



REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL
OF INDIA

FOR THE YEAR ENDED 31 MARCH 2009

(CIVIL)

GOVERNMENT OF PUNJAB

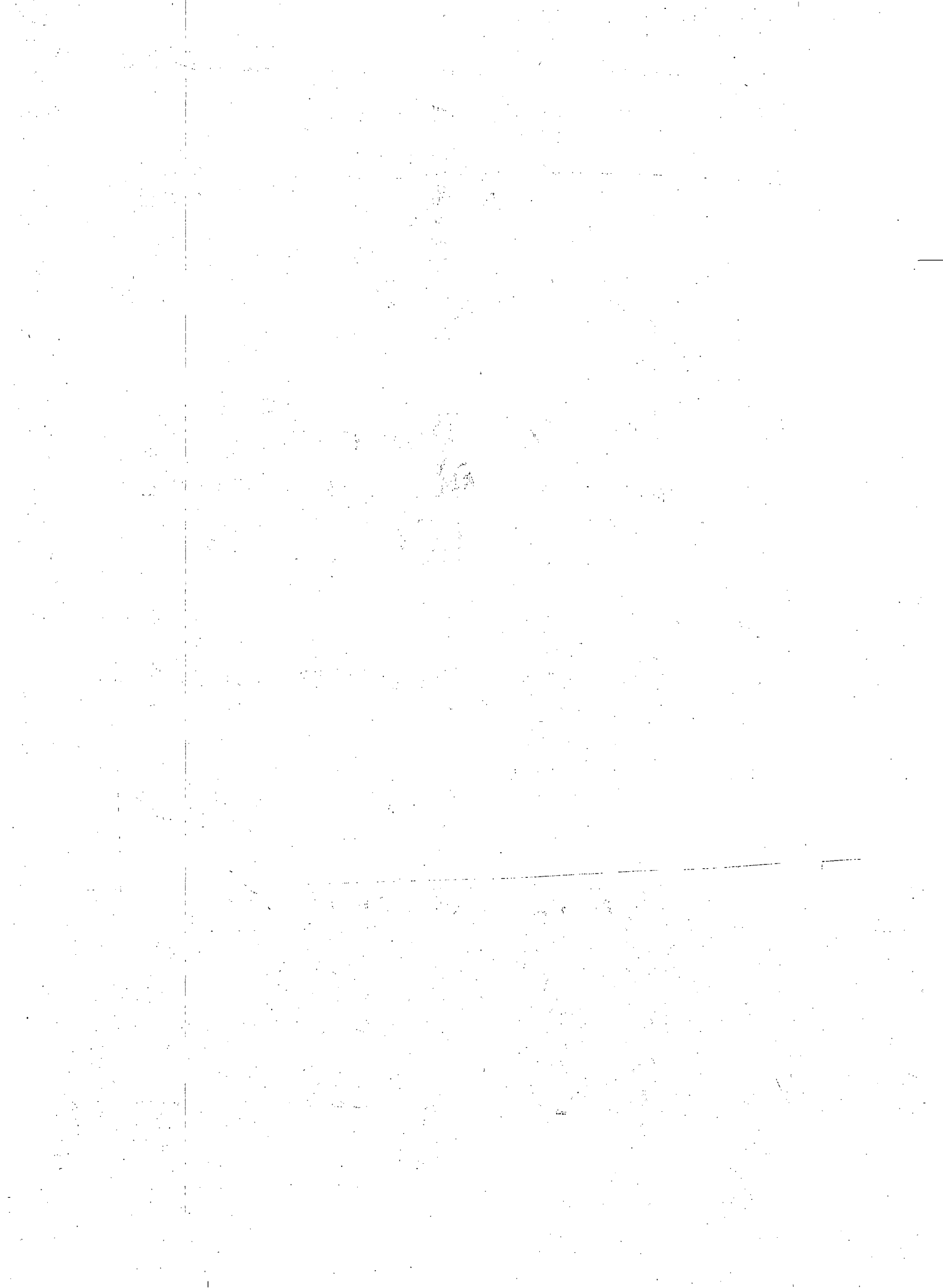


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Preface

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. The Chapters I and II of this Report deal with the findings of performance audit and audit of transactions in the various departments including the Public Works and Irrigation and Power Departments and audit of Autonomous Bodies.
3. The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2008-09 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 2008-09 have also been included wherever necessary.

OVERVIEW

OVERVIEW

This Report includes two chapters comprising two performance audit and thirteen paragraphs dealing with the results of performance audit of the selected schemes/programmes as well as audit of the financial transactions of the Government and Autonomous Bodies under the Government.

The audit has been conducted in accordance with the Auditing Standards prescribed for the Indian Audit and Accounts Department. Audit samples have been drawn based on statistical sampling methods as well as on judgmental basis. The specific audit methodology adopted for performance audit has been mentioned in the respective performance audit. Audit conclusions have been drawn and recommendations made, taking into consideration the views of the Government.

A summary of the audit comments on the performance of the Government in implementation of certain programmes and schemes and transaction audit findings is given below:

Performance Audit of Modernisation of the State Police Force

The performance audit of Modernisation of Police Force disclosed that five-year perspective plans were not drawn. Delayed release of State share of funds and GOI share by the State Government adversely affected the implementation of the scheme. There was diversion of funds for unintended works and deviation from the approved norms. Construction of sizeable number of residential, non-residential and administrative buildings was either incomplete or was yet to be taken up despite availability of funds. The State Government submitted utilisation certificates to the GOI showing the entire amount utilised contrary to the facts. The satisfaction level of Police housing in the State was far below the target fixed by the GOI. Works worth Rs 14.32 crore were completed without obtaining requisite administrative approval. There was only nominal improvement in fleet strength as vehicles purchased were mostly for replacement of the old condemned/unserviceable vehicles. Equipment costing Rs 96.84 lakh was either not installed or non functional.

There was inordinate delay in implementation of the Common Integrated Police Application project and all the envisaged modules were not being used in most of the police stations. Four police district headquarters and 83 police stations were yet to be covered under POLNET. Suitable buildings were not provided for installation of the sophisticated and costly 'Interactive Firearms Training Simulators Systems'. Firing practice on modern weapons was not being provided to the trainees at Punjab Police Academy, Phillaur. Funds allotted for Intelligence and Security were diverted for construction of houses and police posts.

Performance Audit of Functioning of the Punjabi University

The Performance Audit of functioning of the Punjabi University, Patiala revealed that the correct financial position of the University was not reported to the Government. The University's surplus funds were not utilized effectively resulting in raising of term loans and avoidable payment of interest. The Cash Book relating to the University's current account was not written on a day-to-day basis. Temporary advances given to the staff remained unadjusted for long periods. While the expenditure towards pension liabilities was increasing over the years, funds to meet the liability had started becoming a constraint. The University teaching staff observed only 158 teaching days as against the UGC norms of 180 days in a year. Books and periodicals were printed in excess of the actual requirement. There was avoidable payment due to non-availing of rebate from PSEB.

Findings of Transaction Audit

The audit of financial transactions in various departments of the Government and their field formations revealed instances of unfruitful expenditure, avoidable expenditure, idle investment and blockage of funds. Important cases are mentioned below:

There was unfruitful expenditure in Water Supply and Sanitation Department (Rs 2.67 crore) and Irrigation and Power Department (Rs 1.70 crore).

There were cases of avoidable expenditure in the Medical Education and Research Department (Rs 1.26 crore), Rural Development and Panchayats Department (Rs 51.13 lakh), Public Works Department (Buildings and Roads Branch) (Rs 33.36 lakh) and Housing and Urban Development Department (Rs 24.74 lakh).

Idle investment and blockage of funds were noticed in the Planning Department (Rs 1.5 crore), Health and Family Welfare Department (Rs 1.93 crore), Finance Department (Rs 77 lakh), Home Affairs and Justice Department (Rs 53.89 lakh) and Forest and Wild life Department (Rs 18.35 lakh).

CHAPTER-I

PERFORMANCE AUDIT

CHAPTER-I

PERFORMANCE AUDIT

This chapter presents performance audit of 'Modernisation of the State Police Force' and 'Functioning of the Punjabi University, Patiala'.

1.1 Performance Audit of Modernisation of the State Police Force

Highlights

The scheme of Modernisation of the State Police Force was revamped from 2000-01 to enable them to meet the challenges of internal security, extremists activities and law and order situation in the States. To improve the efficiency in the Police department, 358 houses were built, modern weapons like Sniper, AK-47 and INSAS rifles and Glock Pistols were added to the Police armoury during 2003-06. To upgrade the training infrastructure, sophisticated gadget like Fire Arms Training Simulator has been introduced. In the case of communication, 71 per cent of the Police Stations (PSs) were brought under satellite based network for police telecommunication (POLNET). However, the improvement was suboptimal as the system was yet to be installed in 83 PSs and four District offices and no arrangement for regular maintenance of the equipment was made. Similarly, information technology was inducted into the police functions under Common Integrated Police Application (CIPA) project but only 50 per cent of the PSs were covered. Some of the important audit findings are highlighted below:

➤ *Rs 12.51 crore were diverted for other than the intended purposes, without approval of the competent authority.*

(Paragraph 1.1.9, 1.1.10 and 1.1.25)

➤ *Utilisation certificates submitted to the Government of India included unspent balances of Rs 43.69 crore.*

(Paragraph 1.1.8)

➤ *The level of satisfaction of housing (16.84 per cent) in the State was far below the national satisfaction level (36 per cent).*

(Paragraph 1.1.14)

➤ *Non-installation/non-functioning of machinery and equipment resulted in blocking of Rs 96.84 lakh.*

(Paragraph 1.1.18)

➤ *Implementation of Common Integrated Police Application project was delayed as hardware was provided with a delay of 5 to 20 months.*

(Paragraph 1.1.20(a))

Home Affairs
and Justice
Department

Introduction

1.1.1 The Modernisation of Police Force Scheme (MPF) was launched by the Government of India (GOI) in 1969 for modernising the police force in the country to effectively face the emerging challenges to internal security. The scheme was revised and extended (February 2001) for a further period of ten years. The purpose of the scheme was to meet the identified deficiencies in various aspects of police administration and to reduce the dependence of the State Governments on the army and central para military forces to control internal security and law and order. The major components covered in the scheme are housing and building, mobility, communication, weaponry, training, forensic science, computerisation and other infrastructure. The total funds spent under the scheme in Punjab during 2003-09 were Rs 260.74 crore.

Scheme objectives

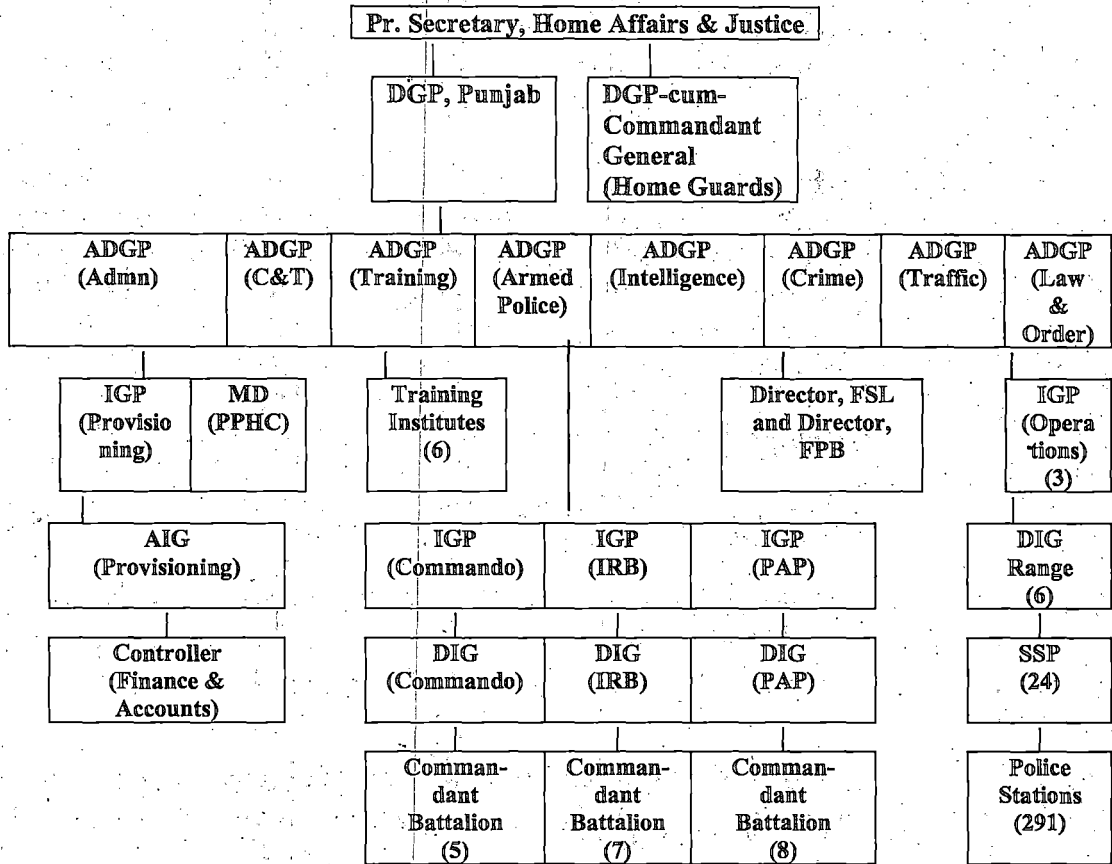
1.1.2 The basic objective of Modernisation of the State Police Force scheme was to:

- meet the deficiencies in the State Police Force and to achieve planned development;
- upgrade police stations to achieve reduction in response time to the crime site;
- construct quarters for police personnel and administrative buildings;
- achieve reduction in delays in submission of analytical reports to enable settling of crime cases early by strengthening the forensic laboratories and
- augment the training facilities.

Organisational setup

1.1.3 At the State level, the Principal Secretary to the Government of Punjab, Department of Home Affairs and Justice is the administrative head. At the Directorate level, the Director General of Police (DGP) and DGP-cum-Commandant General (Home Guards) are responsible for implementation of the scheme. The organisational structure of various formations connected with the implementation of the scheme is given in the following chart:

Organisational Chart



1. ADGP: Additional Director General of Police.
2. IGP: Inspector General of Police.
3. AIG: Assistant Inspector General of Police.
4. DIG: Deputy Inspector General of Police.
5. SSP: Senior Superintendent of Police.
6. FSL: Forensic Science Laboratory; FPB: Finger Print Bureau; IRB: Indian Reserve Battalion; PAP: Punjab Armed Police.
7. C & T: Computer and Telecommunication.
8. MD (PPHC): Managing Director, Punjab Police Housing Corporation.
9. Figures in the brackets indicate the total number of units.

A State Level Empowered Committee (SLEC) under the chairmanship of the Chief Secretary with the Principal Secretaries of the Home and the Finance Departments, DGP, Commandant General (Home Guards) and Director, Civil Defence, Punjab as members was constituted in May 2001 for monitoring implementation of the scheme.

Audit coverage and methodology

1.1.4 Records in the offices of the DGP; Director (Forensic Science Laboratory); Director (Finger Print Bureau); Punjab Police Housing Corporation (PPHC); six¹ out of 24 offices of the Senior Superintendents of Police (SSP), six² Battalions, two of each Battalions of Punjab Armed Police (PAP)/Commando/IRBs out of the 20 units and two³ out of the six training institutes covering the period 2003-09 were examined in audit during December 2008 to April 2009. Punjab being a State bordering a neighbouring country, it is essential that its police force are well equipped and modernised. It was in this context of ensuring internal security environment that the performance audit was undertaken to ascertain the position of modernisation of the Police Force in the State.

Data and information were collected from the Police Headquarters, PPHC and the field offices. Audit issued enquiries to elicit information and scrutinised the records of selected offices to assess the implementation of the scheme, utilisation of buildings, equipment etc.

An entry conference with the ADGP (Admn) was held in December 2008 wherein the audit objectives and criteria were explained. The ADGP (Admn) made a presentation of the salient features of the scheme and achievements of the department. Audit findings were discussed at an exit conference (September 2009) with Principal Secretary (Home Affairs and Justice Department), Special Secretary (Home Affairs and Justice), IGP (Provisioning), Controller, (Finance and Accounts) and Chief Engineer, PPHC.

Audit objectives

1.1.5 The performance audit was conducted to assess whether:

- the annual action plans (AAPs) were drawn up based on the guidelines of Government of India (GOI) and were based on requirements;
- adequate funds were provided by the Central/State Governments and were utilised economically and efficiently for the intended purposes;
- all the components of the scheme i.e. improvement in mobility, augmentation of residential/non-residential buildings, strengthening of communication and computerisation, upgradation of forensic science

¹ Batala, Fatehgarh Sahib, Jalandhar, Jagraon, Khanna and Sangrur.

² PAP Battalion, Jalandhar (2), Commando Battalion, Patiala (2) and Indian Reserve Battalion, Patiala and Sangrur (2).

³ Punjab Police Academy (PPA) Phillaur and Recruits Training Centre (RTC), Jalandhar.

laboratory and improvement of training infrastructure etc. were implemented efficiently and effectively;

- adequate internal control mechanism existed and
- the implementation/progress of the scheme was adequately monitored.

Audit criteria

1.1.6 The norms and parameters contained in the following were adopted as criteria:

- Guidelines of the GOI and instructions issued from time to time for implementation of the scheme;
- AAPs approved by the GOI;
- Minutes/records of the SLEC and
- Punjab Financial Rules (PFR).

Audit findings

Planning

1.1.7 While approving the scheme, the GOI stipulated (February 2001) that the State Government would submit five year plans of modernisation of their police force starting from 2000-01 to the Ministry of Home Affairs (MHA) indicating the specific projects to be implemented in each year. The plan was to be for the total outlay i.e. the central share through the scheme and the matching State Government contributions. The AAPs flowing from the five-year perspective plans were required to be approved by the SLEC before they were sent to MHA. The release of central assistance under the scheme was subject to approval of the AAP by the GOI.

Test check of the records in the office of the DGP disclosed that five year perspective plans were not prepared and got approved from the GOI before implementing the scheme. The GOI continued to extend the assistance on the basis of the approved AAP each year. The department stated (March 2009) that no guidelines for preparation of the perspective plans were issued by the GOI. The reply is not acceptable as instructions for submission of the perspective plans were issued by the GOI in February 2001.

Financial management

Budget and expenditure

1.1.8 During 2003-05, the Central and State Governments funded the scheme in the ratio of 60:40. From 2005-06 onwards, the GOI modified the funding pattern to the ratio of 75:25. The details of funds required as per the AAPs, funds released by the GOI and State Government and the expenditure incurred during the period 2003-09 are as follows:

**Five year Perspective
Plans for modernisation
were not prepared**

Table 1: Funds released and utilised

(Rupees in crore)

Year	Annual Plan approved by the GOI	GOI share	State share	Funds released by the GOI	Funds released by the State	Total funds released (5+6)			Excess (+)/ Saving(-) with reference to Col. (7)
							Amount	Percentage against approved plan (Col 2)	
1	2	3	4	5	6	7	8	9	10
2003-04	59.66	35.80	23.86	19.34	0.00	19.34	19.34	32.42	0.00
2004-05	59.39	35.63	23.76	21.79	0.00	21.79	21.79	36.69	0.00
2005-06	62.18	46.63	15.55	20.31	40.57 ⁴	55.18 ⁵	52.51	84.45	(-) 2.67
2006-07	20.00	15.00	5.00	15.00	28.01 ⁶	48.71 ⁷	40.43	202.15	(-) 8.28
2007-08	46.64	34.98	11.66	34.93	7.26	32.56 ⁸	42.22	90.52	(+) 9.66
2008-09	24.00	18.00	6.00	17.82	57.73 ⁹	85.18 ¹⁰	84.45	351.88	(-) 0.73
Total	271.87	186.04	85.83	129.19	133.57	262.76	260.74	95.91	(-) 2.02

Non/delayed-release of funds

State Government delayed its matching contribution of Rs 92 crore

(a) During the years 2001-05, the State Government did not contribute its matching share of Rs 92 crore due to non-availability of funds. In audit it was observed that as a result of non-release of the State share and overall reduction of funds by Ministry of Finance, the GOI reduced the allotment of central assistance for the years from 2003-04 onwards, depriving the State Government of Rs 56.85 crore during 2003-09. The State Government, however, assured (September 2005) the GOI to release its pending share of Rs 92 crore in four annual installments. The State Government released Rs 69 crore (June 2006: Rs 10 crore; September 2006: Rs 13 crore and December 2008: Rs 46 crore) to clear the backlog.

Incorrect reporting of utilisation of fund

Utilisation Certificates included unspent balances

(b) During 2003-08 an amount of Rs 85.63 crore was placed at the disposal of the PPHC for construction of houses/buildings. Out of this, only Rs 41.94 crore (48.98 per cent) were actually utilised as of March 2008 as per records of PPHC. However, the State Government submitted utilisation certificates (UCs) to the GOI showing the entire amount as utilised as of March 2008¹¹, in contravention of the instructions of the GOI that the amount earmarked for this scheme should be used fully and faithfully and a certificate to that effect submitted to the GOI at the end of each financial year by the State Government.

⁴ Rs 30.02 crore relating to year 2000-04 revalidated and included in this amount.

⁵ Rs 5.70 crore released by GOI retained by the State Government.

⁶ Rs 23 crore backlog of State share (2001-05) released.

⁷ Rs 5.70 crore retained (2005-06) by the State Government was released.

⁸ Rs 9.63 crore released by the GOI retained by the State Government.

⁹ Rs 46 crore backlog of State share (2001-05) was released by the State Government.

¹⁰ Rs 9.63 crore retained by the State Government in 2007-08 was released by the State Government.

¹¹ UC for the year 2008-09 is yet to be submitted by the State Government.

On being pointed out (February 2009), the DGP stated (April 2009) that detailed reply would follow. Final reply was awaited (August 2009).

Diversion of funds

1.1.9 During audit it was noticed that funds were diverted from one item/component to another as discussed in the following paragraphs:

(a) As per the guidelines, approval of the GOI was necessary to divert funds from one item/component to another item of the scheme. During audit of the office of DGP, it was observed (January 2009) that Rs 5.39 crore out of Rs 166.45 crore released during 2006-09 were diverted for items/components other than the approved ones without seeking approval of the GOI as per details given in *Appendix-1.1*. This resulted in non-procurement of items such as water cannons, Poly Carbonate Shields, Rifle Racks etc. included in the AAPs.

In reply to audit, DGP intimated (March 2009) that proposal duly approved by SLEC had been sent to the GOI on 30 January 2009 for approval. Approval of the GOI for diversion of funds was awaited (August 2009).

Funds of
Rs 8.21 crore were
diverted

(b) As per the AAPs approved by the GOI, funds released under MPF were to be utilised for the work specified in the AAPs. In case of diversion of the items not provided in the AAPs but falling within the same component, approval of SLEC was necessary. Scrutiny of records of PPHC revealed that funds of Rs 2.82 crore provided for the construction of 188 Lower Subordinate Quarters and barracks during the year 2007-08 were diverted for the construction of six police stations (Rs 1.03 crore), 12 Non-Gazetted Officers (NGOs) houses (Rs 1.40 crore), women hostel and police line of IRB (Rs 36 lakh), laying of sewerage line at police stations and purchase and installation of submersible pump sets (Rs three lakh) without approval of SLEC. Non-adherence to the AAP resulted in violation of guidelines of the scheme besides denial of accommodation to 188 lower subordinates.

On being pointed out (January 2009), the Chief Engineer, PPHC intimated (May 2009) that all the works were executed as per directions issued by the DGP. The reply is not acceptable as approval of SLEC was necessary for the deviations. The DGP stated (April 2009) that requisite reply in detail after examining the records would be sent in due course. Final reply was awaited (August 2009).

Inadmissible expenditure

In violation of the guidelines of GOI, Rs 70 lakh were spent on maintenance and repair works

1.1.10 While according approval to the AAP for the year 2006-07, the GOI conveyed (September 2006) that expenditure on repair and maintenance of old assets was not admissible under MPF. However, the DGP, without seeking approval of the GOI, incurred an expenditure of Rs 70 lakh during the year 2006-07, out of the funds of Rs 5.70 crore relating to the year 2005-06, on maintenance and repair works of various police stations and buildings. The plea of the Department was that the State Government was releasing a meager amount of Rs 25 lakh each year for the last seven years for repair and maintenance of buildings, which was not sufficient. It was further stated that many buildings of the Police Department were in dilapidated condition and needed immediate repair and that funds provided by the GOI to clear backlog were utilised for carrying out necessary repair of the buildings. As the GOI had categorically stated that the expenditure on maintenance of the old assets was not covered under the scheme, the action of the DGP was violative of the conditions of sanction.

Housing and building

Non-completion of works

129 works consisting of 674 units were awaiting completion

1.1.11 With a view to provide better facilities to the police personnel, the scheme laid special emphasis on construction of residential and non-residential buildings. Funds of Rs 158.83 crore were released during 2003-09 for this purpose. Under the scheme, 156 construction works of residential and non-residential buildings consisting of 1158 units costing Rs 158.83 crore were entrusted to the PPHC during the period 2003-09. Of these, the PPHC completed 27 works (484 units) at a cost of Rs 42.54 crore and the remaining 129 works (674 units) were awaiting completion as of March 2009. The year-wise details of the works entrusted to the PPHC and the funds allotted during 2003-09 are as follows:

Table 2: Works entrusted to PPHC

(Rupees in crore)

Year	No of Works approved	Units (Number)	Funds released	No of Works completed	Units (Number)	Expenditure incurred ¹²
2003-04	8	139	8.73	7	138	7.60
2004-05	6	68	4.82	4	59	4.21
2005-06	17	359	27.09	10	252	18.65
2006-07	12	151	19.34	6	27	9.36
2007-08	23	167	25.65	0	8	2.72
2008-09	90	274	73.20	0	0	0.00
Total	156	1158	158.83	27	484	42.54

¹² Expenditure figures appearing under the component "Construction" are upto February 2009 as the accounts of March 2009 were under finalisation.

It would be seen from the table that the progress of construction was very slow. Despite availability of funds, only 41 *per cent* of the works approved upto March 2008 were completed as of March 2009. When pointed out (January 2009), the delay in the start of the work was attributed (May 2009) by the PPHC to release of funds at the close of March 2008. It was further stated that few works pertaining to the previous years were not started either due to non-availability of land or funds were inadequate. The reply is not acceptable as the funds were released as per norms fixed by the GOI and the funds amounting to Rs 43.69 crore meant for construction of buildings under MPF were available with the PPHC as of March 2008.

Construction of residential buildings

1.1.12 The GOI had prescribed norms¹³ of cost and covered area of houses for the Lower Subordinates and Upper Subordinates staff. As per the AAPs, the GOI accorded approval to the construction of 435 NGOs houses and 1263 Other Ranks (OR) houses during 2003-09. Against this, funds (Rs 42.92 crore) were released for the construction of 347 NGO and 1000 OR houses as per details given in *Appendix 1.2*.

An analysis of the data revealed that:

- Instead of taking up the work in accordance with the AAPs, the PPHC commenced construction of 232 NGO houses and 490 OR houses despite release of funds for 347 NGO houses and 1000 OR houses. The PPHC failed to construct the desired number of houses.
- The construction cost of OR houses ranged between Rs 3.83 lakh and Rs 4.60 lakh per unit against the norm of Rs 2.50 lakh per unit and the cost of NGOs houses ranged between Rs 4.96 lakh and Rs 7.16 lakh as against the norm of Rs 4.75 lakh during 2004-06. Had the construction been done based on the norms prescribed by GOI, funds amounting to Rs 23.27 crore would have been sufficient for the construction of 722 houses (232 NGOs and 490 OR houses) taken up for execution by the department and the remaining funds of Rs 19.65 crore (Rs 42.92–Rs 23.27 crore) available with PPHC could have been used for the construction of another 413 NGO or 786 OR houses.
- Construction of the OR houses with covered area of 735 sq. ft. against the norms of 500 sq. ft. at high cost was not only irregular but also resulted in construction of less number of houses.

On being pointed out (January/February 2009), PPHC replied (May 2009) that as per the decision of the State Government, the houses had been got constructed with the increased area by reducing the number of houses. He added that in case the houses with the sanctioned funds and with the less area

Cost and covered area of the houses were increased against the norms prescribed by GOI

¹³ Lower Subordinate (OR) Quarters – unit area was 500 Sq ft at the rate of Rs 500 per Sq ft (unit cost Rs 2.50 lakh). Upper Subordinate Quarters (NGOs) – unit area was 950 Sq ft at the rate of Rs 500 per Sq ft. (unit cost Rs 4.75 lakh).

had been constructed, the same would not have been occupied by the employees.

The reply is not acceptable as houses for the lower subordinates had been constructed by deviating from the GOI norms and this had affected the satisfaction level as discussed in paragraph 1.1.14.

Construction of non-residential buildings

Works of 84 non-residential buildings at estimated cost of Rs 45.87 crore were not taken up

1.1.13 Non-residential buildings consist of police stations, police posts, administrative buildings and FSL buildings etc. The total number of works sanctioned, completed and works not taken up for construction during 2003-09 is shown below in the table:

Table 3: Status of non-residential buildings

	No. works/units taken up			No. of works/units completed			Not taken up		
	Works	Units	Funds	Works	Units	Expenditure	Works	Units	Funds
2003-04	5	11	2.83	4	10	1.60	0	0	0
2004-05	3	10	2.08	2	9	1.86	0	1	0.22
2005-06	8	40	6.85	5	35	4.00	1	1	0.22
2006-07	9	35	12.30	6	27	9.36	0	2	0.19
2007-08	21	113	19.60	0	8	2.72	10	14	7.52
2008-09	85	190	65.90	0	0	0.00	73	144	37.72
Total	131	399	109.56	17	89	19.54	84	162	45.87

- From the above table, it is evident that construction of 131 works consisting of 399 units at a cost of Rs 109.56 crore were approved during 2003-09. Of these, 17 works (37 per cent) consisting of 89 units (43 per cent) approved upto March 2008 were completed (expenditure: Rs 19.54 crore as of March 2009) and 18 works (102 units) taken up upto March 2008 were in progress (expenditure: Rs 15.97 crore as of March 2009).
- Works on 84 non-residential buildings (162 units) estimated to cost Rs 45.87 crore were not taken up till March 2009. Out of these 11 works (18 units; estimated to cost Rs 8.15 crore) were sanctioned upto March 2008. As per records of PPHC, the reasons for non-commencement of the works were, works being at planning stage, drawing and estimate under preparation etc. Inordinate delay of one to four years in completion of pre-requisites not only resulted in blockage of funds but also denial of intended benefits.

Low satisfaction level of housing

1.1.14 Keeping in view the national average (36 per cent) level of satisfaction in police housing, the GOI advised the State Government to evolve an action plan to achieve satisfaction level of 40 per cent in police housing in a phased manner.

Satisfaction level of Police housing was far below the level fixed by GOI

The satisfaction level of police housing in the State during 2003-09 was as follows :

Table 4: Satisfaction level in respect of Police housing

Year	Sanctioned strength of police	Requirement of houses at 40 per cent level (Numbers)	Number of houses constructed	Number of houses available	Percentage of satisfaction level
2003-04	72301	28920	122	11938	16.51
2004-05	72301	28920	46	11984	16.58
2005-06	72301	28920	190	12174	16.84
2006-07	72301	28920	0	12174	16.84
2007-08	72301	28920	0	12174	16.84
2008-09	72301	28920	0	12174	16.84

The satisfaction level of police housing in the State ranged between 16.51 per cent and 16.84 per cent during 2003-09, which was far below the target of 40 per cent.

When poor satisfaction level of housing in the State was pointed out in audit (January 2009), the Chief Engineer, PPHC stated (May 2009) that the GOI fixed the housing norms keeping in view the living standard of all the States including economically backward States. He added that the living standard in Punjab State was better and the houses if built as per the GOI norms would not be occupied by the employees. In case the norms were to be got revised from the GOI, it would have taken too much time to utilise the funds for the purpose and hence the norms were amended with the approval of the State Government.

The reply is unacceptable as houses for the lower subordinates had been constructed by deviating from the GOI norms and this had affected the satisfaction level.

Unsanctioned estimates

Twenty one works costing Rs 14.53 crore were taken up without sanction of detailed estimates

1.1.15 Under the provisions of Public Works Code¹⁴, no work should be taken up/expenditure incurred unless detailed estimate of the work was prepared and duly sanctioned. Further, before taking up a work, administrative approval from the Administrative Secretary was a pre-requisite.

Non-obtaining of administrative approval

(a) Audit checked 44 works taken up for execution during the period 2003-08 at an estimated cost of Rs 40.96 crore and found that they were without prior administrative approval of the competent authority. Of these, 19 works stood completed at a cost of Rs 14.32 crore without obtaining the requisite approval.

¹⁴

Para 2.89 of Punjab Public Works Department Code.

When pointed out in audit (January 2009), the Chief Engineer, PPHC stated (May 2009) that though the cases for administrative approval were moved in time, but due to heavy work load and limited staff in the Home Department the cases were still pending for approval. The reply is not acceptable as prior approval was required before executing the work. The approvals were pending even for the works taken up from 2003-04 onwards.

Works without technical sanction

(b) It was noticed that 21 works¹⁵ (2004-05:1, 2005-06:9 and 2006-07:11) with an estimated cost of Rs 14.53 crore were taken up by the PPHC during 2004-07 without sanction of detailed estimates.

On being pointed out (January 2009), the Chief Engineer, PPHC stated (May 2009) that the works were time bound and required to be completed within the scheduled time. For issuing UC, these works were taken in hand without waiting for technical sanction. The reply is not acceptable as the detailed estimates were required to be prepared and technically sanctioned before taking up the work as per codal provisions. Further, in the absence of detailed sanctioned estimates, the quantities of work done and expenditure cannot be compared with the estimates to control them.

Mobility

Procurement of vehicles

1.1.16 The MPF scheme aimed at increasing mobility by procurement of new and replacement of old vehicles including bullet-proof/mine-proof vehicles as per requirement and also making the old vehicles road worthy. However, replacement of condemned vehicles under the MPF was not admissible during the year 2006-07. Expenditure on replacement of vehicles would be normal item of expenditure to be provided by the State Government.

(a) Scrutiny of expenditure under MPF revealed that the Government released Rs 53.03 crore for the purchase of new vehicles during 2003-09. Of this, the department incurred an expenditure of Rs 47.68 crore on purchase of 1800 vehicles as per details given in *Appendix-1.3*. Out of above 1800¹⁶ vehicles, 1443 vehicles (80 *per cent*) were utilised for replacement of condemned vehicles. Addition of only 357 vehicles to the existing fleet lead to nominal increase in mobility. On being pointed out (January 2009) no specific reply was furnished.

(b) During audit, it was noticed that in the year 2006-07 the department purchased 229 vehicles costing Rs 9.29 crore to replace the condemned vehicles in contravention of the GOI guidelines.

¹⁵ Residential – 10 works with funds Rs 11.32 crore and Non-Residential – 11 works with funds Rs 3.21 crore.

¹⁶ During the years 2003-05 GOI supplied 427 vehicles valuing Rs 11.18 crore directly to the department.

Bulk of the vehicles purchased were for replacements instead of addition to the existing strength.

(c) Similarly, 79¹⁷ vehicles of various types were purchased by the DGP-cum-Commandant General (Home Guards) at a cost of Rs 2.85 crore during the period 2003-09. Net addition to the fleet was only 27 (four jeeps, 21 light vehicles and two Ambulances). The balance 52 vehicles were replacements of the condemned vehicles contrary to the guidelines to augment the fleet strength.

On it being pointed out (March 2009), the DGP (Home Guards) stated (March 2009) that the vehicles were purchased/replaced as per instructions of the State Government. The reply is not acceptable as the scheme was meant to increase the existing fleet. Further, no formal instructions issued by the State Government were given to audit.

Response time

1.1.17 Increase in mobility and improvement in communication system should result in reduction in police response time at the crime site. It was, however, seen that neither any norms for the response time had been fixed by the department nor any instructions in this regard were found on record. Records of six test checked police districts revealed that in spite of incurring an expenditure of Rs 47.68 crore for improvement in mobility and upgradation of communication system by induction of POLNET etc., no record relating to response time was kept in the Crime Diary, as confirmed by two district offices¹⁸. As such, there was no way to assess whether response time had improved as a result of improvement in mobility and communication. No reply to audit query (February 2009) was furnished by the department (August 2009).

Modernisation of FSL

Non-utilisation of equipment

1.1.18 Audit scrutiny of the records of the Director, FSL revealed (March 2009) that the department procured equipment between June 2003 and October 2005 for the upgradation of FSL. Of these, two machines namely Vapotracer-2 and Itemiser and Automatic cloud and pour point apparatus valuing Rs 49.45 lakh imported in June 2004 and May 2005 for the Toxicology Division were not installed (March 2009) by the local agent of the supplier. Another machine Gas Chromatograph-Mass Spectrometer valuing Rs 47.39 lakh procured in July 2003 by the same division, though installed (July 2004) was not in working order since June 2006. Even the expired items received with the machine (Vapour-Tracer-2) (May 2005) were not got replaced. In the meantime, the warranty period of these machines also expired (June 2007 & May 2008), but no action had been taken against the defaulting supplier as of March 2009 and the equipment were lying unutilised thereby adversely affecting the efficiency of the department.

Equipment worth
Rs 96.84 lakh was
lying unutilised

¹⁷ During the year 2003-04 GOI supplied 21 vehicles valuing Rs 89.34 lakh directly to the department

¹⁸ SSP Batala and SSP Muktsar

On being pointed out in audit (March 2009), the department admitted (May 2009) the facts and intimated that the matter regarding installation and repair had been taken up with the Controller of Stores. Final action in the matter was awaited (August 2009).

Shortage of technical manpower

1.1.19 The FSL provides technical and scientific assistance to the police in investigation of crime cases by analysing samples collected from the crime site. During the review, it was seen that FSL had a working strength of 30 Scientific Officers and Technicians against the sanctioned strength of 48 as of March 2009. Though 18 posts of technical personnel fell vacant between 1981 and February 2008, including the post of Director of FSL which was vacant since June 2008, the vacant posts have not been filled, due to complete ban on recruitment/filling up of the post since 2001. This affected the work of analysing the samples leading to delays which ranged between 83 days and 730 days in the Toxicology and Physics divisions, despite availability of modern equipment.

Common Integrated Police Application (CIPA)

1.1.20 This component is aimed at sharing and transmission of crime related data amongst the Police Stations (PSs) within the State and across the country and is a core component of the MPF Scheme. This calls for creation of a robust Information Technology (IT) infrastructure and supporting software for networking of computers. The CIPA project was approved by the GOI during 2004-05. The project envisaged induction of Information Technology into the police functions in some specific areas for making the relevant and timely information available to the Police, particularly in investigation of crime detection. It involved the following six modules:

i) Registration of FIR; ii) Investigation; iii) Prosecution; iv) Information; v) General/Daily Station Diary and vi) Reports/Registers/Queries and other State specific requirements. Audit observed:

Delay in implementation of the project

(a) The GOI proposed (May 2004) to cover the police stations (PSs) under the project in phased manner and accordingly asked the State Government to identify the PSs and intimate the number of computers required. The details regarding PSs covered under the project in the State is as follows:

There was delay in submission of proposal and receipt of equipment

Table 5: Delay in implementation of CIPA

Serial No.	Phase	Date of calling of proposal by the GOI	Date of submission of proposal by the State	Number of police stations proposed	Number of police stations for which equipment received (number of computers)	Date of receipts of equipment	Delay	
							In submission of proposal	In receipt of equipment
1	I	May 2004	February 2006	31	31 (149)	October 2006 to February 2007	19 months	7 to 12 months
2	II	June 2006	July 2006	90	64 (313)	November 2007 to December 2007	Nil	15 to 20 months
3	II	May 2008	May 2008	50	50 (220)	November 2008	Nil	5 months

When delay was pointed out (April 2009), the department intimated (May 2009) that the list of the police stations to be covered in Phase-I was called for in January 2005 and was supplied to the MHA in the same month. The reply is not based on facts as the requisite information was originally called for in the month of May 2004 by GOI and the final list for Phase-I was submitted in February 2006.

Partial implementation

(b) The position of CIPA modules being used (March/April 2009) in six test checked district is as under:

Table 6: Usage of CIPA modules

Sr. No	Name of the district	Registration of FIR	Investigation	Prosecution	Information	General/Daily station diary	Reports/Registers/Queries
1	Batala	Yes	No	No	No	No	No
2	Fatehgarh Sahib	Yes	Yes	Yes	Yes	Yes	Yes
3	Jagraon	Yes	No	No	No	No	No
4	Jalandhar	Yes	No	No	No	Yes	No
5	Khanna	Yes	No	No	No	No	No
6	Sangrur	Yes	No	No	No	No	No

From the above, it is evident that all the six modules were being used in only one district (Fatehgarh Sahib) while in another district (Jalandhar) two modules were being used. In the remaining four districts, the usage was limited to only one module viz. Registration of FIR. Hence the intended benefits, as envisaged in the project, have been realised only to very limited extent.

The department attributed the reasons for non-utilisation of all the modules to non-training of the Investigating Officers (IOs) and further stated that once all the IOs obtained requisite training in CIPA software, it would become operational to its full potential.

CIPA was implemented partially

The reply is not acceptable as CIPA trained IOs were posted to the extent of 11 to 100 *per cent* in test checked police stations. Further, among 2279 IOs posted in the police stations where CIPA was installed, 1136 (50 *per cent*) IOs were CIPA trained. The remaining 1246 CIPA trained Non-Gazetted Officers available with the department were deployed elsewhere. Thus, full benefit of CIPA project could not be derived due to irrational deployment of trained staff.

Implementation of POLNET

1.1.21 POLNET is a satellite based integrated network for advanced police telecommunication in the country. It envisages installation of very small aperture terminals (VSATs) at each State capital, district headquarter (DHQ) and selected locations of the Central Para Military Forces (CPMFs). The connectivity from State capital/district headquarters are to be extended upto PS level by installation of Multi Access Radio Telephone System by November 2004 to facilitate direct Thana to Thana dial-up connectivity throughout the State and country.

(a) Test check of the record of ADGP (C&T) revealed that as of March 2009 four out of 24 DHQs and 83 out of 291 PSs were yet to be covered under POLNET for want of equipment from the GOI thereby adversely affecting the implementation of POLNET.

(b) The GOI got the equipment of POLNET installed (2004-05) in 20 districts and 208 police stations in the Punjab State by their nodal agency BEL, Gaziabad, providing three years warranty period (during which the company maintained the equipment) which expired on 30 November 2007. For the post-warranty period, the GOI advised all the States to bear the expenditure on their own. Scrutiny of records of the DGP, revealed (April 2009) that the department did not arrange for Annual Maintenance Contract (AMC) for upkeep and trouble free working of the POLNET equipment. The rates of AMC quoted by BEL (August 2008), along with the terms and conditions of AMC were forwarded (October 2008) to the State Government for approval and release of funds, which was still awaited (August 2009).

It was noticed that the POLNET was out of order during June 2008 to March 2009 at the Punjab Police Headquarters (PPHQ) Chandigarh (October 2008) and at seven¹⁹ district headquarters (January 2009), for want of timely action and non-execution of AMC or any alternate arrangement for repair and maintenance of the POLNET equipment resulting in non-functioning of POLNET in the said offices thereby affecting the functioning of this project.

Thus, the scheme had suffered due to its limited coverage of districts and police stations and non-functioning of the equipment in some of the districts where installed.

¹⁹ Amritsar, Batala, Jagraon, Tarn Taran, Nawan Shahar, Khanna and Ropar.

POLNET system was not fully operational

Armed Battalions

Purchase of mounts (horses)

Delay in the purchase process resulted in avoidable expenditure of Rs nine lakh

1.1.22 As per AAPs for the years 2003-05, Rs 33.40 lakh were earmarked for purchase of 59 horses (Rs 10 lakh for 20 horses and Rs 23.40 lakh for 39 horses). However, the purchase could not be effected by the department due to non-release of requisite funds by the State Government during these years

On receipt of allotment of funds of Rs 23.40 lakh in June 2006, the ADGP constituted (July 2006) a committee for purchase of mounts. The department had only 59 mounts against the sanctioned strength of 125 mounts. The Committee selected (October 2006) 25 mounts at the rate of Rs 0.60 lakh per mount. However, the purchase could not materialise in 2006-07 due to non-receipt of financial sanction from the State Government and in the meanwhile the grant had also lapsed.

On receipt of sanction from the State Government in June 2007, the ADGP on the recommendation of the newly constituted Purchase Committee could purchase only 24 mounts of different categories between February 2008 and March 2008 from the allotted funds of Rs 23.40 lakh. Thus, delayed issue of sanction by the State Government resulted in avoidable expenditure of Rs Nine lakh, as 24 mounts could have been purchased for Rs 14.40 lakh, had the purchase proposed by the Committee in October 2006 been approved by the Government in time. In addition, for want of release of full allotment of Rs 33.40 lakh by the State Government, only 24 out of 59 required horses could be purchased.

Training

Fire arms training simulator

FATS could not be used optimally for want of proper building

1.1.23 Two Interactive Firearms Training Simulators (FATS) systems were purchased in March 2005 at a cost of Rs 95.47 lakh and installed in August 2005. The DGP-cum-Director, PPA Phillaur (November 2006) and SP, Police Commando Training Centre, Bahadurgarh (December 2006) intimated to the DGP Punjab that buildings of suitable design and dimensions with facilities of controlled light, sound and environmental conditions to simulate different environmental conditions of cloudy weather, fast wind etc. were required. These systems (FATS) were, however, not installed in suitable buildings. One FATS at the Commando Training Centre, Bahadurgarh was installed in a police barrack and another one in a hostel common room temporarily at the Punjab Police Academy, Phillaur. Besides, as per the installation note of the supplier, controlled light, sound and environmental conditions fitted with required electrical and electronic gadget/equipment was required. However, funds for suitable buildings for these sophisticated systems have not been provided (March 2009). Action, if any, initiated by the DGP, though called for, was not furnished to audit (August 2009).

Modern weapons not provided for practice

Training was being provided on conventional weapons

1.1.24 Scrutiny of records of the Punjab Police Academy, Phillaur revealed (March 2009) that though the department procured modern weapons like Sniper and INSAS rifles at a cost of Rs 2.40 crore during 2004-06, yet the practice was being provided to the trainees of various courses on conventional weapons like 0.303 rifle, SLR, LMG and Carbine etc. Non-utilisation of the modern weapons for practice of the trainees defeated the very purpose of induction of these weapons into the Police armoury. The Director, Punjab Police Academy did not furnish any reply (August 2009).

Intelligence and security

Non-strengthening of intelligence and security wing

Funds for strengthening of the Intelligence Wing were diverted for other purposes

1.1.25 Under MPF, the State Government released Rs 3.60 crore during 2006-09 (Central assistance Rs 2.72 crore and State share Rs 0.88 crore) for strengthening the Intelligence and Security Wing. However, the DGP without approval of SLEC/GOI, diverted these funds for construction of houses, police posts and purchase of computers, printers, photocopiers and motor cycles etc. as detailed in table No.-7:

Table 7: Detail of funds diverted from Intelligence Wing

(Rupees in crore)

Sr. No.	Year	Year of release	Items approved by the GOI	Amount	Item purchased/ work undertaken
1.	2002-03 (the GOI share)	2007-08	Legal Interception System (for GSM & P&T lines)	1.50	Construction of OR houses
2.	2003-04 (State share)	2006-07	Strengthening of Intelligence Wing and Optical Cameras	0.31	Construction of houses
3.	2004-05 (State share)	2006-07	Still cameras, Video cameras and Investigation Kits	0.37	-do-
4.	2005-06 (the GOI share)	2007-08	Equipment for CM security	0.51	-do-
5.	2005-06 (the GOI share)	2007-08	Intelligence gathering equipment and Training equipment	0.11	-do-
6.	2006-07 (State Share)	2007-08	Intelligence gathering equipment	0.20	Construction of Police Post
7.	2008-09 (the GOI Share)	2008-09	Intelligence gathering equipment	0.60	Computers, Printers, Photocopiers & Motor Cycles
		Total		3.60	

Thus, funds approved for strengthening of the Intelligence and Security wing were diverted to other purposes thereby adversely affecting the modernisation of the Intelligence and Security Wing. The reply of the DGP is awaited (August 2009).

General

Penalty recovered from the suppliers not utilized for the scheme itself

1.1.26 The department levied penalty amounting to Rs 17.69 lakh on five suppliers on account of delay in execution of supply orders. The amount of penalty recovered was deposited in the Government Treasury (between July 2006 and July 2007) as miscellaneous receipt.

Similarly, penalty amounting to Rs 14.61 lakh recovered from a firm for delay in supply of Recovery Vans was also deposited in the State Government accounts as miscellaneous receipts.

The penalty levied and collected under Modernization scheme should have been part of the scheme funds and utilized for the scheme itself and not treated as miscellaneous receipts of the Government without seeking any instructions in this regard from MHA.

Monitoring

1.1.27 It was observed by Audit that SLEC met only seven times to finalise and submit the AAPs to the GOI during 2003-09 including one meeting in 2008-09. No periodical monitoring of the implementation of the scheme was conducted by SLEC. Though the implementation of the scheme was to be reviewed after two years, no review of the Scheme was done at the State Level so far (May 2009). Besides, no internal audit of the scheme was conducted by the Finance Department of the State Government. The DGP stated (March 2009) that the overall monitoring and supervision was done by the High Powered Committee constituted by GOI. Thus, failure to do so at the State level had affected implementation of the schemes as brought out in the preceding paragraphs.

Conclusion

1.1.28 Although, new houses for the police personnel were constructed, vehicles purchased, IT equipment and modern gadgets/weapons were introduced under MPF, yet the scheme suffered from many deficiencies.

The performance audit disclosed that five-year perspective plans were not drawn. Delayed release of State share of funds and GOI share by the State Government adversely affected the implementation of the scheme. There was diversion of funds for unintended works and deviation from the approved norms. Construction of sizeable number of residential, non-residential and administrative buildings were either incomplete or were yet to be taken up despite availability of funds. The State Government submitted utilisation certificates to the GOI showing the entire amount as utilized. The satisfaction level of Police housing in the State was far below the target fixed by the GOI. The works worth Rs 14.32 crore were completed without obtaining requisite administrative approval. There was only nominal improvement in the fleet strength as vehicles purchased were mostly for replacement of the

condemned/unserviceable vehicles. Equipment costing Rs 96.84 lakh was either not installed or non-functional.

There was inordinate delay in implementation of the CIPA project and all the envisaged modules were not being used in most of the police stations. Four police district headquarters and 83 police stations were yet to be covered under POLNET. Suitable buildings were not provided for installation of the sophisticated and costly FATS systems. Firing practice on modern weapons was not being provided to the trainees at PPA, Phillaur. Funds allotted for Intelligence and Security were diverted for construction of houses and police posts.

Recommendations

- Five year perspective plan for modernisation of the police should be drawn as per the GOI guidelines.
- Diversion of funds should be avoided without prior approval of the GOI/SLEC.
- Efforts should be made to bridge the gap in infrastructure especially housing for the police personnel to bring the satisfaction level to all India level.
- The amount earmarked for this scheme should be used in full and certificate to that effect should be submitted to the GOI at the end of each financial year by the State Government.
- Implementation of CIPA and POLNET covering all the modules and police stations should be expedited for instantaneous access of information by all police stations.
- Monitoring and evaluation of the scheme should be made as a continuous and effective process both at departmental level and SLEC.

The matter was referred to the Government (June 2009); reply has not been received (August 2009).

1.2 Performance Audit of Functioning of the Punjabi University

Highlights

Higher Education Department

The Punjabi University, Patiala was established in 1962 with the objectives of advancement of Punjabi studies and development of Punjabi Language as a medium of instruction and promotion of higher education and research. The performance audit of working of the Punjabi University disclosed a number of deficiencies on financial and other matters. Some of the significant findings are given below:

➤ *Despite having sufficient funds, the University raised term loans of Rs 39.50 crore resulting in avoidable payment of interest of Rs 2.49 crore.*

(Paragraph 1.2.9)

➤ *Temporary advances of Rs 14.73 crore were awaiting adjustment for long periods.*

(Paragraph 1.2.10)

➤ *The Cash Book pertaining to the current account of the University was not written up for the year 2008-09.*

(Paragraph 1.2.11)

➤ *The University's teaching staff observed only 158 teaching days in a year against the UGC norms of 180 days.*

(Paragraph 1.2.14)

➤ *Success rate of Ph.D candidates declined from 12 per cent (2004-05) to three per cent (2006-07).*

(Paragraph 1.2.17)

➤ *Physical verification of the books was not done since inception of the Library.*

(Paragraph 1.2.21)

➤ *The University did not avail rebate to the tune of Rs 1.98 crore during 2004-09 from the Punjab State Electricity Board.*

(Paragraph 1.2.22)

➤ *Evaluation of the answer sheets was not done with due care.*

(Paragraph 1.2.23)

Introduction

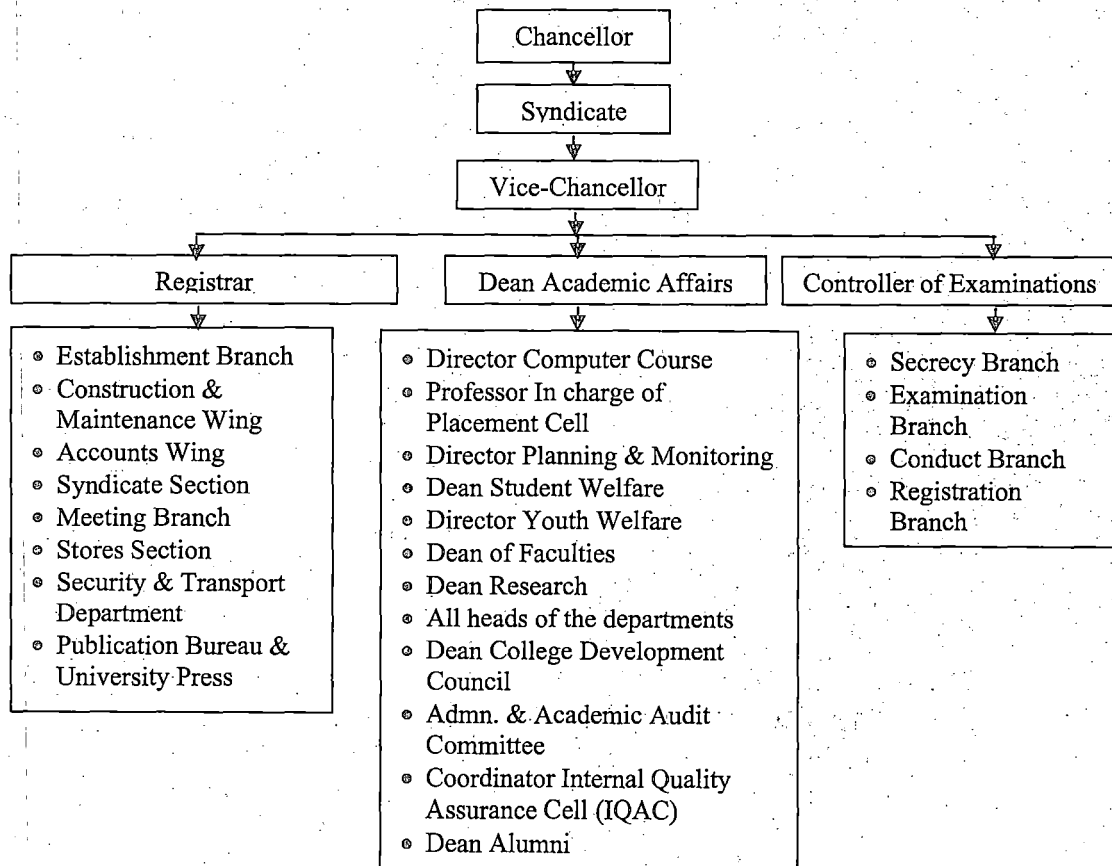
1.2.1 The Punjabi University, Patiala was established in April 1962 under the Punjabi University Act, 1961 with the objectives of advancement of Punjabi studies, development of Punjabi language as a medium of instruction and promotion of higher education and research. Although the main aim of the University was to develop and promote the Punjabi language, the

University has since evolved into a multi-faceted and multi-faculty educational institution providing instruction in humanities and science subjects. The university promotes higher education and research, conferring degrees, diplomas and other academic distinctions both through regular and correspondence courses. It imparts coaching to candidates appearing for Civil Services examinations, Punjab Civil Services and other competitive exams in bank services, UGC-NET etc. It also undertakes various research projects funded by the University Grants Commission (UGC) and other agencies. The University is situated in an area of 316 acres. At present there are 10 faculties, 114 departments (Teaching: 66; Non-teaching: 42 and Research: 6) and 145 affiliated institutions as detailed in *Appendices 1.4 to 1.7*.

Organisational set-up

1.2.2 The Governor of the State is the Chancellor of the University. The Vice Chancellor (VC) is the Principal Executive and Academic Officer and exercises control over the affairs of the University in accordance with the statute and regulations. He is the ex-officio Chairman of the Senate, the Syndicate, the Academic Council and the Finance Committee. He is assisted by the Registrar in the administrative and financial matters, Deans in the academic matters and Controller of Examinations. The organisational chart is as follows:

Organisational Chart of the Punjabi University



Audit Objectives

1.2.3 The performance audit was carried out to assess whether:-

- the financial resources of the University were managed economically and efficiently;
- the human and infrastructural resources were exploited effectively and economically;
- the academic programmes and research activities undertaken were effective in achieving the targets and intended objectives set by the University and
- a proper and efficient system of monitoring, evaluation and internal control of the activities of the University was in place.

Audit Criteria

1.2.4 Provisions of the University Act, University Calendar Volume I to IV containing regulations, notifications and the guidelines issued from time to time by the Government of Punjab and statutes of the University were used as audit criteria.

Audit mandate and scope

1.2.5 The performance audit was undertaken under Section 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. An entry conference was held on 5 November 2008 with the Vice Chancellor and the Registrar in which the audit objectives and scope of audit were explained to them. The performance audit covers functioning of the University since 2004-05 and action taken by the University on the past observations of audit.

Audit coverage

1.2.6 The activities of the University fall within three key areas viz. Teaching, Research and Non-teaching. All the three areas were covered in the present performance audit by test checking the records, pertaining to the period 2004-09 (except the Current Account of the University which was test checked for 2004-08 as the Cash Book for the period 2008-09 had not been written by the University). Twenty two out of 66²⁰ Teaching departments, 15 out of 42 Non-teaching departments and two out of six Research departments detailed in *Appendices 1.8* were reviewed in audit.

²⁰ Minimum 25 per cent of the departments were selected covering each type of department on judgement sampling method keeping in view the quantum of expenditure.

Financial management

Receipts and expenditure

1.2.7 All funds belonging to the University are kept in the name of the University in the State Bank of Patiala under the distinct Heads such as Current Account, Provident Fund, Gratuity Fund, Special Endowment Trusts and General Endowment Fund and such other heads as the Syndicate may determine from time to time. The Registrar is responsible for maintenance of its accounts and he prepares annual general statement, showing in detail the state of each of these accounts, which shall be checked and countersigned by the auditor. The annual general statement shall then be submitted to the Senate through the Finance Committee and the Syndicate. The Registrar shall also cause the statement to be published for general information in the Punjab Government Gazette.

The Budget estimates shall show the estimated receipts and expenditure of the Current Account of the ensuing year and the investments and special endowments which have been accepted by the University.

In the Budget Estimates credit shall be taken for interest and profits of the General Endowment Fund, the amount of the Government grant, subscription and donations estimated with reference to the average receipts from this source during the previous three years, excluding from this average any subscriptions given for investments of exceptionally large amount.

It was noticed in audit that:

(a) During 2004-09, the budget estimates did not include the investments and other special endowments and receipt of fee from engineering colleges, donations, grant for schemes and scholarship and UGC grant for development schemes amounting to Rs 50.06 crore which were directly credited to other heads of account.

(b) The University's own income is generated from tuition fee, examination fee, library fee, registration/migration fee and receipts from self-supporting courses and constituted about 65 *per cent* of its total income in 2004-05. It increased to 75 *per cent* in 2007-08. In addition, it receives funds from the State Government, UGC and other organizations.

(c) The quantum of funds and expenditure incurred during 2004-09 under the Current Account, Other Accounts (including special endowment trust) and Self Supporting Courses Fund are given in the following tables:

Table 1: Current Account

(Rupees in crore)

Year	Opening Balance	Receipts from				Total of Receipt and Opening Balance	Expenditure	Percentage of expenditure to the total funds	Closing Balance	Closing Balance kept in fixed Deposits
		State Govt.	Own Sources	Other sources	Total					
2004-05	5.06	22.65	47.71	6.37	76.73	81.79	69.55	85.03	12.24	3.00
2005-06	12.24	32.79	56.24	3.69	92.72	104.96	81.32	77.48	23.64	15.00
2006-07	23.64	24.86	56.21	13.44	94.51	118.15	91.46	77.41	26.69	11.00
2007-08	26.69	22.78	67.08	3.36	93.22	119.91	103.44	86.26	16.47	14.00
Total		103.08	227.24	26.86	357.18	424.81	345.77			

Note: Figures for 2008-09 are not available as the Annual General Statement of Current Account has not been finalized.

Table 2: Other Accounts

(Rupees in crore)

Year	No. of accounts	Opening Balance	Receipts ²¹	Total	Expenditure	Percentage of expenditure to the total funds	Closing Balance	Amount out of the Closing Balance kept in Fixed Deposits
2004-05	38	25.40	19.77	45.17	22.85	50.59	22.32	19.13
2005-06	40	21.33 ²²	38.03	59.36	23.33	39.30	36.03	21.23
2006-07	34	35.26 ²²	51.24	86.50	48.64	56.23	37.86	21.60
2007-08	35	37.86	51.78	89.64	52.86	58.96	36.78	23.23
2008-09	35	37.89 ²³	57.27	95.16	45.64	47.96	49.52	29.97

Table 3: Self Supporting Courses Fund

(Rupees in crore)

Year	Opening Balance	Receipts	Total	Expenditure	Amount transferred to the Current Account	Closing Balance
2004-05	2.77	2.20	4.97	0.58	0.79	3.60
2005-06	3.60	2.32	5.92	0.97	0.45	4.50
2006-07	4.50	2.53	7.03	2.25	1.27	3.51
2007-08	3.51	3.30	6.81	1.09	1.32	4.40
2008-09	4.40	2.93	7.33	1.43	1.09	4.81
Total		13.28	32.06	6.32	4.92	

²¹ This includes receipts from UGC also viz. 2004-05: Rs 1.15 crore; 2005-06: Rs 1.65 crore; 2006-07: Rs 2.14 crore; 2007-08: Rs 5.14 crore and 2008-09: Rs 5.08 crore.

²² Difference in Opening Balance was due to Rs 0.99 crore and Rs 0.77 crore of two closed accounts transferred to the Current Account.

²³ Difference of Rs 1.11 crore in Opening Balance was due to opening of a new account with Rs 1.50 crore and closing of another account Rs 0.39 crore.

It may be noted from the tables that during 2004-08, the expenditure out of the Current Account was 77.41 to 86.26 *per cent* and the expenditure out of Other Accounts, ranged from 39.30 to 58.96 *per cent* of the total funds available. The overall percentage of expenditure ranged between 62.04 and 72.74 of the available funds in all the accounts. There was no expenditure in six²⁴ of the Other Accounts having balance between Rs 9.30 crore and Rs 15.05 crore during the period under review. Thus, the University had surplus funds in its accounts.

On being asked the reasons for surplus funds, the University stated (February 2009) that the expenditure out of the surplus funds would be made as and when there was need for it.

Unspent balances of other head of accounts were not depicted in the annual general statement submitted to the Government

(d) The annual general statement submitted to the Government for publication in the Punjab Government Gazette as required under the Rule 22 of Chapter V of the University's Calendar Volume-I, did not show the balances in the Other Accounts and of Self Supporting Courses Fund. Thus, the Government was not apprised of the correct position of finances of the University.

On being asked the reasons as to why the annual general statements of the other heads of account were not submitted to the Government, the University stated that these were only submitted to the Syndicate/Senate and Examiner Local Fund Accounts and further stated that in future it would be submitted to the Government.

Unspent receipts from self-supporting courses were not transferred to the Current Account of the University

(e) The University was running eleven²⁵ Self Supporting Correspondence Courses (CC) for which four separate accounts were being maintained. The unspent balances in these accounts were only partially transferred (10 to 36²⁶ *per cent*) to the Current Account of the University, which was submitted to the Government. A mention was made in Para 6.1.4.3 of the Audit Report for the year ended 31 March 2001 that the University had not depicted the unspent balances of the Self Supporting Courses in the Current Account of the University. The Public Accounts Committee, while examining the said Para asked the University to explain why the unspent balances had not been shown in the annual accounts and recommended that in future the entire unspent balances should be shown in the annual accounts prepared for submission to the State Government. In spite of this direction, the unspent balances from the Self-Supporting Courses Fund were not fully transferred to the Current Account as mentioned above.

²⁴ Acquisition of land A/c; Donation Fund A/c; Sinking Fund A/c; World Punjabi Centre; UGC Resource Mobilisation Fund A/c; Baba Dhayan Das Neighbourhood Campus Jhunir

²⁵ M.Com ; M.A.(Sikh Studies), M.Ed. ; B.Ed. ; Bachelor of Library and information Science, Post Graduate Diploma in journalism and Mass Communication, Translation, Insurance Business and Gurmat Sangeet Praveshika, Diploma in Gurmat Sangeet and in Library Science.

²⁶ 2004-05: 22 *per cent*; 2005-06: 10 *per cent*; 2006-07: 36 *per cent*; 2007-08: 30 *per cent* and 2008-09: 23 *per cent*.

On being pointed out (March 2009), the University stated that transfer of unspent balances to the Current Account was done in the ratio of 60:40 as per the University's own policy. The reply is unacceptable as the University has not acted upon the specific recommendations of the PAC and the accounts submitted to the Government did not depict the true financial position of the University. In fact, the University had transferred the balances to the tune of 10 to 36 *per cent* only against its own norm of 60 *per cent*.

Further, though the name Self Supporting Courses Fund itself connotes that there should not be any balance in this fund after incurring expenditure, yet there was a closing balance of Rs 4.81 crore at the end of March 2009 after transferring an amount of Rs 4.92 crore to the Current Account during 2004-09 and the University increased the fee for the courses by five *per cent* in 2006-07. Reasons for surplus balances were asked for but no reply was received.

In view of the overall surplus position, it is necessary that Government insist on accounting of all the receipts in the Current Account of the University and release the funds only after taking into consideration the available surplus with the University in the other heads of account.

Irregular distribution of GPF/CPF interest

Irregular distribution of interest resulted in loss of Rs 9.21 lakh

1.2.8 The scrutiny of the records revealed that GPF/CPF balances of Rs 29.14 lakh pertaining to the employees who retired or left service prior to 2004-05 was lying unclaimed. An interest of Rs 9.21 lakh was earned on this unclaimed balance during 2004-08. The University irregularly distributed the interest of these unclaimed balances to the other subscribers, instead of crediting it to the University's account or in the accounts of the respective subscribers. Besides, the University had not identified the unclaimed cases. Thus, irregular distribution of the interest resulted in loss of Rs 9.21 lakh to the University.

Reasons for crediting the interest in the other subscribers account instead of the University's account or in the accounts of respective subscribers called for (March 2009) were not furnished by the University. But it replied that the unclaimed balances were due to non-issuance of NDC, pendency of court cases and non-issuance of Succession Certificate. The details of unclaimed balances under each of the above mentioned categories though called for (March 2009) were not intimated.

Avoidable payment of interest

1.2.9 It was noticed in audit that between August 2005 and April 2008 the University raised two term loans of Rs 25 crore²⁷ for construction of the University College of Engineering, Patiala with repayment schedule in 20 half yearly equal installments starting from September 2005 and Rs 14.50 crore²⁸

²⁷ Rs seven crore in 2005-06 & Rs 11 crore in 2006-07 at the rate of 7.25 *per cent* per annum and Rs seven crore in 2007-08 at interest ranging between 7.25 and 12.85 *per cent* per annum.

²⁸ Rs six crore in 2005-06; Rs four crore in 2006-07, Rs three crore in 2007-08 and Rs 1.50 crore in 2008-09 at interest ranging between 7.25 *per cent* and 12.85 *per cent* per annum.

Unnecessary borrowings resulted in avoidable payment of interest of Rs 2.49 crore

for Yadvindra College of Engineering, Talwandi Sabo with repayment schedule in 14 half-yearly equal installments starting from June 2006 from the State Bank of Patiala. The borrowings were resorted to inspite of the fact that the University had sufficient funds (ranging between Rs 57.65 crore to Rs 68.06 crore in the Current Account as well as in the Other Accounts during 2005-08) of which Rs 32.60 crore to Rs 37.23 crore was lying in fixed deposits bearing interest rates of 5.25 and 6.5 per cent in the same bank from which the loans were taken at higher rate of interest (7.25 to 12.85 per cent). Thus, the unnecessary borrowings resulted in avoidable payment of interest of Rs 2.49 crore during 2005-09. Had the University availed funds of its own, Rs 2.49 crore could have been saved.

On being pointed out (December 2008), the University stated that separate accounts were opened with the approval of Syndicate for specific purposes and were spent for the same purposes. The reply is not acceptable because no expenditure was incurred out of six accounts having closing balances of Rs 9.30 crore to Rs 15.05 crore between 2005-09 and the University had surplus funds deposited in fixed deposits which could have been prudently deployed for the purpose for which the loans were availed.

Non- adjustments of the temporary advances

1.2.10 Each head of the department is responsible for enforcing financial order of strict economy at every step.²⁹ Financial propriety further demands that under no circumstances money should be kept out of accounts a day longer than it is absolutely necessary.

Temporary advances of Rs 14.73 crore were awaiting adjustment

(a) Temporary advances of Rs 14.73 crore given to the employees for meeting the contingent expenditure were awaiting adjustment in the books of the University as on March 2008. In some cases, the outstanding advances date back to the year 1965-66. Though the issue of outstanding advances of Rs 5.50 crore was pointed out in the Audit Report for the year ended March 2001 and the PAC directed the University to take corrective measures, yet the University authorities failed to adjust these outstanding advances. An amount of Rs 4.41 crore out of Rs 5.50 crore pointed out earlier continue to remain outstanding and the overall amount has increased three fold as of March 2008.

On being pointed out (December 2008), the University stated that continuous efforts were being made to settle the advances. However, the increase in the amount of outstanding advances is indicative of ineffectiveness of the efforts as timely action was not taken to adjust the advances. With the passage of time, the chances of adjustment of old outstanding advances become bleak.

Unspent balances were deposited in the University account with the delay ranging from 24 to 293 days

(b) Test check of record of the Sports Department revealed that the coaches of the department drew advances for arranging various games/tournaments. The unspent balances of Rs 9.22 lakh in 19 cases were refunded to the department's cashier, but the department's cashier though accounted for the money in cash book yet deposited in the University's account after delays ranging from 24 to 293 days after the event was over,

²⁹ Rule 2.10 (a) and (b) (4) of Punjab Financial Rules Vol-1

which was not only against the financial propriety but is faced with the risk of misappropriation.

On being pointed out (January 2009), the Director, Sports admitted the facts and stated that such type of irregularity would not be done in future.

Cash Book

Cash book was not written up for the year 2008-09

1.2.11 According to the University statute³⁰, the Registrar was required to maintain cash book. Financial Rules³¹ provide that all monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check. The cash book should be closed regularly and completely checked. At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

During scrutiny of the cash book of Current Account, it was noticed (December 2008) that the cash book for the year 2008-09 had not been written. The non-recording of the transactions in the cash book on day to day basis is fraught with the risk of misappropriation of funds and defective accounts etc.

On being pointed out (December 2008), the University admitted the fact of non-writing of the cash book and stated (January 2009) that the writing of cash book was typical in nature and efforts were being made to get it completed by putting extra time.

Difference between the cash book balance and bank balance

1.2.12 As per the Punjab Financial Rules³², when the Government money in the custody of a Government Officer is paid into the treasury or the bank, the head of the office making such payments should compare the Treasury Officer's or the bank's receipts or his pass book with the entry in the cash book before attesting it, and satisfy himself that the amounts have been actually credited into the treasury or the bank. By the 15 of every month, he should obtain from the treasury/bank a consolidated receipt for all remittances made during the previous month, which should be compared with the postings in the cash book.

Scrutiny of the cash book of Current Account for the period 2005-08 revealed difference between the cash book balance and bank balance. The cashbook balance as on 31 March 2008 was Rs 16.47 crore where as the bank balance was of Rs 21.35 crore.

It was noticed that the difference was due to uncashed cheques for Rs 5.14 crore that were yet to be encashed by the bank. There were unsettled debit and credit amounts of Rs 15.54 lakh and Rs 12.03 lakh respectively (stated to have been wrongly debited/credited by the bank), which include

³⁰ Section F (23) III of University Calendar, Vol-I.

³¹ Rule 2.2 of Punjab Financial Rules Vol- I.

³² Rule 2.2 (v) of Punjab financial Rules Vol - I.

very old items pertaining prior to 1984. Further, challans worth Rs 5.52 lakh were still to be submitted to the bank and credits of challans worth Rs 18.03 lakh (of which Rs two lakh pertained to the period prior to 1980, Rs 2.17 lakh to 1994 and Rs 0.16 lakh to 2001-07) were not given by the bank. In view of non-settlement of the differences, the possibility of misappropriation/ embezzlement cannot be ruled out.

On being pointed out (December 2008) the University stated that the matter of reconciliation had already been taken up with the bank.

Inadequacy of pension fund

Pension fund did not have sufficient balance to meet the future pension obligations

1.2.13 The Punjabi University Pension Fund, was established on 1.4.1990 for the employees. The employees who joined the University on or after 1.4.1990 were to be governed by the Pension Scheme only. The CPF beneficiaries who were in service on 1.4.1990 but had since retired and in whose case retirement benefits had been paid under the CPF Scheme would have the option to adopt Pension Scheme provided they refunded to the University's contribution (matching) to their Contributory Provident Fund along with interest thereon.

Scrutiny of the records revealed that though the pension fund was created by transferring the University's share of CPF to the fund, yet it did not have sufficient balance to meet the future pension obligations as per details in the table No. 4:

Table 4: Inadequate income in pension fund

<i>(Rupees in crore)</i>				
Year	Opening Balance	Income	Expenditure	Closing Balance
2004-05	16.19	3.53	4.46	15.26
2005-06	15.26	2.84	4.48	13.62
2006-07	13.62	2.97	5.65	10.94
2007-08	10.94	5.44	7.02	9.36
2008-09	9.36	3.76	11.72	1.40

The balance in the fund decreased from Rs 16.19 crore in March 2004 to Rs 1.40 crore in March 2009. The monthly requirement of pension liability is Rs 92.10 lakh and the balance in the fund as of March 2009 was only Rs 1.40 crore. The increase in receipt during 2007-08 and in expenditure during 2008-09 was due to special chance given to the retired employees for switching over to the pension scheme. The retired employees paid back the University's share of CPF along with interest in 2007-08 and were paid pension arrears in 2008-09. There is a need for the University to have actuarial computation of the liability and recoup the fund adequately from time to time to meet the future pensionary obligations.

On being pointed out (April 2009), the University stated that the payment of pension had been made since April 1990 without interruption. The reply is not acceptable as the expenditure out of the fund was continuously increasing year after year and had increased from Rs 4.46 crore in 2004-05 to Rs 11.72 crore in 2008-09, whereas the income remained between Rs 2.84 crore to

Rs 5.44 crore and the University had only Rs 25.15 lakh at the end of May 2009 against the average monthly requirement of Rs 92.10 lakh. The University has not assessed the pension liability by actuarial computation and also has not planned to recoup the fund sufficiently to meet the future liability.

Deployment of Human Resources

Underutilization of services of the teaching staff

The University teaching staff observed only 158 teaching days as against the UGC norms of 180 days in a year

1.2.14 The pay scales and conditions of service of the teaching staff of the University and colleges were notified by UGC in 1998 according to which the University must observe at least 180 actual teaching days in an academic year.

Test check of the records revealed that only 158 teaching days were observed by the teaching staff during 2007-08 and the data for 2004-07 and 2008-09 was not made available to audit. The issue was earlier raised in the Audit Report for the year ended March 2001. In reply to the PAC, the University stated that besides delivering lectures as per norms the teachers were required to guide/supervise the candidates registered for M. Phil. and Ph. D. They were also required to conduct tutorials, seminars, conferences etc. The PAC was not satisfied with the reply of the University and desired to know whether the proposal for adoption of 180 teaching days had been implemented as it was made mandatory while revising the pay scales.

Thus, non-adherence to the UGC condition resulted in underutilization of services of the teaching staff to the extent of 12 *per cent*, which may have impact on teaching.

When this was pointed out (December 2008), the Registrar of the University stated that 158 days did not include days of sports meet, youth festival and preparatory holidays and on including these days, the teaching days would exceed 180 days. The reply is not acceptable because as per pay scales and conditions of service, the University teaching staff has to observe 180 actual teaching days excluding the days referred to by the Registrar.

Avoidable expenditure

1.2.15 Every public servant incurring or sanctioning expenditure out of public fund should be guided by high standards of financial propriety³³ and is expected to exercise the same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of the expenditure of his own money. The expenditure should not *prima facie* be more than the occasion demands.

Printing of books

For promotion and development of the Punjabi culture and literature, the Publication Bureau of the University printed 1.91 lakh books relating to Punjabi language and literature, research papers and various religious topics during 2004-08 at a cost of Rs 1.96 crore.

Scrutiny of records of the Publication Bureau revealed that during 2004-08, the University could sell only 33163 books (17.40 *per cent*) valuing Rs 34.41 lakh. Thus, the University got printed copies of books more than the requirement resulting in avoidable expenditure of Rs 1.62 crore (printing cost of the unsold 157423 books) as shown in the table No. 5.

Table 5: Books printed in excess of requirement

(Rupees in crore)

Year	No. of Books printed	Cost of Books	No. of Books sold	Balance No. of Books	Cost of Balance books	Percentage of books sold	Number of copies printed		
							1100 or more	Less than 500	Between 500 and 1100
2004-05	50646	0.59	10322	40324	0.48	20.38	23	7	45
2005-06	47210	0.46	8488	38722	0.37	17.98	16	6	42
2006-07	56255	0.52	10646	45609	0.42	18.92	25	10	48
2007-08	36475	0.39	3707	32768	0.35	10.16	14	6	36
Total	190586	1.96	33163	157423	1.62	17.40	78	29	171

On being pointed out, the Head of the Publication Bureau stated that minimum 500 copies of books were printed in order to reduce the cost of printing and the process of selling the books was already in good progress and it was hoped that the stock would be cleared shortly. The reply is not acceptable as less than 500 copies were printed on 29 occasions and 1100 copies were printed in 78 cases during 2004 to 2008. The number of books printed and sold indicates that the Heads of department did not assess the requirement properly. The claim of good progress in sale is not based on facts, as sale was only 10 to 20 *per cent* of the books printed during 2004-09.

³³

Rule 2.10 (a) of Punjab Financial Rule Vol.-I.

Books and prospectus were got printed in excess of the actual requirement

Performance of academic and research programmes

Poor performance in generation of patents for research projects

1.2.16 Patent recognition is considered one of the key indicators of assessing success of a research work. Test check of National Assessment and Accreditation Council (NAAC) report of the University revealed that the University completed 249 research projects and published 1425 research papers in the last five years (2003-2008) and applied for Patents in nine cases. But the Patent was granted in one case only³⁴. This indicated that the University had neither monitored the impact and outcome of these projects nor analyzed the reasons for such a low degree of success. The University did not have a reply.

Poor success rate of Ph.D. candidates

1.2.17 Scrutiny of the records regarding results of Ph.D. courses revealed that out of 144 candidates registered during 2003-04, only 25 i.e. 17 per cent completed Ph.D. within the minimum period of three years, 48 (33.33 per cent) in the normal period of four years and 44 (31 per cent) completed Ph. D. in the extended period i.e. in the fifth and sixth year as per detail in the table No. 6:

Success rate of Ph.D. candidates was declining

Table 6: Success rate of Ph.D candidates

Year	No. of students registered for Ph.D.	Full time with scholarship	Full time without scholarship	Part Time	No. of students who completed Ph.D.				Success rate in percentage		
					In Min. period of 3 years	In normal period of 4 years	In the extended period of 5 years	In the extended period of 6 years	In 3 years	In 4 years	In 5 and 6 years
2003-04	144	13	--	131	25	48	39	5	17	33.33	31
2004-05	171	8	--	163	20	29	33	1	12	17	20
2005-06	172	12	--	160	15	23	--	--	9	--	--
2006-07	157	13	--	144	5	02	--	--	3	--	--

The success rate of the candidates registered in 2004-05 was 12 per cent within minimum period of three years and 17 per cent in the normal period of fourth year and 20 per cent in the extended period of fifth and sixth year. During 2005-06 and 2006-07, it was nine per cent and three per cent respectively in the initial period of three years, which indicates that success rate of Ph. D candidates was declining year after year in the initial period of three years. The University did not analyze the reasons for the falling trend and has not taken corrective measures.

When pointed out (April 2009), no reply was given by the University.

34

Para 14 of National Assessment and Accreditation Council (NAAC) report for the year March 2008.

Coaching for examinations

1.2.18 The University is imparting coaching to the candidates of Central as well as State Civil Services Examination, NET (UGC), PMT, CET, MBA/MCA, Bank Services, L.L.B and B.Ed. entrance test and interview preparation courses by charging fee ranging between Rs 2,000 and Rs 20,000 per course from general category candidates and free coaching for SC, OBC and minority community candidates.

Test check of the records revealed that no candidate out of 180 civil services (IAS and allied services) trainees could clear the examination during 2004-06. Only six (four in 2006-07 and two in 2007-08) candidates could clear the examination out of 158 candidates during 2006-08. Similarly, only 18 candidates could clear the PCS (Judicial) Examination out of 91 candidates during 2007-08, which shows that the success rate of trainees was poor.

On being pointed out (June 2009) no reply was furnished.

Monitoring and Evaluation

Annual Reports do not highlight the critical areas of concern

1.2.19 As per Section 20 of the University Act 1961, Annual Report (AR) of the University shall be prepared under the directions of the Syndicate and shall be submitted to the senate for consideration.

Scrutiny of the ARs for the period 2004-08 revealed that these did not contain the essential information on important activities relating to academic and establishment matters such as fixing of target in respect of Research activities and achievement there against, creation of infrastructure, intake capacity and actual enrolment of the students, number of students who appeared in the graduate and post graduate courses and their success rate in respect of campus colleges etc.

Thus, the AR did not contain the comprehensive and complete information, which could be of use to the Senate to review the performance of the University and take appropriate steps for the improvement. The AR had been prepared as a matter of routine thereby defeating the very purpose of using them as tool for control. Neither the Syndicate issued any directions regarding its contents nor had the Senate asked for any details to ascertain the performance of the University.

On being pointed out (April 2009), while admitting the fact, the University stated that needful would be done in future.

Planning and Monitoring Board

1.2.20 On the recommendation of UGC, the University set up (July 1976) a Planning and Monitoring Board *inter-alia* with the objective "To monitor regularly implementation of schemes approved by UGC and other agencies and suggest methods for proper implementation".

Annual reports
were prepared as a
matter of routine

No effective monitoring and evaluation was carried out

Audit scrutiny of records revealed that although the Planning and Monitoring wing was working since July 1976 under the Director, Planning and Monitoring, yet they have not carried out the monitoring work so as to judge the impact of implementation of the various academic programmes and projects undertaken by the University.

Other topics of interest

Non-verification of the books

Physical verification of the library books was not done

1.2.21 As per the General Financial Rules³⁵, complete physical verification of the books should be done every year in case of libraries having not more than 20,000 volumes. For Libraries having more than 20,000 and upto 50,000 volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than 50,000 volumes. In case such verification reveals unusual or unreasonable shortages, complete verification should be done.

During the period 2004-09, Rs 2.59 crore was spent on purchase of books and journals and there were 4.79 lakh books and journals at the end of March 2009 in the Bhai Kahan Singh Library (Central Library) of the University. Scrutiny in audit disclosed that stock/sample verification of the books in the library was not done as per the rule cited above since inception of the library. In the absence of such verification, loss/theft of valuable books/journals could not be ruled out.

On being pointed out (April 2009), it was stated that the library remained open for 360 days of a year and it was not advisable to close the Central library for stock verification particularly when research scholars from India and abroad visit this library during vacations. It was further stated that physical verification of four departmental libraries was done which revealed a shortage of 437 books out of collection of 10,950 books. The reply is not acceptable because there was a shortage of four *per cent* in the departmental libraries even then the University did not conduct sample verification in order to apprise itself of the actual stock of books and journals in the Central library.

Avoidable payment of electricity bills due to non-availing of rebate

Non-availing of rebate on electricity bill resulted in avoidable payment of Rs 1.98 crore

1.2.22 In order to control the rampant theft of energy in the colonies, PSEB issued instructions (February 2003) on electricity supply to the residential colonies through single point metering at 11 KV under domestic supply tariff category. The total consumption would be recorded on the meter installed on the 11 KV and bills would be raised on the basis of consumption recorded, after allowing the following rebates.

- 1) Distribution losses to the extent of 10 *per cent*;
- 2) Transformation losses at three *per cent* and

³⁵ Rule 194 of General Financial Rules, 2005.

- 3) Handling and service charges at five *per cent* to the Manager/Owner of the single point supply.

For the purpose of availing the above rebates, the concerned institution was to appoint a Manager/Owner of the colony, who was to enter into an agreement with the PSEB.

Test check of record revealed that though PSEB installed a single point meter for residential colonies in the University campus, and a single bill on domestic tariff was raised by PSEB, yet these rebates were not being availed by the University as it had neither appointed a Manager and entered into an agreement with PSEB nor had it taken up the matter with the PSEB resulting in avoidable payment of Rs 1.98 crore to PSEB during 2004-2009.

On being pointed out (February 2009), the University stated that the matter had been taken up (February and March 2009) with PSEB and response from PSEB was awaited. The University took up the matter only after being pointed out by Audit.

Poor Evaluation of answer sheets

1.2.23 Test check of records of the Assistant Registrar (Exams) revealed that 2754 students applied for revaluation of answer sheets out of 94068 students during 2007-08 of which results of 1049 students (38.10 *per cent*) were upgraded and 1582 students (57.44 *per cent*) were downgraded on revaluation of the answer sheets. Thus, on revaluation, result of 95.54 *per cent* students varied. This indicates that the initial evaluation of these answer sheets was not done with due care. On being pointed out (April 2009), no reply was given by the University.

Poor follow-up action on audit paragraphs

1.2.24 As per the Financial Rules,³⁶ every government employee must attend promptly to all the audit objections communicated by the Accountant General or send a letter explaining the causes for delay.

Scrutiny of the Local Audit Reports issued by the Principal Accountant General (Audit), Punjab revealed that 85 paras were outstanding out of which seven and 28 paras were more than 20 years and 10 years old respectively. The detail of paras raised, settled and outstanding for the last five years ending March 2007 is given in the table No. 7:

³⁶ Rule 2.30 of Punjab Financial Rules. Vol-I.

Evaluation of answer sheets was not done with due care

Poor follow up action on audit objections

Table 7: Position of follow up action on audit paragraphs

Period of LAR	No. of Paras raised	No. of Paras settled	No. of Paras outstanding
2002-03	16	9	7
2003-04	16	11	5
2004-05	20	13	7
2005-06	13	6	7
2006-07	17	2	15
Total	82	41	41

Similar was the position of paras of Examiner Local Fund Accounts (who conducts pre-audit of the University Accounts) where 133 paras were outstanding (22 paras, 33 paras and 25 paras were more than 27, 20 and 10 years old respectively). Apparently, the University authorities were not paying due attention to attend to the audit observations and were non-responsive in taking remedial action on the irregularities pointed out by Audit.

On being pointed out (January 2009), the Registrar stated that continuous efforts were being made to get the paras settled. However, the fact remains that very old paras are still outstanding.

Conclusion

1.2.25 The Performance Audit of functioning of the Punjabi University revealed that correct financial position of the University was not reported to the Government. The University's surplus funds were not utilized effectively resulting in raising of term loans and avoidable payment of interest. The Cash Book relating to the University's main current account was not written on day-to-day basis. Temporary advances given to the staff remained unadjusted for long period. While the expenditure towards pension liabilities was increasing over the years, the fund to meet the liability had started becoming a constraint. The University teaching staff observed only 158 teaching days as against the UGC norm of 180 days in a year. Books and periodicals were printed in excess of the actual requirement. There was avoidable payment due to non-availing of rebate from PSEB.

Recommendations

- A sound financial management system, effective monitoring and reporting system should be established to take care of submission of Annual General Statements of other heads of accounts to the Government.
- Government should insist on accounting of all the receipts in the Current Account of the University and release grants only after taking into account all the receipts and expenditure of the University.
- Time limit for adjustment of the outstanding temporary advances should be prescribed and the outstanding items should be settled.

- Writing of Cash Book relating to Current Account on day-to-day basis should be ensured.
- The un-reconciled balances with the bank should be reconciled and the discrepancies should be settled within a time frame.
- Actuarial computation of the liability of pension and recouping the pension fund adequately needs to be done.
- Adherence by the teaching staff to the number of teaching days as per UGC norms needs to be ensured.
- Books and other publications should be printed after proper assessment of the quantity required to avoid wasteful expenditure.

The matter was referred to the Government (May 2009), reply has not been received (August 2009).

CHAPTER-II

AUDIT OF TRANSACTIONS

CHAPTER-II

AUDIT OF TRANSACTIONS

Audit of the departments of the Government, their field formations as well as of the autonomous bodies brought out several instances of lapses in management of resources and failures in adherence to the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs.

2.1 *Wasteful/infructuous expenditure*

WATER SUPPLY AND SANITATION DEPARTMENT

2.1.1 *Unfruitful expenditure*

Delayed Government decision on the type of intercepting tanks to be used coupled with inaction of the department in completing the work rendered the expenditure of Rs 2.67 crore unfruitful

With a view to improve the environmental sanitation, avoid health hazards and to prevent pollution of the underground and surface water by sewage and waste water of villages, the Chief Engineer, Water Supply and Sanitation Department (CE) accorded (between March 2006 and June 2006) technical sanctions for providing small bore sewerage system, house connections and sewage treatment works at an estimated cost of Rs 5.84 crore in six villages.¹

Scrutiny of records (July 2008) of the Executive Engineer, Water Supply and Sanitation (RWS) Division, Rajpura (EE) revealed that the works for all the six villages were allotted (between June 2006 and August 2006) to a contractor at the tendered cost of Rs 5.75 crore, prescribing four to six months time for completion of the works. As per the allotment letter, the contractor was, besides other items², to provide and fix horizontal/spherical type Linear Low Density Polyethylene (LLDP) intercepting tanks. When the work was in progress, the Superintending Engineer, Water Supply and Sanitation Circle, Patiala (SE), informed (October 2006) the CE that the horizontal type LLDP intercepting tanks installed in another village (Assarpur) could not withstand the earth pressure and reminded the CE of the decision taken in the meeting of

1

Name of the village	Technically sanctioned amount	Date of commencement	(Rupees in lakh)
			Stipulated date of completion
Basma, Block Rajpura	95.97	8.06.2006	7.10.2006
Jand Mangoli, Block Ghanour	85.00	8.06.2006	7.10.2006
Salempur Sekhan, Block Ghanour	106.61	8.06.2006	7.12.2006
Buta Singh Wala, Block Rajpura	112.00	8.06.2006	7.12.2006
Kauli, Block Patiala	85.37	8.06.2006	7.12.2006
Saidpura, Block Derabassi	99.02	21.08.2006	20.12.2006
Total	583.97		

2

Construction of sewer/distribution lines, collection tanks and treatment plant, etc..

the CE on 5.10.2006 for installation of spherical barrel type LLDP intercepting tanks. Since the contractor had not arranged supply of LLDP tanks at site, the EE suggested (November 2006) to the SE to consider construction of masonry tanks which were economical, stable and could be constructed locally. As in many other villages (where the scheme was under implementation) the LLDP intercepting tanks had developed cracks and a public interest litigation was pending in the High Court, Chandigarh, review of design/type of the intercepting tanks was under consideration of the Government. Ultimately, the Chief Secretary, Punjab in the meeting held on 20 September 2007 decided to replace the LLDP intercepting chambers with masonry tank. However, the work in the six villages was held up since September 2007 after incurring an expenditure of Rs 2.67 crore due to non-receipt of approval for the design of the masonry tank.

Thus, delay on the part of the Government to decide the type of intercepting tanks coupled with delay in finalizing the design of the masonry tank by the department, even after the Government decision regarding the type of tank, rendered the expenditure of Rs 2.67 crore unfruitful.

On being pointed out (July 2008), the EE admitted (July 2009) that the work was lying held up due to non-receipt of approval of intercepting chambers of masonry design.

The matter was referred to the Government (November 2008); reply has not been received (August 2009).

IRRIGATION AND POWER DEPARTMENT

2.1.2 Unfruitful expenditure

Non-construction of gates and gearing system of head regulator, VR bridges and outlets led to non-release of water in Jodh Singh Wala distributory for over two years resulting in unfruitful expenditure of Rs 1.70 crore

While considering implementation of any project, it is incumbent upon the Government to make sure that adequate funds are available for their execution. Financial prudence requires that no project is left incomplete on the ground of non-availability of funds and execution of works should be planned in such a manner that no work is left mid way.

The work of remodelling of Jodh Singh Wala distributory (JSD) was completed in October 2005 at a cost of Rs 1.36 crore. To enable the JSD to reach its planned capacity of 78.10 cusecs, its earlier off take was changed from the Waltoha drain (defence drain) to RD 15406/L of Rattoke minor. The works of "construction of fall cum bridge at RD 1000 of Jodh Singh Wala Distributory" and "construction of head regulator off taking at RD 15406/L of Rattoke minor" were administratively approved in March 2006 and were technically sanctioned for Rs 24.45 lakh in September 2006 (subsequently revised to Rs 26.27 lakh in March 2008) and Rs 9.48 lakh in October 2006 respectively.

Scrutiny of records (June 2008) of the Executive Engineer, Jandiala Division, Upper Bari Doab Canal (UBDC), Amritsar (EE) revealed that the work of construction of fall cum bridge at RD 1000 of JSD was completed in June 2007 at an expenditure of Rs 26.06 lakh. Further enquiry (February 2009) from the EE revealed that though the head regulator of JSD had already been constructed in February 2007 at an expenditure of Rs 8.13 lakh, the gates and gearing system being part and parcel of the head regulator work and VR bridges/outlets had not been constructed for want of funds resulting in non-release of water in the JSD.

Thus, non-construction of gates and gearing system of the head regulator, VR bridges and outlets led to non-release of water in the JSD for over two years (from June 2007 to July 2009) resulting in unfruitful expenditure of Rs 1.70 crore³.

On being pointed out (June 2008), the EE while admitting the facts stated (July 2009) that necessary funds to take up the remaining works had been demanded (October 2008) from the Government. However, reasons for demanding the funds late, though called for, had not been intimated.

The matter was referred to the Government (December 2008); reply has not been received (August 2009).

2.2 Avoidable expenditure

MEDICAL EDUCATION AND RESEARCH DEPARTMENT

2.2.1 Avoidable payment due to non-availing of rebate

Failure of the Medical Superintendent of Rajindra Hospital, Patiala to avail rebate on electricity supply resulted in avoidable payment of Rs 1.26 crore

Punjab State Electricity Board, Patiala decided (December 2002) to provide single point electricity supply to Government hospitals and certain other residential colonies with a 11 KV metering facility under Domestic Supply (DS). A 10 per cent rebate for distribution losses and three per cent transformation losses shall be allowed on the recorded consumption. The resultant tariff applicable shall be the DS tariff on net consumption and on the billed Supply of Power, a five per cent rebate shall be given towards handling/service charges.

Scrutiny of records (October 2008) of the Medical Superintendent, Rajindra Hospital, Patiala (MS) revealed that the Sub-Divisional Engineer, PSEB, Patiala Cantonment (SDE) provided (March 2002) a single point bulk supply connection to the Hospital at 11 KV. The MS was informed (August 2002) that tariff applicable to the connection would be "Domestic" w.e.f. 1 August 2002. Scrutiny of electricity consumption bills paid by the MS for the period

³ Rs 1.36 crore on remodelling of JSD + Rs 0.26 crore on construction of fall-cum-bridge at RD 1000 + Rs 0.08 crore on construction of head regulator.

from January 2003 to January 2009 revealed that neither the SDE allowed 10 *per cent* rebate for distribution losses, three *per cent* for transformation losses and five *per cent* for handling/service charges nor did the MS claim rebate at any stage resulting in avoidable payment of Rs 1.26 crore (*Appendix 2.1*) for the said period.

On being pointed out in audit, the MS' stated (May 2009) that the PSEB had allowed rebate at the rate of 13 *per cent* (10 *per cent* rebate for distribution losses and three *per cent* transformation losses) with effect from February 2009 and the case for grant of rebate for the previous period had been taken up with the Assistant Engineer, Cantonment Sub-Division, PSEB, Patiala who in turn had sent the case to their higher authorities. However, matter regarding grant of balance five *per cent* rebate for handling and service charges has still not been taken up with PSEB.

The matter was referred to the Government (January 2009); reply has not been received (August 2009).

RURAL DEVELOPMENT AND PANCHAYATS DEPARTMENT

2.2.2 Avoidable payment of interest

Non-adherence to the time schedule fixed by GOI for transfer of grant resulted in avoidable payment of interest of Rs 51.13 lakh

While implementing the recommendations of Twelfth Finance Commission (TFC) for supplementing the resources of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs), the Government of India (GOI) directed the States to mandatorily transfer the grants to the PRIs and ULBs, within 15 days of the same being credited to the States' account. In case of delayed transfer, the State Government shall transfer to the PRIs/ULBs interest at the rate equal to the Reserve Bank of India bank rate along with such delayed transfer of grants.

Scrutiny of sanctions and information collected (July 2007 to December 2008) from the Department of Rural Development and Panchayats, Punjab revealed that GOI released (18 January 2007) grant of Rs 64.80 crore to the Government of Punjab (Government) to be transferred to the PRIs within 15 days of its credit to the State's accounts i.e. by 2 February 2007. But the grant was transferred by the Government to the PRIs on 22 March 2007, after a delay of 48 days. Consequently, the Government had to pay (July 2008) Rs 51.13 lakh as interest to the PRIs out of its own resources.

Thus, non-adherence to the time schedule fixed by GOI for transfer of the grant recommended by TFC resulted in avoidable payment of interest of Rs 51.13 lakh.

When pointed out (December 2008), the department stated (December 2008) that delay in release was due to imposition of Model Code of Conduct (MCC) by the Election Commission of India w.e.f. December 2006. The reply is not acceptable as transfer of Central assistance occurred during the currency of the

MCC. There should not be different yardsticks for the State to transfer these funds to the PRIs. Besides, the MCC did not prohibit the transfer of grants released by GOI. The request of the State Government to the Ministry of Finance, GOI for remission of interest on delayed transfer of grant on the above mentioned ground was turned down (June 2007).

The matter was referred to the Government (December 2008); reply has not been received (August 2009).

**PUBLIC WORKS DEPARTMENT
(BUILDINGS AND ROADS BRANCH)**

2.2.3 Avoidable payment of escalation charges

Delay in approval of the rates for additional items of work led to avoidable payment of price escalation of Rs 33.36 lakh

The Chief Engineer (CE), Survey accorded (April 2004) technical sanction for the work of construction of road over bridge (ROB) at the level crossing No. A-26 on Amritsar-Pathankot section near the Batala railway station at an estimated cost of Rs 17.20 crore (Railways share Rs 7.03 crore and State Government share Rs 10.17 crore). The construction of approaches to the ROB was allotted (August 2006) to a contractor at the tendered cost of Rs 9.42 crore, stipulating the date of completion as 6 October 2007. The agreement entered into with the contractor provided for price adjustment in respect of labour, material, fuel and lubricants used in the work from the date of start and upto the end of the initial intended completion date or extensions granted to the contractor and not to the work carried out beyond the stipulated time for the reasons attributable to the contractor.

Scrutiny of records (October 2008) in the office of the Executive Engineer, Construction Division, Gurdaspur (EE) revealed that during execution of the approach works, the department, on the recommendation (March 2007) of Chief Parliamentary Secretary-cum-local MLA, increased the length of stilted portion of the ROB by 90 meters from RD 153.13 to 243.13 at the Loha Mandi side and constructed a six meter wide underpass at the Dera Baba Nanak side. Since these items of works were not covered under the scope of the original work allotted to the contractor, the contractor submitted (July 2007 and October 2007) the rates for the additional items to the EE for approval. However, the EE delayed the issue without any justification and forwarded the proposal to the SE only in December 2007 and the Chief Engineer (IP), Punjab approved the rates for the additional items in March 2008 i.e. after an overall delay of eight months. During this period, the contractor suspended execution of the work, which led to extension of the completion date to June 2008. As a result, the department had to incur additional expenditure of Rs 33.36 lakh paid to the contractor on account of price escalation for the period beyond 7 November 2007⁴ to June 2008. The

⁴ Initial intended date of completion plus one month required for completion of the additional items of work calculated on proportionate basis with reference to original cost of work (Rs 9.42 crore) and time limit (13 months).

work was still in progress (June 2009) and it might entail further payment of escalation.

Thus, delay on the part of the department in giving approval to the rates for the additional items of work led to the avoidable payment of price escalation of Rs 33.36 lakh.

On being pointed out (October 2008), the EE stated (October 2008) that payment was made as per the approved NIT. The reply is not acceptable as undue delay in approval of the rates for the additional items resulted in avoidable period of extension and payment of escalation charges.

The matter was referred to the Government (February 2009); reply has not been received (August 2009).

HOUSING AND URBAN DEVELOPMENT DEPARTMENT

2.2.4 Avoidable expenditure

Failure of the department in making the site available to a contractor resulted in avoidable expenditure of Rs 24.74 lakh

Rule 2.92 of the Punjab Public Works Department Code (adopted by the Punjab Urban Development Authority, Mohali) provides that no work should be commenced on land which has not been duly made over by responsible authority.

Punjab Urban Development Authority, Mohali (PUDA) accorded (January 2005) administrative approval to the work of renovation of the old offices of the Deputy Commissioner (DC) and the Commissioner at Patiala at a cost of Rs 2.05 crore. The renovation included Civil Works-Rs 0.88 crore, Public Health (PH) Works-Rs 0.22 crore and Electrical Installation (EI) Works-Rs 0.20 crore. The Divisional Engineer (Project), PUDA, Patiala allotted (February 2005) the Civil, PH and EI works to a contractor at a cost of Rs 84.70 lakh prescribing a time limit of six months to complete the works.

Scrutiny of records (June 2008) of the Divisional Engineer (Civil), PUDA, Patiala (DE) revealed that though the contractor completed (January 2006) the work of renovation of the Commissioner's office, he could not take up the works in the DC's office as the department failed to make the building available due to non-vacation of the building by lawyers, deed writers and stamp vendors who were to be shifted to another building under construction. The contractor, while expressing his willingness to complete the works, repeatedly requested (April, May, June and August 2005) the department to provide the site. But the department could not provide the site to the contractor. The contractor finally requested (January 2006) the department to finalise his work and make the balance payment to him. However, the DE levied (January 2006) liquidated damages of Rs 4.23 lakh on the contractor for non-completion of the works within the stipulated period. Aggrieved by this, the contractor approached the Superintending Engineer, PUDA, Patiala (the Appellate Authority), who concluded (July 2006) that the contractor was not at

fault for the delay in completion of the works as providing of the site was responsibility of the department and directed the DE to close the agreement. Resultantly, the contract was rescinded and payment of Rs 32.63 lakh⁵ was made to the contractor. The balance work was allotted (September 2006) to another contractor at a tendered cost of Rs 109.28 lakh, which was completed (December 2007) at a cost of Rs 101.92 lakh⁶. Thus, to get the balance works completed, the department had to incur an extra expenditure of Rs 24.74 lakh⁷ due to increase in rates of the various items executed by the second contractor. This could have been avoided had the department provided the site in time to the first contractor.

Thus, failure of the department in ensuring availability of the site before commencement of the works resulted in avoidable expenditure of Rs 24.74 lakh.

On being pointed out (June 2008), the Chief Administrator, PUDA stated (March 2009) that it was the duty of the department to make the site available to the contractor and that the tenders were invited on the expectation that the site would be vacated and possession thereof would be made available to the contractor. Further, it was stated (March 2009) that had the department waited for the complete vacation of the site and then invited the tenders, the cost would have been much higher due to increase in rates. The latter part of the reply is not acceptable as it was hypothetical and had the department discharged its responsibility of providing clear site to the contractor, as envisaged in the above mentioned Rule, the expenditure of Rs 24.74 lakh could have been avoided.

The matter was referred to the Government (January 2009); reply has not been received (August 2009).

2.3 Idle investment/blocking of funds

PLANNING DEPARTMENT

2.3.1 Blockage of Government funds

Government fund of Rs 1.5 crore remained unutilised for over two years due to non-finalization of the lists of beneficiaries

The Department of Planning, Government of Punjab allocated (December 2006) Rs two crore under the "Rajiv Gandhi Gramin Vidyutikaran Yojna" for providing electricity connections free of cost to the underprivileged sections of society in Faridkot District. The Deputy Commissioner-cum-Member Secretary of District Planning and Development Board, Faridkot (Secretary) placed (December 2006) a sum of Rs 1.5 crore at the disposal of the Superintending Engineer, Punjab State Electricity Board (SE, PSEB), Faridkot

⁵ Civil Work; Rs 29.17 lakh, EI; Rs 2.35 lakh and PH; Rs 1.11 lakh.

⁶ Civil Work; Rs 94.30 lakh, EI; Rs 6.20 lakh and PH; Rs 1.42 lakh.

⁷ Civil Work; Rs 22.96 lakh, EI; Rs 1.34 lakh and PH; Rs 0.44 lakh.

for providing the electricity connections. The list of beneficiaries was furnished by the Secretary to the SE, PSEB who was to execute the work after verification of the beneficiaries. The allocation of the fund made in December 2006 lapsed in March 2007. While reallocating (April 2007) the unspent amount, the Government of Punjab directed the Secretary that fresh applications be invited and got approved from the District Planning and Development Board (DPDB).

Scrutiny of records (August 2008) of the DPDB, Faridkot revealed that the amount of Rs 1.5 crore placed at the disposal of PSEB had not been utilized (August 2009) on the plea that (i) the complete lists of beneficiaries in certain villages were not finalized and given to PSEB due to engagement of the staff of the District Development and Panchayat Officer, Faridkot in the election of Block Samitis and Gram Panchayats held on 12 May 2008 and 26 May 2008 respectively (ii) the lists when prepared were found to contain certain discrepancies and (iii) identification of the eligible beneficiaries was a time consuming exercise. These reasons do not justify the delay of over two years since release of fund to PSEB. Thus, Rs 1.5 crore remained unutilised for over two years due to non-finalization of the lists of beneficiaries by DPDB.

On being pointed out in audit, it was stated (February 2009) by DPDB that in a meeting held in September 2008, instructions were issued to the PSEB, District Development and Panchayat Officer and Block Development and Panchayat Officers to take immediate necessary action.

The matter was referred to the Government (March 2009) and the Government stated (April 2009) that the concerned district had been asked to refund the money along-with interest into the treasury. The reply indicates that the laxity on the part of the DPDB in finalising the lists of beneficiaries even after the release of funds resulted in blockage of the funds, besides denial of the benefit of free electricity connections to the underprivileged people.

HEALTH AND FAMILY WELFARE DEPARTMENT

2.3.2 *Idling of equipment*

Purchase of equipment without ensuring availability of specialist doctors and arranging training resulted in idling of equipment costing Rs 1.04 crore besides denial of the intended benefits to the patients

As per Rule 15.2 (b) of the Punjab Financial Rules, purchases must be made in the most economical manner and in accordance with the definite requirement of public service.

Scrutiny of records (February 2007) in the office of the Senior Medical Officer (SMO), Moga and information collected from 17 other civil hospitals⁸ (February 2008) and Managing Director, Punjab Health Systems Corporation

⁸ Civil Hospital—Amritsar, Bhatinda, Fatehgarh Sahib, Faridkot, Ferozepur, Gurdaspur, Hoshiarpur, Jalandhar, Kapurthala, Ludhiana, Mukatsar, Mansa, Nabha, Nawan Shahar, Ropar, Sangrur and Mata Kaushlya Hospital, Patiala.

(MD) disclosed that with a view to upgrade the hospitals a proposal for procurement of the equipment such as Trans Urethral Resection (TUR) with Cystoscope, Hysteroscope and Colposcope was made as per requirement assessed by the MD. Accordingly the MD placed orders (April and June 2001) for procurement of the equipment⁹ at a cost of Rs 1.64 crore. The equipment Trans Urethral Resection with Cystoscope is used for surgeries in urology and the other equipment are used for Gynae Surgery. Thus, the use of these equipment required trained Gynecologists and Surgeons/Urologists to operate them.

It was noticed in audit that although the equipment were received in the concerned hospitals between December 2001 and April 2002, equipment costing Rs 1.04 crore in 12 civil hospitals (*Appendix 2.2*) were not put to use due to non-availability of the trained staff/expert doctors, even after seven years of receipt of the equipment.

The Deputy Director (P), PHSC stated (June 2009) that necessary training was imparted from time to time by the firm's supplier. On the other hand, the SMOs of these hospitals intimated that the equipment could not be used due to non-training and non-availability of specialist doctors. Thus, the reply of the Deputy Director (P) PHSC is contrary to the factual position stated by the hospitals. The purchase of the said equipment without ensuring the availability of specialist doctors and providing required training to operate the equipment led to idling of the equipment costing Rs 1.04 crore, besides denial of the intended benefits to the patients.

The matter was referred to the Government (March 2009); reply has not been received (August 2009).

2.3.3 Idle machinery and equipment

Failure of the State Government to provide technical staff resulted not only in idle machinery and equipment of Rs 88.99 lakh but the public was also denied the intended benefits

Under the capacity building project on food safety and quality control of drugs in the State, Government of India (GOI) decided to strengthen the Public Analyst Laboratories by way of supply of equipment and other related materials. As per the Letter of Undertaking given by the Government of Punjab, staff¹⁰ identified for the project was required to be in place prior to supply of machinery and equipment (M&E) by April 2004 by GOI. The expenditure on account of salaries of the staff was to be borne by GOI for the project period 2003-08.

⁹ 17 Nos. TUR with Cystoscope (for Surgery in Urology) (April 2001) at the rate of Rs 4.36 lakh each for 17 Civil Hospitals and 12 Nos. Hysteroscope with Insufflator (at the rate of Rs 5.07 lakh each) and 12 Nos. Colposcope (for Gynecology) at the rate of Rs 2.38 lakh each (June 2001) for 12 hospitals.

¹⁰ 1. Microbiologist 2. Analyst 3. Coordinator 4. Technical Officer 5. Public Analyst 6. Senior Analyst 7. Scientific Assistant 8. Laboratory Assistant.

Scrutiny of records (December 2007) of the Public Analyst, Punjab, and information collected (October 2008 and January 2009) subsequently revealed that during the period between April 2004 and March 2007, GOI provided M&E worth Rs 99.45 lakh. Though the department installed the machinery during the period between September 2004 and April 2008, M&E worth Rs 88.99 lakh could not be utilized for the period ranging between 20 to 41 months (*Appendix 2.3*) due to non-posting of technical staff.

Thus, the failure of the State Government to post the technical staff resulted in not only idle M&E of Rs 88.99 lakh but the public was also denied the intended benefits.

On being pointed out (December 2007), the department in their letter dated 26 May 2009 stated that 21 posts of analysts had been filled (February 2009) and their services were being utilized to work on hi-tech machinery. The reply is not acceptable as (i) the department stated in the same letter of 26 May 2009 that a request had been made to National Institute of Pharmaceutical Education and Research to provide training to the newly recruited analysts for operation of the equipment and after the completion of the training part of new staff, work on hi-tech machinery would start and (ii) the department in their letter dated 25 August 2009 stated that training of newly appointed analysts to run the hi-tech machinery was in process. The newly recruited analysts were still undergoing training (August 2009). Thus, the M&E could not be used due to failure of the department to ensure posting of the staff prior to supply of the M&E.

The matter was referred to the Government (February 2009); reply has not been received (August 2009).

FINANCE DEPARTMENT

2.3.4. Blockage of funds

Failure of the Government to decide the scope of work and objective of the grant in case of Adarsh School at Khatkar Kalan and to ascertain the feasibility of the project in case of Press Club, Patiala before release of the funds resulted in blockage of funds of Rs 77 lakh

Rule 2.10(b)(5) of Punjab Financial Rules provides that no money should be withdrawn from the treasury unless it is required for immediate disbursement and it is also not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take considerable time.

Scrutiny of records (March 2009) of the Director, Small Savings, Punjab (Director) revealed that the Government of Punjab (Government) sanctioned (March 2007) Rs 52 lakh for establishment of Adarsh School at Khatkar Kalan out of funds placed under discretionary grants of the Chief Minister. The Director placed these funds at the disposal of the Executive Engineer, Panchayati Raj Division, Nawanshahr (EE). The funds remained unutilised till November 2007 as the use of funds released for Khatkar Kalan had not been

finalized as also the scope of work of the Adarsh school. Thereafter, the CM office imposed ban (December 2007) on the utilization of these funds which were lying unutilized (August 2009).

Similarly, Government sanctioned (December 2006) Rs 25 lakh to the Press Club, Patiala (Club) for developmental activities. The Director released (December 2006) this amount to the Club despite ban on construction activities in the identified area (Baradari) in Patiala, except with prior approval of the Government. Since the Club could not get permission of the Government to construct its building at Baradari or identify any alternate site, the funds were lying unutilised with the Club even after lapse of over two years.

Thus, release of fund without proper planning and subsequent ban on utilisation of the fund in the case of Adarsh School and failure to ascertain the feasibility of the project in the case of Club before release of the funds resulted in blockage of funds of Rs 77 lakh.

When pointed out (March 2009), the Director stated (August 2009) that the Executive Engineer, Panchayati Raj had been directed (July 2009) to deposit the unspent amount of Rs 52 lakh alongwith interest in the Government treasury. As far as the grant released to the Club is concerned, it was replied that the file had been submitted to the Hon'ble Chief Minister to take decision on remitting back the amount in the treasury. The reply is admittance of the fact that funds were drawn without ensuring immediate requirement.

The matter was referred to the Government (March 2009); reply has not been received (August 2009).

HOME AFFAIRS AND JUSTICE DEPARTMENT

2.3.5 Idle investment

The department's decision to accord administrative approval in December 2006 without obtaining NOC and the action of the EE in allotting the work before finalization of the architectural drawings resulted in idle investment of Rs 53.89 lakh

Para 2.5 of the Punjab Public Works Department Code stipulates that administrative approval to a work should not be accorded until the professional authorities intimated that the proposals are structurally sound and that the preliminary estimate is sufficiently correct for the purpose. Further, para 2.89 provides that no work shall be commenced unless a properly detailed design and estimate have been sanctioned.

The Department of Home Affairs and Justice, Government of Punjab (Department) accorded (December 2006) administrative approval for construction of a judicial court complex of four storey building i.e. basement and three storey, at Ferozepur at an estimated cost of Rs 11.81 crore. The land, where the building was to be constructed, fell in the cantonment area.

Scrutiny of records (August 2008) in the office of the Executive Engineer, Provincial Division, Ferozepur (EE) revealed that the EE allotted (February 2007) the work to a contractor at the tendered cost of Rs 8.61 crore fixing a time limit of 18 months for completion. Information collected (August 2009) from the Chief Architect, Punjab (CA), who was to prepare the architectural drawings of the building, revealed that the CA sent (April 2007) the approved architectural drawings to the military authority at Ferozepur for their observation as the site fell under the cantonment area. Meanwhile, the EE made a payment of secured advance of Rs 49.03 lakh¹¹ to the contractor on 14 May 2007 for the materials brought to site as admissible under the agreement. In June 2007, the military authority conveyed to the CA that the proposed judicial complex was objectionable due to security concerns. The military offered (August 2007) an alternate site for construction of the complex. However, the Building Committee of the Punjab and Haryana High court had not taken (March 2009) a final decision regarding the alternate site offered by the military authority. The work remained suspended despite lapse of a period of two years. In the meanwhile, an expenditure of Rs 4.86 lakh (upto August 2007) towards contingent expenditure was booked to the work.

It was noticed in audit that the EE in June 2001 ascertained from the military authority that buildings upto three storey were permitted in the cantonment area and in any case the height should be much less than the existing water tanks (18 meters) in the cantonment area. In May 2007, the military authority *interalia* informed the District and Session Judge, Ferozepur that the issue of No Objection Certificate (NOC) for the proposed Judicial Complex from security point of view was under examination and would be intimated. In December 2006, administrative approval was accorded.

Thus, the department's decision to accord administrative approval in December 2006 without obtaining NOC and the action of the EE in allotting the work before finalization of the architectural drawings resulted in idle investment of Rs 53.89 lakh.

On being pointed out (August 2008), the EE stated (August 2008) that the work had been held up due to non-clearance of site and further intimated (June 2009) that the secured advance had not been recovered as the material had not been utilized and was still lying at the original site of the work in the custody of the contractor under the control of the department.

The matter was referred to the Government (August 2009); reply has not been received (August 2009).

¹¹

Item	Quantity	Value (75 per cent) (Rs in lakh)
Steel	100.525 MT	22.59
Bajri	4100 cum	26.44
Total		49.03

FOREST AND WILD LIFE DEPARTMENT

2.3.6 Idle expenditure

Procurement of an incinerator without ensuring the requisite power supply rendered the expenditure of Rs 18.35 lakh idle, besides non-deriving of the intended benefits

Consequent upon the request (November 2001 and June 2003) of the State Government to the Central Zoo Authority (CZA) for financial assistance for the development of the Mohindera Chaudhary Zoological Park, Chhatbir, Punjab (Zoo), the CZA provided (March 2005 and July 2006) grant of Rs 18.20 lakh for purchase and installation of an incinerator at the Zoo. The incinerator was purchased (November 2006) at a cost of Rs 17.30 lakh¹² and installed (March 2007) by incurring Rs 1.05 lakh.

Scrutiny of records (November 2008) of the Field Director, Zoo and information collected (February 2009) from the Chief Wild Life Warden, Punjab revealed that though the incinerator was installed in March 2007, yet it could not be put to use (April 2009) for want of requisite power supply of 440 volts.

On being pointed out (November 2008/February 2009), the department admitted that the incinerator was not being utilized because the power supply at the Zoo was not of 440 volts as required for its running. The department further intimated (February 2009) that as the Punjab State Electricity Board (PSEB) refused to provide 440 volt line because of dense forest, the incinerator was proposed to be run on generator and a scheme which *interalia* provides for purchase of a generator had been sent (September 2008) to CZA for approval which had not been received (August 2009). The department again requested PSEB (March 2009) to explore the possibility of providing 440 volt connection, which had again been turned down (June 2009) by PSEB. This indicated that the department purchased the incinerator without proper planning and ensuring the pre-requisites.

Thus, procurement of incinerator without ensuring the requisite power supply rendered the expenditure of Rs 18.35 lakh idle, besides non-deriving of the intended benefits.

The matter was referred to the Government (January 2009); reply has not been received (August 2009).

¹² Incinerator (Rs 9.68 lakh), parts of incinerator (Rs 2.42 lakh) and M.S. Chimney 3 MT (Rs 5.20 lakh) Total Rs 17.30 lakh.

2.4 General

2.4.1 Follow-up on Audit Reports/Outstanding Action Taken Notes

The Comptroller and Auditor General of India's Audit Reports represent the culmination of the process of scrutiny starting with initial inspection of accounts and records maintained in the various offices and departments of Government. It is, therefore, necessary that they elicit appropriate and timely response from the executive. At the instance of the Public Accounts Committee (PAC), Finance Department issued (August 1992), instructions to all the departments to initiate *suo moto* positive and concrete action on all paragraphs and reviews figuring in the Audit Reports irrespective of whether the cases were taken up for examination by PAC or not. The departments were also required to furnish to the PAC detailed Action Taken Notes(ATNs), duly vetted by Audit, indicating the remedial action taken or proposed to be taken by them within a period of three months of the presentation of the Reports to the State Legislature. But as per existing practice, ATNs are not sent for vetting by Audit before submission to the PAC.

Out of 109 paragraphs and 28 reviews included in the Audit Reports relating to the period 2002-2003 to 2006-07, which had already been laid before the State Legislature, ATNs in respect of 60 paragraphs and 17 reviews as detailed below had not been received in the Audit Office as of March 2009, even after the lapse of prescribed period of three months:

Table- 1
Position of action taken notes not received

Year of the Audit Report	Date on which presented to State legislature	Total Paragraphs/ reviews in the Audit Report		No. of Paragraphs/ reviews for which ATNs not received	
		Review	Para	Review	Para
2002-03	25.6.2004	7	22	3	12
2003-04	31.3.2005	6	25	4	13
2004-05	13.3.2006	4	17	3	9
2005-06	29.3.2007	5	23	3	12
2006-07	12.3.2008	6	22	4	14
Total		28	109	17	60

The department-wise analysis is given in the *Appendices 2.4 and 2.5*. The departments largely responsible for non-submission of ATNs were General Administration, Public Works (B&R), Irrigation & Power and Health & Family Welfare. Government did not respond even to the reviews containing important issues such as system failures, mismanagement and misappropriation of Government money. Such non-receipt of ATNs hampered the work of PAC.



CHANDIGARH
The

(S. MURUGIAH)
Pr. Accountant General (Audit), Punjab

4 JAN 2010

Countersigned



NEW DELHI
The

(VINOD RAI)
Comptroller and Auditor General of India

JAN 2010

APPENDICES

Appendix-1.1
(Refers to Paragraph 1.1.9 (a) Page 7)

Details of diversion of funds

Year of release	Approved Item/work by GOI	Item(s) purchased/Work(s) undertaken instead of approved item/work	Amount allotted (in Rs)
2006-07	2 Water Canons	Construction of Houses	43,00,000
2006-07	Poly Carbonate Shields/Lathis	Construction of Houses	60,00,000
2006-07	Rifle Racks etc.	Construction of Houses	1,38,67,000
2007-08	Networking connectivity for police stations	Remodeling of Training Hall at PPHQ	13,00,000
2007-08	2 (two) Vajra vehicles	Fabrication of 14 Troop Carriers	21,50,000
2007-08	Tables PCs	Construction of District Training Schools	27,36,000
2007-08	199 Sig Sauer Pistol	Construction of Police Buildings	40,19,097
2008-09	Items/equipments of Vigilance Bureau	Inspection charges of vehicles/construction of buildings etc.	23,28,829
2008-09	Remaining amount of POLNET equipment	Purchase of Light Motor Vehicles/payment of customs duty/up gradation and modernisation of CID Training Schools	36,27,575
2008-09	Crash Lab	Light Motor Vehicles	20,00,000
2008-09	Traffic Crash Labs – 2	Light Motor Vehicles	50,00,000
2008-09	CCTV Camera for traffic	CCTV Camera for PPHQ Building	14,00,000
2008-09	Traffic cones / Fluorescent Jackets/Gloves/Flasher	Tripod Mounted laser cams	19,00,000
2008-09	Poly Carbonate Shields	Purchase of computer equipment (C & T Wing)	10,40,000
2007-09	Vapour tracer/ Automatic Line Voltage Corrector/ Cyber Crime Police Stations/ Vehicles/ FPB items	LCD projectors/ Police Buildings/ Rifles/ computer equipment/ emergency lights	22,64,254
	Total		5,39,32,755

Appendix-1.2
(Refers to paragraph 1.1.12 Page 9)

Status of residential buildings

(Rupees in crore)

Year	No of houses as approved in AAPs		Funds approved	No of houses in respect of which funds were released		Funds released	No of houses taken up for construction		No of houses completed		Expenditure
	NGOs	ORs		NGOs	ORs		NGOs	ORs	NGOs	ORs	
2003-04	123	585	20.47	40	120	4.90	40	82	40	82	5.12
2004-05	150	250	13.37	6	72	2.09	6	48	6	40	1.76
2005-06	108	300	12.63	173	668	15.55	76	216	30	160	9.16
2006-07	24	48	2.34	52	72	7.03	36	80	0	0	0.00
2007-08	18	56	2.26	54	0	6.05	54	0	0	0	0.00
2008-09	12	24	2.53	22	68	7.30	20	64	0	0	0.00
Total	435	1263	53.60	347	1000	42.92	232	490	76	282	16.04

Besides these, 37 barracks (2003-04:6; 2004-05: 4 and 2005-06: 27) were also taken up.

Appendix-1.3
(Refers to Paragraph 1.1.16 (a) Page 12)

Category-wise list of vehicles

Year	Car (Ambassador and Tata Indigo)	Gypsy	Innova	Mahindra Bolero	Gama	Troop Carrier	Tempo Trax/ Pick up	M. Bus/ Tempo Trave	Tata sumo	Vajra	Prison Van	Motor Cycles	TATA 207/407	Total
2003-04	0	15	0	34	17	0	15	18	0	0	0	60	0	159
2004-05	15	10	0	0	0	0	80	8	40	0	0	75	40	268
2005-06	13	5	0	133	0	0	0	17	54	1	0	135	23	381
2006-07	0	0	0	119	0	0	0	0	72	0	15	13	10	229
2007-08	0	0	0	128	0	14	0	0	50	0	10	199	5	406
2008-09	0	0	25	17	0	0	0	15	36	0	0	264	0	357
TOTAL	28	30	25	431	17	14	95	58	252	1	25	746	78	1800

Appendix-1.4
(Refers to paragraph 1.2.1, Page 22)

List of Teaching Departments in Punjabi University, Patiala

Sr. No.	Name of Department
1.	Physical Education and Sports
2.	Law
2A	Law Department (Evening)
3.	School of Management Studies
4.	Commerce
5.	Physiotherapy
6.	Defence and Strategic Studies
7.	Punjabi
8.	Mathematics
9.	Statistics
10.	Education and Community Service
11.	Punjab School of Law
12.	Economics
13.	English
14.	History
15.	Hindi
16.	Sanskrit & Pali
17.	Philosophy
18.	Correspondence Courses
19.	Persian, Urdu & Arabic
20.	Foreign Languages
21.	Psychology
22.	Social Work
23.	Political Science
24.	Journalism and Mass Communication
25.	Library & Information Science
26.	Public Administration
27.	Geography
28.	Social Science & Anthropology
29.	Theater & Television
30.	Music
31.	Dance
32.	Fine Arts
33.	Language Science & Punjabi Lexicography Department
34.	Sri Guru Gobind Singh Religious Studies
35.	Zoology
36.	Human Biology
37.	Computer Science
38.	Director University Computer Centre
39.	Botany
40.	Bio-Technology
41.	Pharmaceutical Science & Drug Research

42.	Chemistry
43.	Physics
44.	Forensic Science
45.	Gurmat Sangeet
46.	Sports Science
47.	University College of Engineering
48.	IAS & Allied Services Training Centre
49.	Law Department Guru Kashi Regional Centre, Bhatinda
50.	Education Department, Guru Kashi Regional Centre, Bhatinda
51.	Guru Kashi College, Talwandi Sabo
52.	Post Graduate Studies Guru Kashi Regional Centre, Bhatinda
53.	University College, Rampura Phul
54.	University Engineering College, Rampura Phul
55.	Yadavindra College of Engineering, Talwandi Sabo
56.	Regional Centre for Information Technology and Management, Mohali
57.	Nawab Sher Mohd. Khan Institute of Advance Studies in Urdu, Persian and Arabic, Malerkotla.
58.	Punjabi University Neighbourhood Campus, Jaito
59.	Akali Phula Singh Neighbourhood Campus, Dehla Sia, District Sangrur
60.	Baba Dhian Dass Neighbourhood Campus Jhuneer, Distt Mansa
61.	Neighbourhood Campus, Sardulgarh, District Mansa
62.	Neighbourhood Campus, Karandi, District Mansa
63.	Dera Baba Jogi Peer Neighbourhood Campus, Ralla, District Mansa
64.	University School of Business Studies, Guru Kashi University Campus, Talwandi Sabo
65.	University Campus Mour
66.	Guru Kashi International Centre for Sikh Studies, Regional Centre, Talwandi Sabo

Appendix-1.5
(Refers to paragraph 1.2.1, Page 22)

List of Non-Teaching Departments in Punjabi University, Patiala

Sr. No.	Name of Department
1.	Office of Vice Chancellor
2.	Dean, Academic Affairs
3.	Registrar Office
4.	Dean, Students Affairs
5.	Dean, Research
6.	Dean, College Development Council
7.	Dean, Resource Mobilization and Advancement
8.	Director, Public Relation
9.	Director, Youth Welfare
10.	Director, Sports
11.	Director, Planning and Monitoring
12.	Coordinator, National Service Scheme
13.	Controller of Examinations
14.	Finance Officer
15.	Placement Cell
16.	Chief Security Officer
17.	Transport Office
18.	Main Gate Enquiry Centre
19.	University Scientific Instruments
20.	Executive Engineer Office
21.	Store
22.	Horticulture
23.	Health Centre
24.	University Press
25.	Mata Sahib Kaur Hostel
26.	Warden Hostel No. 2
27.	Warden Hostel No. 3
28.	Warden Sher Gill Hall
29.	Warden Hostel No. 4
30.	Warden Bhagat Puran Singh Hall
31.	Warden Hostel No. 5
32.	Warden Hostel No. 6
33.	Warden Hostel No. 7
34.	Mai Bhago Hostel
35.	Banda Singh Bahadur Hostel
36.	Principal Model School
37.	National Service Scheme (Training and Orientation Cell)
38.	TOC (NSS)
39.	EMR Centre
40.	Publication Bureau
41.	Main Library
42.	RTI Cell

Appendix-1.6
(Refers to paragraph 1.2.1, Page 22)

List of Research Departments

Sr. No.	Name of Department
1	Physics Department, Departmental Research Programme
2	Pharmaceutical Science and Drug Research Department
3	Economic Transformation Research Centre
4	Dean Research
5	Punjabi University Educational Multi Media Research Centre and UGC Scheme
6	Research Scheme

Appendix-1.7
(Refers to paragraph 1.2.1, Page 22)

List of Affiliated Colleges

Sr.No.	Name of Colleges
1	Chitkara College of Education for Women, village Fatehpur Gari, Tehsil Rajpura, District Patiala
2	Government Bikram College of Commerce, Patiala
3	Government College for Girls, Patiala
4	Government Mohindra College, Patiala
5	Government Kirti College, Nial Patran
6	Government Ripudaman College, Nabha
7	Gurmat College, Patiala
8	Jasdev Singh Sandhu College of Education, Rajpura Road, Kauli, Patiala
9	Khalsa College, Patiala
10	Lal Bahadur Memorial Mahila College, Nabha
11	Mata Sahib Kaur Khalsa Girls College of Education, Dhama Majra, Patiala
12	Multani Mal Modi College, Patiala
13	N.I.S. Patiala
14	Nancy College of Education , Samana, Patiala
15	National College of Physical Education, Village Chupki, Patiala
16	Patel Memorial National College, Rajpura, Patiala
17	Prof. Gursewak Singh Government College of Physical Education, Patiala
18	Public College, Samana
19	Punjab College of Education, Raipur, Bahadurgarh, District Patiala
20	Punjab Institute of Oriental & Indian Languages, Patiala
21	Regional College of Education, Kauli, Patiala/ Sant Kabir College of Education, Kauli
22	S. Amarjit Singh Memorial Institute of Law, Dhainthal (Samana), District Patiala
23	Sardar Rajinder Singh Memorial Mukat College of Education for Women, Rajpura
24	Sri Guru Harkishan College of Management and Technology, S.S.I. Nagar, Patiala
25	State College of Education, Patiala
26	Vivekanand College of Education, Village Ram Nagar, Near Banur, Tehsil Rajpura, Patiala
27	Bibi Bhani Panchayati Girls College, Khan Manpur, Fatehgarh Sahib
28	Cordia College, Sanghol, Fatehgarh Sahib
29	Desh Bhagat College of Education, Mandi Gobindgarh, Fatehgrh Sahib
30	Desh Bhagat Institute of Management & Computer Science Mandi Gobindgarh, Fatehgarh Sahib
31	Dolphin (PG) College of Life Sciences, Chuni, Fatehgarh Sahib
32	Jawahar Lal Nehru Government College for Women, Tooran, Mandi Gobindgarh, Fatehgarh Sahib
33	Lincoln College of Education, Sirhind, Fatehgarh Sahib
34	Lincoln College of Law, Sirhind, Fatehgarh Sahib
35	Maghi Memorial College for Women, Amlah, Fatehgarh Sahib
36	Mata Gujri College, Fatehgarh Sahib
37	Pine Grove College of Education, Bassi Pathana, Fatehgarh Sahib
38	Punjab College of Education, Sarkapra, Fatehgarh Sahib
39	RIMT College of Education, Sirhind Side, Mandi Gobindgarh, Fatehgarh Sahib

40	Smt. Jawala Devi College of Education, Sanghol, Fatehgarh Sahib
41	Sri. Guru Hargobind Sahib Khalsa College for Women, Hansali Khera, Fatehgarh Sahib
42	Akal College of Education for Women, Village Fatehgarh Channa, Sangrur
43	Akal College of Education, Mastuana Sahib, Sangrur
44	Akal College of Physical Education, Mastuana, Sangrur
45	Akal Degree College for Women, Sangrur
46	Akal Degree College, Mastuana, Sangrur
47	Bhai Gurdas College of Law, Sangrur
48	Brakkat Girls College of Education, Tallewal, Sangrur
49	Colonel College of Education, Chural Kalan, Sangrur.
50	Desh Bhagat College of Education, Bardwal Dhuri, Sangrur
51	Desh Bhagat College, Bardwal Dhuri, Sangrur
52	Government College, Gurne Khurd Sangrur
53	Government College of Education, Malerkotla, Sangrur
54	Government College, Malerkotla, Sangrur
55	Government College, Munak, Sangrur
56	Government Ranbir College, Sangrur
57	Guru Teg Bahadur College of Education, Lehal Khurd, Lehragagga, Sangrur
58	Guru Tegh Bahadur College, Bhawanigarh, Sangrur
59	Jasmer Singh Jeji Degree College, Gurne Kalan, Munak, Sangrur
60	Kabli Mai Ramji Dass Jain College for Women, Malerkotla, Sangrur
61	Lord Mahavir College of Education, Hamirgarh, Sangrur
62	M and M College of Education, Village Nagri, District Sangrur
63	Modern College of Education, Birkalan, District Sangrur
64	Modern College of Education, Malerkotla, Sangrur
65	S.U.S. Government College, Sunam, Sangrur
66	Sant Baba Attar Singh Khalsa College, Sandour, Sangrur
67	Shaheed Uddham College of Education VPO Mehlan Chowk, Sunam, Sangrur
68	Shanti Tara College, Akbarpur Mandi Ahmedgarh, Sangrur
69	Shivam College of Education, Khokarkalan, Lehragaagga, Sangrur
70	Sri Guru Harkrishan Girls College Phalewal, Ludhiana-Sangrur Road, Sangrur
71	Sri Guru Teg Bahaddur College of Education, Village Sehke, Malerkotla, Sangrur
72	Swami Vivekanand College of Education, Moonak, Tohana Road, Moonak, Sangrur
73	Guru Gobind Singh College, Sanghera, Barnala
74	Guru Gobind Singh College of Education, Barnala
75	I.B.S. Arya Mahila College, Barnala
76	S.D. College, Barnala
77	S.D.College of Education, Barnala
78	Sacred Heart International College of Education, Barnala
79	Aklia College of Education, Village Aklia Kalan, P.O. Goniana Mandi, Bathinda
80	Baba Farid College of Education, V&P.O. Deon, Muktsar Road, Bathinda
81	Baba Farid College, Deon, Bathinda
82	Baba Shri Chand Ji Government College, Sardargarh (Bathinda)
83	Bhai Assa Singh Girls College, Goniana Mandi
84	D.A.V. College Bathinda
85	G.G.S. College of Education, Talwandi Sabo, Bathinda
86	Government Rajindra College, Bathinda

87	Guru Kashi College of Sikh Studies, Damdama Sahib, Talwandi Sabo, Bathinda
88	Guru Kashi College, Damdama Sahib, Talwandi Sabo, Bathinda
89	Guru Nanak Dev Khalsa Girls College, Bathinda
90	Gurukul College, Dera Tupp, Bathinda
91	Maharaja Aggarsain College of Education, Jai Singh Wala, Bathinda
92	Maisar Khana College of Education for Girls, Maisar Khana, Bathinda
93	Malwa College of Education, Deon, Bathinda
94	Malwa College of Physical Education, Goniana Road, Bathinda
95	Malwa College, Bathinda
96	Mastermind College of Education, Bathinda
97	Mata Sahib Kaur Girls College, Damdama Sahib, Bathinda
98	S.S.D.Girls College of Education, Bhokra, Bathinda
99	S.S.D. Girls College, Bathinda
100	S.S.D. Women's Institute of Technology, Bathinda
101	Swami Dayanand College of Education, Lehra Bega, Bathinda
102	University College, Rampura Phul, Bathinda
103	Guru Nanak College of Education, Bhikhi, Mansa
104	Guru Nanak College, Budhladha, Mansa
105	Mata Gurdev Kaur Memorial Education Institute (for Girls) Bareta, Mansa
106	Milkha Singh Educational Institute, Bareta, Mansa
107	National College, Bhikhi, Mansa
108	Nehru Memorial Government College, Mansa
109	S.D. Kanya Mahavidyala, Mansa
110	S.S. College of Education for Girls, Bhikhi, Mansa
111	Baba Farid Law College, Faridkot
112	Government Barjindra College, Faridkot
113	Pandit Chetan Dev Government College of Education, Faridkot
114	SBRS College for Women, Sadik, Faridkot
115	Shahid Bhagat Singh Government College, Kotkapura
116	Umang Red Cross Institute of Special Education, Faridkot
117	Amar Shahid Baba Ajit Singh Jujhar Singh Memorial College, Bela, Ropar
118	Ambika College of Education, Opp. Village Badali, Badala road, Kharar, Ropar
119	Baba Joravar Singh Fateh Singh Khalsa Girls College, Morinda, Ropar
120	Chandigarh College of Education, Landra, Mohali District Ropar
121	Government College, Ropar
122	Government Shivalik College, Naya Nangal
123	Guru Nanak Dev College of Education Majatri, Kharar, Ropar
124	Maharaj Braham Sagar Brahmanand Bhuriwale College, Tibba Nangal, Ropar
125	Mehar Chand College of Education, Bhanopli, Ropar
126	Rayat and Bahra MMTI College of Education, Village Sahoran Tehsil Kharar, Ropar
127	Rayat and Bahra MMTI College of Law, Village Sahoran Tehsil Kharar, Ropar
128	Sant Baba Sewa Singh Memorial Khalsa College (Girls), Nurpur Bedi, Ropar
129	Shaheed Kashi Ram Memorial College, Bhagoo Majra Kharar
130	Shaheed Bhagat Singh Khalsa College for Women Padiala, Ropar
131	Shaheed Kashi Ram College of Physical Education, Bhagoo Majra, Kharar, Ropar
132	Shivalik Hills College of Education, Patti P.O. Manakpur, Anandpur Sahib, Ropar
133	Sri Guru Tegh Bahadur Khalsa College, Anandpur Sahib, Ropar
134	Army Institute of Law, Sector-68, Mohali

135	Attri College of Education for Girls, Lalru Mandi, Near Shiv Mandir Road, Derabassi, District Mohali
136	Doaba College of Education, Ghator, District Mohali
137	Divya Shiksha Gurukul College of Education, Ghollu Majra, Derabassi, Lalru Highway, District Mohali
138	Government College, Mohali
139	Government College, Dera Bassi
140	International Divine College of Education, Ratwara Sahib Complex, P.O. Mullapur Garibdass, Kharar, District Mohali
141	Indo Global College of Education, Abhipur, District Mohali
142	Lord Krishna College of Education for Women, Village Sundra, Derabassi, District Mohali
143	Rattan Professional Education College, V&PO Sohana, Mohali
144	Sachdeva College of Education, Gharuan, Tehsil Kharar, District Mohali
145	Shivalik Institute of Education & Research, Mohali

Appendix-1.8
(Refers to paragraph 1.2.6, Page 23)

List of departments selected for test-check

Sr. No	Name of Department
<i>Teaching Departments</i>	
1	Physical Education and Sports
2	Law
3	Physiotherapy
4	Punjabi
5	Correspondence Courses
6	Library & Information Science
7	Music
8	Zoology
9	Human Biology
10	Computer Science
11	Director Computer Center
12	Botany
13	Chemistry
14	Physics
15	Forensic Science
16	Sports Science
17	Director, IAS & Allied Services Training Center
18	Law Department Guru Kashi Regional Centre, Bathinda
19	Guru Kashi College, Talwandi Sabo
20	Yadavindra College of Engineering, Talwandi Sabo
21	Nabab Sher Mohd. Khan Institute of Advance Studies in Urdu, Persian and Arabic, Malerkotla.
22	University School of Business Study, Guru Kashi Campus, Talwandi Sabo
<i>Non- Teaching Departments</i>	
1	Registrar Office
2	Director Sports
3	Director Planning & Monitoring
4	Controller of Examinations
5	Finance
6	Placement Cell
7	Transport Office
8	Executive Engineer
9	Health Centre
10	University Press
11	Hostel No. 1 (Mata Sahib Kaur)
12	National Service Scheme (NSS)
13	Publication Bureau
14	Main Library
15	Chief Security Officer
<i>Research Departments</i>	
1	Pharmaceutical Science and Drug Research Department
2	Punjabi University Educational Multi Media Research Centre and UGC Scheme

Appendix-2.1

(Refers to paragraph 2.2.1, Page 42)

(I) Statement showing month-wise consumption of electricity and consumption charges paid by the Rajindra Hospital, Patiala

Sr. No.	Month	Consumption (In units)	Total amount of the bill (Rs)	Consumption Charges (Rs)
1.	01/2003	327005	1,268,830	1,193,568
2.	02/2003	204400	769,550	746,060
3.	03/2003	164655	620,270	600,991
4.	04/2003	225450	810,552	755,251
5.	05/2003	286405	1,143,563	1,039,088
6.	06/2003	330615	1,278,046	1,203,241
7.	07/2003	350210	1,353,720	1,274,566
8.	08/2003	353885	1,412,710	1,330,608
9.	09/2003	325600	1,258,677	1,184,986
10.	10/2003	210250	813,196	765,112
11.	11/2003	147790	571,976	537,758
12.	12/2003	224895	869,755	818,420
13.	01/2004	286650	1,108,252	1,043,208
14.	02/2004	219200	847,761	797,690
15.	03/2004	158795	614,477	577,816
16.	04/2004	234765	907,873	854,347
17.	05/2004	276865	1,070,464	1,007,591
18.	06/2004	317520	1,229,056	1,155,575
19.	07/2004	350920	1,354,881	1,277,151
20.	08/2004	35420	1,371,525	1,291,347
21.	09/2004	30095	1,152,817	1,095,424
22.	10/2004	19645	759,881	714,862
23.	11/2004	15920	618,824	581,911
24.	12/2004	187275	724,466	681,483
25.	01/2005	284755	1,079,052	1,004,994
26.	02/2005	251040	941,739	885,980
27.	03/2005	178955	671,672	631,520
28.	04/2005	218875	859,855	772,438
29.	05/2005	297010	1,197,955	1,048,255
30.	06/2005	363325	1,774,636	1,413,124
31.	07/2005	339965	1,469,496	1,322,254
32.	08/2005	392630	1,696,956	1,527,121
33.	09/2005	343315	1,484,196	1,335,495
34.	10/2005	222075	960,561	863,872
35.	11/2005	162150	701,744	630,764
36.	12/2005	242900	1,021,482	918,516
37.	01/2006	282400	1,220,872	1,098,326
38.	02/2006	181765	785,999	706,645
39.	03/2006	181670	785,591	706,272
40.	04/2006	218150	943,146	848,184
41.	05/2006	351885	1,520,747	1,368,413
42.	06/2006	313135	1,353,643	1,217,909
43.	07/2006	369060	1,594,925	1,435,223

44.	08/2006	386140	1,671,263	1,503,999
45.	09/2006	324440	1,399,536	1,259,518
46.	10/2006	258490	1,117,375	1,005,106
47.	11/2006	170125	735,727	725,960
48.	12/2006	233205	1,008,167	906,747
49.	01/2007	274924	1,189,325	1,069,034
50.	02/2007	203546	879,098	791,374
51.	03/2007	158573	685,836	616,429
52.	04/2007	230428	996,175	895,945
53.	05/2007	253855	1,097,587	987,286
54.	06/2007	278176	1,202,398	1,081,685
55.	07/2007	284942	1,231,768	1,108,136
56.	08/2007	294368	1,272,563	1,144,882
57.	09/2007	215933	997,922	898,061
58.	10/2007	184144	851,184	765,819
59.	11/2007	117734	544,635	489,553
60.	12/2007	230685	1,066,018	959,430
61.	01/2008	300445	1,682,494	1,249,631
62.	02/2008	277720	1,577,595	1,155,095
63.	03/2008	155566	1,013,491	646,715
64.	04/2008	258495	1,453,371	1,042,863
65.	05/2008	230943	1,335,732	935,102
66.	06/2008	341525	1,919,846	1,382,959
67.	07/2008	375211	1,710,266	1,519,388
68.	08/2008	370255	1,748,743	1,554,817
69.	09/2008	280054	1,322,993	1,175,973
70.	10/2008	253035	1,176,020	1,044,818
71.	11/2008	145656	677,460	601,343
72.	12/2008	209070	921,362	818,295
73.	01/2009	282195	1,212,838	1,076,820
		18970268	81,694,177	72,676,142

(II) Statement showing rebate admissible to Rajindra Hospital, Patiala on consumption of electricity shown in Statement-I

Sr. No	Period	Total consumption	Consumption charges billed	Units to be billed after allowing 13 per cent rebate on consumption	Consumption charges to be billed (proportionate)	Excess billed amount	Rebate admissible @) 5 per cent for handling/service charges of Column (6)	Total admissible rebate (7+8)
1	2	3	4	5	6	7	8	9
1.	January 2003 to January 2009	18970268 Units	Rs 7.27 crore	16504133 Units	Rs 6.33 crore	Rs 0.94 crore	Rs 0.32 crore	Rs 1.26 crore

Appendix-2.2
(Refers to paragraph 2.3.2, Page 47)

Statement showing equipment not being used in Civil Hospitals.

Sr.No.	Name of Hospital	Name of equipment	Cost of equipment(Rs)	Reasons for non-use
1.	Civil Hospital, Amritsar	(i)Hysteroscope with Insufflator	7,45,639.00	Training not imparted
		(ii)Colposcope		
		TUR with Cystoscope	4,35,640.00	Training not imparted
2.	Civil Hospital, Ferozepur	TUR with Cystoscope	4,35,640.00	Surgeon is not trained for TUR operation.
3.	Civil Hospital Gurdaspur	(i)Hysteroscope with Insufflator	7,45,639.00	Training not imparted
		(ii)Colposcope		
		TUR with Cystoscope	4,35,640.00	Inoperative after resignation of Dr. Bhatia on 09-07-2003.
4.	Civil Hospital, Ludhiana	TUR with Cystoscope	4,35,640.00	Not working since March 2007 as trained staff not available
5.	Civil Hospital Moga	(i)Hysteroscope with Insufflator	7,45,639.00	Trained staff not available
		(ii)Colposcope		
		TUR with Cystoscope	4,35,640.00	Trained staff not available
6.	Civil Hospital Ropar	TUR with Cystoscope	4,35,640.00	Training required for Surgeon
7.	Civil Hospital Nawanshahr	(i)Hysteroscope with Insufflator	7,45,639.00	Gynecologist not available
		(ii)Colposcope		
		TUR with Cystoscope	4,35,640.00	Training required for Surgeon
8.	Civil Hospital Mukatsar	(i)Hysteroscope with Insufflator	7,45,639.00	Expert doctor not available
		(ii)Colposcope		
		TUR with Cystoscope	4,35,640.00	Expert doctor not available
9.	Civil Hospital Mansa	(i)Hysteroscope with Insufflator	7,45,639.00	Trained staff not available
		(ii)Colposcope		
		TUR with Cystoscope	4,35,640.00	Trained staff not available
10.	Civil Hospital Faridkot	(i)Hysteroscope with Insufflator	7,45,639.00	Trained staff not posted
		(ii)Colposcope		
		TUR with Cystoscope	4,35,640.00	Trained staff not posted
11.	Civil Hospital, Hoshiarpur	TUR with Cystoscope	4,35,640.00	Neither training imparted nor trained staff posted
12.	Civil Hospital, Kapurthala	TUR with Cystoscope	4,35,640.00	Trained staff not available
TOTAL			104,47,153.00	

Say Rs 1.04 crore

Appendix-2.3
(Refers to paragraph 2.3.3, Page 48)

Statement showing details of machinery lying idle

Sr. No	Name of the equipment received	Date of receipt of the equipment	Date of Installation of the equipment	Cost (Rs)	Period of idling upto January 2009 (in months)
1	Mold Counter Chamber of Head Cytometer	01-12-2006	17-05-2007	3,940	20
2	Laminar Flow with chamber biological safety cabinet	19-10-2006	15-12-2006	70,455	25
3	Atomic Absorption spectrophotometer	-	13-04-2006	5,90,364	33
4	U V visible spectrophotometer	26-03-2005	13-04-2006	3,51,803	33
5	Gas Liquid Chromatography	27-07-2005	27-02-2006	32,39,500 (+) 5,47,500	35
6	Micro Wave Digestion System	25-02-2005	24-08-2005	5,76,407	41
7	HPLC instrument	20-01-2003	22-05-2007	35,18,953	20
		Total		88,98,922	

Say Rs 88.99 lakh

Appendix-2.4
(Refers to Paragraph 2.4.1, Page 53)

Statement showing paragraphs/reviews for which replies were not received upto 31.3.2009

Sr. No.	Name of the Department	2002-03	2003-04	2004-05	2005-06	2006-07	Total
1	Agriculture	-	-	1	-	-	1
2	Architecture	-	-	-	1	-	1
3	Cultural Affairs, Archaeology and Museums	-	-	-	-	1	1
4	Education	1	-	-	-	-	1
5	Finance	-	-	-	-	2	2
6	Fisheries	-	-	-	1	-	1
7	Finance, Home Affairs and Justice, Local Government	-	-	-	-	1	1
8	General Administration (Home Affairs and Justice, Police, Personnel and Administrative Reforms)	1	1	2	2	1	7
9	Health and Family Welfare	1	1	1	1	3	7
10	Housing and Urban Development	1	-	1	-	1	3
11	Information and Public Relations	1	-	-	-	-	1
12	Information Technology	-	-	-	1	-	1
13	Irrigation and Power	5	4	2	4	4	19
14	Local Government	-	-	-	-	1	1
15	Labour and Employment	-	1	-	-	-	1
16	Planning	-	1	-	-	-	1
17	Public Works Department (Buildings and Roads Branch)	2	4	2	-	2	10
18	Public Works Department (Public Health)	-	2	-	-	-	2
19	Revenue	-	1	-	-	-	1
20	Rural Development and Panchayats	1	-	1	1	-	3
21	Social Welfare, Social Security and Women and Child Development	2	-	-	1	1	4
22	Tourism and Cultural Affairs	-	1	-	-	-	1
23	Transport	-	1	-	1	-	2
24	Technical Education and Industrial Training	-	-	1	1	-	2
25	Water Supply and Sanitation/PH	-	-	1	1	-	2
26	Water Supply and Sanitation, Science and Technology, Revenue.	-	-	-	-	1	1
	Total	15	17	12	15	18	77

Appendix-2.5
(Refers to Paragraph 2.4.1, Page 53)

Detail showing paragraphs/reviews for which replies were not received upto 31.3.2009

Sr. No.	Name of the department	Year of Audit Report	Para No. of Audit Report	Review	Para	Total
1.	Agriculture	2004-05	4.7.2	-	1	1
2.	Architecture	2005-06	4.5.2	-	1	1
3.	Cultural Affairs, Archaeology and Museums	2006-07	4.4.4	-	1	1
4.	Education	2002-03	4.2.1	-	1	1
5.	Finance	2006-07	3.5 (Review), 4.3.1	1	1	2
6.	Fisheries	2005-06	4.2.7	-	1	1
7.	Finance, Home Affairs and Justice, Local Government	2006-07	4.4.3	-	1	1
8.	General Administration (Home Affairs and Justice, Personnel and Administrative Reforms, Police)	2002-03	4.1.5	-	1	7
2003-04		4.2.11	-	1		
2004-05		4.4.2, 4.5.1	-	2		
2005-06		4.4.3, 4.5.3	-	2		
2006-07		5.1 (Review)	1	-		
9.	Health and Family Welfare	2002-03	4.4.3	-	1	7
2003-04		3.4 (Review)	1	-		
2004-05		4.7.1	-	1		
2005-06		4.2.3	-	1		
2006-07		4.2.3, 4.2.4, 4.4.5	-	3		
10.	Housing and Urban Development	2002-03	4.1.3	-	1	3
2004-05		4.2.1	-	1		
2006-07		4.3.6	-	1		
11.	Information and Public Relations	2002-03	4.1.4	-	1	1
12.	Information Technology	2005-06	4.2.5	-	1	1
13.	Irrigation and Power	2002-03	3.3 (Review), 3.4 (Review), 4.3.1, 4.3.2, 4.4.1	2	3	19
2003-04		4.1.1, 4.1.2, 4.2.12, 4.4.1	-	4		
2004-05		4.2.2, 4.2.3	-	2		
2005-06		4.2.8, 4.3.1, 4.3.2, 4.3.3	-	4		
2006-07		3.1 (Review), 4.2.1, 4.2.2, 4.4.2	1	3		
14.	Local Government	2006-07	4.2.5	-	1	1
15.	Labour and Employment	2003-04	3.3 (Review)	1	-	1
16.	Planning	2003-04	4.2.5	-	1	1
17.	Public Works Department (Buildings and Roads Branch)	2002-03	4.1.2, 4.5.1	-	2	10
2003-04		3.1 (Review), 4.3.2, 4.5.2, 4.5.3	1	3		
2004-05		3.1 (Review), 3.3 (Review), 4.4.1 Pt. 4.4.2 Pt.	2	-		
2006-07		4.3.3, 4.3.4	-	2		

18.	Public Works Department (Public Health)	2003-04	4.2.10, 5.1 (Review)	1	1	2
19.	Revenue	2003-04	4.2.9	-	1	1
20.	Rural Development and Panchayats	2002-03	4.4.2	-	1	
		2004-05	4.4.1	-	1	
		2005-06	4.3.4	-	1	3
21.	Social Welfare, Social Security and Women and Child Development	2002-03	3.7 (Review), 4.6.3	1	1	
		2005-06	3.3 (Review)	1	-	
		2006-07	3.4 (Review)	1	-	4
22.	Tourism and Cultural Affairs	2003-04	4.2.7	-	1	1
23.	Transport	2003-04	4.2.1	-	1	
		2005-06	5.1 (Review)	1	-	2
24.	Technical Education and Industrial Training	2004-05	5.1 (Review)	1	-	
		2005-06	4.5.1	-	1	2
25.	Water Supply and Sanitation/PH	2004-05	4.4.4	-	1	
		2005-06	3.1 (Review)	1	-	2
26.	Water Supply and Sanitation, Revenue, Science and Technology	2006-07	4.4.1	-	1	1
Grand total				17	60	77

Reviews: 17

Paras: 60

