UIP but no detail of vaccines issued to them was available. Details of the progress achieved by the members of the Indian Medical Association was also not furnished to Audit.

3.1.13 Evaluation

In depth evaluation of the programme was conducted by independent agencies of GOI in the districts of Bhiwani, Hisar and Kurukshetra whereas evaluation has also been carried out by State Health Agencies in four districts viz. Ambala, Jind, Karnal and Narnaul. However, in respect of reduction of neo-natal tetanus (NNT) mortality rates to less than 1 per 1000 live births and reduction of poliomyelitis incidence rate to less than 0.33 per 1000 children in the age group of 0—4 years, the Director General Health Services, Haryana intimated (February 1992) that the impact could only be ascertained after conducting sample disease surveys in the State as a whole.

3.1.14 The points mentioned in this Review were referred to Government in September 1991; reply had not been received (January 1992).

3.2 Opening/Continuance of Primary Health Centres

3.2.1 Introduction

The scheme "Opening/Continuance of Primary Health Centres" as a part of 'Minimum Needs Programme' was introduced in the State during the Fifth Five Year Plan to provide better health care and medical services to the people, especially in the rural areas. During the Sixth Plan period (1980-85), special emphasis was laid on reducing imbalances between the health services available in urban and rural areas. During the Seventh Plan period (1985-90), existing health services were reorganised so as to provide one Sub-centre for every section of 5,000 rural

Note : The abbreviations appearing in this Review are listed alphabetically and explained in the glossary at Appendix X (Page 223-224)

population, one Primary Health Centre (PHC) for every section of 30,000 rural population, and to upgrade one PHC out of every four to be known as Community Health Centre (CHC).

The existing rural dispensaries were to be converted into Primary Health Centres by strengthening the staff so as to provide better health care and medical services to the people alongwith maternity health care and child health services.

3.2.2 Organisational set-up

At the State level, the Director General Health Services is in overall charge of the scheme, and at the district level the Civil Surgeons/Senior Medical Officers with the support of medical and para medical staff are responsible for the execution of the scheme.

3.2.3 Audit coverage

The scheme was partially commented upon under the scheme 'Rural Health Programme' in paragraph 3.1 of the Report of Comptroller and Auditor General of India for the year 1982-83 (Civil) Government of Haryana.

The Public Accounts Committee, in their 28th Report, recommended that such programmes should be implemented in the spirit in which these were launched, so that the intended benefits would percolate to the people for whom these were meant.

A test-check of the records of the Directorate of Health Services, Civil Surgeons Ambala, Gurgaon, Hisar and Kurukshetra and Primary Health Centres under their control was conducted during December 1990 to May 1991, covering the implementation of the scheme during the period from 1983-84 to 1990-91.

3.2.4 Highlights

—Against the budget provision of Rs. 2981.03 lakhs, a sum of Rs. 3013.07 lakhs was spent on the programme during 1983-84 to 1989-90.

(Paragraph 3.2.5)

—Against a target of 394 PHCs, 365 PHCs were established in the State.

(Paragraph 3.2.6)

—Out of 51 existing rural dispensaries converted into PHCs, 12 were not provided with suitable accommodation and basic amenities to perform their functions in the selected 3 districts.

(Paragraph 3.2.7)

—Against the target of 127 new buildings to be constructed for PHCs, only 19 were constructed in the State during 1985-86 to 1989-90.

(Paragraph 3.2.8)

—Out of 122 PHCs in the 4 test-checked districts, residential accommodation had been provided to the Medical Officers in only 68 PHCs thereby affecting adversely the purpose of providing medical service at odd hours.

(Paragraph 3.2.9)

—Medicines worth Rs. 61.95 lakhs were short-supplied to the PHCs in the 4 selected districts during 1985-86 to 1990-91.

(Paragraph 3.2.11)

—Funds to the tune of Rs. 54.00 lakhs provided (during 1986-87 to 1989-90) for the purchase of vehicles to the PHCs in the State remained un-utilised and were surrendered.

(Paragraph 3.2.14)

—These points are discussed in detail in the succeeding paragraphs.

3.2.5 Financial outlay and expenditure

The year-wise budget provision and expenditure incurred thereagainst during 1983-84 to 1989-90 were as under :

Year	Budget Provision	Expenditure
1	2	3
(In lakhs of rupees)		
1983-84	292.48	285.31
1984-85	308.62	309.33

1	2	3
1985-86	360.39	359.32
1986-87	351.95	345.88
1987-88	437.02	500.16
1988-89	531.59	533.34
1989-90	698.98	679.73
1990-91	NA	—
Total	2981.03	3013.07

3.2.6 Physical targets and achievements

(a) Primary Health Centres

At the beginning of the Seventh Five Year Plan (1985) there existed 163 Primary Health Centres in the State. The 7th Five Year Plan (1985-90) envisaged increasing the number of Primary Health Centres in the State to 394, against which 365 PHCs (Rural : 319, Urban : 46) with 1739 beds (Rural : 1578, Urban : 161) were established to provide medical care to 110 lakhs rural population (based on mid-84 population), as shown below :

Year	Targets	Achievements
Upto		
31.3.85	163	163
1985-86	50	70
1986-87	50	51
1987-88	40	19
1988-89	30	30
1989-90	61	32
	394	365

These included dispensaries converted as PHCs.

The Department attributed (December 1990) the shortfall in achievement to the fact that opening of new PHCs was not sanctioned by the Government.

(i) Government accorded sanction for establishing 14 new PHCs (Ambala : 10, Gurgaon : 2, Kurukshetra : 2) during 1989-90 subject to the condition that accommodation both for office and residence was provided by the village panchayats. It was, however, noticed in audit that of these 14 new PHCs sanctioned by Government, only 6 PHCs were provided with accommodation by the village panchayats, 5 were established in the existing Sub-centres, and 3 PHCs in Ambala district had not started functioning as no building was provided by the panchayats. Residential accommodation for medical staff was not provided in any new PHC.

(ii) A new PHC at Baded (district Gurgaon) was sanctioned in May 1988, but could not start functioning (June 1991) as the accommodation provided by the village panchayat was not only insufficient but had also been declared unsafe by the Public Works Department.

(iii) PHC, Mohamadpur Ahir (Gurgaon) established in 1988-89 was also not functioning because the staff was not posted (March 1991).

(b) Sub-centres

Against a target of establishing 2,367 Sub-centres during the 7th Five Year Plan, 2,293 were established (April 1991). The Department attributed the shortfall to the fact that staff were not recruited.

3.2.7 Conversion of existing rural dispensaries into PHCs

The 7th Five Year Plan envisaged upgrading of 104 existing rural dispensaries/civil dispensaries into PHCs in a phased manner by providing additional inputs. No specific targets were, however, fixed by the Department. In the four districts covered under this review, 51 rural dispensaries (Ambala : 10, Gurgaon : 7, Hisar : 26

and Kurukshetra : 8) were converted into PHCs during 1983-84 to 1989-90. Out of these, 12 PHCs (Ambala : 4, Gurgaon : 1 and Hisar : 7) were functioning in the existing rural dispensary buildings not suitable for PHCs, as the space available was not sufficient to enable them to perform the enhanced functions as envisaged under the scheme.

3.2.8 Construction of buildings for PHCs

The 7th Five Year Plan envisaged construction of 127 new buildings for PHCs, against which only 19 buildings (Hisar : 10, Kurukshetra : 2 and one each at Bhiwani, Karnal, Mohindergarh, Panipat, Rohtak, Sirsa and Sonapat) were constructed during 1985-86 to 1989-90 according to details given below :

Year	Number of buildings constructed
1985-86	10
1986-87	3
1987-88	3
1988-89	—
1989-90	3
	19

Out of 122 PHCs covered under test-check, 44 were located in the buildings provided by the village panchayats and 78 in Government buildings. The buildings of six PHCs (Ambala : 3, Gurgaon : 1 and Hisar : 2) were declared condemned by the Public Works Department.

3.2.9 Residential accommodation

To enable Medical Officers and staff to provide emergent medical services even at odd hours, adequate number of residential buildings were proposed to be provided in

the PHCs as envisaged in the 7th Five Year Plan. In the four districts test-checked, out of 122 PHCs, residential accommodation had been provided only in 68 PHCs (Ambala : 20, Gurgaon : 8, Hisar : 33 and Kurukshetra : 7).

In PHC Ghasera (Gurgaon) 12 residential quarters at a cost of Rs. 6.08 lakhs were constructed for the staff of the PHC in 1985-86. Out of these, 10 quarters remained unoccupied because the staff at the PHC was not posted.

3.2.10 Inadequate Staff

The Haryana Government approved (September 1985) the staffing norms for each PHC consisting of one post each of Medical Officer, Lady Medical Officer, Pharmacist, Staff Nurse and Laboratory Technician. A test-check of 122 PHCs falling in the four selected districts revealed that the Centres remained under staffed during 1985-86 to 1990-91, as detailed below :

Year	Sanctioned staff			Staff in position		
	M.O.	L.M.O.	Paramedi- cal Staff	M.O.	L.M.O.	Paramedi- cal Staff
1985-86	86	56	197	83	25	133
1986-87	105	74	250	105	29	166
1987-88	112	86	281	114	38	185
1988-89	121	87	301	116	39	217
1989-90	147	109	375	134	37	245
1990-91	157	115	401	142	41	251

3.2.11 Short supply of medicines

According to the guidelines issued by Government of India, a sum of Rs. 0.15 lakh per annum per PHC and Rs. 0.02 lakh per annum per Sub-centre was to be provided for the supply of medicines. It was, however, noticed that in the 4 districts test-checked the actual expenditure incurred was much less than that required.

The shortfall ranged between 14.8 per cent and 46.01 per cent during 1985-86 to 1990-91 as detailed below :

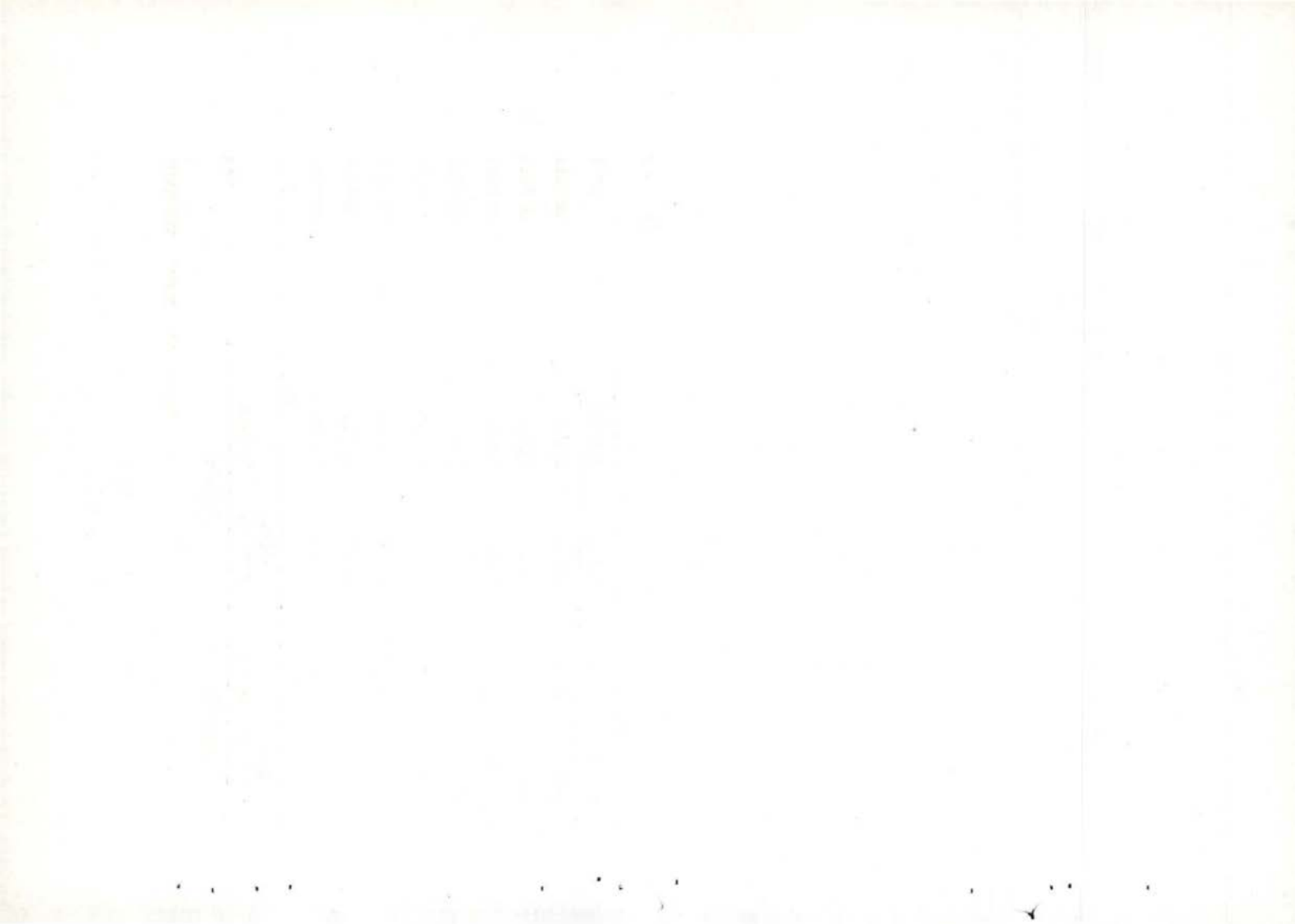
Year	Number of PHCs	Number of Sub-centres	Funds required according to norms	Cost of medicines supplied	Percentage of shortfall
(Rupees in lakhs)					
1985-86	67	692	23.89	20.35	14.82
1986-87	81	813	28.41	20.93	26.33
1987-88	113	904	35.03	23.24	33.66
1988-89	115	906	35.37	24.66	30.28
1989-90	127	906	37.17	24.22	34.84
1990-91	122*	767	33.64	18.16	46.01
			193.51	131.56	

*(5 centres transferred to new districts created)

The reasons for shortfall were not intimated by the Department (July 1991).

3.2.12 Family Welfare Programme

The targets and achievements of sterilisation cases under the family welfare programme at the PHCs during 1983-84 to 1990-91 in respect of the four test-checked



districts were as under :

Year	Ambala		Gurgaon	
	Targets	Achievements	Targets	Achievements
1983-84	16,660	9,185	7,103	4,291
1984-85	15,670	7,199	7,103	3,940
1985-86	13,050	9,791	6,577	6,579
1986-87	14,050	5,954	6,906	3,209
1987-88	13,400	6,303	6,906	3,509
1988-89	10,420	7,703	6,575	3,919
1989-90	9,990	5,900	6,575	4,033
1990-91	6,839	5,570	6,706	3,876
Total	1,00,079	57,605	54,451	33,356
Percentage		57		61

Hisar		Kurukshetra	
Targets	Achievements	Targets	Achievements
19,492	13,465	9,444	9,501
15,048	9,999	9,444	10,084
17,364	14,259	8,744	9,413
12,155	10,719	9,181	7,116
12,155	11,087	9,181	6,873
15,054	11,683	8,745	8,258
15,054	13,099	8,745	8,115
11,813	12,396	4,483	4,394
1,18,135	96,707	67,967	63,754
	80		93

3.2.13 Non-strengthening of laboratory facilities

In order to provide laboratory facilities in all the PHCs in the State, a *cent-per-cent* Centrally sponsored scheme was introduced during 1988-89, and a sum of Rs. 40.00 lakhs (Rs. 20.00 lakhs each for 1988-89 and 1989-90) had been provided as a Plan provision. No expenditure was incurred under this scheme during 1988-89 and 1989-90. The Department stated (January 1991) that the grant of Rs. 20.00 lakhs was not released by Government of India for the year 1988-89 and the grant of Rs. 6.00 lakhs released by Government of India for 1989-90 could not be utilised as the expenditure was not sanctioned by the State Government. As a result, no achievement was made in the State in strengthening the laboratory facilities in the Primary Health Centres.

A test-check in the four selected districts revealed that :

Out of the 122 PHCs, laboratory facilities were provided in 56 centres only. Out of these, laboratories in eleven centres (Gurgaon : 2, Hisar : 9) could not function because Laboratory Technicians were not posted.

3.2.14 Transport facilities not provided

In order to provide medical and health facilities to the population within the jurisdiction of Primary Health Centres, Government of India decided to provide one vehicle in each PHC of the State. Although funds to the tune of Rs. 54 lakhs (1986-87 : Rs. 50.00 lakhs, 1988-89 : Rs. 3.00 lakhs and 1989-90 : Rs. 1.00 lakh) were allotted for this purpose, yet no vehicle was purchased, and all the grants were surrendered. Reasons for surrendering the amounts and non-implementing the scheme were not intimated (July 1991).

3.2.15 Communication services

With the expansion of health activities, it had become essential to extend telephone facilities in all the PHCs in the State to ensure easy access to the district headquarters in emergencies. Against a target of 82 telephones (1987-88 : 40, 1989-90 : 16 and 1990-91 : 26)

no telephone had been installed in the PHCs and a sum of Rs. 7 lakhs (1987-88 ; Rs. 3 lakhs, 1988-89 ; Rs. 1.00 lakh and 1990-91 : Rs. 3.00 lakhs) sanctioned for installation of telephones in 12 PHCs remained unutilised.

3.2.16 Other points of interest

(i) Non-utilisation of generators

In order to ensure the uninterrupted availability of electricity in the PHCs, the Department purchased 182 generators at a cost of Rs. 30.00 lakhs during 1983-84 to 1987-88. Out of these, 68 generators were placed at the disposal of the Civil Surgeons of the four selected districts (Ambala : 19, Gurgaon : 14, Hisar : 23 and Kurukshetra : 12). But the Civil Surgeons issued only 18 generators to the Primary Health Centres (Ambala : 6, Gurgaon : 4, Hisar : 6, Kurukshetra : 2) and diverted the remaining 50 generators to hospitals and Community Health Centres. Out of 18 generators supplied to the Primary Health Centres, 9 generators valued at Rs. 1.52 lakhs (Ambala : 3, Gurgaon : 2 and Hisar : 4) were not put to use ever since their receipt and 3 generators worth Rs. 0.43 lakh installed (one each) at PHCs Gurgaon, Hisar and Kurukshetra were rendered unserviceable and were lying idle as of May 1991.

(ii) Non-imparting of in-service training

The scheme envisaged the continuing of education programme for each category of health staff in all the PHCs and Sub-centres in the State for a duration of 2 or 3 weeks. For this purpose, a provision of Rs. 69 lakhs (1986-87 : Rs. 24.00 lakhs, 1988-89 ; Rs. 20.00 lakhs and 1989-90 : Rs. 25.00 lakhs) was made. This activity, however, was not implemented as of 1990-91.

3.2.17 Evaluation

The Department stated (November 1990) that no evaluation had been conducted to ascertain the impact of the scheme on the beneficiaries.

The points mentioned in this Review were referred to Government in July 1991 ; reply has not been received (February 1992).

IRRIGATION DEPARTMENT

3.3 Command Area Development Programme

3.3.1 Introduction

The Command Area Development Programme (CADP) was launched in 1974-75 as a Centrally sponsored scheme. The main objective of the programme was to bridge the gap between the irrigation potential created and that utilised and also to improve productivity/production in selected irrigated commands. For implementing the scheme in Haryana, the command area of the following four irrigation projects were selected and approved by the Government of India :

- (i) Gurgaon Canal Command in Gurgaon and Faridabad Districts;
- (ii) Jui Lift Irrigation Command in Bhiwani District;
- (iii) Rewari Lift Irrigation Command in Rohtak and Bhiwani Districts; and
- (iv) Jawahar Lal Nehru (JLN) Lift Irrigation Command in Rohtak, Bhiwani and Mohindergarh Districts.

The programme broadly envisaged; (i) On-Farm Development (OFD)(ii) Land levelling (iii) Development of field channels (iv) Proper system of Warabandi* (v) Selection and introduction of suitable cropping patterns.

Note : The abbreviations appearing in this Review are listed alphabetically and explained in the glossary at Appendix X (Page 223—224).

- * Warabandi is a system of equitable distribution of water by turn.

3.3.2 Organisational set-up

The Administrator, Command Area Development Authority (CADA) Hisar is in overall charge of the programme. Six Command Area Development Agencies were also set up at Bhiwani, Faridabad, Gurgaon, Narnaul, Rewari and Rohtak during 1976 to 1990 to assist CADA in implementing the programme of the projects in their respective districts.

Construction/lining of field channels was earlier being done by the Haryana State Minor Irrigation and Tubewells Corporation Limited (HSMITC) as deposit work of CADA. However, control of the concerned ten Divisions (Rohtak : 4, Jhajjar : 2, Dadri : 2, Faridabad : 1 and Rewari : 1) of HSMITC was taken over by CADA from April 1988.

3.3.3 Audit coverage

Mention was made about the implementation of this programme in the Audit Report (Civil) 1982-83 Government of Haryana. The present review covers the results of test-check (December 1990—April 1991) of the records of the CADA Hisar, all six Command Area Development Agencies and ten CADA Divisions for the period from 1985-86 to 1990-91.

3.3.4 Highlights

— Against an outlay of Rs. 4123.53 lakhs, an expenditure of Rs. 4142.01 lakhs was incurred during 1985-86 to 1990-91.

(Paragraph 3.3.5(a))

— Against the permissible limit of 20 per cent of the total expenditure, expenditure on establishment was 21 per cent and 33 per cent in 1988-89 and 1989-90 respectively.

(Paragraph 3.3.5(b))

— Irrigation potential created could only be utilised to the extent of 25 per cent to 38 per cent.

(Paragraph 3.3.6)

—Against the target of 15,700 hectares, land levelling on 12,488 hectares of land could be arranged during 1985-86 to 1990-91.

(Paragraph 3.3.8)

—Unspent balance of Rs. 848.51 lakhs had not been got refunded from Haryana State Minor Irrigation and Tubewells Corporation Limited.

(Paragraph 3.3.12(i))

These points are discussed in detail in the succeeding paragraphs.

3.3.5(a) Financial outlay and expenditure

The programme is financed through three sources viz., (i) State outlays (ii) Central assistance on matching basis for certain selected activities in the form of grant and loans and (iii) Institutional finance.

Upto 1984-85, an expenditure of Rs. 957.25 lakhs had been incurred on the programme. The position of financial outlay, funds made available by Centre and State Governments (funds from financial institutions were not obtained by CADA) and actual expenditure during 1985-86 to 1990-91 was as under :

Year	Central Assistance		Total Central outlay	State outlay	Total Central and State outlay	Expenditure
	Grant	Loan				
(In lakhs of rupees)						
1985-86	137.73	39.05	176.78	222.69	399.47	399.47
1986-87	139.47	89.93	229.40	198.35	427.75	427.75
1987-88	265.78	—	265.78	235.09	500.87	500.87
1988-89	543.04	—	543.04	442.36	985.40	985.40
1989-90	497.61	—	497.61	292.11	789.72	789.72
1990-91	510.16	—	510.16	510.16	1020.32	1038.80
Total			2222.77	1900.76	4123.53	4142.01

(b) CADA establishment

According to the instructions issued by the Government of India (October 1986) the total cost on establishment of CADA, including that of staff of the Department, should be kept to the minimum and should not exceed 20 per cent of the total expenditure under the programme. It was, however, noticed that cost on establishment of CADA and Secretariat staff was 21 per cent and 33 per cent of the total expenditure incurred on the programme during 1988-89 and 1989-90 respectively as detailed below :

Serial Number	Year	Total expenditure	Expenditure on establishment	Percentage over total expenditure
---------------	------	-------------------	------------------------------	-----------------------------------

(In lakhs of rupees)

1.	1988-89	985.40	210.53	21
2.	1989-90	789.72	257.27	33

(c) Rush of expenditure

The Financial Rules require that expenditure be evenly phased throughout the year. It was, however, noticed in audit that the expenditure incurred during the last quarter of the years from 1985-86 to 1990-91 (excepting that of CADA Hisar in 1990-91) varied from 26 per cent to 80 per cent in CADA and its three Agencies Faridabad, Gurgaon and Rohtak. Similarly expenditure during the month of March ranged between 9 per cent to 52 per cent of the total expenditure during the year 1985-86 to 1989-90 in respect of CADA Hisar, 10 per cent to 32 per cent during 1985-86 to 1990-91 in respect of CADAs Faridabad, Gurgaon and Rohtak (excepting the year of 1985-86). Details are given in *Appendix IV*.

3.3.6 Utilisation of created irrigation potential

The main objective of the programme was to increase utilisation of irrigation potential created.

The position of irrigation potential created and utilised during 1985-86 to 1989-90 was as under :

Year	Potential created	Potential utilised	Percentage of utilisation
	(In hectares)		
1985-86	174	44	25
1986-87	176	60	34
1987-88	189	65	34
1988-89	195	65	33
1989-90	202	76	38

Shortfall in the utilisation of potential created was attributed (July 1991) by the CADA to non-availability of water owing to non-construction of Satluj Yamuna Link channel in Punjab territory.

3.3.7 Physical progress

The position in regard to targets and achievements of the major activities viz. (i) construction of field channels, (ii) land levelling and shaping, (iii) warabandi and (iv) topographical survey during 1985-86 to 1990-91 was as under. (The activity of field drains was not undertaken in Haryana).

Physical targets and

Year	Construction of field channels	
	Target 'X'	Achievement
1985-86	8.00	10.20
1986-87	8.80	9.49
1987-88	10.00	10.18
1988-89	25.00	25.36
1989-90	34.00	29.68
1990-91	21.00	21.82
	106.80	106.73

'X' These are revised and final targets as

achievements

(Figures are in thousand hectares)

Land levelling and Shaping		Warabandi		Topographical survey	
Target 'X'	Achievement	Target 'X'	Achievement	Target 'X'	Achievement
3.50	3.07	21.60	25.64	8.50	5.43
3.50	2.90	23.50	34.61	Nil	Nil
1.90	1.87	16.88	20.72	Nil	Nil
1.80	1.37	34.00	35.00	Nil	Nil
2.50	1.47	38.00	25.47	—	—
2.50	1.80	Nil	Nil	Nil	Nil
15.70	12.48	133.98	141.44	8.50	5.43

adopted by CADA.

3.3.8 Land levelling and shaping

The primary objective of land levelling/shaping is to ensure even spread of water into the fields and drainage of excess irrigation/rain water from the fields without water-logging and soil erosion. Against the provision of Rs. 63.40 lakhs for land levelling on 15,700 hectares of land during 1985-86 to 1990-91, land levelling was done on 12,488 hectares of land with a total cost of Rs. 54.06 lakhs. CAD Agencies attributed the shortfall to deployment of insufficient number of tractors by the Haryana Land Reclamation and Development Corporation Limited (HLRDC).

3.3.9 Warabandi

'Warabandi' is a system of equitable distribution of water by turn to the cultivators to make sure that the water is effectively used for irrigation and is not wasted. Programme under warabandi should keep pace with the field channels construction programme. The project-wise position of field channels lined and warabandi framed was as under :

Serial Number	Name of Project	Field channels lined	Period of lining	Warabandi framed (in hectares)	Period of framing warabandi
(In hectares)					
1.	Gurgaon Canal	41,773	1985-86 to 1989-90	28,584	1987-88 to 1990-91
2.	Rewari Lift Irrigation	22,512	1987-88 to 1989-90	6,400	1990-91
3.	Jawahar Lal Nehru Lift Irrigation	20,537	1988-89 to 1989-90	14,135	1990-91

It would be seen from the above table that the framing of warabandi did not keep pace with the programme of lining of field channels. Reasons for delay in warabandi was attributed (February 1991) by the Executive Engineer, CADA Division, Rohtak to late posting and shortage of staff.

3.3.10 Excess payment of crop compensation

To expedite the pace of 'On-Farm Development' (OFD) works, it was decided to increase the working season by undertaking the work of land levelling and shaping in the Rabi season also. The loss suffered by the farmers for depriving them the benefits of Rabi crop was to be shared equally between the farmers, the State Government and the Central Government with a ceiling of Rs. 900 per hectare.

Crop compensation of Rs. 4.10 lakhs was paid for 512 hectares during 1985-86 to 1990-91. The rate of compensation per hectare worked out to Rs. 800 per hectare against the prescribed share of Rs. 600 per hectare for Centre and State Governments. Reasons for excess payment of crop compensation were not intimated.

3.3.11 Activities not implemented

A provision of Rs. 16.56 lakhs was made during 1987-88 to 1989-90 for (i) Management subsidy for farmer's participation (Rs. 6.56 lakhs), (ii) Setting up of farmer's training institute (Rs. 6.00 lakhs) and (iii) Water Management (Rs. 4.00 lakhs). These activities were not taken up (July 1991).

3.3.12 Other points of interest

(i) Non-refund of unspent balances

For construction/lining of field channels, a sum of Rs. 1481.94 lakhs was advanced to the Haryana State Minor Irrigation and Tubewells Corporation Limited during 1982-83 to 1987-88 by CADA. Out of this, a sum of Rs. 633.43 lakhs was spent by HSMITC to the end of March 1988 and the balance amount of Rs. 848.51 lakhs had not so far been refunded (July 1991). Besides, the

advance paid to HSMITC was booked as final expenditure in the account of the authority. Yearwise details of unadjusted advances booked as final expenditure are given below :

Advances treated as final expenditure					
Name of districts	Name of CAD Project	Name of Agency to whom funds were advanced	Year	Amounts (In lakhs of rupees)	Purpose for which advance was given
Bhiwani,	Gurgaon	Haryana	1982-83	352.10	For construction of field channels
Faridabad	Canal,	State Minor	1984-85	270.93	
Gurgaon,	Rewari Lift	Irrigation	1985-86	175.61	
Mohinder-garh and Rohtak	Irrigation and JLN Lift Irrigation	and Tube-wells Corporation Limited	1986-87	49.67	
			Total	848.51	

(ii) Nugatory expenditure

The main object of lining of field channels was to reduce seepage losses so as to increase the utilisation of the potential created. It was noticed in test-check that 22 field channels (Gurgaon Canal : 7, Rewari Lift Irrigation : 6 and JLN : 9) were lined during April 1985 to March 1990 at a cost of Rs. 79.67 lakhs. While the average area irrigated per year, in 3 years prior to lining was 997 acres, it had been reduced to 693 acres (average per year) in two years after lining. Thus, an expenditure of Rs. 79.67 lakhs incurred on the lining of 22 field channels was rendered unfruitful.

The reasons for shortfall in the area irrigated after lining had not been investigated by the Department as of July 1991.

(iii) Shortage of cement concrete blocks

In Gurgaon Canal Lining Division, CADA, Faridabad, 25,527 cement concrete blocks worth Rs. 1.32 lakhs had been lying unused since July 1987. In June 1989, on transfer of a Junior Engineer, 3050 blocks worth Rs. 0.17 lakh were found short and the remaining 22,477

blocks worth Rs. 1.15 lakhs were found unserviceable. Responsibility for the shortage and for the cement concrete blocks getting unserviceable had not been fixed (July 1991).

(iv) Irregular expenditure on maintenance of field channels

According to the instructions issued by Government of India (October 1986), the field channels though taken up as a CAD activity with grants from the State and Central Governments are the property of the farmers and are required to be maintained by them for enabling supply of water to the fullest extent to each farm and also to improve the irrigation efficiency within the outlet command. It was, however, noticed that contrary to these instructions, an expenditure of Rs. 2.70 lakhs (Gurgaon Canal : Rs. 1.56 lakhs, JLN : Rs. 1.14 lakhs) had been incurred on the repair of the damaged water courses during 1985-86 to 1990-91. The CADA thus incurred an irregular expenditure of Rs. 2.70 lakhs on the repair of the damaged field channels as the same was the liability of the farmers.

3.3.13 Monitoring and evaluation

Provision of Rs. 2.50 lakhs was made in the Seventh Five Year Plan for undertaking evaluation studies in Jawahar Lal Nehru Lift Irrigation Command by the experts of Haryana Agricultural University and the Economic and Statistical Advisor to Government of Haryana. CADA intimated (January 1992) that the report of evaluation study had not been received from Haryana Agricultural University.

Monitoring of achievements relating to field channels was, however, entrusted to the Executive Engineer, WJC Command Lining Division No. 3, CADA Rohtak who, in some of his reports (December 1990 to March 1991) brought out that out of 110 field channels inspected, 44 field channels were found either damaged or silted and in 32 cases warabandi approved by the competent authority could not be enforced due to hinderance caused by the shareholders. No follow up action was taken on these reports so far (July 1991).

3.3.14 The contents of the Review were reported to the Government in September 1991; reply has not been received as of February 1992.

ANIMAL HUSBANDRY DEPARTMENT

3.4 Special Livestock Breeding Programme

3.4.1 Introduction

A Special Livestock Production Programme (SLPP), renamed from the 7th Five Year Plan (1985-86) as Special Livestock Breeding Programme (SLBP), was sponsored by the Government of India from 1975-76 for assisting the small and marginal farmers, agricultural labourers, Scheduled Castes and Scheduled Tribes, etc. in rearing of cross-bred calves, setting up of poultry, piggery and sheep production units to generate additional employment and there by helping them in improving their socio-economic conditions.

The programme was to be organised as an integrated scheme covering feeding, breeding, medical care, insurance cover apart from organising co-operatives of beneficiaries to facilitate marketing of their produce.

3.4.2 Organisational set-up

The Director, Animal Husbandry is in overall charge of the programme. He is assisted by a Joint Director (Project), a Deputy Director and a Credit Planning Officer who are responsible for co-ordinating, supervising and monitoring the programme. Assistant Directors supported by Veterinary Surgeons and Field Assistants/Stock Assistants are responsible for implementation of the programme at district and village levels.

3.4.3 Audit coverage

The programme of cross-bred calf-rearing, poultry and piggery production was implemented in the 4 Districts of Ambala, Gurgaon, Karnal and Kurukshetra and of

Note : The abbreviations appearing in this Review are listed alphabetically and explained in the glossary at Appendix X (Page 223—224)

sheep production in 2 Districts of Hisar and Sirsa. The implementation of the programme was reviewed in audit with reference to the records of the Directorate of Animal Husbandry and field offices in Districts of Ambala, Hisar, Karnal and Kurukshetra.

3.4.4 Highlights

—Against the budget provision of Rs. 1057.75 lakhs, a sum of Rs. 1097.15 lakhs was spent on the programme during 1975-76 to 1990-91.

(Paragraph 3.4.5)

—Targets fixed by Government of India under calf-rearing, poultry and sheep production were reduced significantly by the State Government.

(Paragraph 3.4.7)

—Against the budget provision of Rs. 13.16 lakhs under health coverage, only Rs. 2.89 lakhs were spent for the purpose, and the balance amount was spent on the objects not covered under the programme.

(Paragraph 3.4.8(a)(i))

—The subsidy of Rs. 79.93 lakhs allowed under poultry production programme during 1975-76 to 1990-91 failed to achieve the desired object of improving economic condition of beneficiaries.

(Paragraph 3.4.9(a))

—All the 3 Co-operative societies established for marketing and supply of poultry feed were incurring losses.

(Paragraph 3.4.9(d))

—Exotic bred sows and rams were not supplied under the piggery and sheep production programmes though subsidy amounting to Rs. 164.06 lakhs was disbursed under these programmes.

(Paragraph 3.4.10(b))

3.4.5 Budget provision and expenditure

The budget provision and expenditure incurred under

the programme during 1975 to 1991 were as under :

Year	Budget provision	Expenditure		
		Establishment expenditure	Subsidy	Total
		(Rupees in lakhs)		
1975-76 to 1979-80	279.62	187.10	79.68	266.78
1980-81 to 1984-85	256.27	66.32	190.88	257.20
1985-86	70.26	28.09	42.18	70.27
1986-87	67.03	34.04	64.16	98.20
1987-88	81.69	35.94	49.63	85.57
1988-89	90.86	38.88	65.86	104.74
1989-90	107.68	56.72	53.49	110.21
1990-91	104.34	55.08	49.10	104.18
	1057.75	502.17	594.98	1097.15

(i) Out of the total expenditure of Rs. 1097.15 lakhs, Rs. 502.17 lakhs (45.7 per cent) were spent on the establishment.

(ii) The liability of the Central Government in sharing the expenditure from April 1975 to March 1980 was Rs. 169 lakhs, and from April 1980 to March 1985 Rs. 128.60 lakhs. Against this, Rs. 225.95 lakhs and Rs. 149.13 lakhs respectively were released resulting in excess release of Rs. 77.48 lakhs upto March 1985.

(iii) Test-check in the four districts disclosed that subsidy released under each programme during each year to Additional Deputy Commissioners (ADCs) District Rural Development Agencies (DRDAs) was deposited in savings bank accounts in several banks outside Government account instead of being kept in Personal Ledger Accounts in Government treasuries.

3.4.6 Identification of beneficiaries

The scheme envisaged that in view of the financial constraints, attention should be focused on such small/marginal farmers and agricultural labourers as were capable of becoming surplus producers if supported with the necessary inputs and services. From the 7th Five Year Plan onward, 30 *per cent* beneficiaries should necessarily belong to Scheduled Castes and Scheduled Tribes. Besides, 10 *per cent* beneficiaries under calf-rearing, sheep production and piggery and 30 *per cent* under poultry programme were to be from amongst the women farmers.

Test-check in audit, revealed that no such identification was done during implementation of the programme between April 1975 to March 1991. The number of beneficiaries covered under each programme was as under :

Year	Calf-rearing						Poultry	
	Scheduled castes		General		Scheduled castes		General	
	Men	Women	Men	Women	Men	Women	Men	Women
1985-86	920	—	1241	123	9	—	88	—
1986-87	1490	—	418	21	51	—	122	—
1987-88	1144	—	752	35	36	—	129	—
1988-89	1094	—	414	98	15	—	72	—
1989-90	908	—	437	127	13	—	59	—
1990-91	579	—	263	63	8	—	15	—
Total	6135	—	3525	467	132	—	485	4
Percentage	60	—	35	5	21	—	78	1

Piggery				Sheep production			
Scheduled castes		General		Scheduled castes		General	
Men	Women	Men	Women	Men	Women	Men	Women
325	2	—	—	275	3	51	—
536	19	13	—	183	17	—	—
289	9	5	—	261	40	—	—
444	19	19	—	377	28	—	—
400	21	16	—	355	61	—	—
142	7	—	—	16	5	—	—
2136	77	53	—	1467	154	51	—
94	4	2	—	88	9	3	—

- (i) Participation of women beneficiaries during 1985 to 1990 was 5 per cent in calf-rearing, 4 per cent in piggery, 9 per cent in sheep production and only one per cent in poultry programme. Shortfall in participation of women was attributed by the Department (June 1991) to non-availability of genuine women applicants and availability of less loan amounts.
- (ii) Reasons for a meagre participation of 2 per cent participation under piggery and nil participation under sheep production by the general category were neither intimated nor were on record of the Department.

Note : No area has been declared as tribal area in the State. There are no notified tribes in the State.

Note : Only in 'calf-rearing' the number includes both old and new beneficiaries as the period runs beyond a year, while in other three schemes, the beneficiaries differ in succeeding years, as they are entitled to subsidy once only.

3.4.7 Targets and achievements

The position of overall plan targets fixed by the Government of India, adopted by the State Government vis-a-vis actual achievement thereagainst under each programme during 5th, 6th and 7th Five Year Plans were as under :

Name of Plan	Name of Programme	Target fixed by Government of India	Target adopted by State Government	Actual Achievement
		(number/units)*		
5th (1975-80)	1. Cross-bred calf-rearing	20,000	11,500*	13,755
	2. Poultry Production	12,000	5,400	4,429
	3. Piggery Production	2,000	2,125	1,645
	4. Sheep Production	6,000	6,750	6,597
6th (1980-85)	1. Cross-bred calf-rearing	20,000	10,000*	19,506
	2. Poultry Production	9,000	1,200	865
	3. Piggery Production	2,000	3,600	3,314
	4. Sheep Production	8,000	3,485	2,757
7th (1985-90)	1. Cross-bred calf-rearing	10,000	10,000*	12,180
	2. Poultry Production	6,000	930	702
	3. Piggery Production	2,000	2,000	2,188
	4. Sheep Production	3,000	3,068	3,015

*Note : In case of calf-rearing, number represents calves whereas in other cases, it represents units.

Plan targets fixed by Government of India during 5th and 6th plans under calf-rearing, during 5th, 6th and 7th plans under poultry and during 6th plan under sheep production were reduced significantly by the State Government; clarification of the reasons therefor was awaited in audit (November 1991).

3.4.8 Cross-bred calf-rearing

For rearing 4-month old calves till they attain maturity at 28/32nd month the scheme provided for supply of 50 per cent of the feed requirement to small/marginal farmers and 66.66 per cent of the feed requirement to landless agricultural labourers, at the rate of 16 quintals per calf which was enhanced to 19 quintals per calf after May 1982. The Department was to procure the animal feed from the approved feed plants and supply the same to the beneficiaries through Veterinary Hospitals. The balance cost of feed called 'loan portion' after adjustment of subsidy was recoverable from the beneficiaries by the concerned Veterinary Surgeons. A sum of Rs. 273.01 lakhs was given as subsidy during 1975-76 to 1990-91.

3.4.8(a) Inputs and services

The following points were noticed in the context of providing inputs and services :

- (i) A sum of Rs. 13.16 lakhs (Ambala : Rs. 3.18 lakhs, Hisar : Rs. 3.89 lakhs, Karnal : Rs. 3.30 lakhs and Kurukshetra : Rs. 2.79 lakhs) was allotted to the selected districts under general contingencies for providing health cover under the programme. Against this, a sum of Rs. 2.89 lakhs only (Ambala : Rs. 0.39 lakh, Hisar : Rs. 1.54 lakhs, Karnal : Rs. 0.65 lakh and Kurukshetra : Rs. 0.31 lakh) was spent on the purchase of general medicines and artificial insemination material for use in veterinary hospitals. The balance amount was spent on purchase of POL, repair of vehicles and other miscellaneous items not covered under the programme by the Deputy Directors during April 1980 to March 1991.
- (ii) Each Project under the Special Livestock Breeding Programme was to maintain a record of good quality animals born or reared, and a list of such animals was to be supplied to the District Rural Development Agency after every quarter. Data from all projects

was to be compiled and consolidated at the State level annually for circulation to all the DRDA's in the State as well as to other States for their benefit. No such records had been maintained.

- (iii) According to departmental instructions, non-subsidised cost of cattle feed recovered from the beneficiaries by the Veterinary Surgeons was required to be deposited with the concerned DRDA during the month of realisation. It was, however, noticed in audit that a sum of Rs. 0.52 lakh (Veterinary Surgeon Guhla : Rs. 0.02 lakh and Kesri : Rs. 0.50 lakh) recovered, on this account, from beneficiaries during November 1977 to October 1987 was not deposited by the concerned Surgeons during the months of realisation. On this being pointed out in audit, Rs. 0.50 lakh were deposited by the Veterinary Surgeon, Kesri during November 1990 to March 1991 but the Veterinary Surgeon Guhla was yet to deposit the amount of Rs. 0.02 lakh (June 1991).

- (iv) Rs. 5.64 lakhs (Ambala : Rs. 0.09 lakh, Kurukshetra : Rs. 0.30 lakh, Karnal : Rs. 5.25 lakhs) representing non-subsidised cost of cattle feed recovered from the beneficiaries during October 1977 to May 1989 sent through demand drafts by the Veterinary Surgeons, were not accounted for in the cash book of DRDA's Ambala, Kurukshetra and Karnal respectively.

Further developments were awaited (June 1991).

- (v) In the cash book of DRDA Karnal, Rs. 1.34 lakhs were shown as adjusted without details. Comments of the Department on this were awaited (July 1991).
- (vi) Heifer Calf was to be fed from 4th month to 32nd month of age on regular basis and in case feed was not issued during this period,

no arrears of feed were admissible. It was noticed in audit that in 29 cases, 102.74 quintals of feed was issued subsequently as arrears for the period(s) left over without issue of feed during 4th month to 32nd month of age and in 13 cases 11.77 quintals of feed was issued even after 32 months by Veterinary Surgeons Kesri and Mustafabad respectively. The subsidy of Rs. 0.21 lakh (Kesri : Rs. 0.18 lakh and Mustafabad : Rs. 0.03 lakh) released during December 1983 to July 1987 was irregular.

3.4.8(b) Non-implementation of programme

Government of India proposed two new programmes (i) rearing of cross-bred buffalo males and (ii) buffalo females to be taken up during the 7th Five Year Plan (1985-90) along with calf-rearing on pilot basis. These programmes were not implemented. Reasons for not implementing these programmes had not been intimated (July 1991).

3.4.9(a) Poultry production

The scheme of setting up of poultry units envisaged grant of subsidy to the extent of 25 *per cent* to small farmers and 33.33 *per cent* to marginal farmers and agricultural labourers subject to a maximum of Rs. 3000 per unit. The rest of the unit cost was to be met out of medium-term loan arranged from financial institutions. Subsidy was admissible on capital cost of each unit consisting of layers of 50/100 birds. Subsidy of Rs. 79.95 lakhs was given during 1975-76 to 1990-91.

Each poultry unit set up under the scheme was required to be got insured. In the absence of provision of standardised insurance cover, a provision of mortality fund facilities was to be made.

For providing marketing facilities to the beneficiaries for disposal of eggs and birds and arranging of poultry feed, setting up of Block-level poultry producers co-operative societies were necessary under the programme.

The scheme also provided that the farmers to be benefitted under the programme should be given practical training in poultry keeping (with particular emphasis on breeding and management of baby chicks, feeding, disease prevention and various management practices of laying flocks) by arranging short courses of 14/21 days duration in the nearest Government Poultry Farms/Demonstration Centres. Government of India, in their revised guidelines on 7th Five Year Plan issued in December 1987, desired that farmer's induction and training should be taken up as an essential element of the programme to make it more effective and stressed that priority should be given to women farmers.

The year-wise position of number of General, Scheduled Castes men and women beneficiaries who were imparted practical training during 1980-81 to 1990-91 in the districts test-checked was as under :

100

100

100

100

100

100

100

100

100

100

100

100

Year

AMBALA

	General		Scheduled Castes	
	Men	Women	Men	Women
1980-81	91	3	—	—
1981-82	70	4	—	—
1982-83	96	2	—	—
1983-84	85	2	—	—
1984-85	129	8	—	—
1985-86	306	7	—	—
1986-87	448	16	—	—
1987-88	389	23	12	—
1988-89	331	11	38	—
1989-90	279	17	28	2
1990-91	155	14	32	2

KARNAL				KURUKSHETRA			
General		Scheduled Castes		General		Scheduled Castes	
Men	Women	Men	Women	Men	Women	Men	Women
177	15	—	—	—	—	—	—
265	18	—	—	—	—	—	—
269	22	—	—	105	5	23	7
270	21	—	—	64	6	17	3
368	14	13	—	186	3	19	2
690	28	25	—	292	7	25	15
675	25	25	—	287	8	27	13
426	23	23	—	82	3	11	3
420	14	35	—	180	4	18	12
756	16	32	—	267	7	16	14
373	8	25	—	104	2	15	8

Although priority for poultry training was to be given to women beneficiaries yet the number of women imparted training was marginal.

3.4.9(b) Physical targets and achievements

The position of district-wise physical targets fixed for setting up poultry units and those of achieved by the Department in the 3 districts test-checked was as under :

Year	Ambala			Kurukshetra			Karnal		
	Tar-gets (in units)	Achie-ve-ments (in units)	Per-centage of Achie-ve-ments	Tar-gets (in units)	Achie-ve-ments (in units)	Per-centage of Achie-ve-ments	Tar-gets (in units)	Achie-ve-ments (in units)	Per-centage of Achie-ve-ments
1975-80	1881	1762	94	100	134	134	1500	718	48
1980-85	300	133	44	300	224	75	250	363	145
1985-90	240	174	73	255	230	90	180	181	100
1990-91	30	15	50	30	22	73	30	6	20

- (i) The basis for fixation of annual targets were not intimated.
- (ii) The reasons for less achievement during 6th Plan by Ambala and 5th Plan by Karnal were not intimated.
- (iii) The Department was not maintaining any record whether the beneficiaries who had set-up their poultry units were the same persons who were imparted training.
- (iv) No women had set up any poultry unit in any of the selected districts under the scheme. The Field Officer, Kurukshetra stated (June 1991) that women were not coming forward to adopt the scheme and that the banks were also reluctant to advance loans due to poor pace of recovery in their cases.

3.4.9(c) Inputs and services

According to the programme, chicks (pullets*) for each poultry unit were to be delivered to the beneficiaries through Government Poultry Farms while the poultry feed would be arranged at Block level through Poultry Producer Co-operative Societies. The following points were noticed in audit in the test-checked districts of Ambala, Karnal and Kurukshetra :

- (i) For arranging poultry feed at Block level, no co-operative societies of farmers were formed, as required under the scheme. Instead, poultry co-operative societies at district level were set up for the purpose. Out of three district level co-operative societies, two were running in loss while the third had stopped its functioning.
- (ii) No extension services for adoption of improved poultry practices were provided to the beneficiaries by the field staff through periodical visits to the villages in which poultry units were set-up from time-to-time.
- (iii) All pullets* were required to be debeaked at two stages of their rearing i.e. (i) at 6 weeks and (ii) at 16 weeks of age. The baby chicks were to be protected with F-strains of Ranikhet vaccine within first four days of age, against fowl pox at 6 weeks of age and given regular Ranikhet vaccine at 8 weeks of age, at nominal cost. Veterinary Surgeons were unable to produce records relating to the number of birds that were debeaked and provided health cover in each unit, against fowl pox and Ranikhet disease in their areas.
- (iv) In the 6th Five Year Plan (1980-85) there was a provision of subsidy for replacement of poultry stock for a unit of 100 layers* or less, subject to the condition that assistance was admissible to those beneficiaries who had

* 'Layer' means number of birds at laying stage i.e. 50/100/200.

'Pullet' means 'young hen' (bird before laying stage).

successfully reared the poultry stock during the 1st stage and commenced regular repayment of loans. None of the beneficiaries had availed of this opportunity since 1980 to March 1991. The field officer Ambala intimated (June 1991) that due to poor financial position, the beneficiaries could not repay the loans regularly, and as such had become defaulters and were not entitled to replacement subsidy.

- (v) No insurance cover was provided to any of the units in all the three districts test-checked from 1975.
- (vi) Even in the absence of provision of standardised insurance cover with General Insurance Corporation as envisaged in the guidelines issued by Government of India in June 1982, no provision of mortality fund was made.
- (vii) Veterinary Surgeon, Siwan, distributed 116.26 quintals of poultry feed (out of 207.20 quintals) to the beneficiaries during 1980-81. For the balance quantity of 90.94 quintals valued at Rs. 0.15 lakh, no records for distribution had been maintained. The field implementing officers admitted (December 1990) that the scheme was not viable.

3.4.9(d) Marketing Facilities

During 6th and 7th Five Year Plan (1980-90) there was provision of Rs. 8.00 lakhs per district for marketing of eggs and poultry birds, in the programme under review.

A test-check revealed that three co-operative societies for marketing of poultry produce and supply of poultry feed were established at Jagadhri (September 1980), Kurukshetra (March 1982) and Karnal (November 1981). Grants of Rs. 4.18 lakhs (1980-81 to 1986-87), Rs. 1.94 lakhs (1982-83 to 1983-84) and Rs. 4.28 lakhs (1981-82 to 1986-87) respectively were released to these societies for creating infrastructures and revolving fund. The beneficiaries under the scheme were not, however, getting benefits from these societies.

Besides creating infrastructure and revolving funds, a grant of Rs. 4.39 lakhs (Ambala : Rs. 1.54 lakhs, Karnal : Rs. 0.80 lakh and Kurukshetra : Rs. 2.05 lakhs) was also provided for meeting out establishment expenditure of staff employed by the societies. Out of this grant, only Rs. 1.08 lakhs (Ambala : Rs. 0.05 lakh, Karnal : Rs. 0.45 lakh and Kurukshetra : Rs. 0.58 lakh) were spent on establishment during April 1983 to March 1986, whereas utilisation certificate was furnished for the full amount by these societies.

3.4.10 (a) Piggery and sheep production

The schemes of setting up of piggery and sheep units envisaged grant of subsidy at the rate of 25 *per cent* to small farmers and 33.33 *per cent* to marginal farmers and agricultural labourers subject to maximum of Rs. 3000 per unit. The rest of the unit cost was to be met out of medium term loan arranged from financial institutions. The subsidy was admissible on capital cost of each unit of 3 to 5 sows and one boar for a cluster of 5 units under piggery and 20 to 30 ewes with one ram under sheep production.

The purchase of animals was made by a Committee formed for this purpose consisting of Veterinary Surgeon and representative from the concerned bank. A sum of Rs. 72.27 lakhs and Rs. 91.79 lakhs respectively representing subsidy was paid during 1975-76 to 1990-91 by the purchase committee to the seller of the animals on behalf of the purchaser.

3.4.10(b) Non-supply of exotic bred sows/rams

According to Government of India guidelines issued in March 1975, identified beneficiaries were to be supplied with three cross-bred or pure exotic breeding sows with one boar from Government Pig Breeding Farms, and a cross-bred ram for each sheep unit from Government Sheep Breeding Farms, to enable the beneficiaries to replace their indigenous type of sheep with cross-bred progenies having exotic inheritance. During test-check in audit, it was observed that no supply of sows was ever made to the beneficiaries by Government Pig Breeding

Farms, Ambala and Hisar. Sows were purchased from the local market irrespective of their breed. Cross-bred rams too were not supplied to the beneficiaries by Government Sheep Breeding Farm, Hisar. The implementing officer, Ambala stated (June 1991) that the Government farms had their own breeding policy and sold the pigs/piglets on the basis of advance booking and were unable to supply the pigs as and when required by the beneficiaries. The implementing officer, Karnal stated (June 1991) that the Government farms were unable to meet the demand.

3.4.10(c) Physical targets and achievements

The position of district-wise annual targets fixed and achievements thereagainst under both the programmes was as under :

Year	Piggery production (in units)						Sheep production (in units)	
	Ambala		Karnal		Kurukshetra		Hisar	
	Tar-gets	Achie-vements	Tar-gets	Achie-vements	Tar-gets	Achie-vements	Tar-gets	Achie-vements
1975-80	720	838	525	412	NA	NA	3375	3298
1980-81	125	166	125	205	125	162	100	102
1981-82	125	152	125	183	125	127	375	401
1982-83	125	302	125	200	125	158	350	382
1983-84	175	245	175	343	175	60	350	354
1984-85	230	203	250	320	250	119	300	313
1985-86	125	125	125	143	125	131	300	329
1986-87	200	249	200	200	100	258	200	200
1987-88	75	104	25	41	75	158	300	301
1988-89	150	178	150	161	150	176	400	405
1989-90	125	167	150	159	125	154	392	416
1990-91	125	143	125	114	125	171	200	234

Higher achievement under both the programmes was due to coverage of more units with less amount of subsidy per unit (Rs. 1130 to 2100) than admissible (Rs. 3000) was paid to the sellers of animals on behalf of the beneficiaries.

3.4.10(d) Extension Service

The following points were noticed :

- (i) No records were maintained relating to number of visits paid to the villages, enumeration of households possessing and rearing pigs and health coverage provided to piggery and sheep units against prevalent diseases in the area such as swine fever, foot and mouth disease, enterotoxemia and sheep pox. The Department was not having information about the number of units being run successfully and number of units closed down during each year since the implementation of the programme from 1975-76.
- (ii) No co-operative society was formed for marketing of sheep produce, though there was a provision of Rs. 6.25 lakhs under the scheme.
- (iii) Out of a mortality fund of Rs. 3.75 lakhs created by DRDA, Hisar under sheep production programme, only a sum of Rs. 0.28 lakh (Hisar : Rs. 0.21 lakh and Sirsa : Rs. 0.07 lakh) had been disbursed to the beneficiaries till 31st March 1986. The balance amount of fund of Rs. 3.47 lakhs and interest earned thereon Rs. 2.18 lakhs were still lying with the DRDA Hisar (June 1991).

3.4.11 Other points

- (i) A subsidy at the rate of 50 *per cent* on capital cost of each unit was originally admissible to Scheduled Castes and Scheduled Tribes beneficiaries and was reduced to 33.33 *per cent* in December 1987. The

Department, however, continued to allow the subsidy at the rate of 50 *per cent* during January 1988 to March 1988, resulting in excess release of subsidy amounting to Rs. 0.21 lakh in 27 cases under piggery (Ambala : Rs. 0.13 lakh and Karnal : Rs. 0.08 lakh), Rs. 0.08 lakh in 7 cases under poultry at Ambala, and Rs. 0.24 lakh under sheep production at Hisar respectively.

(ii) A sum of Rs. 0.90 lakh provided for T. A. expenses of staff deployed under the Special Livestock Breeding Programme for providing inputs and services to the beneficiaries was utilised under other programmes/schemes.

(iii) A sum of Rs. 0.53 lakh (Ambala : Rs. 0.27 lakh, Kurukshetra : Rs. 0.19 lakh and Karnal : Rs. 0.07 lakh) was spent during 1985-90 on feeding bulls and paying electricity bills of semen bank not covered under the programme.

(iv) Records relating to total number of applications received, number of applications examined and those recommended for loan to the banks and number of beneficiaries granted loan under poultry, piggery and sheep production programmes were not kept by the Department in the districts test-checked.

3.4.12 Monitoring and evaluation

There is an exclusive cell in the Directorate of Animal Husbandry responsible for monitoring and supervising the programme. The Department stated (February 1992) that while monitoring was being done at the Headquarters by the Joint Director, no evaluation study had been conducted so far to ascertain the impact of SLBP programme on beneficiaries.

3.4.13 The points mentioned in this Review were referred to Government in June 1991; reply has not been received (February 1992).

AGRICULTURE DEPARTMENT

3.5 Idle Milk Chilling Plant

An order for supply of a Milk Chilling Plant of 1000 litres capacity was placed by the Haryana Agricultural University, Hisar, in March 1985 on a Calcutta-based

firm at a cost of Rs. 1.54 lakhs. The plant was received in March 1985, and 90 *per cent* payment of Rs. 1.38 lakhs was released to the firm according to the terms of supply order. The plant, however, could not be installed since the necessary modifications in the existing building near the milk parlour and provision of electrical fittings were actually taken up only after the receipt of the plant (March 1985) and were completed only in January 1987.

Thereafter, an Inspection Committee on 31st March 1987, found that the compressor of one unit was not cooling, and the motor of another unit was jammed. These defective parts were not replaced by the firm, which insisted on balance 10 *per cent* payment simultaneously with the replacement of parts. Before acceding to their demand, it was felt necessary to ensure completion of other facilities required for putting the chilling plant into operation. The Head of Agriculture Engineering Unit of the University who was approached (February 1988) in this regard, advised (October 1988) for installation of four 5 KVA stabilisers for the smooth running of the plant. These were purchased in January 1991 at a cost of Rs. 0.12 lakh from the local market. Further action to get the defective parts replaced from the firm and to put the plant into operation had not been taken as of May 1991.

The matter was reported to Government (May 1991); reply has not been received (February 1992).

JAIL DEPARTMENT

3.6 Idle sawing machines

With a view to meeting the urgent demand for wooden crates required by the Food and Supplies Department Haryana, and also anticipating some more demands from various State Departments and the Food Corporation of India, 7 new sawing machines (Horizontal 5; Vertical : 2) were purchased at a cost of Rs. 1.98 lakhs by the Inspector General, Prisons through the Director, Supplies and Disposals, Haryana. The machines were installed in 6 jails during May 1985 to August 1985 (one each in the Central Jails, Ambala and Hisar,

the District Jails, Karnal and Rohtak, and the Borstal Jail, Hisar, two machines in the District Jail, Bhiwani).

Audit scrutiny disclosed that the machines remained idle or under-utilised as indicated below :

- (i) The new horizontal machine worth Rs. 0.32 lakh installed at the Central Jail Ambala was transferred to the District Forest Officer, Yamunanagar in February 1990 without getting any work done on this machine in the Jail.
- (ii) The new vertical machine costing Rs. 0.19 lakh installed at the District Jail Karnal was reportedly put to alternate use for repairing furniture items.
- (iii) Out of 24,888 wooden crates manufactured and supplied by the Central Jail Hisar, Borstal Jail Hisar, District Jail Rohtak and District Jail Bhiwani during December 1984 to January 1987 to Food and Supplies Department, only 420 wooden crates were manufactured with the new machines.

Thus, five new machines costing Rs. 1.47 lakhs had been lying idle for over four years (Hisar : 2, Bhiwani : 2 and Rohtak : 1). They were also not likely to be put to any use in the near future, as no further supply order had been received (as of June 1991) from any of the Departments.

Government intimated (September 1991) that the Department had been directed to fix responsibility for injudicious purchase of machines for taking disciplinary action against the defaulters.

3.7 Injudicious manufacture of 'Tatpatti'

For manufacture of various articles in the jail factories, the Jail Manual *inter alia* provides that the factories may manufacture various articles to meet their own requirements and those of other Departments, and also for sale to public. Requirement/demand is, therefore, a prerequisite for taking up manufacturing of any article in the factory.

It was, however, noticed in audit (November 1990/ April 1991) that three District Jails in the State manufactured 61,898 metres of 'Tatpatti' of different sizes during February 1985 to October 1986 without keeping in view the sale of this item in earlier years and without having any current demand either of their own or from other Departments. Of this quantity, only 14,962 metres of 'Tatpatti' was sold and the balance quantity of 46,936 metres valued at Rs. 6.00 lakhs (District Jail Mohindergarh : Rs. 1.19 lakhs; District Jail Rohtak : Rs. 1.24 lakhs; District Jail Bhiwani : Rs. 3.57 lakhs) remained unused/ unsold and was lying in stock for over four years. The reasons for manufacturing of such a large quantity of 'Tatpatti' were neither on record nor were intimated.

Thus, the injudicious action of manufacturing 'Tatpatti' in bulk in the absence of any demand had resulted in blocking of State funds to the tune of Rs. 6.00 lakhs.

The matter was reported to Government in May 1991; reply has not been received (February 1992).

REVENUE DEPARTMENT

3.8 Inadmissible payment of gratuitous relief

In the context of hail-storms which occurred during February-March 1988 and March-April 1989, the State Government accorded sanction in April 1988 and April 1989 respectively for disbursement of gratuitous relief to farmers against damage caused to the standing crops. According to Government instructions (April 1982 as clarified in February 1986 and October 1990), the gratuitous relief was payable in respect of hail-storm losses to grain and oilseed crops only. The relief was not admissible for losses to 'Methi' crop.

An audit of the accounts of the Deputy Commissioner (DC) Hisar, for the years 1988-89 and 1989-90 conducted during June 1989 to September 1989 and during October 1990 to November 1990 respectively, however, revealed that inadmissible payment of gratuitous relief amounting to Rs. 3.34 lakhs was paid by DC Hisar for damaged 'Methi' crop (Rabi 1988 : Rs. 2.75

lakhs and Rabi 1989 : Rs. 0.59 lakh). On this being pointed out in audit, the DC Hisar approached Government (January 1990) to regularise the payments. Government, however, did not agree and directed the DC (October 1990) to recover the amount erroneously paid for the damaged 'Methi' crop and also to take action against the defaulting officials. Further developments were awaited (May 1991).

The matter was reported to Government (May 1991); reply has not been received (February 1992).

HOME DEPARTMENT

3.9 Nugatory expenditure due to non-working of computers

The Director, State Crime Record Bureau (SCRB), Madhuban (Karnal) purchased (December 1989 - February 1990) 76 computers along with stabilisers from a Delhi based firm through the Haryana State Electronics Development Corporation at a cost of Rs. 45.08 lakhs. Out of these, 63 computers were distributed to 52 field units, while 13 computers were retained at the Headquarters of the Bureau.

A test-check conducted during February-April 1991 of the records in three offices having 5 computers (SP Hisar : 3, SP Karnal : 1, SP (Operation) Karnal : 1) revealed that the computers were lying idle since their installation for want of air-conditioners. Besides, the Director SCRB intimated (July 1991) that 5 other computers (one each at Police Training Centre Madhuban, Haryana Police Complex Madhuban, SP Bhiwani, SP Narnaul and DSP Dabwali) were found to be defective and were neither repaired nor replaced so far (July 1991).

Thus, 10 computers were lying idle since their purchase either for want of air-conditioners or due to defects, and the expenditure of Rs. 5.93 lakhs incurred on their purchase was rendered nugatory.

The matter was reported to Government in September 1990; reply has not been received (February 1992).

LABOUR AND EMPLOYMENT DEPARTMENT

3.10 Outstanding Inspection Reports/Paragraphs

Audit observations on financial irregularities and defects noticed in initial accounts during local audit and not settled on the spot are communicated to the Heads of the concerned offices and to next higher departmental authorities through Inspection Reports. More important irregularities are reported to the Heads of Departments and Governments. Government have prescribed that first replies to Inspection Reports should be sent to Audit office within four weeks from the date of issue of the report.

A review of the outstanding Inspection Reports relating to Labour and Employment Department, disclosed that at the end of June 1991, 157 Inspection Reports issued upto December 1990 still contained 249 unsettled paragraphs, year-wise break-up of which is given below :

Year	Number of Inspection Reports		Number of paragraphs		Total	
	Labour	Employment	Labour	Employment	Inspection Reports	Paragraphs
Upto 1985-86	5	2	7	4	7	11
1986-87	10	35	20	62	45	82
1987-88	11	3	19	5	14	24
1988-89	12	4	15	5	16	20
1989-90	20	25	35	29	45	64
1990-91	19	11	33	15	30	48
	77	80	129	120	157	249

Out of these 157 outstanding Inspection Reports issued during April 1982 to December 1990, first reply to 87 Ins-

pection Reports had not been received till June 1991 as shown below :

Upto	
1985-86	5
1986-87	15
1987-88	5
1988-89	10
1989-90	28
1990-91	24

In the case of remaining 70 Inspection Reports the delay in sending first replies in respect of 61 reports ranged from one year to five years. Replies in respect of 9 Inspection Reports only had been received within the stipulated period of four weeks.

The types of irregularities commented upon in the Inspection Reports remaining unsettled broadly fall under the following categories :

Serial Number	Nature of irregularities	Number of cases	Money value involved (In lakhs of rupees)	
			Labour	Employment
(i)	Non-observance of rules relating to custody and handling of cash, maintenance of cash books, reconciliation of receipts with treasury records	92	6.21	0.13
(ii)	Irregularities connected with purchase of stores including non/short accountal of stores, shortage of stores and non-disposal of unserviceable articles	68	16.33	0.99
(iii)	Irregular excess and wasteful expenditure on pay and allowances, travelling allowances dearness allowance, and other miscellaneous charges	60	28.78	2.14
(iv)	Miscellaneous charges	29	145.46	0.13

EDUCATION DEPARTMENT**3.11 Fraudulent drawal of Leave Travel Concession**

Haryana Government extended (December 1984) the facility of Leave Travel Concession (LTC) to its employees for visiting any place in India once in a block of four years. The journeys could be performed by rail, or by chartered buses run by the Haryana Transport Department, the Haryana Tourism Corporations, or any Transport Corporations under the administrative control of State Governments or local bodies. The rules of LTC provide that after the completion of the journeys the employees should support his final LTC claim with a certificate and an affidavit to the effect that the journeys had actually been performed by him/members of his family for visiting the declared place.

The Block Education Officer, Kalayat (Kaithal) gave an advance of Rs. 1.58 lakhs in April 1990 to 22 teachers for availing of LTC for the block year 1988-91 against the sanctions issued by the Director, Primary Education Haryana in April 1990. The teachers submitted their final bills totalling Rs. 1.97 lakhs attaching certificates/affidavits in support of having performed the journeys with members of their families from Kalayat to Manglore or Manglore/Kanyakumari from 9th April 1990 to 19th April 1990 by a chartered bus of the Tourism Corporation of Gujarat Limited, (a Government of Gujarat Under-taking) and produced receipts dated 17th May 1990 issued by the Corporation. The Block Education Officer, Kalayat, passed the bills amounting to Rs. 1.97 lakhs, after certifying the genuineness of the claims, and made the balance payment of Rs. 0.51 lakh in June 1990 after adjusting the advance already drawn by the employees.

During scrutiny of vouchers in audit (August 1990), it was noticed that the receipts issued by the Corporation bore the stamp impression 'Receipt not valid until tour certificate issued.' On a specific enquiry made by audit (September 1990), the Tourism Corporation of Gujarat intimated (March-June 1991) that due to cancellation of tours, the money was refunded to the parties through its authorised selling agents who had done the booking.

The whole group of 22 teachers had thus claimed LTC of Rs. 1.97 lakhs fraudulently, by giving false certificates and affidavits. The Drawing and Disbursing officer's verification of the claims had been unsatisfactory, in the face of the provisional nature of the receipts submitted with the claims.

Government of Haryana admitted the facts of the case (October 1991). Further developments were awaited (February 1992).

GENERAL

3.12 Misappropriation, defalcations etc.

Cases of misappropriation, defalcations, etc. of Government money reported to Audit upto the end of March 1991 on which final action was pending at the end of August 1991 were as under :

	Number	Amount
	(Rupees in lakhs)	
1. Cases reported upto the end of March 1990 and outstanding on 31st August 1990	239	54.72
2. Cases reported between April 1990 and March 1991	56	29.54
3. Cases closed between September 1990 and August 1991	16	1.80
Balance	279	82.46

Of these, 111 cases (Rs. 25.62 lakhs) were outstanding for more than 5 years.

212 cases (Rs. 45.00 lakhs) were outstanding with the Irrigation, Buildings and Roads, Public Health, Education, Transport and Forest Departments. *Appendix V* shows Department-wise analysis of cases in which final action was pending at the end of August 1991.

3.13 Write off of losses, revenue etc.

During 1990-91, Rs. 3.08 lakhs in respect of 9 cases representing losses due to theft, fire, irrecoverable revenue, duties, were written off or recoveries waived. Details are given in *Appendix VI*.

CHAPTER IV
WORKS EXPENDITURE
IRRIGATION DEPARTMENT

4.1 Purchase of bricks at higher rates

In the Construction Division, Panipat, tenders for the supply of 18 lakh bricks required for the lining of Second Feeder Channel of Thermal Power Plant Panipat (envisaged to be completed by 31st March 1989) were opened on 6th December 1988. The lowest tendered rate was Rs. 525 per thousand bricks. The Executive Engineer (EE), however, recommended (19th December 1988) a uniform rate of Rs. 515 per thousand bricks to the Superintending Engineer (SE) for his approval, and also requested him repeatedly to expedite approval as the rates of bricks were likely to increase and the work was to be completed in a short span.

The EE purchased 5 lakh bricks on 10th January 1989 in anticipation of sanction of rates, and also sought permission (11th January 1989) of the SE to get the bricks reserved at any kiln site where available to meet any contingency. The SE accorded approval for purchase of 4 lakh bricks on 18th January 1989 and again for 4 lakh bricks on 23rd January 1989 against the tendered quantity of 18 lakh bricks. By that time, the rates of bricks went up and the contractors refused to make further supply on the sanctioned rates.

Tenders for the balance quantity of 13 lakh bricks were invited (May 1989), and the lowest tendered rate of Rs. 620 per thousand bricks was approved (June 1989) by the Superintending Engineer. The contractor supplied 1.82 lakh bricks only, and thereafter suspended the supplies due to further rise in rates. To meet with the requirements, the Division purchased 8.18 lakh bricks from the market (February 1990) at the rates (ranging between Rs. 652 and Rs. 693 per thousand) fixed by the Deputy Commissioner.

Thus, delay in the approval of rates by the Superintending Engineer, despite repeated requests and a specific indication

of rising trend of market rates of bricks by the Executive Engineer, resulted in an extra expenditure of Rs. 1.46 lakhs on the purchase of 10 lakh bricks at higher rates.

The matter was reported to Government in May 1991; reply has not been received (February 1992).

4.2 Extra expenditure due to injudicious decision

In the Canal Lining Division No. 26, Bhiwani, tenders for supply of 34.50 lakh bricks (for Pillana Minor : 13.50 lakhs and for Katasara Minor : 21 lakhs) were invited and opened in July 1987. The lowest negotiated rate of Rs. 385 per thousand bricks offered by contractor 'A' for both the works were recommended by the Executive Engineer to the Superintending Engineer (SE) in December 1987.

The SE recommended the rate of contractor 'A' for supply of 13.50 lakh bricks required for the Pillana Minor to the Chief Engineer (CE) for approval. But he returned the tender case relating to supply of 21 lakh bricks required for Katasara Minor to the Executive Engineer, stating that the rates were on the higher side (December 1987). The rates relating to supply of 13.50 lakh bricks for Pillana Minor were approved by the CE (January 1988).

In the mean time, tenders for the supply of 27 lakh bricks for another work, 'Lining of Kalanaur Minor' were invited (August 1987) and the lowest rate of Rs. 385 per thousand of contractor 'B' was approved by the Chief Engineer in January 1988 with instructions that any increase in quantity would be subject to his prior approval.

The Executive Engineer, instead of resubmitting the tender case relating to supply of bricks for Katasara Minor, sought approval of the SE for closing the tender case of contractor 'A' and also proposed (June 1988) for enhancement of the quantities from 27 lakhs to 50 lakhs of contractor 'B' to meet with the requirement of bricks required for Katasara Minor too. ignoring the condition imposed by the Chief Engineer, while approving rates of contractor 'B' for not enhancing the quantity without approval, the enhancement was approved by the SE (July 1988).

An agreement for supply of 40 lakh bricks was executed in October 1988 according to which supplies were

to be completed by June 1989 according to the following supply schedule :

April 1988	2 lakhs
May 1988	3 lakhs
June 1988	3 lakhs
November 1988	6 lakhs
December 1988	6 lakhs
January 1989	3 lakhs
February 1989	4 lakhs
March 1989	4 lakhs
April 1989	3 lakhs
May 1989	3 lakhs
June 1989	3 lakhs
Total	40 lakhs

The contractor 'B', however, supplied only 9.04 lakh bricks upto January 1989 (viz. 1.27 lakhs for Katasara Minor and 7.77 lakhs for Kalanaur Minor) against the quantity of 23 lakh bricks which should have been supplied by them under the agreement. The Executive Engineer rescinded the contract in February 1989, viz. 5 months before the expiry of the time limit, on the grounds of the contractor's failure in adhering to the supply schedule. The earnest money/ security deposit of Rs. 0.36 lakh was forfeited.

It was noticed in audit (July 1990) that the Executive Engineer procured 11.27 lakh bricks from December 1988 to March 1990 for Katasara Minor from the local market at higher rates ranging from Rs. 460 to Rs. 600 per thousand bricks, involving extra cost of Rs. 1.88 lakhs. This included 3.73 lakh bricks purchased from contractor 'B' himself at an extra cost of Rs. 0.48 lakh over the contract value for that quantity.

The Executive Engineer stated (June 1991) that the tender of contractor 'A' was not resubmitted because his kiln was situated at a longer distance and would have cost extra carriage of Rs. 20 per thousand bricks, and that contractor 'B' was in a position to meet the requirement of

50 lakh bricks. The reply was not tenable as the same factor of distance was relevant even while recommending the tender earlier in December 1987; and even if an allowance was made for extra carriage of Rs. 20 per thousand bricks, the extra expenditure amounted to Rs. 1.66 lakhs.

Thus, an injudicious decision of the Executive Engineer in (i) filing the tender case of contractor 'A' (ii) enhancing the quantity of bricks from 27 lakhs to 40 lakhs of contractor 'B' which he could not supply, and (iii) rescinding the contract agreement of contractor 'B' even before the expiry of its time limit resulted in an extra expenditure of Rs. 1.66 lakhs, for which no responsibility was fixed so far (July 1991).

The matter was referred to Government in July 1991; reply has not been received (February 1992).

4.3 Excess payment of earthwork

In the Construction Division No. 1, Panipat, tenders for the construction of Second Feeder Channel (SFC) were invited in November 1988 by splitting up the work in 19 parts. The detailed notice inviting tender (DNIT), did not specify the leads involved for the disposal of excavated earth. The contractor quoted rates on percentage basis above departmental through rates (DTRs.) Negotiations were held with the contractors, when they quoted firm rates. The DTRs indicating leads involved for the disposal of excavated earthwork and reach-wise rates to be paid to the contractors were approved by the Superintending Engineer, Construction Circle No. 1, Rohtak in December 1988.

The rates for earthwork for different reaches involving leads between 37.5 and 495 metres sanctioned by the Superintending Engineer (December 1988 and January 1989) were as under :

RD	Rate of earthwork with lead upto 37.5 metres	Rate of earthwork with lead upto 495 metres
	(unit per 100 cums)	
1000—10000	Rs. 641.60 to Rs. 670.00	Rs. 1535
10000—14000	Rs. 653.00 to Rs. 670.00	Rs. 1535
14000—tail	common rate of Rs. 1535	

The works were allotted to various agencies and works were executed during February 1989 to October 1990, and total 'on account' payment of Rs. 7.05 lakhs was made.

The Executive Engineer incharge of the Division, on the eve of his retirement pointed out in his handing-over note dated 30th June 1989 that the lead allowed to the agencies was longer than those actually involved for the disposal of earth. The Chief Engineer constituted a committee (July 1989) of two Executive Engineers for investigating the case. The Committee submitted its report (September 1989) and brought out that the leads allowed to the contractors were more than those actually involved. This fact was also confirmed by another committee headed by the Superintending Engineer (September 1989). According to the findings of both the committees, in certain reaches the actual lead involved was between 190—495 metres, and the amount payable worked out by the two committees on the basis of actual leads involved came to Rs. 5.37 lakhs only against Rs. 7.05 lakhs actually paid to the contractors. The explanation of the then Executive Engineer was called for in April 1990. Further developments were awaited (February 1992).

It was noticed in audit (August 1990) that the excess payment was facilitated by the following omissions/irregularities :

- (i) Tender notice/DNIT supplied to the contractors did not indicate actual job requirements i.e. leads involved for the disposal of excavated earthwork.
- (ii) In the original tenders, the contractors quoted percentage rate above DTRs when there were no approved DTRs.
- (iii) During negotiations through rates were obtained and accepted, leaving no scope to allow the rate according to actual lead.
- (iv) Most of the 'on account' payments were made without pre-check by the Division.

Thus, an excess payment of Rs. 1.68 lakhs was made to various contractors.

The matter was reported to Government in May 1991; reply has not been received (February 1992).

4.4 Extra expenditure due to defective lining

The lining of Mochiwala Minor (RD 0-21170) was completed in 1982 at a cost of Rs. 8.44 lakhs by the Bhattu Division, Fatehabad. The State Financial Rules provide that the Officer incharge of the work should ensure that the works were executed in accordance with the prescribed specifications, plans and drawings.

It was, however, noticed in audit (February 1991) that the lining of Mochiwala Minor was not executed according to approved specifications and drawings. Since the completion of the lining, the irrigators had been complaining of shortage of water in the tail reaches of the Minor. As a sequel to the irrigators' continuous complaints, the hydraulic data of the Minor was checked (March 1987) by the Sub-Divisional Officer who observed that the existing bed level was higher by 2 inches to 1.75 feet than the designed level, and this defect had resulted in non-availability of free board thereby causing overflow of water in certain reaches.

In order to overcome the problem, a project (cost : Rs. 5.62 lakhs) was approved in October 1989 by the Government for re-lining the Minor from head to tail after dismantling the existing lining of the right bank and of the bed. The re-lining works were undertaken by the Canal Lining Division 4, Fatehabad in October 1990 at an estimated cost of Rs. 8.72 lakhs. An expenditure of Rs. 6.76 lakhs had been incurred upto April 1991. The works were still in progress.

Thus, due to defective works initially executed in 1982, for which no responsibility had been fixed, the Department had to incur an extra expenditure of Rs. 6.76 lakhs (approximately), which was likely to increase when the work was completed.

The matter was reported to Government in June 1991; reply has not been received (February 1992).

4.5 Excess payment due to inflated/fictitious measurements

(a) In the Drainage Division, Gurgaon two works, (i) "Restoration of Sondh Bund to Design Section RD 2000-3000" and (ii) "RD 5000-6000" were allotted to two contractors in February 1989. The contractors were paid (March 1989) 'on account' payment of Rs. 0.58 lakh and Rs. 0.72 lakh respectively on the basis of record entries made by the Junior Engineer (JE) and check-measured by the Sub-Divisional Officer (SDO). The work was completed in March 1989.

Before finalising the claims of the contractors, the Executive Engineer (EE) got the work re-measured by a committee of two SDO's in April 1990. It was found that the quantity of earthwork actually executed was only 6,613 cum (RD 2000-3000) and 6,300 cum (RD 5000-6000), against 10,082 cum and 11,284 cum respectively earlier recorded and paid for. This meant an excess payment of Rs. 0.52 lakh to the contractors.

(b) Similarly, a work of construction of Bhango Bund RD 0-2500 was allotted to a contractor in June 1987, and an 'on account' payment of Rs. 1.31 lakhs was made in August 1988. The Executive Engineer (EE) inspected the site in June 1989, and noticed a huge variation between the quantity of earthwork executed and the quantity recorded for payment. On the direction of the Executive Engineer, the work was re-measured by a committee of two Sub-Divisional Officers in January 1990. It was found that only 30,301 cum of earthwork had actually been executed at site against 42,416 cum recorded and paid for, resulting in excess payment of Rs. 0.38 lakh.

Thus, inflated measurements recorded while making 'on account' payments to the contractors resulted in excess payment of Rs. 0.90 lakh. This amount had neither been recovered nor was any responsibility fixed (June 1991).

The matter was referred to Engineer-in-Chief, Irrigation Department Haryana in July 1991, the reply has not been received (February 1992).

The matter was reported to Government in July 1991; reply has not been received (February 1992).

4.6 Outstanding audit observations

Audit observations on financial transactions are reported to the departmental authorities concerned so that appropriate action could be taken to rectify the defects and omissions. Half-yearly reports of such audit observations outstanding for more than six months are also forwarded to the Government to have their settlement expedited.

Audit observations involving amounts totalling Rs. 64.58 lakhs, issued upto December 1990 were outstanding at the end of June 1991. The yearwise break-up of the outstanding items was as under :

Period	Number of observations	Amount (Rupees in lakhs)
Upto		
1983-84	323	28.91
1984-85	108	13.50
1985-86	32	3.22
1986-87	48	10.93
1987-88	65	3.07
1988-89	15	1.27
1989-90	17	0.82
1990-91	12	2.86
	620	64.58

The audit observations were of the following categories :

Category	Number of observations	Amount (Rupees in lakhs)
Agreements	13	13.98
Vouchers	401	36.72
Payees Receipts	206	13.88

The matter was reported to Government in July 1991; reply has not been received (February 1992).

BUILDINGS AND ROADS DEPARTMENT**4.7 Extra liability/expenditure due to defective allotment of work**

In the Provincial Division (B&R) Nuh (District Gurgaon), a work; 'Construction of road from village Singar to Nai' (estimated cost: Rs. 8.07 lakhs) was taken up in December 1983. Tenders for the supply of stone soling, stone metal, etc. (estimated cost: Rs. 2.45 lakhs) required for the work were invited and opened in January 1986. The detailed notice inviting tenders (DNIT) provided a time limit of three months for the completion of the work. The lowest contractor 'A' (tendered cost: Rs. 2.41 lakhs), however, set forth a condition that time limit for the completion of the work would be six months.

The Superintending Engineer, while according approval of the rates (March 1986), advised the Executive Engineer that the time limit as offered by the Contractor 'A' should be got reduced by him. Even after the contractor refused (8th April 1986) to modify/withdraw this condition, the Executive Engineer issued in his favour an allotment letter (10th April 1986), stipulating the time limit of three months for completion of work, viz. by 10th July 1986. The contractor refused to accept the allotment letter, and did not start the work.

Compensation of Rs. 0.25 lakh was levied under clause II of the agreement which was deemed to have been concluded with the issue of the allotment letter (February 1990), and action was also initiated (March 1990) under clause III of the said agreement to get the work completed at the risk and cost of the contractor. On retendering, the work was allotted (November 1990) to the lowest contractor 'B' (tendered cost: Rs. 3.98 lakhs) with a time limit of 4 months for the completion of the work (according to the fresh tender condition), viz. by March 1991.

Thus, the action of the Executive Engineer in issuing allotment letter to contractor 'A' with the condition of time limit of three months without resolving the difference had only served to delay the process considerably, shifting the target date from July 1986 to March 1991 while

creating an extra liability for Rs. 1.57 lakhs. It was also noticed by audit that the work was still in progress in May 1991 (upto which date extra expenditure of Rs. 0.76 lakh had been incurred). Meanwhile, the first contractor went for arbitration against the action of the Executive Engineer in levying compensation and getting the work executed at his risk and cost. The arbitrator gave an award (November 1990) in favour of contractor 'A' and allowed release of earnest money of Rs. 2,450.

The Department intimated (January 1992) that there was nothing on record to indicate whether any action was taken during April 1986 to February 1990, and that disciplinary action had been initiated against the persons responsible for extra liability .

The matter was reported to Government in July 1991; reply had not been received (February 1992)

4.8 Extra expenditure

In the Provincial Division No. I Rohtak, tenders for the work, "Constructing High Level Bridge over West Jaun Drain on Sankhol Bharal Road in Rohtak District" were invited and opened in September 1988. These tenders were not approved by the Engineer-in-Chief as the Notice Inviting Tenders (NIT) was found defective. After amending the NIT, fresh tenders with open foundation were invited and opened in February 1989. The lowest tender was evaluated at Rs. 8.45 lakhs (based on quantities taken in revised DNIT). The work was allotted in April 1989 to the agency quoting the lowest rates.

Before execution of the work, the site data was re-checked in May 1989 and difference in levels was noticed. Accordingly structural drawings were changed from open foundation to well foundation. Allotment of work made to the agency in April 1989 was cancelled as the design and drawings were changed. Tenders based on specifications with well foundation were again invited in December 1989. Thereafter, the Engineer-in-Chief before approval of the tender asked for retesting of soil parameter and on the basis of fresh test results, the Engineer-in-Chief revised the drawing in February 1990 again with open foundation. The tenders were returned unapproved.

The Executive Engineer, Provincial Division, Jhajjar, to whom the work was transferred in March 1990, took up the work departmentally and completed it upto foundation level at a cost of Rs. 5.11 lakhs, which involved extra expenditure of Rs. 0.52 lakh in comparison with the rates approved in April 1989.

The balance work was put to tendering and the tenders were opened in October 1990. The work was allotted to an agency at its tendered cost of Rs. 5.80 lakhs in November 1990. This involved an extra liability of Rs. 1.94 lakhs (approximately) in comparison with the rates approved in April 1989. Of this, the Department had incurred extra expenditure of Rs. 0.69 lakh in the work executed upto March 1991 at a cost of Rs. 1.98 lakhs. The work was in progress (June 1991).

The Executive Engineer stated (June 1991) that change of structural design from open foundation to well foundation and finally to open foundation was due to incorrect field data supplied by the field staff. Responsibility for incurring an extra expenditure/liability of Rs. 1.21 lakhs/Rs. 1.25 lakhs had not been fixed so far (June 1991).

The matter was reported to Government in July 1991; reply has not been received (February 1992).

PUBLIC HEALTH DEPARTMENT

4.9 Urban Water Supply and Sewerage Schemes

4.9.1 Introductory

Provision of safe drinking water and covered sewerage facilities are essential pre-requisites for maintaining the health

Note: The abbreviations appearing in this Review are listed alphabetically and explained in the glossary at Appendix X (Page 223-224)

of the people in general and elimination of diseases and epidemics in particular. For ensuring safe supply of drinking water and covered sewerage facilities, the State Sanitary Board was constituted in January 1967. The Board accords administrative approval to individual water supply and sewerage schemes in the areas. These schemes are then executed as deposit works on behalf of municipalities by the various Public Health Divisions.

At the end of the Sixth Five Year Plan, out of the total 81 towns, partial water supply had been provided to 79 towns and skeleton sewerage facilities to 36 towns. Thus, 2 towns were left without partial water supply and 45 towns without skeleton sewerage facilities.

4.9.2 Organisational set-up

At the State level, the Engineer-In-Chief, Public Health Department is in overall charge of the programme. At the district level, Executive Engineers, incharge of the various Public Health Divisions are responsible for the execution of schemes.

4.9.3 Audit coverage

Mention about certain aspects of water supply and sewerage schemes was made in paragraph 4.14 of the Report of the Comptroller and Auditor General of India for the year 1985-86. The present review covers the period from 1986-87 to 1990-91 with reference to test-check (April-May 1991) of the records of the State Sanitary Board and the Public Health Department in five districts of Ambala, Hisar, Jind, Rohtak and Sonapat.

4.9.4 Highlights

—Against the budget allotment of Rs. 2496.60 lakhs, a sum of Rs. 2,201.50 lakhs was spent on the water supply and sewerage schemes during 1985-86 to 1990-91. (Paragraph 4.9.5(a))

—The delay in recovery of loan of Rs. 232.25 lakhs from municipalities ranged from one to twenty years
(Paragraph 4.9.5(b))

—Five percent contribution amounting to Rs. 312.85 lakhs had not been recovered from the municipalities.
(Paragraph 4.9.5(c))

—244 schemes (water supply : 160 and sewerages : 84) were completed in a time-span of 5 to 18 years.
(Paragraph 4.9.6(b))

—Inordinate delay in completion of 14 schemes resulted in cost escalation by Rs. 778.49 lakhs.
(Paragraph 4.9.6(c))

—Non-construction of overhead service reservoir in 13 schemes resulted in less supply of water to consumers.
(Paragraph 4.9.7(a))

—Defective execution of work led to avoidable expenditure of Rs. 4.50 lakhs in a sewerage scheme.
(Paragraph 4.9.9.(i) (ii))

—Payment of Rs. 14.32 lakhs made to HUDA for completion of a brick sewerage proved unfruitful because the portion of the sewer relating to the Public Health Department was not laid. (Paragraph 4.9.9(iii))

—Commencement of work on a sewerage scheme without proper survey and investigation resulted in unfruitful expenditure of Rs. 7.68 lakhs.
(Paragraph 4.9.9(v))

These points are discussed in detail in the succeeding paragraphs.

4.9.5 Funding pattern

The municipalities, on whose behalf water supply and sewerage schemes are executed, arrange for funds through

loans/grants taken from the State Government. The State Government contribution is 95 per cent of the estimated cost of the scheme (60 per cent of it as loans and 40 per cent as grants), and the balance 5 per cent is to be borne by the municipalities.

(a) The budget provision and expenditure incurred there-against on the programme was as shown below:

Water Supply Schemes

Budget Allotment

Year	Loans	Grants	Total Funds	Grants diverted	Net Funds	Expenditure	Excess (+)/ Saving (-)
(Rupees in lakhs)							
1985-86	104.80	70.80	175.60	—	175.60	316.50	+140.90
1986-87	105.30	71.70	177.00	—	177.00	317.00	+140.00
1987-88	137.50	178.20	315.70	—	315.70	353.62	+37.92
1988-89	176.00	200.00	376.00	200.00	176.00	246.43	+70.43
1989-90	143.00	200.00	343.00	200.00	143.00	258.38	+115.38
1990-91	240.00	150.00	390.00	150.00	240.00	182.29	-57.71
	906.60	870.70	1777.30	550.00	1227.30	1674.22	

Sewerage Schemes

Budget Allotment

Year	Loans	Grants	Total Funds	Grants diverted	Net Funds	Expenditure	Excess (+)/ Saving (-)
(Rupees in lakhs)							
1985-86	48.00	32.00	80.00	—	80.00	90.61	+10.61
1986-87	48.00	42.00	90.00	—	90.00	140.27	+50.27
1987-88	34.60	71.70	106.30	—	106.30	83.74	-22.56
1988-89	46.00	90.00	136.00	80.00	56.00	63.43	+7.43
1989-90	57.00	90.00	147.00	80.00	67.00	79.07	+12.07
1990-91	90.00	70.00	160.00	60.00	100.00	70.16	-29.84
	323.60	395.70	719.30	220.00	499.30	527.28	

(Source : Figures supplied by the Department)

(a) (i) The excess expenditure in certain years was attributed (August 1991) by the Department to taking up of incomplete schemes in addition to the new schemes, which resulted in excess expenditure.

(ii) The shortfalls in expenditure were attributed to abandoned works as a result of disputes with contractors, non-arrangement of land by the municipalities and non-availability of material. It was, however, noticed in audit that grants amounting to Rs. 550.00 lakhs for water supply schemes and Rs. 220.00 lakhs for sewerage schemes were diverted by the Sanitary Board during 1988-89 to 1990-91 for maintenance works.

(b) Loans to the extent of Rs. 232.25 lakhs were due for recovery from the municipalities as on 31st March 1989. The delay in recovery ranged from one to twenty years on which interest amounting to Rs. 454.28 lakhs had become due as shown below:

Year	Principal amount outstanding	Interest on outstanding amount
(Rupees in lakhs)		
From 1970-71 to		
1980-81	14.91	18.74
1981-82	10.78	15.02
1982-83	18.21	28.05
1983-84	17.66	29.27
1984-85	20.76	42.22
1985-86	27.04	55.89
1986-87	34.15	72.39
1987-88	38.74	89.41
1988-89	50.00	103.29
Total	232.25	454.28

(c) Rupees 312 85 lakhs were due for recovery to the end of March 1989 from the municipalities on account of 5 per cent share as cost of schemes. Since the prospects of effecting recovery of any arrear or even future dues on account of 5 per cent contribution from the municipalities were bleak, the Public Accounts Committee in their 32nd Report on the Report of the Comptroller and Auditor General of India for the year 1985-86 had specifically recommended that the State Government should consider the desirability of changing the funding pattern by exempting the municipalities. Further action on these recommendations was awaited (July 1991).

4.9.6 Targets and achievements

The table below indicates the number of schemes taken up, completed, and in progress at the end of March 1991 :

	Water Supply	Sewerage
(i) Number of schemes taken up upto March 1986	180	103
(ii) Completed upto March 1986	136	78
(iii) Spilled over to 1986-87	44	25
(iv) New schemes taken up during 1986-87 to 1990-91	74	22
(v) Completed		
Out of (iii) above	11	3
Out of (iv) above	16	3

(a) Against the envisaged coverage of 65 to 70 per cent of population for water supply facilities, the achievement was 45 to 50 per cent. Similarly, against the envisaged coverage of 45 to 50 per cent for sewerage facilities, the achievement was 25 to 30 per cent. The shortfall was attributed to paucity of funds.

(b) Out of 352 schemes (water supply : 227 and sewerages : 125) taken up from November 1966 to March 1989,

244 schemes (water supply : 160 and sewerages : 84) could be completed within the time-span of 5 to 18 years. The remaining 108 schemes (water supply : 67 and sewerages : 41) had not been completed (July 1991).

(c) Failure to complete schemes timely resulted in heavy cost escalation. Fourteen schemes taken up during 1971-72 to 1989-90 with an estimated cost of Rs. 1224.22 lakhs were revised to Rs. 2002.71 lakhs (1990-91). Increase of Rs. 778.49 lakhs included Rs. 537.53 lakhs on account of price escalation, and Rs. 240.96 lakhs on account of change in the scope of work.

(d) In the districts test-checked, out of 53 schemes (estimated cost: Rs. 2,645.01 lakhs) 47 were taken up for execution during 1986-87 to 1990-91 without technical sanction of detailed estimates.

(e) Construction work on sewerage schemes Uchana (District Jind) was suspended by the municipal committee in 1987-88 due to non-availability of land. The expenditure of Rs. 7.28 lakhs incurred on this scheme upto 1987-88 proved unfruitful.

4.9.7 (i) Commissioning of works without construction of essential components

(a) Overhead service reservoir (OHSR) is an essential component of water supply schemes without which full-pressure water supply is not possible. Thirteen water supply schemes at Ambala City, Ambala Cantt., Barwala, Ganaur, Jakhal, Meham Narwana, Rohtak, Safidon and Uklana had been commissioned (estimated cost: Rs. 1,194.86 lakhs, expenditure upto March 1991: Rs. 625.50 lakhs) without construction of OHSR reportedly due to paucity of funds. Water was being supplied by direct pumping from tubewells. Water supply without OHSR resulted in less supply of water to consumers.

(b) Construction of sewerage treatment plant or disposal works for sullage is necessary to prevent unhealthy environment and insanitary conditions. Twenty sewerage schemes (estimated cost : Rs. 1,349.91 lakhs, expenditure upto March 1991 : Rs. 770.80 lakhs) in the districts test-checked had been commissioned without construction of sewerage treatment plant/disposal works and sullage was being pumped either into open drain or in open fields.

4.9.7 (ii) Benefit derived

Water from partially commissioned/completed schemes was being supplied through street public taps as well as domestic connection for limited durations. The quantity of water supplied was meagre, ranging between 40 to 61 per cent of the quantities envisaged in the following six towns.

Sr. No.	Water Supply schemes	Daily supply of water per head		Percentage of actual to envisaged
		Envisaged	Actual	
			(In litres)	
1.	Jhajjar	113	45	40
2.	Beri	113	45	40
3.	Rohtak (2nd W/W)	182	82	45
4.	Ambala City	182	95	52
5.	Barwala	115	70	61
6.	Meham	114	68	60

The Department had not fixed any target nor had drawn any action plan (May 1991) to achieve the envisaged level of water supply.

4.9.8 Arrears due from municipalities

While water supply and sewerage works are maintained by the Public Health Department, expenditure on their maintenance is borne exclusively by the municipalities. Mention was made in para 4.14.5(v) of the Report of the Comptroller and Auditor General of India for the year 1985-86 that on 31st March 1981, Rs. 889.15 lakhs were due for recovery from 51 municipalities on account of expenditure on maintenance far from this problem being solved, it was noticed that the

arrears had increased to Rs. 1,996.54 lakhs by the end of March, 1991.

4.9.9 Other points

(i) A failure of sewer

In the Public Health Division No. 1 Hisar, the work of providing sewerage scheme in Patel Nagar, Hisar, "Laying of 600 mm internal dia RCC sewer (length 792 metres) and other works contingent thereto" (estimated cost : Rs. 5.00 lakhs) was completed in May 1987. The contractor was finally paid Rs. 5.25 lakhs in February 1989 without getting the sewer tested. The Sub-Divisional Engineer intimated (May 1989) that one manhole had sunk about 4 inches from the ground level, and a second manhole was tilted. The Superintending Engineer (SE) inspected (May 1989) the work and advised remedial measures to be taken to avoid damage to the houses in the vicinity. The Executive Engineer (EE) further reported (November 1990) that out of 792 metres RCC sewer, laid, approximately 198 metres RCC sewer valued at Rs. 2.18 lakhs was settled. In order to ascertain the causes for the failure of the RCC sewer and to suggest remedial measures, a committee of three Executive Engineers was constituted by the SE in April 1991. The report of this enquiry was awaited (July 1991). For ensuring temporary discharge of sullage water, the Division laid 140.25 metres pipe line and incurred further expenditure of Rs. 2.00 lakhs on installation and running of pumping machinery.

(ii) Sub-standard execution of work

In the Public Health Division, Jind, the work of providing sewerage in Housing Board Colony Phase IV, Jind, was allotted (March 1989) to contractor 'A' at an estimated cost of Rs. 4.00 lakhs, with a time limit of 6 months for completion. The contractor executed a part of the work and demanded Rs. 1.05 lakhs 'on-account' payment. The first running bill was prepared and submitted to the Divisional Office in September 1989. The work was inspected in October 1989 by the EE in the presence of Sub-Divisional Engineer (SDE) and Junior Engineer (JE), and a major portion of work was found to be defective and below specification as the alignment of some portion of sewer was incorrect. The SDE and the JE were

suspended in February 1990, and were served with a charge sheet in August 1990. Further developments were awaited (July 1991).

Meanwhile, the EE allotted (February 1990) the incomplete work to contractor 'B' in May 1990 at higher rates at the risk and cost of contractor 'A'. This resulted in an extra cost of Rs. 2.50 lakhs (difference in ceiling cost : Rs. 1.94 lakhs and rectification of defects in the work of contractor 'A' : Rs. 0.56 lakh). The recovery was not yet made from contractor 'A' (July 1991).

(iii) Unfruitful expenditure

In the Public Health Division, Sonapat, a scheme for construction of 36 inches internal dia brick sewer from Mamu Bhanja Chowk to Point 'A', and 51 inches internal dia sewer from 'A' to the disposal site, was administratively approved by the State Sanitary Board in April 1980 for Rs. 22.83 lakhs. The 51 inches dia sewer was intended for carrying affluent discharge of a sector of Urban Estate, Sonapat developed by the Haryana Urban Development Authority (HUDA) and Sonapat City. This portion of the common sewer was to be constructed by HUDA, and its cost was to be shared between the Municipal Committee and HUDA in proportion to sullage discharge of their respective schemes.

The HUDA completed the sewer in June 1983, and the EE afforded credit of Rs. 14.32 lakhs to HUDA as committee's share by debiting cost to the scheme. The Public Health Department could not take up the work upto July 1987 due to certain disputes with the contractors. The cost of the scheme increased from Rs. 7.33 lakhs to Rs. 11.40 lakhs. The SE informed the Engineer-in-Chief in October 1989 that with the passage of time the site position had changed and due to heavy traffic on the road it would not be feasible to lay 36 inches dia sewer along the original alignment. He proposed an alternate alignment, which would connect the sewer from Mamu Bhanja Chowk direct at disposal site. Further development was awaited (July 1991).

(iv) Excess payment

The work of providing sewerage scheme in Safidon town (estimated cost : Rs 4.25 lakhs) allotted by the Executive

Engineer, Public Health Division, Jind in April 1984 was to be completed within 12 months. The contractor after executing work worth Rs. 4.18 lakhs (March 1987) left it incomplete. The remaining work worth Rs. 0.60 lakh was not executed by the contractor on the plea that he had completed the work to the extent provided in the contract.

During the check of last 'on account' payment made in March 1987, it was observed that for removal of 508.12 cum. slush during execution of sewer work, an overpayment of Rs. 0.76 lakh was made to the contractor. The Department while admitting the excess payment, intimated that overpayment was made due to wrong classification of the concerned item. Neither recovery of overpayment made to the contractor had been made, nor was any responsibility fixed (July 1991).

(v) Unfruitful expenditure

In the Public Health Division, Ambala, the work 'Providing sewerage schemes in Ambala, (estimated cost : Rs. 4.95 lakhs) allotted in February 1979 was to be completed within 12 months, but was extended upto December 1980. The contractor 'A' after executing work worth Rs. 3.22 lakhs left the same incomplete in February 1982. Without rescinding the agreement of contractor 'A' (August 1985), the left-over work was allotted to contractor 'B' at an estimated cost of Rs. 3.70 lakhs. During execution, it was observed that the alignment passed through a congested area. To overcome this difficulty, it was proposed to lay re-inforcement cement concrete (RCC) sewer in place of brick sewer. After executing the work worth Rs. 2.62 lakhs, the contractor 'B' suspended the work in September 1987, as it was not possible to lay RCC sewer at depth of 16 to 17 feet below the ground level due to existence of high rise buildings on the way. The EE intimated (June 1988) that the scheme had been taken up without proper survey/investigation and soil testing and added (February 1990) that construction of further work on the sewer posed danger to buildings and residents due to rise in spring level.

Thus, the expenditure of Rs. 7.68 lakhs (including cost of material : Rs. 1.84 lakhs) proved unfruitful.

(vi) Blockade of funds

In the Public Health Division Ambala, the work of providing and installation of a tubewell at Shastri Nagar, Ambala Sadar was executed during 1988-89 at a cost of Rs. 1.16 lakhs, on the land provided by the municipal committee. After drilling and developing the tubewell, the Department handed it over to the municipal committee in November 1988. The tubewell could not be commissioned till June 1991 by the committee due to a dispute between the committee and the landowner and the case was being tried in the Civil Court. Thus, installation of tubewell at a disputed site resulted in blocking of funds to the tune of Rs. 1.16 lakhs. Further developments were awaited (July 1991).

4.9.10 Monitoring and evaluation

The progress of the schemes was being watched through quarterly progress reports, but no evaluation was conducted to ascertain the impact of the programme on the beneficiaries.

4.9.11 The points mentioned in this Review were referred to Government in July 1991; reply has not been received (February 1992).

4.10 Avoidable/unfruitful expenditure on Rural Water Supply Scheme

The scheme 'Providing water supply to a group of 3 villages, namely Alipura, Kabarcha and Kheri Ganda District Jind', was administratively approved for Rs. 45.75 lakhs in May 1983. The estimate envisaged construction of water works consisting storage tank, inlet channel, suction well, clear water tanks, HL tank, Filter bed, pump chamber, etc. at village Kabarcha (Population : 3,445 persons).

Before commencing the execution of the scheme, the site of the water works was abruptly changed from village Kabarcha to village Alipura, and the foundation stone of the scheme was laid in village Alipura. The execution of the scheme was commenced in December 1983 and water works along with other structures were constructed in village Alipura at a cost of Rs. 32.12 lakhs. The scheme was partially commissioned in October

1985 in two villages, Alipura and Kheri Ganda. While the work of laying the main pipelines from water works Alipura to village Kabarcha was in progress and the Department had already laid 2,168 metres pipeline against total length of 5,335 metres at a cost of Rs. 1.88 lakhs, the panchayat of village Kabarcha did not allow the laying of further pipeline (July 1985) and demanded an independent water works for their village. Resultantly, the work was suspended mid-way (July 1985).

Ultimately, an estimate for providing an independent water supply scheme to village Kabarcha for Rs. 27 lakhs was prepared in May 1989 and was administratively approved in January 1990. This scheme was commissioned in March 1991 at a cost of Rs. 22.70 lakhs.

The water works and other structures designed and constructed for requirement of three villages, at village Alipura, were being utilised for two villages only. Based on Departmental records, the estimated cost of construction of structures required for 3 villages and for 2 villages worked out to Rs. 22.13 lakhs and Rs. 15.45 lakhs respectively. The Department had, thus incurred avoidable expenditure of Rs. 6.68 lakhs (approximately) on the extra capacity of the structures meant originally for all the three villages. Besides, 2,168 metres of pipeline laid (1984-1985) at a cost of Rs. 1.88 lakhs between village Alipura and Kabarcha had been rendered unfruitful as it had not been dismantled as of June 1991.

The matter was reported to Government in July 1991; reply has not been received (February 1992).

4.11 Infructuous expenditure on faulty engines

The Director, Supplies and Disposals, Haryana, Chandigarh placed an order for supply of four Diesel Engines (cost : Rs. 1.16 lakhs) with a Ghaziabad-based firm in October 1984. The supply order *inter alia* envisaged, (i) inspection of stores at the premises of the firm by the Indenting Officer, the Executive Engineer, Mechanical Public Health Division, Ambala or by his representative before despatch and (ii) release of 98 per cent payment against railway receipt and inspection note

and payment of balance amount of 2 per cent within 30 days of receipt of material at destination.

The engines offered by the firm were inspected by the Sub-Divisional Officer, Public Health Sub-Division, Ambala Cantt. in March 1985, and he certified that the engines were as specified in supply order. Thereafter, 98 per cent payment of Rs. 1.14 lakhs was released to the firm in May 1985, against the documents. The engines were received in July 1985, when it was found by the consignee that although the serial numbers of the the engines mentioned in the inspection note tallied with serial numbers given on the plates fixed on the engines, yet the physical type of engines was totally different from that mentioned in the supply order/inspection note. Some components of the engines (valued at Rs. 0.20 lakh approximately) were also not received. With the intervention of the Director, Supplies and Disposals, Haryana, the components not received with the engines were supplied by the firm during April/May 1986 but the same did not fit in the engines, being technically defective.

The Executive Engineer placed the amount of Rs. 1.14 lakhs in 'Miscellaneous Public Works Advances' against the Inspecting Officer in September 1989. In January 1990, the Executive Engineer reported the matter to the Engineer-in-Chief stating that the engines were of no use.

The Engineer-in-Chief called for the explanation of the Inspecting Officer (March 1990) for inspecting the defective engines. In reply, the latter stated (March 1990) that the inspection was correctly done by him and there was no defect in the engines inspected by him. Thereafter, no action was taken either against the firm or against the Inspecting Officer (April 1991). As the engines received were stated to be of no use, an expenditure of Rs. 1.14 lakhs, incurred on their purchase was rendered infructuous.

The matter was reported to Government in May 1991; reply has not been received (February 1992).

4.12 Inflated/fictitious measurements

In the Public Health Division, Fatehabad, a scheme 'Providing water supply to a group of 3 villages (Dhingsara, Sirhan and Manawali),' was administratively approved in July 1976 for Rs. 11.48 lakhs, and funds to the tune of Rs. 11.12 lakhs were provided to the Division. The work of laying the distribution system in the three villages (cost : Rs. 0.62 lakh) was allotted to two contractors in September 1978 on labour rate basis, in anticipation of sanction of a detailed estimate. The rough cost estimate of the scheme provided laying of 11,140 metres of PVC pipe of various sizes in the distribution system.

The execution of the work was commenced in September 1978 and completed in June 1979, and the contractors were paid 'on-account' payment of Rs. 0.86 lakh. The contractor's claims were still to be finalised in May 1991. All components of the scheme had been completed in 1979-80 at a cost of Rs. 21.56 lakhs, and, the scheme was commissioned in 1980.

For effective control over the execution of works the codal provisions require that :

(i) the total quantity of material to be issued is restricted to the provisions made in the estimate;

(ii) the Sub-Divisional Engineer should himself make record entries of earthwork/underground work; and

(iii) the Executive Engineer should check-measure a percentage of the record entries.

It was noticed in audit (September 1990) that during execution of the work, compliance of the above codal requirements were not ensured, as shown below :

(i) against estimated provision of 11,140 metres of pipe, 23,442 metres of pipe were issued;

(ii) the record entries were made by the Junior Engineer, and only, a percentage check was exercised by the Sub-Divisional Engineer;

(iii) no check-measurement was done by the Executive Engineer.

On the matter being taken up by the Executive Engineer for demanding additional funds of Rs. 10.44 lakhs (Rs. 21.56 lakhs—Rs. 11.12 lakhs) to regularise excess expenditure over the funds already allotted, the Superintending Engineer directed him (April 1990) to investigate the reasons for the excess expenditure. The SE also constituted a Committee of two Sub-Divisional Engineers to re-measure the pipeline laid in the distribution system, as there were some complaints regarding pilferage of pipes during execution of the work. The Committee re-measured the pipeline (June 1990), when it was found that 12,721 metres of PVC pipes of various sizes valued at Rs. 4.38 lakhs had been actually laid, against 23,442 metres PVC pipe valued Rs. 8.81 lakhs shown as laid in Measurement Book entries and paid for to the contractors.

Thus, inflated/fictitious measurements resulted in pilferage of 10,720 metres PVC pipes worth Rs. 4.43 lakhs, besides, apart from an excess payment of Rs. 0.44 lakh to the contractors for its laying.

The Superintending Engineer intimated (April 1991) that a Junior Engineer responsible for the loss of Rs. 1.49 lakhs had since expired, and the loss would be got written off and that for the balance amount of Rs. 3.38 lakhs, a charge sheet against another Junior Engineer was awaiting approval of the competent authority. Further developments were awaited (May 1991).

The matter was reported to Government in June 1991 ; reply has not been received (February 1992).

4.13 Extra expenditure due to change of specifications

In the Public Health Division No. 1, Gurgaon, the work 'Providing Sewerage Scheme for village Dundahera, Mullahera and Sirhole' (estimated cost : Rs. 10.00 lakhs) was allotted to a contractor on through rates basis in June 1989. The agreement, provided : (i) execution of lime concrete with brick ballast and (ii) completion of work within 12 months.

After execution of 10 per cent of work upto January 1990, the contractor requested the Executive Engineer to allow him to execute lime concrete with stone ballast, on the plea that brick ballast was not available on brick kilns at that time. Although the use of stone ballast involved extra cost, the Executive Engineer recommended to the Superintending Engineer (February 1990) for change of specification on the grounds: (i) good quality brick ballast was not available on near by kilns and (ii) for the expeditious completion of work. Approval for change of specifications was accorded (March 1990) by the Superintending Engineer.

It was noticed by Audit (December 1990) that despite the change of specifications, the contractor executed work worth Rs. 6.44 lakhs only upto March 1991 against the estimated cost of Rs. 10.00 lakhs. The change of specifications had resulted in extra expenditure of Rs. 0.87 lakh (March 1991) which was likely to increase on the completion of work. In December 1990, the Executive Engineer stated that no extra expenditure was involved as Department had to pay extra carriage charges, if the brick ballast was to be brought by the contractor from a distant kiln. This contention of the Executive Engineer was not tenable as the extra carriage was not payable to the contractor under the terms of the agreement, which was through rates basis.

Thus, the decision of the Superintending Engineer for approving the change of specifications without considering the cost aspect had resulted in an extra expenditure of Rs. 0.87 lakh. The objective of expeditious completion of work was also not achieved.

The matter was referred to Government in July 1991; reply has not been received (February 1992).

4.14 Outstanding Inspection Reports and Paragraphs

Audit observations on financial irregularities and defects noticed in the initial accounts and records during local audit are communicated to the concerned heads of offices and their next departmental superiors through

Inspection Reports. More important irregularities are also reported to the heads of the concerned Departments and Government for their comments.

A review of the Inspection Reports issued upto December 1990 pertaining to 37 Divisions of the Public Health Department disclosed that 499 paragraphs relating to 183 Inspection Reports involving Rs. 1699.76 lakhs remained outstanding at the end of June 1991. These included 13 Inspection Reports (13 paragraphs) which had remained unsettled for more than 10 years.

The yearwise position of unsettled Inspection Reports/ Paragraphs was as under :

Year	Inspection Reports	Paragraphs	Amount involved
			(In lakhs of rupees)
Upto			
1983-84	34	40	69.54
1984-85	11	14	14.43
1985-86	11	15	11.14
1986-87	13	21	31.66
1987-88	22	39	58.87
1988-89	29	73	153.09
1989-90	37	112	526.70
1990-91	26	185	834.33
Total	183	499	1699.76

In respect of 9 Inspection Reports consisting of 73 paragraphs, even the initial replies which were required to be furnished within six weeks of the date of issue were still awaited (June 1991).

Irregularities commented upon in the Inspection Reports, remaining unsettled broadly fall under the following categories :

Serial Number	Nature of irregularities	Number of paragraphs	Amount involved
			(In lakhs of rupees)
1.	Recoverable amount from contractors on account of excess payments, cost of work done at their risk and cost etc.	115	115.36
2.	Undue aid to contractors	5	3.57
3.	Irregularities in purchases/ non-accountal of material/ surplus stores	67	325.52
4.	Extra/infructuous / irregular expenditure and blockade of funds	117	1016.26
5.	Execution of sub-standard works	31	138.02
6.	Losses due to theft, misappropriation etc.	97	101.03

Out of total 499 outstanding paragraphs, 12 were pending with courts, arbitrators and police authorities and 29 cases were pending with Government/Engineer-in-Chief/ Superintending Engineers for regularisation. The remaining 458 rested with the Divisional Offices.

The matter was reported to Government in July 1991; reply was awaited (February 1992)

CHAPTER V
STORES AND STOCK
BUILDINGS AND ROADS DEPARTMENT

5.1 Stores and Stock

5.1.1 Introduction

Stores comprise all articles/material, plant, machinery and equipment procured for use on works. On the basis of demand placed by field units, the material is purchased from approved source/market or through the Director General, Supplies and Disposals (DGS&D), Government of India or the Director, Supplies and Disposals (DS&D) Haryana. Purchase of mechanical equipment and spare parts for all the 5 Mechanical Divisions is centralised with the Mechanical (Stores & Procurement) Division, Karnal. According to the procedure prescribed for the maintenance of stock accounts, value of stores received is debited to 'Stock Suspense' and on issue, it is cleared by charging to works. The valuation accounts of stores are kept in the Priced Store Ledger (PSL) maintained at the Divisional level.

The receipts and issues of stores in all the 52 Divisions in the Buildings and Roads Department during 1990-91 were as under :

	(Rupees in lakhs)
Opening balance	131.17
Receipts	2,876.39
Total	3,007.56
Issues	2,992.19
	15.37

In 29 Divisions, the value of stock was shown as minus balance to the extent of Rs. 275.72 lakhs at the end of March 1991, mainly due to non-adjustment of value of stock material received through DGS&D and non-adjustment of profit/loss on stock. The existence of minus balances was indicative of defective maintenance of stores accounts.

Out of the 52 Divisions handling stock, 25 Divisions were test-checked in April and May 1991, and the following points were noticed :

5.1.2 Priced Stores Ledger

Under the accounting procedure, the numerical quantities with their values showing opening balance, receipts, issues and closing balance are kept in the Priced Stores Ledger maintained in the Divisional Office. The ledger is required to be closed both for the quantity and value at the end of each month and its balances reconciled half-yearly with the balances in the Bin Cards.

- (a) In 13 Divisions, value accounts for the years 1988-89, 1989-90, 1990-91 (receipts : Rs. 2,375.60 lakhs, issue: Rs. 2,375.98 lakhs) were not maintained, and Priced Stores Ledgers were not closed annually.
- (b) In 8 Divisions, the balances in the ledgers were not reconciled with those shown in the Bin Cards, allowing shortages to remain undetected.
- (c) The profit or loss, being the difference between the issue rate and cost price, was not worked out and adjusted in any of the Divisions.
- (d) In 12 Divisions, the preparation of value accounts of Tools and Plant was in arrears, the delay ranging from 2 to 21 years.

5.1.3 Reserve Stock Limit

Financial rules require that the value of stock held by a Division should not exceed the prescribed Reserve Stock Limit (RSL). In 5 Divisions the value of stock in excess of the RSL amounted to Rs. 53.21 lakhs.

5.1.4 Storage charges

Storage charges are fixed annually for each Division on the principle that as far as possible the total esti-

mated annual expenditure on storage is recovered from the issues likely to be made during the year. The excess storage charges recovered during the year are required to be credited as revenue, and any deficit in storage charges is to be debited to 'Losses On Stock' with the approval of the competent authority. However, in 6 Divisions, excess storage charges totalling Rs. 7.84 lakhs were not credited to revenue during April 1988 to March 1991, and a deficit of Rs. 1.02 lakhs in the Provincial Division (B&R) Sonapat, was not charged of as 'Losses On Stock' during April 1989 to March 1991.

5.1.5 Pilferage of material

In the Provincial Division No. 1, Gurgaon, a Junior Engineer working in the Tourist Sub-Division, Gurgaon was transferred in July 1987, but did not hand over the charge to his successor. After pursuance, he handed over the charge in August 1988, when it was found that materials valued at Rs. 0.90 lakh had not been accounted for in the Road Metal Returns (RMR) of the works. A charge-sheet was served on the Junior Engineer in November 1989. The Engineer-in-Chief appointed (April 1990) the Superintending Engineer, Jind Circle as Enquiry Officer. The report of the Enquiry Officer was awaited (August 1991).

5.1.6 Shortage of Tools and Plant

During scrutiny by Audit of the Tools and Plant (T&P) Returns (August 1988) for the year ending September 1980 and September 1987 of Provincial Division No. 3, Rohtak, shortages of Tools and Plant worth Rs. 0.72 lakh were noticed against three Junior Engineers. The amount of shortages was neither placed in the 'Miscellaneous Public Works Advances' nor any action was initiated to recover it. The Executive Engineer stated (May 1991) that the matter regarding shortages of Tools and Plant articles for actual amount of Rs. 0.65 lakh was under correspondence (May 1991).

While examining (October 1988) the Tools and Plant Return by Audit for the year ending September 1980

of the Provincial Division No. 11, Karnal, shortage of Tools and Plant articles worth Rs. 0.54 lakh against 6 Junior Engineers was noticed. The Executive Engineer stated (May 1991) that the concerned charge-sheets were awaiting approval (May 1991) of the competent authority.

5.1.7 Fictitious stock adjustments

In 3 Divisions, material valued at Rs. 32.62 lakhs debited to various works (March 1989 : Rs. 13.40 lakhs and March 1990 : Rs. 19.22 lakhs) was written back to stock in the subsequent financial years (1989-90 : Rs. 13.40 lakhs and 1990-91 ; Rs. 19.22 lakhs). The adjustment was intended to avoid lapse of funds in contravention of the financial rules.

IRRIGATION DEPARTMENT

5.2 Loss due to sub-standard material

In the Canal Lining Division No. 12 Kurukshetra, 15.63 lakh first class tiles were purchased at a cost of Rs. 7.07 lakhs during January to June 1983. Although L-section for the lining of Thaska distributary was not approved, yet 2.09 lakh tiles were shifted (October 1983) to the site of the distributary by incurring an expenditure of Rs. 0.24 lakh on cartage. Out of the remaining tiles, 13.33 lakh tiles were utilised (January 1983 to June 1986) on various works.

On the eve of transfer of the concerned Junior Engineer (JE) in June 1986, the successor JE 'A' did not accept 0.95 lakh tiles being pilla* (80,000) and bats (15,400) worth Rs. 0.53 lakh, but accepted the balance quantity of 1.35 lakh tiles only. The Executive Engineer constituted a committee of two Sub-Divisional Officers (December 1987) for reclassification of the tiles. The committee reported (August 1988) that almost the entire quantity of 2.30 lakh tiles was sub-standard and did not conform to the specification of first class tiles. Even out of the 1.35 lakh tiles accepted by the JE

*'Pilla' means half-burnt and 'bats' means pieces of tiles.

'A' in June 1986, 0.99 lakh tiles worth Rs. 0.55 lakh were found to be sub-standard when he handed over the charge in February 1989 to his successor JE 'B'. Thus, 1.95 lakh sub-standard tiles (95400+99200) worth Rs. 1.08 lakhs were still lying unutilised, as of June 1991.

The Executive Engineer intimated (October 1991) that the amount of Rs. 1.08 lakhs had been placed in 'Miscellaneous Public Works Advances' against the defaulting officials. Further developments were awaited (December 1991).

The matter was reported to Government in July 1991; reply has not been received (February 1992).

CHAPTER VI
FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

6.1 Grants

During 1990-91, Rs. 75.89 crores (about 4 per cent of the revenue expenditure) were paid as grants as shown below :

Department	Amount
	(In crores of rupees)
1. Educational Institutions (including Universities)	33.43
2. Panchayati Raj Institutions	21.23
3. Municipal Committees/Corporations	00.63
4. Other Institutions (including Statutory bodies)	20.60
	75.89

The broad purposes for which grants were given are as under :

	Amount
	(In crores of rupees)
A. General Services	
Other Administrative Services	00.42
B. Social and Community Services	
(a) General Education	32.56
(b) Technical Education	00.65
(c) Sports	00.22

(d) Water Supply and Sanitation	12.07
(e) Medical and Public Health	00.55
(f) Family Welfare	00.17
(g) Art and Culture	00.02
(h) Social Security and Welfare	00.37
(i) Urban Development	00.63

C. Economic Services

(a) Other Scientific Research	00.11
(b) Other Rural Development Programme	21.23
(c) Animal Husbandry	00.68
(d) Secretariat Economic Services	04.21
(e) Industries/Village and Small Industries	01.49
(f) Ecology and Environment	00.27
(g) Non-conventional energy	00.24
	75.89

6.2 Utilisation Certificates

The financial rules of Government require that certificates of proper utilisation of grants should be furnished to Audit by the departmental officers within 18 months from the date of payment of grants. Utilisation certificates had not been received (August 1991) for Rs. 340.50 crores (3770 cases) out of Rs. 395.09 crores (6615 cases) paid by the Government as grant during 1968-69 to 1989-90. Of these, certificates for Rs. 124.89 crores were due for over three years. The department-wise break-up of pending utilisation certificates is given in *Appendix VII*. In the absence of these certificates,

It was not possible to verify as to what extent the recipient bodies had spent the grants for the purpose(s) for which these were given.

6.3 Unspent balances of grants paid to Local Bodies

According to information received from the Examiner, Local Fund Accounts, Rs. 2,651.16 lakhs remained unutilised as on 31st March 1990, out of the grants given by Government to Local Bodies upto the end of March 1990. Agewise break-up of unspent balances is given below :

Department which paid the grant	For more than 10 years	For more than 5 years but less than 10 years	For more than 3 years but less than 5 years	For 3 years or less	Total
(In lakhs of rupees)					
Sanitary Board	274.25	305.04	148.67	290.36	1018.32
Local Government	79.81	314.42	477.69	304.97	1176.89
Development and Panchayats	17.42	2.59	29.15	99.83	148.99
Miscellaneous	11.23	39.13	119.25	137.35	306.96
	382.71	661.18	774.76	832.51	2651.16

The unspent balances include Rs. 1,558.74 lakhs deposited by the Local Bodies with Public Works Department (PWD) for execution of Water Supply/Sewerage Schemes and other works for which the accounts of expenditure had not been rendered to Local Bodies (March 1990). Further, Rs. 235.98 lakhs were utilised on the expiry of the prescribed period without approval of the sanctioning authority or were reported to have been spent but accounts thereof were not made available to the Examiner, Local Fund Accounts. The balances of Rs. 856.44 lakhs remained unspent with the Local Bodies on 31st March 1990 mainly because the grants were generally received from Government at the fag end of the year and the Local Bodies did not get enough time to complete the formalities and utilise the grants before the close of the financial year.

The matter was referred to Government in November 1991; reply has not been received (February 1992).

6.4 Bodies and Authorities substantially financed by Government grants and loans

For purposes of audit under Section 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 of bodies and authorities substantially financed from Union or State revenue, a grant or loan will be treated as substantial if it is not less than Rs. 5 lakhs (not less than Rs. 25 lakhs from 1983-84) and constitutes not less than 75 per cent of the total expenditure of the body or authority in a financial year. Information about bodies and authorities which received grants and loans of not less than Rs. 5 lakhs upto 1982-83 and not less than Rs. 25 lakhs from 1983-84 in a year, was required to be furnished to audit by Government. This information has not been supplied by Government (June 1991).

On the basis of information regarding grants and loans available with Audit, 74 bodies and authorities during 1980-81, 76 during 1981-82, 77 during 1982-83 received grants and loans of Rs. 5 lakhs or more and 6 bodies and authorities during 1983-84, 7 each during 1984-85 and 1985-86, 6 during 1986-87, 35 during 1987-88, 36 each during 1988-89 and 1989-90 and 49 during 1990-91, received grants and loans amounting to Rs. 25 lakhs or more. These bodies and authorities were asked to submit their accounts to audit. However, accounts have not been received from one body for 1980-81, one for 1981-82, 3 for 1982-83, one for 1986-87, 3 for 1987-88, 6 for 1988-89, 7 for 1989-90 and 18 for 1990-91 vide details in *Appendix VIII*.

The matter was referred to Government in November 1991; reply has not been received (February 1992).

**TOWN AND COUNTRY PLANNING DEPARTMENT
(HARYANA URBAN DEVELOPMENT AUTHORITY)**

6.5 Unfruitful Expenditure

The Haryana Urban Development Authority (HUDA) acquired 20.88 acres of land valued at Rs. 26.40 lakhs in 1984-85 for developing a new Sector 14 in the Urban Estate, Karnal.

The High Court, when approached by some of the land owners against acquisition of their land granted stay (January 1985) against the land acquisition order. The Court also disposed of two other writ petitions (July 1985) when HUDA agreed to release the land of the petitioners from acquisition and to provide alternate site to 126 other petitioners without contesting.

Despite the above facts, administrative approval for providing public health services (Rs. 24.48 lakhs) and for construction of roads (Rs. 13.18 lakhs) was accorded in January 1986. On completion of demarcation of the Sector (March 1986), the execution of development works for providing water supply and sewerage lines were commenced in May 1986. Expenditure of Rs. 2.88 lakhs (Tubewell : Rs. 0.96 lakh; Sewer : Rs. 1.92 lakhs) was incurred during May 1986 to February 1987, whereafter execution was suspended due to hindrances caused by a large number of buildings constructed by the residents of the area during pendency of land acquisition proceedings.

The Estate Officer, HUDA, Karnal further, reported in March 1989 that out of 20.88 acres land acquired in different pockets, 5.18 acres (in two pockets) were under dispute due to various writ petitions. 161 out of 255 plots allotted fell under the disputed area, and the remaining 94 plots fell in 3 different pockets lacking contiguity, on account of which development costs would be very high. Resultantly, neither the tubewell was commissioned nor was the partly constructed sewer lines connected with the main sewer, and the agreements executed with contractors were rescinded. Thus, due to defective planning and lack of co-ordination among various officers within the organisation, the entire expenditure of Rs. 2.88 lakhs was rendered unfruitful.

HUDA reported (May 1991) that for the present there was no proposal to utilise the land available in Sector 14 Part II, Karnal.

The matter was reported to Government in July 1991; reply has not been received (February 1992).

Rural Development Department**6.6 Non-recovery of subsidy misutilised**

Under the Integrated Rural Development Programme introduced by Government of India from the year 1978-79 assistance is provided to identified families for various schemes relating to veterinary, agriculture, forestry and village industries for which subsidy ranging from 25 per cent to 66.66 per cent is provided. An agreement deed is executed with each beneficiary which provides: (i) the beneficiary will maintain the assets at least for three years and will not sell or replace the same without prior approval of District Rural Development Agency (DRDA) and (ii) in case of breach of agreement, the beneficiary will be liable to refund the amount of subsidy with interest at the rate of 18 per cent per annum. The agreement deed executed with the beneficiaries also provides that in case of dispute, the matter would be decided through arbitration.

A test-check of the records of DRDA Jind, Rohtak and Faridabad conducted during September 1989 to October 1990 revealed that in 339 cases (Jind : 132, Rohtak : 125 and Faridabad : 82) involving payment of subsidy of Rs. 5.51 lakhs (Jind : Rs. 2.51 lakhs, Rohtak : Rs. 1.87 lakhs, Faridabad : Rs. 1.13 lakhs) assets were disposed of by the beneficiaries within a period of two years from the dates of disbursements of subsidy without prior approval of the DRDA. In 207 cases involving subsidy of Rs. 3.00 lakhs, notices for recovery of subsidy alongwith penal interest at the rate of 18 per cent per annum were issued (April 1990 and March 1991). No action was taken in the remaining 132 cases relating to Jind District. Although no recovery could be effected, the Department had not taken any action to appoint arbitrator as provided in the agreement (May 1991).

The matter was reported to Government in April 1990 and in reply they stated (March 1991) that the procedure laid down for effecting recovery was lengthy, cumbersome and expensive, and that steps were being taken by the DRDA to effect recovery. Further developments were awaited (February 1992).

ANIMAL HUSBANDRY DEPARTMENT**6.7 Excess release of grant**

The State Government sanctioned a grant of Rs. 10.68 lakhs to the Haryana Agricultural University, Hisar on 15th March 1988. This amount of grant was drawn by the Director, Animal Husbandry, Haryana and for remittance to the University, a bank draft was got prepared on 25th March 1988.

Meanwhile, the State Government issued a revised sanction on 28th March 1988 in supersession of earlier sanction reducing the amount of grant from Rs. 10.68 lakhs to Rs. 8.68 lakhs. The Directorate, however, did not take any action on the revised sanction and despatched the bank draft for Rs. 10.68 lakhs to the University on 7th April 1988.

Thus, an excess grant of Rs. 2.00 lakhs was released to the University and the omission remained undetected even on receipt of utilisation certificate from the University in July 1990.

On the omission being pointed out in Audit (December 1990), the Department intimated in February 1991 that action regarding recovery of excess payment made to the University was being taken. Further developments were awaited.

The matter was reported to Government in May 1991; reply has not been received (February 1992).

EDUCATION DEPARTMENT**6.8 Excess payment of leave travel concession claims**

The instructions issued by the State Government in December 1987 regarding grant of Leave Travel Concession (LTC) to the State Government employees, provide that when a Government servant undertakes a journey by a chartered bus, the reimbursement of expenditure may be either the actual hire charges of the chartered bus, or the amount reimbursible had the journey to the declared

place of visit been undertaken by the entitled class by rail by the shortest route, whichever is less.

In test-check (April 1991) of LTC claims of Kurukshetra University, it was noticed that 97 employees of the University who performed journeys by chartered buses during 1988-89 and 1989-90 were reimbursed the full actual hire charges paid by them, which were higher by Rs. 2.84 lakhs than the amount reimbursible had the journeys been performed by the entitled class by rail by the shortest route.

Thus, non-observance of Government's instructions by the University resulted in an excess payment of Rs. 2.84 lakhs to the employees.

The matter was reported to Government in May 1991; reply has not been received (February 1992).

CHAPTER VII

COMMERCIAL ACTIVITIES

7.1 General

This Chapter deals with the audit of the departmentally managed Government commercial and quasi-commercial undertakings.

There were 6 departmentally managed Government commercial and quasi-commercial undertakings in the State as on 31st March 1991. Proforma accounts for 1990-91 in respect of these undertakings had not been received (July 1991).

The extent of arrears in the submission of proforma accounts is shown below :

Serial Number	Name of Undertakings	Extent of arrears
*1.	Colonisation Department	1969-70 to 1983-84 (upto September 1983)
2.	Agriculture Department (Purchase and Distribution of Pesticides)	1977-78 to 1990-91
3.	Agriculture Department (Seed Depot Scheme)	1980-81 to 1990-91
4.	Haryana Roadways	1986-87 to 1990-91
5.	Food and Supplies Department (Grain Supply Scheme)	1990-91

*The Colonisation Department was wound up with effect from 30th September 1983 according to Government of Haryana notification No. 18/43/82-TCP dated 19th September 1983.

6. Printing and Stationery 1986-87 to 1990-91
 Department (Nationalised Text
 Book Scheme)
7. Haryana Veterinary Vaccine 1990-91
 Institute

Summarised financial results of 3 undertakings on the basis of latest accounts made available during the year are given in *Appendix IX*.

TRANSPORT DEPARTMENT

7.2 Avoidable payment of interest on compensation

In order to avoid payment of interest on account of delay in releasing compensation awarded by the Motor Accident Compensation Tribunal to the aggrieved persons, the State Transport Commissioner issued instructions (January 1988) to all the General Managers of the Haryana Roadways located in Depots to obtain a copy of the judgement from the Tribunal within a week of the announcement of award, and to deposit the amount in the court immediately in anticipation of sanction of higher authorities.

A test-check (June 1989, May 1991) of payments made on account of compensation during 1988-89 to 1990-91 in 6 Depots of Haryana Roadways (viz. Chandigarh, Delhi, Gurgaon, Hisar, Kaithal and Karnal) revealed that, despite the instructions of the State Transport Commissioner, the remittances of compensation had been delayed in 84 cases for a period ranging from 15 days to 433 days (after allowing a grace period of 15 days), as shown below :

— upto one month	7
— 1-3 months	38
— 3-6 months	21
— 6 months to 1 year	16
— more than one year	2

Consequently, the Department made avoidable payment of Rs. 2.00 lakhs on account of interest.

No responsibility for the delay had been fixed as of June 1991.

The matter was referred to Government in July 1991; reply has not been received (February 1992).

7.3 Avoidable payment of wages

Section 25(F) of the Industrial Dispute Act, 1947, lays down that no workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched until he has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired or the workman has been paid wages in lieu of such notice.

In three depots of Haryana Roadways viz Faridabad Depot, Gurgaon Depot and Sirsa Depot, the services of 8 workmen (7 helpers and one clerk) appointed between February 1980 and June 1984 were terminated during December 1981 to June 1986 by the respective General Managers without observing the above requirement.

The workmen filed appeals against the termination orders in the Labour Court. The Court ordered (July 1987 to July 1989) their reinstatement with full back wages. The General Managers reinstated (June 1988 to March 1990) all the workmen and made payments of Rs. 2.12 lakhs as back wages.

The General Manager, Faridabad Depot stated (February 1991) that the services of the workmen were terminated in accordance with the terms of their appointment letters. The reply was not tenable as the provisions of Industrial Dispute Act were also required to be observed by all Industrial units.

In the same three depots, the services of 4 conductors were terminated between July 1976 and March 1984 without conducting proper enquiry. The termination orders were held illegal, null and void by the Civil Court during

October 1986 to March 1988 on the ground that these were issued by the Department without following the prescribed procedure. All the 4 conductors were ordered to be reinstated with continuity of service and full back wages. Accordingly, they were taken back in service between November 1986 and March 1989 and the Department paid Rs. 2.48 lakhs on account of back wages.

The matter was reported to Government in May 1991; reply has not been received (February 1992).

7.4 Unfruitful expenditure on computerisation

The Transport Board approved (March 1984) computerisation of the inventory control and bus management for a period of one year in the Chandigarh Depot of Haryana Roadways. Government sanctioned a sum of Rs. 2.09 lakhs for bus management and a sum of Rs. 1.18 lakhs for inventory control in January 1985. The job was assigned to the Regional Computer Centre (RCC) Chandigarh.

In relation to bus management, the RCC furnished some proformas, for programming. However, in view of the complicated nature of the basic information required to be collected, and the lack of trained manpower to collect it, the study was left unfinished. The RCC computerised 20 reports from the data supplied by Chandigarh Depot in respect of inventory control but these were not considered useful. Subsequently, the RCC was asked to stop the work.

Against the sanctioned amount of Rs. 3.27 lakhs, the Department incurred an expenditure of Rs. 4.65 lakhs from September 1985 to December 1985, which proved unfruitful. The following points are relevant :

- (i) Correct assessment of the Department's requirement was not made as a result of which the RCC furnished mostly monthly reports while the depot needed daily reports.

- (ii) Untrained staff recruited on daily wages was deployed for compiling basic data which led to inaccurate results. No technically trained person was appointed to co-ordinate the work.
- (iii) No mid-term appraisal was carried out to ascertain the utility of the service provided by the RCC in order to make it useful by taking remedial measures.

The Department stated (May 1990) that the scheme was introduced purely on trial basis, so it was not possible to appoint regular staff, and that since the service did not bring any visible improvement in the areas selected for the purpose, it was discontinued to avoid further financial burden.

The explanation given by the Department was not satisfactory as even for taking up computerisation on trial basis deployment of technically trained staff was pre-requisite.

The matter was reported to Government in June 1991; reply has not been received (February 1992).

7.5 Non-operation of machines for want of trained operators

The Haryana Transport Department purchased 3 Eddy Current Tester Units at a cost of Rs. 1.60 lakhs from a Pune-based firm in October 1986, and installed one machine each at Hisar, Karnal and Gurgaon Depots in January 1987.

The machines were purchased for comparing the quality of ferrous items of stores with that of standard items purchased from Telco or Leyland. It was, however, noticed in audit (January 1990) that all the three machines could not be put to operation for want of trained operators (March 1991).

The Department stated (March 1991) that the Works Manager of Delhi Depot had been directed to impart training to one official of each depot to operate the machine for its proper and regular functioning. Further developments were awaited (May 1991).

Thus, all the three Eddy Current Tester Units purchased at a cost of Rs. 1.60 lakhs in October 1986 were lying idle for over four years for want of trained operators resulting in avoidable blocking up of State funds. Besides defeating the purpose for which these were purchased.

The matter was reported to Government in May 1991; reply has not been received (February 1992).

PRINTING AND STATIONERY DEPARTMENT

7.6 Loss due to non-revision of sale price of text books

In accordance with the price fixation formula approved by the State Government in 1962 (as amended in 1966), the sale price of a text book is required to be fixed before releasing it for sale on 'no profit no loss' basis.

On the basis of an Indent received from the Director, Public Instructions, Haryana, the Printing and Stationery Department placed an order for printing of 5 lakh text books (Ganit-2) on a Delhi based firm in October 1986.

The sale price of the book was fixed at Rs. 4.65 per copy in February 1987 by taking into account the issue rate of paper as Rs. 8.65 per kg. to be supplied by the Department fixed in March 1986 and conveyed to the firm in March 1987. Subsequently in May 1987, the issue rate of the paper for 1987-88 was increased to Rs. 10.10 per kg. The paper was supplied by the Department to the firm during March—July 1987 but the cost of the paper was not debited to the job at the revised issue rate.

Taking into consideration the revised issue rate of the paper, the sale price of the book worked out to Rs. 5.10 per copy. However, it was noticed in audit (September 1990) that the sale price of the book fixed in the first instance at Rs. 4.65 per copy was not enhanced even though the printing of books was still in progress at the time of revision. The Department sold 5 lakh books, consequently suffered a loss of Rs. 2.02 lakhs.

The matter was reported to Government in July 1991; reply has not been received (February 1992).

7.7 Avoidable expenditure

Tenders were invited (May 1988) by the Controller, Printing and Stationery Department for the purchase of 300 tonnes duplicating paper. The lowest offer (from firm 'A') was Rs. 11,614 per tonne and offered to deliver the supply of 100 tonnes per month i.e. within 3 months. The offer of the firm was valid upto 24th July 1988 and thereafter subject to their confirmation.

The High Powered Committee (HPC) of the Department accepted the tender of firm 'A' (August 1988) and asked the firm to remit security deposit of Rs. 3.39 lakhs. The firm furnished (August 1988) photocopy of irrevocable bank guarantee valid for six months but the HPC asked the firm to furnish bank guarantee valid for one year. The Department, however, agreed (October 1988) to accept the bank guarantee valid for six months but thereafter the firm did not respond. The earnest money (Rs. 0.01 lakh) of the firm was forfeited.

Thereafter, tenders were re-invited (December 1988) and a negotiated rate of Rs. 13,980 per tonne of firm 'B' was accepted and supply of 149.07 tonnes obtained during May 1989. A bank guarantee valid for 3 months only was obtained from this firm.

Thus, the inordinate delay in the finalisation of purchase case and non-acceptance of bank guarantee valid for 6 months in the first instance, resulted in an avoidable expenditure of Rs. 3.52 lakhs.

The matter was referred to Government in April 1991; reply has not been received (February 1992).

7.8 Short recovery due to defective tender condition

The Printing and Stationery Department placed an order (January 1984) for printing of 6.05 lakh text books (Parvesh Adhyan-3: 3.40 lakh, Parvesh Adhyan-4 : 2.65 lakh) on a Chandigarh based firm.

The terms and conditions governing the printing order provided that the paper for the job would be supplied by the Department and in case the same was used by the printer for some other purpose, he should pay full cost of the paper plus 15 per cent surcharge.

1,07,558 kg. of paper was supplied to the firm for printing of the text books. The firm supplied 5.02 lakh text books during June 1984 to March 1985 on which 55,928 kg. paper was consumed. Thereafter the print order was cancelled. The balance quantity of 51630 kg. paper was not returned by the firm.

The Department recovered (June 1990) a sum of Rs. 3.74 lakhs (cost of paper : Rs. 3.25 lakhs; surcharge : Rs. 0.49 lakh) from the firm for the paper not returned. It was noticed in audit (April 1990) that the rate of surcharge at 15 per cent was erroneously mentioned in the tender documents, as the actual rate of surcharge was 150 per cent according to instructions of the State Government. The amount recoverable from the firm with 150 per cent surcharge worked out to Rs. 8.13 lakhs (cost of paper : Rs. 3.25 lakhs; surcharge : Rs. 4.88 lakhs). Thus, due to a defective condition in the tender documents, the Department made a short recovery of Rs. 4.39 lakhs from the firm (Rs. 8.13 lakhs — Rs. 3.74 lakhs). The Department while admitting the lapse, intimated (September 1990) that surcharge of 15 per cent was mentioned in the tender condition due to a typographical error for which responsibility was being fixed. Further developments were awaited (May 1991).

The matter was reported to Government in June 1991 ; reply has not been received (February 1992).

FOOD AND SUPPLIES DEPARTMENT

7.9 Loss due to negligence

In Hisar Circle of Food and Supplies Department, 3,563.45 quintals (3,751 bags) wheat was purchased at Tohana Centre from Tohana based firm during April-May 1989 at a cost of Rs. 6.79 lakhs (cost of wheat : Rs. 6.52 lakhs, mandi charges : Rs. 0.27 lakh). Payment was made by the circle office on the basis of Form PR 8 (Purchase

Bill) and PR 9 (Stock Report). On Form PR 8, it was certified by the Inspector of the centre that the quantity of grain charged for had been received and entered in the stock register (PR 6).

Out of 3,751 bags, 1,311 bags only were lifted during April 1989 to June 1989. The firm did not deliver the remaining 2,318 quintals (2,440 bags) worth Rs. 4.78 lakhs (cost of wheat : Rs. 4.24 lakhs; cost of gunny bags : Rs. 0.32 lakh; mandi charges : Rs. 0.22 lakh). The Inspector, Tohana Circle reported the matter to the Circle Office in July 1989. The Circle Office held the Inspector responsible for not lifting the wheat and for an inordinate delay in reporting the matter to the Circle Office. An FIR was lodged with the police against the firm in August 1989. One Inspector and one Sub-Inspector were placed under suspension (September 1989).

It was noticed in audit (April 1990) that according to the provision in the Provincial Reserve Accounts Manual, before making payment, Form PR 9 should be accompanied by Form PR 3 (Purchased weight check memo), PR 4 (Purchase Report), PR 18 (Weight check memo), PR 20 (Receipt Report) and PR 27 (Despatch Report), but these documents were neither attached nor were called for from the Inspector by the Circle Office before releasing the payments to the firm.

Thus, due to failure to observe the prescribed procedure by the Inspector and negligence of the Circle Office in releasing the payment to the firm without obtaining complete documents, the Department suffered a loss of Rs. 4.78 lakhs.

The matter was reported to Department/Government in May 1990. The Department stated (June 1990) that the disciplinary proceedings against the official/officers responsible for making payment to the firm without actually lifting the wheat was in progress and results of the police investigations were awaited.

SUPPLIES AND DISPOSALS DEPARTMENT**7.10 Extra expenditure on vaccine**

To meet the requirement of the Director, Animal Husbandry, tenders for supply of 4.17 lakh doses of foot-and-mouth disease vaccine were invited by the Director, Supplies and Disposals, Haryana and opened on 1st August 1990. Four firms quoted their rates. The rate of Rs. 28.90 per 10 doses quoted by the firm 'A' was the lowest, and Rs. 32.25 per 10 doses of the firm 'B' was the second lowest. While 'A' had offered to supply 10 doses in 50 ml super concentration, 'B' offered to supply 10 doses in 100 ml concentration.

The technical committee (which included, among others, the Joint Director, Animal Husbandry) considered the offers on 2nd August 1990 and found the offer of the firm 'A' conforming to the specification and requirement. Subsequently, on receipt of adverse comments (August 1990) from the firm 'B' about the effectiveness of the 5 ml. dose, the Department referred the matter (August 1990) to the Director, Animal Husbandry for comments. On receipt of communication from the Director, Animal Husbandry, the firm 'A' which was borne on rate contracts of the Punjab and Himachal Pradesh Governments, furnished (August 1990) certificates as well as copies of purchase orders received from the Haryana Agricultural University, Hisar, Civil Veterinary Hospital, Fatehabad and District Animal Husbandry Officer, Sirmur (HP) in proof of the suitability and effectiveness of its 5 ml dose i.e. pack of 10 doses in 50ml super concentration.

On consideration of the proof of suitability and effectiveness of the vaccine, the Director, Animal Husbandry initially recommended (August 1990) the purchase of vaccine from firm 'A'. But, later on, in a meeting of the High Powered Committee (HPC) held on 4th September 1990, he opined that the 5 ml dose was not economical because of the higher chances of wastage as a result of movement of animals at the time of injections. Based on this opinion, the HPC decided to purchase 100 ml vaccine from firm 'B'. Accordingly, a supply order for 4.17 lakh doses of vaccine valued at Rs. 14 lakhs (including Sales Tax) was placed on firm 'B' by the Director, Supplies and Disposals. The firm supplied 4.16 lakh doses worth Rs. 13.94 lakhs.

In this context, the following points were noticed in audit :

- (i) The contention regarding higher chances of wastage of vaccine of 5 ml dose was not supported by any field experience.
- (ii) The facts about the proof of suitability and effectiveness of 5 ml dose as furnished by the firm 'A' were not placed before the HPC.

Thus, by not accepting the offer of firm 'A' the Department incurred an extra expenditure of Rs. 1.45 lakhs on purchase of vaccine.

The matter was reported to Government in July 1991; reply has not been received (February 1992).

CHANDIGARH
The

(RAGHUBIR SINGH)
Accountant General (Audit) Haryana

Countersigned

NEW DELHI
The

(C.G.SOMIAH)
Comptroller and Auditor General of India

APPENDIX I

(Reference : Paragraph : 2.4 Page : 49)

Grants/charged Appropriations where excess requires regularisation

Serial Number	Name and number of Grant	Total Grant	Expenditure	Excess
(In Rupees)				
Revenue				
1.	2—General Administration	93,01,000	93,72,855	71,855
2.	3—Home	1,72,70,000	2,09,44,245	36,74,245
3.	4—Revenue	28,37,26,000	36,06,92,140	7,69,66,140
4.	5—Excise and Taxation	10,58,92,000	10,99,45,010	40,53,010
5.	6—Finance	72,18,26,000	76,52,22,801	4,33,96,801
6.	8—Buildings and Roads	63,59,46,000	64,79,08,864	1,19,62,864
7.	9—Education	3,22,32,91,200	3,24,98,88,321	2,65,97,121
8.	15—Irrigation	2,04,02,64,000	2,12,24,01,264	8,21,37,264
9.	21—Community Development	72,16,91,680	77,88,01,528	5,71,09,848
Capital				
10.	8—Buildings and Roads	1,49,67,240	2,09,79,398	60,12,158
11.	14—Food and Supplies	1,82,39,00,000	1,84,14,22,163	1,75,22,163
12.	15—Irrigation	67,33,59,000	86,22,77,642	18,89,18,642
13.	17—Agriculture	63,50,000	71,88,934	8,38,934
				51,92,61,045

APPENDIX II

(Reference : Paragraph : 2.9 Page : 54)

Drawal of funds in advance of requirement

Department/Office	Month of drawal	Amount (In lakhs of rupees)	Remarks
(1)	(2)	(3)	(4)
Housing Department			
Deputy Commissioner, Bhiwani (LIGH/MIGH)	January 1991 to March 1991	40.60	Out of the total amount of Rs. 40.60 lakhs drawn for disbursement of housing loan, an amount of Rs. 35.00 lakhs only was disbursed to the various loanees upto June 1991 under LIGH/MIGH scheme and the balance amount of Rs. 5.60 lakhs (LIGH: Rs. 4.48 lakhs and MIGH : Rs. 1.12 lakhs) was lying undisbursed under both the schemes (July 1991).
Revenue Department			
Deputy Commissioner, Sonapat (Flood and Famine)	July 1990	1.00	The amount was drawn in July 1990 for undertaking maintenance work of Ring Bunds in the District. Out of it, no money was spent by 31st March 1991. A sum of Rs. 0.43 lakh was, however, spent on the work in April and May 1991 and the balance amount of Rs. 0.57 lakh was lying undisbursed (July 1991).
Social Welfare Department			
Child Development and Project Officer, Sonapat	March 1991	1.52	The entire amount was drawn in March 1991 for the purchase of material and a payment of Rs. 1.17 lakhs was stated to have been made to the firm in April 1991, The Bank draft for the remaining amount of Rs. 0.35 lakh was prepared in favour of M/s Rajasthan Drug and Pharmaceutical Ltd. and kept in the chest.

(1)	(2)	(3)	(4)
Child Development and Project Officer, Narwana (Jind)	March 1991	0.36	Neither the material was supplied by the firm nor payment made till the date of audit (June 1991) although in the cash book the payment was shown to have been made to the firm.
Child Development and Project Officer, Safidon (Jind)	March 1991	0.31	The amount was drawn for the purchase of material and retained in the shape of bank draft. It was lying undisbursed as the material had not been received (May 1991).
Child Development and Project Officer, Bhuna (Hisar)	March 1991	1.24	The amount was drawn for the purchase of some material but the same was lying in the shape of RTRs (May 1991) though as per cash book the payment was shown to have been made to the firms in March 1991.
Child Development and Project Officer, Meham (Rohtak)	March 1991	2.29	The amount was drawn for the purchase of material and was lying with the Department in the shape of RTRs (April 1991) though as per cash book the payment was shown to have been made to the firms in March 1991.
Child Development and Project Officer, Jhajjar (Rohtak)	March 1991	1.12	The amount was drawn for the purchase of material. The amount was still lying with the Department in the shape of RTRs (April 1991), though as per cash book, it was shown to have been made to the firms in March 1991.
Child Development and Project Officer, Hisar	March 1991	1.11	The amount was drawn in March 1991 against the proforma bills of the firm. It was still lying with the Department in the shape of RTRs (April 1991).

(1)	(2)	(3)	(4)
Child Development and Project Officer, Bahadurgarh	March 1991	2.16	The entire amount was drawn for the purchase of materials (viz. grams, pulses, gur, stationery articles, medical kits, salt etc.). The amount was shown in the cash book as disbursed but was kept in the shape of 7 RTRs in the name of 4 firms. The payment of Rs. 1.81 lakhs was stated to have been made in April 1991, June 1991 and July 1991 on receipt of material. The payment of Rs. 0.35 lakh had not been made to the firm as the material had not been supplied (July 1991).
Education Department			
Director, State Council of Educational Research and Training, Gurgaon (SCRT)	March 1991	4.99	The amount was drawn for the purchase of equipment in connection with setting up of Institute of Education and Training in Gurgaon District though Government sanction did not indicate opening of any such centre. It was lying undisbursed with the Department in the shape of RTRs (July 1991).
District Primary Education Officer, Sonapat	March 1991	6.89	The amount drawn from the treasury was kept in the shape of bank drafts in favour of various firms. Neither the material was supplied by the firms nor payment made (May 1991) though as per cash book the amount was shown to have been paid to the firms in March 1991.
Principal, Government College, Karnal	March 1991	0.60	The amount drawn for the purchase of computers and stabilisers and science material from various firms was lying undisbursed with the Department in the shape of bank drafts (May 1991).
District Primary Education Officer, Bhiwani	March 1991	1.66	The amount drawn for the purchase of material was lying undisbursed with the Department in the shape of bank drafts (July 1991). The amount was, however, shown in the cash book as paid.

(1)	(2)	(3)	(4)
Sub-Divisional Education Officer, Karnal	March 1991	0.63	The amount drawn for the purchase of 'Kassi', 'Khurpa' and paint for black boards was not utilised and was lying undisbursed with the office (May 1991).
Block Education Officer-II, Narnaul	March 1991	0.04	The amount drawn for the purchase of carpentry kits on the basis of advance bill of Haryana State Small Industries and Export Corporation, Hisar was lying in the shape of bank drafts as the material had not been supplied by the company (April 1991).
Block Education Officer-I, Hisar	March 1991	0.17	The amount was drawn to implement the scheme 'Operation Black Board' during 1990-91 and had not been utilised till April 1991.
District Primary Education Officer, Narnaul	March 1991	4.80	The amount drawn for the purchase of material against the bill/ invoices of the firms was still lying with Department in the shape of bank drafts (April 1991) as the material had not been supplied by the firm.
Principal Champa Devi Government Girls Senior Secondary School, Ateli Mandi (Mohindergarh)	March 1991	0.78	Out of Rs. 0.78 lakh drawn for the purchase of furniture and other school items., material worth Rs. 0.75 lakh (including typewriters) was reported to have been supplied by the firm in June 1991. A part payment of Rs. 0.50 lakh only was made to the firm. Balance amount of Rs. 0.28 lakh was lying with the Department in the shape of RTRs (July 1991).
Principal, Government Boys Senior Secondary School, Rania (Sirsa)	March 1991	0.14	The amount drawn for the purchase of 'teaching aid material' books and 'Khurpa', 'Tasla' etc, was still lying with the Department in the shape of bank draft as the material had not been received (July 1991).
Technical Education Department			
Principal, Chhottu Ram State Engineering	March 1991	0.74	The amount was drawn for the purchase of tyres and electronic

(1)	(2)	(3)	(4)
College, Murthal (Sonepat)			items etc. The material was received in April-May 1991 and payments were made in April to July 1991.
Industries Department			
General Manager, District Industries Centre, Kurukshetra (Contingency)	March 1991	0.56	The amount drawn for granting loans to weavers, subsidy for workshed and machine and equipment, as also for payment of stipend and taxes was still lying with the Department in the shape of RTRs (April 1991).
General Manager, District Industries Centre Sonepat (Contingency)	March 1991	1.14	The amount was drawn for granting subsidy under various subsidy schemes like ISI mark, tools and equipment, workshed, as also for stipends and other contingent expenditure. Out of it, an amount of Rs. 1.04 lakhs was shown in the cash book as paid in March 1991 but actually a sum of Rs. 0.74 lakh only was disbursed to the various beneficiaries in April and May 1991. The amount of Rs. 0.38 lakh was still lying with the Department in the shape of RTRs and balance amount of Rs. 0.02 lakh was kept as cash in hand (May 1991).
General Manager, District Industries Centre, Sonepat (Loans)	March 1991	0.49	The entire amount drawn for disbursement of loans was shown in the cash book as disbursed in March 1991 but a sum of Rs 0.44 lakh was disbursed to the concerned persons in April 1991 and balance amount of Rs 0.05 lakh was still lying with the Department in the shape of RTRs (May 1991).
Industrial Training Department			
Principal, Industrial Training Institute, Faridabad	March 1991	6.41	The amount was drawn for the purchase of material from various firms. Neither the material was supplied by the firms nor payment made. The amount was still lying with the Department in the shape of bank drafts (May 1991).

(1)	(2)	(3)	(4)
Principal, Industrial Training Institute, Adampur (Hisar)	March 1991	1.89	The amount was drawn for the purchase of Lathe Machine, Aircompressor, Electronics Goods, Books etc. The payment of Rs. 0.05 lakh was made to the firm in April 1991. The balance amount of Rs. 1.84 lakhs was still lying with the Department in the shape of RTRs (June 1991).
Principal, Industrial Training Institute, Karnal (World Bank Scheme)	March 1991	3.21	The amount drawn for the purchase of material was still lying undisbursed with the Department in the shape of bank drafts due to non-receipt of material (July 1991).
Principal, Industrial Training Institute, Sirsa (World Bank Scheme)	March 1991	2.92	The amount was drawn for the purchase of machinery and equipments from various firms. The payment of Rs. 0.38 lakh was made to one firm in May 1991. The remaining amount of Rs. 2.54 lakhs was still lying with the Department (July 1991).
Principal, Industrial Training Institute, Bhiwani (World Bank Scheme)	March 1991	2.95	The amount drawn for the purchase of various items of machinery was still lying undisbursed with the Department in the shape of RTRs (July 1991) as the material had not been supplied by the firm.
Principal, Industrial Training Institute, Kaithal (World Bank Scheme)	March 1991	2.52	The amount was drawn for the purchase of equipments. Neither the material was supplied by the firm nor payment made, the amount was lying with the Department (July 1991).
Principal, Industrial Training Institute, Sonapat (World Bank Scheme)	March 1991	0.49	The amount was drawn for the purchase of machinery from various firms. Neither the material was supplied by the firms nor payment made. It was still lying with the Department in the shape of bank drafts (July 1991).
Principal, Industrial Training Institute, Yamunanagar (World Bank Scheme)	March 1991	4.23	The amount was drawn for the purchase of various items of equipments from various firms. Neither the material was supplied

(1)	(2)	(3)	(4)
			by the firms nor payment made. It was still lying with the Department in the shape of bank drafts (July 1991) although the payment was shown in the cash book as paid in March 1991.
Principal, Government Vocational Education Institute, Sirsa	March 1991	1.02	Out of Rs. 1.02 lakhs drawn for the purchase of material from various firms, payment of Rs. 0.76 lakh was made to the firms in May 1991 and June 1991 and the remaining amount of Rs. 0.26 lakh was still lying unutilised with the Department in the shape of bank drafts (June 1991).
Panchayat Department			
Block Development and Panchayat Officer, Barwala (Hisar)	March 1991	0.60	The amount drawn for construction of Harijan chopals in 4 villages was still lying unspent with the Department (April 1991).
Director Panchayat Development Department, Chandigarh	March 1991	0.24	The amount was drawn for the purchase of furniture from the Range Forest Officer, Saw Mill Range, Jagadhri. Neither the material was supplied by the said Forest Officer nor payment made. The amount was still lying with the Department in the shape of demand draft in the name of supplier (April 1991).
Jail Department			
Inspector General of Prisons, Haryana, Chandigarh	March 1991	4.76	The amount was drawn for the purchase of wireless equipments. Neither the material was supplied by the suppliers nor payment made. The amount was still lying in the shape of RTRs (July 1991).
Animal Husbandry Department			
Director, Animal Husbandry Department, Chandigarh (Flood and Famine)	March 1991	1.74	The amount was drawn for the purchase of medicines. Neither the medicines were supplied by the firm nor payment made. The amount was still lying with the Department in the form of RTRs (May 1991).

(1)	(2)	(3)	(4)
Deputy Director, Sheep Breeding Farm, Hisar	March 1991	0.40	The amount drawn for the purchase of 'lambs' was lying unutilised with the Department (April 1991).
Deputy Director, Animal Husbandry (Integrated Watershed Development Project) Kandi Hills, Panchkula	March 1991	0.27	The amount drawn for the purchase of material including stationery articles from various firms was still lying with the Department in the shape of bank drafts (July 1991) as the material was not supplied by the suppliers. The amount was, however, shown as paid in March 1991 in the cash book.
Medical Department			
Chief Medical Officer, Ambala (MLA Hostel Dispensary, Haryana, Chandigarh)	March 1991	1.39	The amount drawn for the purchase of one computerised semi-automatic Chemical Chemistry Analyser with built in printer was still lying with the Department in the shape of bank drafts (May 1991).
Department of Archives			
The Director, Archives, Haryana Chandigarh	March 1991	0.63	The amount was drawn for the purchase of furniture from M/s Haryana State Small Industries and Export Corporation, Ambala. Neither the material was supplied by the company nor payment made. The amount was still lying with the Department in the form of bank draft (June 1991).
General Administration			
Secretary to Governor of Haryana Raj Bhawan, Chandigarh	March 1991	0.67	The amount was drawn for the purchase of furniture and typewriters. Material was not received from the firms and it was lying in the form of bank draft (April 1991).
Agriculture Department			
Project Officer (Integrated Watershed Development Project) Kandi Hills, Haryana Chandigarh	March 1991	1.99	The amount drawn for the purchase of material from various firms as also for payment of rent of office premises was still lying with the Department in the shape

(1)	(2)	(3)	(4)
Deputy Director of Agriculture, Jind (Contingency)	March 1991	24.25	of bank drafts (July 1991) although it was shown as paid to the firms in the cash book in March 1991. The amount was drawn for the payment of various types of subsidy to the various firms. The amount of Rs. 24.24 lakhs was disbursed in April and May 1991 and a sum of Rs. 0.01 lakh was still lying undisbursed (May 1991).

APPENDIX III

(Reference : Paragraph : 2.10 Page : 54)

Significant cases of shortfall/excess in recoveries

Serial Number	Number and name of grant	Estimated recovery	Actual recovery	Amount excess (+) shortfall (-) compared to estimates
(In crores of rupees)				
Revenue				
1.	4—Revenue	Nil	8.03	(+)8.03
2.	8—Buildings and Roads	Nil	2.31	(+)2.31
3.	10—Medical and Public Health	7.08	8.56	(+)1.48
4.	14—Food and Supplies	2.96	3.71	(+)0.75
5.	15—Irrigation	0.17	41.25	(+)41.08
6.	17—Agriculture	2.85	0.40	(-)2.45
Capital				
7.	14—Food and Supplies	135.01	164.71	(+)29.70
8.	15—Irrigation	0.16	5.25	(+)5.09
9.	22—Co-operation	0.89	0.87	(-)0.02
10.	13—Social Welfare and Rehabilitation	0.48	Nil	(-)0.48

Year	Month	Day	Time	Place	Remarks
1911	Jan	1	10:00	St. Paul	Left for St. Paul
1911	Jan	2	10:00	St. Paul	Left for St. Paul
1911	Jan	3	10:00	St. Paul	Left for St. Paul
1911	Jan	4	10:00	St. Paul	Left for St. Paul
1911	Jan	5	10:00	St. Paul	Left for St. Paul
1911	Jan	6	10:00	St. Paul	Left for St. Paul
1911	Jan	7	10:00	St. Paul	Left for St. Paul
1911	Jan	8	10:00	St. Paul	Left for St. Paul
1911	Jan	9	10:00	St. Paul	Left for St. Paul
1911	Jan	10	10:00	St. Paul	Left for St. Paul
1911	Jan	11	10:00	St. Paul	Left for St. Paul
1911	Jan	12	10:00	St. Paul	Left for St. Paul
1911	Jan	13	10:00	St. Paul	Left for St. Paul
1911	Jan	14	10:00	St. Paul	Left for St. Paul
1911	Jan	15	10:00	St. Paul	Left for St. Paul
1911	Jan	16	10:00	St. Paul	Left for St. Paul
1911	Jan	17	10:00	St. Paul	Left for St. Paul
1911	Jan	18	10:00	St. Paul	Left for St. Paul
1911	Jan	19	10:00	St. Paul	Left for St. Paul
1911	Jan	20	10:00	St. Paul	Left for St. Paul
1911	Jan	21	10:00	St. Paul	Left for St. Paul
1911	Jan	22	10:00	St. Paul	Left for St. Paul
1911	Jan	23	10:00	St. Paul	Left for St. Paul
1911	Jan	24	10:00	St. Paul	Left for St. Paul
1911	Jan	25	10:00	St. Paul	Left for St. Paul
1911	Jan	26	10:00	St. Paul	Left for St. Paul
1911	Jan	27	10:00	St. Paul	Left for St. Paul
1911	Jan	28	10:00	St. Paul	Left for St. Paul
1911	Jan	29	10:00	St. Paul	Left for St. Paul
1911	Jan	30	10:00	St. Paul	Left for St. Paul
1911	Jan	31	10:00	St. Paul	Left for St. Paul

APPENDIX

Rush of

(Reference :

Name of District/ Office	Name of CAD project	Year	Total expenditure on the project during the year
1	2	3	4
			(In lakhs
CADA	Gurgaon Canal,	1985-86	308.00
Hisar	Rewari Lift	1986-87	319.00
	Irrigation, and	1987-88	229.00
	J. L. N. Lift	1988-89	747.00
	Irrigation	1989-90	1031.00
		1990-91	826.00
C.P.O.	J. L. N. Lift	1985-86	23.09
Rohtak	Irrigation and	1986-87	25.84
	Rewari Lift Irrigation	1987-88	20.75
		1988-89	17.72
		1989-90	24.93
		1990-91	24.15
C.P.O.	Gurgaon Canal	1985-86	14.04
Faridabad		1986-87	13.45
		1987-88	20.54
		1988-89	15.73
		1989-90	19.64
		1990-91	23.25
C.P.O.	Gurgaon	1985-86	4.90
Gurgaon	Canal	1986-87	7.27
		1987-88	6.19
		1988-89	5.59
		1989-90	7.78
		1990-91	6.90

IV

Expenditure

Paragraph : 3.3.5 (C) Page : III)

Total expenditure on the project during the last quarter of the year	Percentage of expenditure during last quarter to the expenditure during year	Total expenditure on the project during March	Percentage of expenditure during March to the expenditure during year
5	6	7	8
247.00	80	144.00	46
183.00	57	166.00	52
59.00	26	22.00	11
368.00	49	162.00	20
266.00	26	96.00	9
202.00	25	1.00	—
7.39	32	7.28	32
13.87	54	8.33	32
5.33	26	2.01	10
5.16	29	2.82	16
8.22	33	4.85	19
9.70	40	6.50	27
8.08	58	4.82	34
7.23	54	5.68	42
8.84	43	7.40	36
7.17	46	5.12	33
7.30	37	3.71	19
13.33	57	8.02	34
2.49	51	1.66	34
1.79	25	0.38	5
1.88	30	0.82	13
1.47	26	0.84	15
2.37	30	1.22	18
2.64	38	0.90	13

rupees)

APPENDIX

(Reference : Paragraph :
Cases of misappropriation, defalcation etc. under
(Position at the end

Serial Number	Department	Departmental investigation cases pertaining to			
		1985-86 and earlier years		1986-87 to 1990-91	
		Number	Amount (In lakhs of rupees)	Number	Amount (In lakhs of rupees)
1.	Irrigation	24	4.62	32	3.07
2.	Public Works	16	2.61	10	3.74
3.	Public Health	10	2.35	13	1.51
4.	Education	9	1.45	8	2.50
5.	Forest	4	1.47	13	4.54
6.	Transport	6	1.79	14	3.95
7.	Medical	2	0.31	7	13.20
8.	Agriculture	—	—	6	0.67
9.	Animal Husbandry	2	0.25	7	1.40
10.	Food and Supplies	2	0.22	6	5.42
11.	Labour and Employment	2	0.11	4	0.84
12.	Tourism	—	—	1	0.04
13.	Social Welfare	1	0.26	5	2.69
14.	Election	1	0.05	—	—
15.	Industries	1	0.12	2	1.48
16.	Fisheries	1	0.23	3	0.33
17.	Printing and Stationery	3	0.36	—	—
18.	Panchayat	—	—	1	3.82
19.	District Administration	—	—	—	—
20.	Police	—	—	1	0.25
21.	Town and Country Planning	—	—	1	0.01
22.	Finance (Treasury and Accounts Branch)	—	—	1	0.01
		82	16.20	135	49.47

V

3.12 Page : 148)

departmental investigation or criminal prosecution
of August 1991)

Criminal prosecution cases pertaining to				Grand Total	
1985-86 and earlier years		1986-87 to 1990-91			
Number	Amount (In lakhs of rupees)	Number	Amount (In lakhs of rupees)	Number	Amount (In lakhs of rupees)
18	3.86	18	0.44	92	11.99
2	0.41	—	—	28	6.76
4	1.15	—	—	27	5.01
3	2.53	4	1.44	24	7.92
—	—	1	0.07	18	6.08
2	1.47	1	0.03	23	7.24
—	—	2	4.54	11	18.05
—	—	3	0.43	9	1.10
—	—	1	0.01	10	1.66
—	—	1	0.26	9	5.90
—	—	—	—	6	0.95
—	—	—	—	1	0.04
—	—	—	—	6	2.95
—	—	—	—	1	0.05
—	—	—	—	3	1.60
—	—	—	—	4	0.56
—	—	—	—	1	0.36
—	—	—	—	1	3.82
—	—	2	0.15	2	0.15
—	—	—	—	1	0.25
—	—	—	—	1	0.01
—	—	—	—	1	0.01
29	9.42	33	7.37	279	82.46

APPENDIX VI

(Reference : Paragraph : 3.13 Page : 148)

Losses due to theft, fire, irrecoverable revenue, duties, etc.,
written off/recoveries waived during 1990-91

Serial Number	Department	Write off of losses irrecoverable revenue, duties etc.	
		Number of cases	Amount (In rupees)
1.	Animal Husbandry	1	95623.00
2.	Industries	1	4351.45
3.	Industrial Training and Vocational Education	1	22398.15
4.	Health	1	8311.66
5.	Education	1	15640.00
6.	Agriculture	2	4847.50
7.	Transport	1	1640.00
8.	Forest	1	155000.00
Total		9	3,07,811.76

APPENDIX VII

(Reference : Paragraph : 6.2 Page : 184-85)

Utilisation certificates for grants paid upto 31st March 1990 outstanding as on 31st August 1991.

Serial Number	Department	Utilisation certificates awaited	
		Number	Amount
(In lakhs of rupees)			
1.	Education	482	7290.13
2.	Medical and Family Welfare	62	213.08
3.	Water Supply and Sanitation	541	15,689.82
4.	Housing	1	30.00
5.	Urban Development	57	1567.86
6.	Animal Husbandry	38	89.40
7.	Art and Culture	11	26.62
8.	Fisheries	31	88.94
9.	Industries	106	505.48
10.	Social Security and Welfare	292	361.50
11.	Other Rural Development Programme	402	1270.17
12.	Secretariat Economic Services	76	1066.99
13.	Rural Employment	1469	1345.59
14.	Others	202	4504.98
		3770	34,050.56

APPENDIX VIII

(Reference : Paragraph : 6.4 Page : 186)

Name of bodies/authorities accounts of which have not been received.

Serial Number	Name of Body/Authority	Year for which Accounts have not been received
(1)	(2)	(3)
1.	Haryana State Agriculture Marketing Board, Chandigarh	1989-90, 1990-91
2.	Municipal Committee, Narnaul	1980-81, 1988-89, 1989-90
3.	Municipal Committee, Bahadurgarh	1986-87, 1988-89, 1989-90
4.	Municipal Committee, Rohtak	1987-88, 1988-89, 1989-90
5.	Municipal Committee, Karnal	1982-83, 1988-89, 1989-90
6.	Municipal Committee, Bhiwani	1987-88 to 1989-90
7.	Municipal Committee, Sirsa	1987-88 to 1989-90
8.	Haryana State Co-operative Supply and Marketing Federation Limited, Chandigarh	1981-82, 1982-83
9.	Director, Philadelphia Hospital, Ambala City	1982-83
10.	DRDA, Ambala	1990-91
11.	DRDA, Narnaul	1990-91
12.	DRDA, Kurukshetra	1990-91
13.	DRDA, Karnal	1990-91
14.	DRDA, Sonapat	1990-91
15.	DRDA, Rohtak	1990-91
16.	DRDA, Bhiwani	1990-91
17.	DRDA, Gurgaon	1990-91
18.	DRDA, Sirsa	1990-91

(1)	(2)	(3)
19.	DRDA, Jind	1990-91
20.	DRDA, Faridabad	1990-91
21.	CADA, Hisar	1990-91
22.	CADA, Bhiwani	1990-91
23.	CADA, Gurgaon	1990-91
24.	CADA, Faridabad	1990-91
25.	CADA, Narnaul	1990-91
26.	Haryana Remote Sensing and Application Centre, Hisar	1990-91

APPENDIX IX

(Reference : Paragraph : 7.1 Page : 191)

Summarised Financial Results of Government Commercial/Quasi-Commercial Departmental Undertakings.

Serial Name Number	Period of Accounts	Turnover	Profit (+)/ Loss (-)
(In lakhs of rupees)			
1. Agriculture Department (Purchase and Distribution of Pesticides)	1976-77	46.42	(+)7.52
2. Haryana Roadways	1985-86	9614.62	(+)140.06
3. Food and Supplies Department (Grain Supply Scheme)	1989-90	11570.76	(+)452.24

APPENDIX X

GLOSSARY

A	Achievement
ADC	Additional Deputy Commissioner
ANMs	Auxillary Nurses Mid-wives
BCG	Bacillus, Calmette and Guerine
CADA	Command Area Development Authority
CADP	Command Area Development Programme
CCO	Cold Chain Officer
CHCs	Community Health Centres
DIO	District Immunization Officer
DPT	Diphtheria, Pertussis and Tetanus
DRDA	District Rural Development Agency
EPI	Expanded Programme on Immunization
ESI	Employees State Insurance
GH	General Hospital
GOI	Government of India
HERU	Health Equipment Repair Unit
HLRDC	Haryana Land Reclamation and Development Corporation Limited
HS	Health Supervisor
HSMITC	Haryana State Minor Irrigation and Tubewells Corporation Limited
ICMR	Indian Council of Medical Research
IEC	Information, Education and Communication
ILR	Ice Lined Refrigerator
IMA	Indian Medical Association
JLN	Jawahar Lal Nehru

MO	Medical Officer
MPW	Multipurpose Workers
NA	Not Available
NB	Number of Beneficiaries covered
NMHS	Non-Medical Health Supervisor
NMS	Non-Medical Supervisor
OFD	On-Farm Development
OPV	Oral Polio Vaccine
PHCs	Primary Health Centres
PP Centre	Post-Partum Centres
SCs	Sub-centres
SLBP	Special Livestock Breeding Programme
SLPP	Special Livestock Production Programme
T	Target (fixed)
TT	Tetanus Toxoid
TT (PW)	Tetanus Toxoid (Pregnant Women)
UIP	Universal Immunization Programme
VCES	Vaccination Coverage Evaluation Surveys
VPDs	Vaccine Preventable Diseases
VS	Veterinary Surgeon
WIC	Walk-in-Cooler

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