

## Chapter 5

### **Social Services**

Audit reviewed implementation of the following flagship programmes and activities in the social sector:

- National Health Rural Mission (NRHM);
- Sarva Shiksha Abhiyan (SSA);
- Secondary Education;
- Water supply and Sanitation;
- Mahatama Gandhi National Rural Employment Guarantee Scheme (MNREGA);
- Swaranjayanti Gram Swarozgar Yojna (SGSY); and
- Indira Awas Yojna (IAY).

It was revealed that there is a need to provide adequate and skilled manpower in these sectors for optimal utilisation of the infrastructure and to achieve the intended objectives of providing quality health care, education, water and basic amenities to the people of the district.

# 5.1 Health

The NRHM was launched in April 2005 with a view to provide accessible, affordable and quality health care to the rural population especially to poor and the vulnerable section of the population.

At the district level, every district has a District Health and Family Welfare (DHFW) Society headed by the Deputy Commissioner and its Executive Committee is headed by a Civil Surgeon (CS).

The Civil Surgeon is responsible for providing health care services to the people of the district through a network of three<sup>1</sup> General Hospitals (GHs), three<sup>2</sup> CHCs, 13 PHCs, 75 Sub Centres (SCs) and eight Urban RCH Centres. Records of two<sup>3</sup> GHs,

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<sup>(</sup>i) Gurgaon, (ii) Sohna; and (iii) Haily Mandi.

<sup>(</sup>i) Farukh Nagar, (ii) Pataudi; and (iii) Ghangola.

<sup>(</sup>i) Gurgaon; and (ii) Sohna.

one CHC (Ghangola), six<sup>4</sup> PHCs and 12<sup>5</sup> SCs were test-checked.

## 5.1.1 Planning

As a first step towards provision of accessible, affordable and equitable health care under NRHM, a household and facility survey was required to be carried out to identify the gaps in health care facilities in rural areas. Test check of sample field units revealed that no household and facility survey was conducted during 2007-12.

As per NRHM guidelines, DHFW Society was required to prepare a perspective plan regarding activities, targets and achievements for the entire mission period (2005-12) and Annual Plans for the district with inputs from the lower tiers of the Government. District Health plans were prepared only for the year 2009-10 and 2010-11 and perspective plan was not prepared for the entire mission period. The Deputy Civil Surgeon admitted the audit findings during the exit conference.

Year-wise position of the funds received and expenditure incurred under NRHM during 2007-12 is given in Table 2.

Table 2: Receipt and expenditure under NRHM

(₹ in crore)

Year	Opening Balance	Fund received	Total fund	Expenditure	Closing balance
2007-08	0.92	1.68	2.60	1.23	1.37
2008-09	1.37	4.81	6.18	3.19	2.99
2009-10	2.99	2.93	5.92	4.89	1.03
2010-11	1.03	7.86	8.89	5.82	3.07
2011-12	3.07	3.72	6.79	5.84	0.95

Source: Departmental Figures

Note: Fund received is taken after deducting the amount of refund during 2009-12.

# 5.1.2 Infrastructure

As per Indian Public Health Standards (IPHS), there should be one CHC for 1,20,000 population, one PHC for population of 30,000 and one SC for population of 5000. In terms of these norms, the requirement of CHCs, PHCs and SCs for Gurgaon district worked out to 13, 50 and 302 respectively. Against this, the district had 3 CHCs, 13 PHCs and 75 SCs as of March 2012. There was shortage of infrastructure to the extent of 77 per cent in the case of CHCs; 74 per cent for PHCs; 75 per cent for SCs.

<sup>(</sup>i) Bhadshahpur, (ii) Bhondsi, (iii) Garhi Harsaru, (iv) Ghangola, (v) Gurgaon village; and (vi) Wazirabad.

PHC Bhadshahpur: (i) & (ii) Bhadshahpur I and II,

PHC Bhondsi: (iii) Alipur and (iv) Bhondsi,

PHC Garhi Harsaru: (v) Harsaru and (vi) Hayatpur,

PHC Ghangola: (vii) Daulha and (viii) Ghangola,

PHC Gurgaon Village: (ix) Caterpuri and (x) Gurgaon Village,

PHC Wazirabad: (xi) Wazirabad and (xii) Jharsa.

While admitting the audit findings, the Deputy Civil Surgeon stated during the exit conference that the matter regarding opening of more CHCs, PHCs and Sub-Centres had been taken up with the Directorate.

# 5.1.3 Basic minimum infrastructure

Many of the health centres lacked the basic minimum infrastructure and health care services as can be seen from the details given in Table 3.

Table 3: Showing the non-availability of infrastructure in PHCs and SCs

Particulars	Number of centres where basic facilities were not available			
rarticulars	РНС	SC		
Total numbers of units test-checked	6	12		
Waiting room for patients	4 <sup>6</sup>	NA		
Labour Room	-	3		
Operation Theatre	4 <sup>7</sup>	NA		
Clinic Room	-	-		
Emergency/Casualty Room	38	NA		
Separate utility for male and female	49	10		

Source: Departmental figures.

NA= Not applicable.

Audit observed that the CHC, Ghangola was non-functional and PHC Ghangola was functioning in a condemned and unsafe building since April 1997. The residential quarters meant for staff were also lying deserted. In PHC, Wazirabad, there was heap of garbage in the vicinity of PHC building. In GH, Sohna, there was dampness in the roof and cracks on the walls which required major repairs. The above deficiencies are depicted in the following photographs:



PHC, (i) Badshahpur, (ii) Garhi Harsaru, (iii) Gurgaon village; and (iv) Ghangola.

PHC, (i) Badshahpur, (ii) Bhondsi, (iii) Gurgaon village; and (iv) Ghangola.

PHC, (i) Badshahpur, (ii) Gurgaon village; and (iii) Ghangola.

PHC, (i) Badshahpur, (ii) Bhondsi, (iii) Gurgaon village; and (iv) Ghangola.

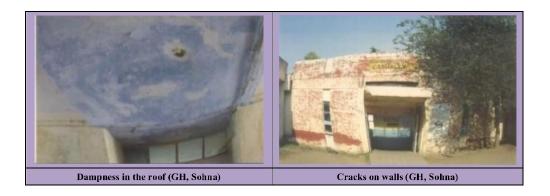


Table 4: Non-availability of basic health services in GHs, CHCs and PHCs

Particulars	Number of centres where service was not available			
	GH	СНС	PHC	
Blood Storage	1	1	NA	
New Born Care	1	1	2	
24x7 deliveries	-	1	2	
Inpatients Services	-	1	1	
Ultra Sound	1	1	NA	
ECG	-	1	NA	
Emergency Service (24Hours)	-	1	3	
Family Planning (Tubectomy and Vasectomy)	-	1	6	
Intra-Natal examination of gynecological conditions	-	1	3	
Paediatrics Services	1	1	6	
Ophthalmologist	1	1	6	

Source: Departmental figures.

### NA= Not applicable.

One of the thrust areas of the NRHM was to upgrade CHCs and PHCs to IPHS to ensure 24X7 hour services in 50 *per cent* PHCs and first referral care at all CHCs with posting of anaesthetist. Audit, however, observed that PHCs and CHCs were not upgraded fully as per Indian Public Health Standards in the district. None of the CHCs was upgraded as first referral care units and no anaesthetist was posted. Further, out of 13 PHCs, 24X7 hour services were provided only in eight PHCs. During the exit conference, the Deputy Civil Surgeon admitted the audit findings.

# 5.1.4 Manpower management

The quality and efficiency of medical care largely depends upon the availability of manpower resources. Audit scrutiny of records of selected two GHs, one CHC and four PHCs revealed that there was 22 *per cent* shortage of Medical Officers as given in Table 5.

**Table 5: Shortage of Medical Officers** 

Sr. No.	Name of the institution	Sanctioned	Filled	Vacant	Percentage of the vacant posts
1	GH, Gurgaon	60	52	8	13
2	GH, Haily Mandi	7	2	5	71
3	CHC, Pataudi	11	9	2	18
4	PHC, Bhora Kalan	1	0	1	100
5	PHC, Mandpura	2	1	1	50
6	PHC, Gurgaon Village	2	1	1	50
7	PHC, Garhi Harsaru	2	1	1	50
	Total	85	66	19	22

Source: Figures supplied by the Department.

Audit analysis further revealed the shortage of staff nurses in two GHs, two CHCs and four PHCs ranged between 25 and 100 per cent, Multi Purpose Health Workers (MPHW) (Male and Female) to the extent of 47 per cent in one District Malaria Office, two CHCs and one PHC and 32 per cent in four PHCs respectively as on March 2012 (Appendix I).

Out of six PHCs test checked, four<sup>10</sup> PHCs were working without any Laboratory Technician, two<sup>11</sup> PHCs were without any pharmacist. Out of 12 SCs test-checked, MPHW (Male) was not posted in seven<sup>12</sup> SCs. Ghangola and Garhi Bazidpur SCs were in existence without having any staff. The shortage of staff badly affected the services of health facilities in the district.

While admitting the audit findings, the Deputy Civil Surgeon stated during the exit conference that the matter regarding filling up the vacant posts had been taken up with the Directorate.

### 5.1.4.1 Bed occupancy

Bed Occupancy in the GH, Gurgaon, Sohna and PHC, Badshahpur, Wazirabad was satisfactory during 2007-11. However, in Garhi Harsaru and Ghangola PHCs, bed occupancy was nil during 2007-11. In PHC, Gurgaon Village and Bhondsi, bed occupancy was very poor during 2007-11. The details are given in Table 6.

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<sup>(</sup>i) Badshahpur, (ii) Bhondsi, (iii) Garhi Harsaru; and (iv) Ghangola.

<sup>(</sup>i) Bhondsi; and (ii) Garhi Harsaru.

<sup>(</sup>i) Alipur, (ii) Daulha, (iii) & (iv) Badshahpur I and II, (v) Wazirabad, (vi) Jharsa; and (vii) Caterpuri.

Table 6: Bed occupancy in percentage

Sr. No.	Name of the Hospital/PHC	2007	2008	2009	2010	2011
1.	GH, Gurgaon	57	61	76	83	79
2.	GH, Sohna	64	47	57	82	82
3.	PHC, Gurgaon Village	23	16	21	25	22
4.	PHC, Badshahpur	17	29	34	33	78
5.	PHC, Wazirabad	20	33	52	67	92
6.	PHC, Bhondsi	5	6	26	35	34
7.	PHC, Ghangola <sup>13</sup>	0	0	0	0	0
8.	PHC, Garhi Harsaru <sup>14</sup>	0	0	0	0	0

Source: Data supplied by the Department.

Low bed occupancy indicated the unsatisfactory health services available in the district.

#### 5.1.5 Accredited Social Health Activist

One of the strategies envisaged by the Mission for achievement of the goal of reduction in Infant Mortality Rate (IMR), Maternal Mortality Rate (MMR) and Total Fertility Rate (TFR) is appointment of a trained female community health worker called Accredited Social Health Activist (ASHA). Each ASHA was to be provided with a drug kit for dispensing, medicines, contraceptives, oral rehydration solution (ORS), etc. Audit, however, observed that ASHAs were not provided with drug kits thereby community was deprived of medicines, contraceptives, ORS, etc. The Civil Surgeon stated (December 2012) that the drug kits had recently been provided to ASHAs.

#### 5.1.6 Institutional deliveries

The details relating to registered pregnant women and institutional deliveries of the district are given in Table 7.

Table 7: Details of registered pregnant women and institutional deliveries in the district

Year	Numbers of pregnant women registered	Institutional deliveries	Percentage of achievement
2007-08	32107	19427	61
2008-09	36079	22810	63
2009-10	38367	35560	93
2010-11	34450	24832	72
2011-12	35732	32231	90

Source: Departmental figures.

Reproductive and Child Health Programme is the Janani Suraksha Yojna (JSY) to encourage pregnant women to have an institutional delivery rather than domiciliary delivery in order to reduce maternal and neo natal mortality under this programme. All the pregnant women belonging to Scheduled Caste (SC), Scheduled Tribe (ST) and BPL categories above 19 years of age upto two live

Nil bed occupancy in PHC Ghangola was due to condemned building which was about to be dismantled.

Nil bed occupancy in PHC, Garhi Harsaru was due to non-availability of space for beds.

births are entitled to ₹ 700 for institutional delivery. As can be seen in the above table, the percentage of pregnant women opting for institutional delivery facilities has increased from 61 in 2007-08 and 90 in 2011-12. Thus, there was substantial increase in institutional deliveries, which was indicative of successful working and increased faith of people in institutional deliveries.

# 5.1.7 Immunisation programme

The overall achievement with regard to immunisation of children between zero to one year age group and above one and half years age group covering Bacillus Calmette and Guerin (BCG), Diptheria Pertusis Tetanus (DPT) and Oral Polio Vaccine (OPV) was 88 to 128 *per cent* and 83 to 118 *per cent* respectively and achievement of targets in the secondary immunization of children above five years of age ranged between 73 and 131 *per cent* of DT during 2007-12 (March 2012). The shortfall in achievement with regard to administration of Vitamin-A dose ranged between 30 and 75 *per cent* for 1<sup>st</sup> dose, 42 and 77 *per cent* for 2<sup>nd</sup> dose and 23 and 71 *per cent* for 3<sup>rd</sup> dose during the period 2007-2009. However, the target was almost fully achieved during the period 2009-12 except in 2<sup>nd</sup> dose for which there was shortfall of 17 *per cent* during 2011-12.

The Civil Surgeon stated (December 2012) that shortfall in achievement of targets of administration of vitamin A solution was due to inadequate supply from the Directorate.

## 5.1.8 National Vector Borne Disease Control Programme

The National Vector Borne Disease Control Programme (NVBDCP) aims at controlling vector-borne diseases by reducing mortality and morbidity due to malaria, filaria, kala azar, dengue, Chikungunia and Japanese Encephalitis in endemic areas through close surveillance, mosquito control through indoor residual spray of larvicides and improved diagnostic and treatment facilities at health centres. The programme is aimed at achieving Annual Blood Examination Rate (ABER) of 10 *per cent* of the targeted population under surveillance by 2007-08. There was a shortfall in achieving ABER of 10 *per cent* of the targeted population due to shortage of staff during 2008-11<sup>15</sup>.

Spray of larvicides was done in 84 to 284 villages out of 289 villages in the district during 2007-11<sup>16</sup>. A total of 1014 cases of malaria and 1677 cases of dengue including 21 death cases were found in the district during the period 2007-11. Three cases of *chikungunia* were also reported during 2011. The Deputy Civil surgeon admitted the audit findings during the exit conference.

# 5.1.9 Terminal methods and spacing methods

Terminal methods and spacing methods are used to control the total fertility rate and improving the couple protection ratio.

<sup>&</sup>lt;sup>15</sup> 2008: 9.21 per cent, 2009: 7.54 per cent, 2010: 6.23 per cent and 2011: 7.8 per cent.

<sup>&</sup>lt;sup>16</sup> 2007-08: 84, 2008-09: 166, 2009-10: 284 and 2010-11: 85.

A number of initiatives were launched (April 2005) under NRHM to achieve the goal of population stabilization through reduction in the total fertility rate from 2.9 to 2.8 by December 2011. Targets in respect of total sterilization for the period 2007-12 were not achieved and the achievement ranged between 52 and 78 *per cent*.

Achievement of use of oral pills ranged between 73 and 99 *per cent*, condom ranged between 33 and 82 and intra-uterine devices (IUD) ranged between 56 and 85 *per cent* to regulate fertility and increase the couple protection ratio. Though, these targets were not achieved yet the birth rate decreased from 26.4 in 2007 to 22.7 by December 2011. The Deputy Civil surgeon admitted the audit findings during the exit conference.

# 5.1.10 Non-availability of facility for MTP

Enhancing the number and quality of facilities for medical termination of pregnancy (MTP) was an important component of Reproductive and Child Health Programme. The MTP facility was available at General Hospital, Gurgaon; Sub Divisional Hospital, Sohna; CHC, Farukh Nagar and 159 private hospitals where 13615 MTPs were performed during the period 2007-12. The MTP facility was not available in Sub-Division Hospital, Haily Mandi and CHC, Pataudi.

The Deputy Civil Surgeon stated during the exit conference that the facility of MTP could not be provided in all the health institutions due to shortage of manpower.

# 5.1.11 National AIDS Control Programme

The National AIDS Control Programme (NACP) was launched by the GOI in September 1992 with the assistance of World Bank and has been extended upto the year 2012. The main objectives of the programme are to reduce the spread of HIV infection in the country and to strengthen the capacity to respond to HIV/AIDS on a long term basis.

To achieve the above objectives, funds were to be utilized on different components/activities of the programme like priority targeted intervention for groups at high risk, preventive intervention for the general community, low cost AIDS care, STI/HIV/AIDS sentinel surveillance, training, etc. Out of the total receipt of ₹ 45.81 lakh, the District AIDS Programme Officer spent ₹ 30.26 lakh (66 per cent) on the implementation of the scheme during 2007-12. The Civil Surgeon while admitting the audit findings stated (December 2012) that remaining amount of ₹ 15.55 lakh had been refunded to Haryana AIDS Control Society.

The State Government had established five Integrated Counseling and Testing Centre in the district. Scrutiny of records revealed that the first HIV positive case was detected in the district in May 2002. Out of 46,347 persons screened from 2007-08 to December 2011 in the district, 428 persons were found to be HIV positive. These HIV cases included 13 fully blown AIDS cases.

#### 5.1.12 Blood Bank

There was only one blood bank in the district and one blood storage unit at GH, Sohna. Neither blood component separation facility was available in the blood bank nor was blood storage unit in working condition. The Deputy Civil Surgeon stated (January 2013) during the exit conference that blood component separation facility was available at Faridabad Regional Centre, Faridabad and that a proposal to open a new blood bank in the district had been sent to the directorate.

#### 5.1.13 Adverse Sex Ratio

Against 1000 male, the ratio of the female population ranged between 842 and 857 during 2007-11 in the district. In order to correct the adverse sex ratio and to promote gender equity by creating enabling environment, effective implementation of the Pre-conception and Pre-natal Techniques (PC and PNDT) Act was a key strategy.

- (i) A District Task Force was constituted (April 2011) under the Chairpersonship of the Deputy Commissioner which was to review the implementation of the Act. The task force was to meet once in a month. Audit observed that only two monthly meetings of task force were held in June and August 2011 and thereafter, no meeting was held as of March 2012.
- (ii) As per requirement of the PC and PNDT Act, four inspections were required to be carried out of each diagnostic centre in a year. The number of registered diagnostic centres operating in the district, number of inspections carried out and registrations cancelled are given in Table 8.

Table 8: Details regarding registered diagnostic centres, inspections and registrations cancelled

Year	Number of diagnostic centres functioning at the beginning of the year (January)	Number of new centres registered	Total	Number of registrations cancelled	Number of inspections required to be carried out	Number of inspections carried out	Percentage of shortfall in inspections
2007	74	16	90	3	296	51	83
2008	87	13	100	3	348	187	46
2009	97	13	110	4	388	98	75
2010	106	24	130	8	424	156	63
2011	122	16	138	11	488	443	9

Source: Data supplied by the Department.

The shortfall of inspection of diagnostic centres ranged between 9 and 83 per cent during 2007-11. The Deputy Civil Surgeon while admitting the audit findings during the exit conference stated that steps would be taken to hold regular meetings of the task force to carry out adequate number of inspection of diagnostic centres for effective implementations of PC & PNDT Act and further stated that more activities like *Nukkar Sabha* would be organized to sensitize the public about adverse sex ratio.

(iii) Funds amounting to ₹ five lakh were released by the Members of Parliament during the year 2007-08 for creating awareness under PC and PNDT Act. The funds remained unutilised as of March 2012. The Civil Surgeon stated

(December 2012) that due to availability of funds from other sources for this activity, the said amount could not be utilized.

(iv) Funds allotment of ₹ 9.09 lakh was made under NRHM during 2008-12 for activities such as organizing workshops and seminars for legal awareness, hiring legal experts, conducting street plays and organizing *jhanki* on Republic Day/World Population Day, best village awards for sex ratio and incentives to informers. Only an amount of ₹ 3.39 lakh was spent on street plays, seminars and on best village award scheme. No expenditure was incurred on other activities.

#### Recommendation

The Government/District Administration may consider:

preparing perspective plan and annual plans by the DHFW Society. All
the health centres should be equipped with adequate facilities and
manpower to achieve the objectives of the programmes.

## 5.2 Education

Education is one of the most important indicators of social progress of a nation. Both the State and Central Governments have been spending enormous amounts on increasing the enrolment and retention of children in schools, especially in the primary and elementary segments. Focus is also on an inclusive progress with special attention to girls, SC/ST communities, other vulnerable section of the society and backward areas. The Sarva Shiksha Abhiyan (SSA) is one of the flagship programmes of the Government for universalization of primary education.

# 5.2.1 Sarva Shiksha Abhiyan

The SSA is a comprehensive and integrated flagship programme of GOI to attain universal elementary education in the country in a mission mode. It aimed at providing useful and relevant education to all children in the 6-14 age groups by 2010.

At the State level, the programme is implemented by Haryana School Shiksha Pariyojna Parishad (HSSPP). At the district level, the District Project Coordinator (DPC) is responsible to implement, monitor and evaluate the implementation of the programme. The DPC was assisted by Block Resource Coordinators (BRCs).

### 5.2.1.1 Planning

The scheme provides that each district would prepare a prospective plan and an annual work plan and budget (AWPB) according to their needs and local environment. At district level, a committee comprising public representatives such as Members of Parliament, Member of Legislature, Deputy Commissioner,

etc. was to be constituted to monitor the implementation of the programme. Scrutiny of records revealed the following deficiencies:

- Intervention for urban deprived children with focus mainly on creating facilities for street children, migrant children, rag pickers, minority community students to enable them to join elementary education was lacking despite availability of funds.
- No plan was made for implementation of learning enhancement programme with priority to enhance learning levels in language, mathematics and science as envisaged in the scheme.
- No committee comprising public representatives was constituted to monitor the implementation of the scheme.

While admitting the audit findings during exit conference, the District Project Coordinator stated that plans were formulated by the State Project Director. The reply was not convincing as district level plans were to be made by the district level functionaries.

# 5.2.1.2 Fund Management

The position of funds received during 2007-12 is given in Table 9.

Table 9: Statement showing the receipt and utilization of funds

(₹ in crore)

Year	Opening balance	Funds received	Total funds available during the year	Expenditure	Closing balance
2007-08	2.08	15.13	17.21	14.06	3.15
2008-09	3.15	17.46	20.61	17.28	3.33
2009-10	3.33	26.45	29.78	27.20	2.58
2010-11	2.58	42.49	45.07	39.78	5.29
2011-12	5.29	48.50	53.79	45.12	8.67
		Total	166.46	143.44	

Source: Departmental Figures

An expenditure of ₹ 143.44 crore was incurred in the district on the implementation of the scheme during 2007-12.

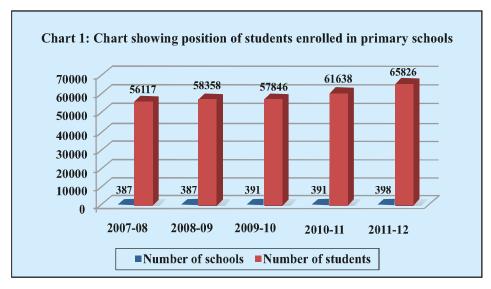
# 5.2.1.3 Enrolment of students in Government Primary/Upper Primary schools

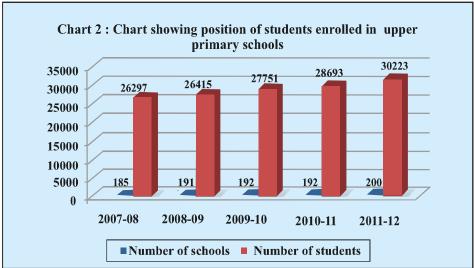
Enrolment of children both in primary and upper primary schools increased in the district during 2007-12 as given in Table 10.

Table 10: Position of enrolment of students in various students

Year	Prima	ry schools	Upper primary schools		
	No. of schools	No. of students	No. of schools	No. of students	
2007-08	387	56117	185	26297	
2008-09	387	58358	191	26415	
2009-10	391	57846	192	27751	
2010-11	391	61638	192	28693	
2011-12	398	65826	200	30223	
	Total	299785		139379	

Source: Data supplied by DPC, SSA, Gurgaon.





The above data shows substantial increase in enrolment of students. However, scrutiny of records of 28 schools test-checked revealed that 42 children identified in household survey of eight Government Primary Schools (GPSs) of Gurgaon block were out of school which indicated that the objectives of universalisation of elementary education were still to be achieved. The District Project Coordinator (SSA) while admitting the audit findings during the exit conference stated that out of school children were being admitted by NGOs under National Child Labour Project and they were monitoring their progress.

## 5.2.1.4 Out of School Children

As provided in the SSA manual, out of school children could belong to remote areas, working children, street children, deprived children in urban slums, bonded child labourers, girls belonging to minority community, girls involved in domestic

chores or siblings care, children engaged in cattle grazing, etc. This heterogeneity demands diversified approaches and strategies for their education. Total number of out of school children in Gurgaon district is given in Table 11.

Table 11: Position of out of school children

Name of block	2008-09	2009-10	2010-11	2011-12
Gurgaon	3948	6558	4081	2871
Sohna	307	665	307	206
Farukh Nagar	65	148	109	29
Pataudi at Haily Mandi	262	594	353	143
Total	4582	7965	4850	3249

Source: Data compiled from records of DPC, Gurgaon.

Though, ₹ 83.06 lakh were allocated for bridge courses with skilled inputs (Vocational-residential/non-residential) during the period 2009-12, yet these funds were not utilized by the DPC, Gurgaon for these out of school children. Thus, the target of universalization of elementary education remained unachieved in the district.

## 5.2.1.5 Physical verification of selected schools

Physical verification of 28 Primary/Upper Primary Schools revealed the following deficiencies in the availability of infrastructure/facilities in schools:

Sr. No.	Nature of infrastructure/ facility	Availability of infrastructure/facility	Deficiencies in availability of infrastructure/facility
1.	Class room student ratio (1:40)	Student class room ratio (SCR) was maintained in 25 schools	SCR was not maintained by GPS, Rampura, GGPS, Ghamroj and Bhondsi.
2.	Classes in open verandah	In 26 schools, required number of class rooms were available	Required Number of class rooms was not available in GGPS, Ghamroj and Bhondsi.
3.	Toilet facility and drinking water	These facilities were available in all schools	-
4.	Part time sweeper	Facility was available in 24 schools	Facility was not available in four schools- GPS Lala Kherli, Baluda, Garhi Harsaru and GGPS, Garhi Harsaru.
5.	Electricity	Electricity was available in 26 schools	Facility was not available in two schools-GGPS, Daulha and GMS, Baluda
6.	Play grounds	Available in 23 schools	Facility was not available in five schools- GGPS, Daulha, Ghamroj, Bhondsi, GGMS, Garhi Harsaru and GPS, Badha
7.	EDUSAT	Provided in 23 schools	Not provided in five schools-GMS, Wazirpur, Baluda, Daulha, Akhlimpur and GGMS, Garhi Harsharu. Further, out of 23 schools where EDUSAT was available but it was non-functional in 20 schools

Source: Data compiled by Audit.

The Deputy District Education Officer admitted the audit findings during the exit conference.

### 5.2.1.6 Girls' Education and Scheduled Caste/Scheduled Tribe children

DPC is required to make specific planning for education of girls and SC/ST children. Scrutiny of records revealed that DPC, Gurgaon had not planned any concrete policy for the betterment of Girls' education and SC/ST children and funds were diverted towards other activities as given in Table 12.

Year Amount Remarks (₹ in lakh) The amount was placed at the disposal of HARTRON for purchase of 2007-08 11.84 34 computers in March 2008. It was observed that the computers had not been supplied by HARTRON as of May 2012. 2008-09 30.00 The expenditure was booked in March 2009 on the advice of State Project Director (SPD) for purchase of sports goods. Thus, the expenditure was not incurred exclusively for welfare of girl students and SC/ST children. 2010-11 10.00 The amount was placed at the disposal of Director, Secondary Education (DSE) in March 2011 for purchase of sports goods. The UC had also been submitted by the DSE in November 2011. The sports goods had not been received in the schools of Gurgaon district.

Table 12: Details of funds diverted to other activities

While admitting the audit findings, the District Project Co-ordinator during the exit conference stated that the funds were diverted on the directions of State Project Director.

## 5.2.1.7 Diversion of Funds from Management Information System

As per Manual of Financial Management and Procurement, any grant or portion thereof given by the Government of India or the State Government to the Society for a specific purpose shall not be appropriated without the previous sanction of the granting authority to a purpose other than that for which it was originally approved. Under SSA, funds were provided for Management Information System in all the districts. Audit, however, observed that unspent balance as on 31 March 2011, out of funds meant for Management Information System amounting to ₹ 20 lakh were diverted towards procurement of PT Drum, Dumble and Lazium for 200 middle schools on the direction of State Project Director without the approval of the Government.

## 5.2.1.8 Allotment of Civil Works without Requirement

Proposals for Civil works are made in AWPB according to the requirement of schools, keeping in view the existing infrastructure. Funds amounting to ₹32.20 crore were sanctioned for execution of 1,785 works during 2006-12 in the district. Scrutiny of records revealed that proposals of civil works were not planned according to the actual requirement of schools. Funds for civil works amounting to ₹82.03 lakh were surrendered by 76 schools during 2006-12 citing the reasons such as no demand was submitted to the DPC; low enrolment of students in schools; non-availability of land and land under litigation. As such, DPC, Gurgaon had not conducted proper survey to assess the requirement/

viability for execution of civil works. While admitting the audit findings, the Department stated that civil works were allotted without taking into account actual requirement of schools and proposal for the civil works was prepared on the basis of District Information School Education data.

# 5.2.1.9 Delay in completion of civil works

The DPC, Gurgaon allotted 613 civil works to various schools during the period 2008-11. The works were to be executed by School Management Committee (SMC). However, no time limit for completion of works was fixed in the agreements executed between DPC and SMC. Audit observed that out of 613 works, only 437 works were completed and balance 176 works remained incomplete as per details given in Table 13.

Year Allotted Works Completed Incomplete 2008-09 205 200 05 2009-10 60 54 06 2010-11 348 183 165 Total 613 437 176

Table 13: Position of civil works

Source: Data furnished by Department.

Thus, non-completion of civil works timely had deprived the intended benefit. While admitting the audit findings, the District Project Co-ordinator stated during the exit conference that delay was due to non-availability of labour/masons and frequent transfer of teachers supervising these works.

## 5.2.1.10 In-service teachers' training

Training and development programme is one of the key areas of human resource development. As per provisions of the programme, short term duration in-service training programmes were prescribed for the teachers.

Audit observed that in-service teachers' training programme was not organized by the DPC during 2008-11. Only an expenditure of ₹ 2.90 lakh was incurred against total budget provision of ₹ 122 lakh. Thus, the key strategy to improve the quality of education was not adopted in the district. While admitting the audit findings, the District Project Co-ordinator stated (January 2013) that training was to be imparted by Department of Elementary Education and that the expenditure was booked on the directions of State Project Director.

# 5.2.1.11 Village Education Committee/School Management Committee Training

The Parishad placed (2010-11) a sum of ₹ 3.03 crore at the disposal of Director, Elementary Education for imparting training to Village Education Committees (VEC)/ School Management Committees (SMC) in the State. A debit entry of ₹ 12.72 lakh was made (March 2011) in the books of DPC, Gurgaon in this regard. However, it was observed that neither training was imparted to members

of VECs/SMCs in the district nor were the details of number of participants, venue and schedule of training available with the DPC. In the absence of these relevant records, utilisation of these funds could not be ascertained in audit. While admitting the audit findings, the District Project Co-ordinator during the exit conference stated that since training was imparted to Village Education Committees/School Management Committees at the level of State Project Director, data was not being maintained at district level. The reply was not convincing as the expenditure was booked by DPC, proper records of training should have been maintained at district level.

### 5.2.1.12 Internal control

Internal control is a process, which provides reasonable assurance to the management about the functioning of the organisation. Audit observed that after release of grants for implementation of the programme, its proper utilization was not watched and proper records of utilization certificates was also not maintained. Moreover, bank balances were not reconciled with reference to balances shown in the cash book. In this regard, following irregularities were noticed in audit:

#### • Submission of incorrect utilisation certificates

A sum of  $\stackrel{?}{\underset{?}{?}}$  2.45 crore was provided in 2011-12 for distribution of school uniforms to non-SC boys and girls of classes I to 8. Funds were placed at the disposal of each Block Resource Coordinator (BRC). Uniform was to be purchased by the SMC of concerned schools. Audit scrutiny of records revealed that an advance amounting to  $\stackrel{?}{\underset{?}{?}}$  2.45 crore was given on 28 March 2011 to BRCs, out of which  $\stackrel{?}{\underset{?}{?}}$  2.41 crore was adjusted on 31 March 2011 by the DPC without obtaining the utilisation certificates from concerned schools.

Further scrutiny of records revealed that entire funds were not spent by the schools. Unspent funds amounting to ₹ 9.57 lakh (Gurgaon block: 40 schools -₹ 8.59 lakh and Sohna block: 18 schools -₹ 0.98 lakh) were refunded by schools to BRCs but utilization certificate was issued for the entire amount. Thus, incorrect utilization certificate was furnished by BRCs, Gurgaon and Sohna which shows lack of internal control towards submission of utilization certificates.

## • Maintenance of Assets Register

As per SSA Manual, a register of assets indicating name of supplier along with bill number and date, cost and location of the asset was required to be maintained. Audit, however, observed that no such register was maintained by the DPC/BRC.

While admitting the audit findings, the District Project Co-ordinator assured during the exit conference that required mechanism would be put in place to monitor the utilisation of funds and maintenance of assets register.

#### Recommendation

The Government/District Administration may consider:

providing basic facilities on priority basis in all schools so that objectives
of the programme to attain universalisation of elementary education could
be achieved.

## 5.3 Secondary Education

Secondary Education is being imparted in the district through a network of 54 Government High Schools (GHS) and 61 Government Senior Secondary Schools (GSSS). The District Education Officer (DEO) is the controlling officer at the district level for implementation of the schemes for educational development.

### 5.3.1 Enrolment

The position of year-wise and class-wise detail of enrollment in the district during 2007-12 is given in Table 14.

2007-08 Class 2008-09 2009-10 2010-11 2011-12 16735 6844 8549 9286 9203 IX 14015 7012 6696 X 8282 8850 ΧI 5773 5972 9060 8711 8678 XII 5497 4521 6247 8525 7456

Table 14: Position of enrolment of students in various classes

Source: Figures furnished by the Department.

There was substantial decline in enrollment in classes IX and X during 2007-12 while the enrollment in class XI increased during the same period.

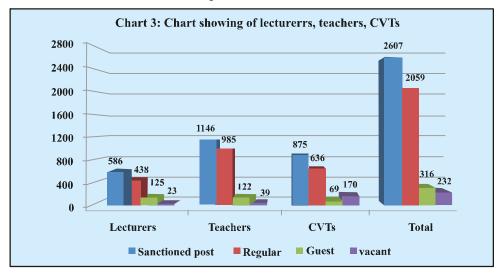
Audit further observed that the DEO had not assessed the adequacy of classrooms, library rooms, playgrounds, etc. through conducting survey or obtaining information from Principals/Headmasters of schools in the district. Moreover, consolidated data of the district in this regard was not available. During the review period, the Department had not prepared perspective plan or annual action plans to bridge the gaps. The Deputy DEO during the exit conference agreed with the audit findings.

# 5.3.2 Quality of education

Quality education can only be imparted when there is an adequate availability of teachers in schools and the quality of teaching is reflected in the level of improvement evident from the board results of examinations conducted by Haryana School Education Board.

## 5.3.2.1 Availability of teachers

The category-wise position of vacant posts of Lecturers and CVTs<sup>17</sup> in the district during 2007-12 is given in *Appendix II*. The position of Lecturers, teachers, CVTs at the end of 2011-12 is depicted in the Chart below:



An analysis of the data in the appendix showed that nine *per cent* of sanctioned posts of teaching staff were vacant.

### 5.3.2.2 Board results

The data relating to overall percentage of students in different examinations of Haryana School Education Board had not been maintained by the DEO. In nine test-checked schools, the pass percentage in respect of class X during 2007-11 ranged between 56.35 and 77.65. This was below Board's overall pass percentage in the State which ranged between 59.90 and 81.20. In seven Senior Secondary Schools, the pass percentage in respect of class XII during 2007-08 and 2010-11 ranged between 69.08 and 70.85 which was below Board's overall pass percentage in the State (between 73.64 and 71.30) while pass percentage during 2008-09 was 94.12 which was more than overall Board's pass percentage of 92.24. The Deputy DEO while admitting the audit findings during the exit conference stated that overall pass percentage of students in the district in different examinations of Haryana School Education Board would be kept at par with Board's result.

### 5.3.3 Infrastructure

Proper sitting arrangement for students is one of the basic needs for an institution to provide good quality of education. During the test check of records of DEO

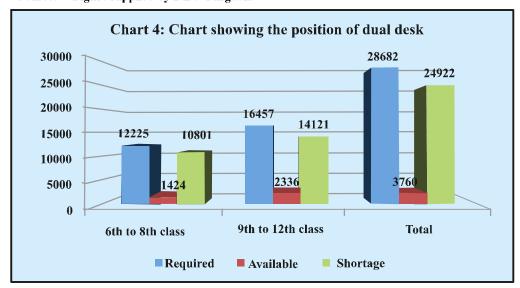
<sup>&</sup>lt;sup>17</sup> Classical and Vernacular Teachers.

Gurgaon, it was revealed that the district was facing the acute shortage (87 *per cent*) of dual desks as detailed given in table 15.

Table 15: Showing the position of requirement, availability of dual desk

Sr. No.	Class	Required	Available	Shortage	Shortage in <i>per cent</i>
1	6 <sup>th</sup> to 8 <sup>th</sup>	12225	1424	10801	88
2	9 <sup>th</sup> to 12 <sup>th</sup>	16457	2336	14121	86
	Total	28682	3760	24922	87

Source: Figure supplied by DEO Gurgaon.



Scrutiny of records and physical verification of nine test-checked schools revealed as under:

Sr. No.	Facility	No. of schools where facility was not available/deficient	Name of schools where facility not available/deficient		
1.	Playground facility	5	GGSSS, Sohna, Jacubpura, Gurgaon Village,		
	(not available)		GSSS, Sohna, GHS, 4/8 Marla Gurgaon.		
2.	Classes in open veranda	5	GGSSS, Sohna, Jacubpura, GSSS, Sohna, GHS,		
			4/8 Marla Gurgaon, Gurgaon Village		
3.	Insufficient toilet facility	3	GGSSS, Sohna, GSSS, Gurgaon, Badshahpur		
4.	Library rooms	8	GGSSS, Sohna, Jacubpura, Gurgaon Village,		
	(not available)		Badshahpur, GSSS, Sohna, Badshahpur, GHS,		
			4/8 Marla Gurgaon, Gurgaon Village		

The Deputy DEO agreed with the audit findings during exit conference.

### 5.3.4 National Scheme of Incentives to Girls for Secondary Education

To reduce the dropout rate and to promote the enrolment of girl child belonging to SC/ST communities in secondary schools and to ensure their retention upto 18 years of age, a centrally sponsored scheme "National Scheme of Incentives to Girls for Secondary Education" was launched in 2008-09. Under the scheme, a sum of ₹ 3000 was to be deposited in the name of each eligible girl and she would be entitled to draw it on attaining 18 years of age.

The BEO, Sohna forwarded (April 2010) a list of 171 students of Government schools for providing incentives under the scheme in 2008-09. The students were

deprived of the benefit of the scholarship as the case was not submitted by the DEO to the competent authority. Thereafter, only one case of 44 students of Government aided schools was sent (July 2010) to the Directorate.

Audit observed that the Department issued 14 reminders since the launch of the scheme to all the DEOs to submit proposals in respect of all eligible students. Even then the DEOs/Heads of the schools did not act on the reminders and as a result eligible girls students remained deprived of the benefits of the scheme. The Deputy DEO agreed with the audit findings during exit conference.

# 5.4 Water Supply

The provision of adequate and clean drinking water to all the citizens has been a priority for both Central and State Governments. In Gurgaon district, there are two Public Health Engineering Divisions (PHED) located at Gurgaon and Sohna. An expenditure of ₹ 96.64 crore was incurred on water supply schemes in the district during 2007-12 against budget provision of ₹ 145.34 crore (Including budget provision of sewerage).

## 5.4.1 Status of Water Supply

All the villages in the district were being provided drinking water. Against the provision of supplying minimum 40 litre per capita per day (LPCD) water as provided for in the Accelerated Rural Water Supply Programme (ARWSP), the status of water supply in 50 villages was less than 40 LPCD and ranged between 9 and 39 LPCD in these villages. It was observed that water deficient villages were mainly in Pataudi (21 villages) and Sohna (24 villages) blocks. The Department stated during the exit conference that tubewells had been augmented for providing sufficient water in water deficient villages.

### 5.4.2 Water quality

The provision for clean drinking water has been a priority for both the Central and State Governments and for improving public health standards to the State. Government fixed norms of 2,400 samples for testing water samples for each laboratory. As per instructions issued (April 2010) by the Department of Drinking Water Supply, GOI, a laboratory can test 300 samples in a month and 3,500-4,000 in a year. It was also stressed that water from each source should be subjected to test once in a year to chemical testing and two to four times a year to bacteriological testing. On the basis of these orders, State Government increased (May 2010) the target from 2400 to 3500 number water samples for testing per year for each laboratory.

Records of Public Health Laboratories located at Gurgaon and Sohna revealed that against the target of 2,400/3,500 (2007-08 to 2010-11) and 5,850 (2011-12) tests, only 1,533 to 3,760 tests were conducted during 2007-12 as given in Table 16.

Sample to be Shortfall/ Percentage Year Actual Percentage taken as per sample Excess shortfall/ excess unfit unfit samples taken norms 2007-08 2400 1533 (-)867(-)36303 20 2008-09 2400 298 10 2983 (+)583(+)242009-10 2400 3593 (+)1193(+)50426 12 2010-11 3500 1865 (-)1635(-)47324 17 2011-12 5850\* 3760 (-)2090(-)36377 10 16550 Total 13734 (-) 2816 (-)171728 13

Table 16: Details of sample taken against as per the norms

Source: Departmental Figures

Above table indicates that the water samples were not tested in accordance with the fixed norms. Further, out of 13,734 samples tested, water in 1,728 samples was found unfit for human consumption.

Health Department also conducts test of water samples from time to time. As per information supplied by Health Department, 347 bacteriological samples were checked during January 2007 to March 2012, out of which 213 samples (61 *per cent*) were found unfit for human consumption and 60,767 cases of water born disease (Diarrhoea 59,959, cholera 4 and Jaundice/viral hepatitis 804) were noticed in Gurgaon district during January 2007 to March 2012.

Thus, the Department did not ensure conducting tests of adequate number of samples to assure quality of water and instead continued to supply unsafe drinking water to the public. The Department stated during the exit conference that bacteriological contamination was due to leakages of pipelines and also assured that the target of water tasting would be achieved in future.

# 5.4.3 Non-handing over of tube well based water supply scheme to Panchayats

The State Government decided (August 2009) that all one and two tube well based schemes should be handed over to GPs for their upkeep and maintenance. It was decided in October 2010 that the schemes having six tube wells should also be handed over to GPs. Test check of records of PHED Gurgaon and Sohna revealed that out of 236 such schemes, only 63 schemes were handed over to GPs. The Department stated (November 2012) that GPs are not ready to take over the schemes.

# 5.4.4 Unmetered water connection

As per information supplied by the PHE divisions, there were total 40,936 (Gurgaon 31,502 and Sohna 9,434) water connections, out of which a total 11,128 (Gurgaon: 1,723 and Sohna: 9,405) water connections were unmetered and these connections were billed at flat rate on the basis of monthly minimum charges. The actual consumption of drinking water on these connections and proper revenue realization could not be ascertained.

The Executive Engineer, Public Health Engineering Division stated (October 2012) that out of 1723 unmetered water connections, 1192 have been

<sup>\*</sup>Sohna laboratory started w.e.f. August 2011.

got metered and directions had been issued to all Sub-Divisional Engineers to install meters for the remaining connections.

# 5.4.5 Non-recovery of water and sewerage charges

State Government prescribed rates of water fees chargeable for supply of water and providing sewerage facilities. An amount of ₹ 147.44 lakh (Gurgaon Division: ₹ 127.93 lakh and Sohna Division: ₹ 19.51 lakh) was outstanding against various consumers up to March 2012. Further, ₹ 8.47 lakh have been recovered by PHED Gurgaon as of January 2013.

Further, a total of 20,454 connections were released under Indira Gandhi Drinking Water Supply Scheme to Scheduled Castes households in rural area during 2007-12. These cases were not added to consumer ledgers and bills were not raised against them, which resulted in loss of revenue amounting to ₹ 79.59 lakh to the State exchequer as detailed given in Table 17.

Table 17: Details showing the bills for water charges not raised

Number of	Period	Months	Rate per month	Amount
connections			(in ₹)	(in ₹)
60	April 2007 to March 2012	60	10	36,000
9079	April 2008 to March 2012	48	10	43,57,920
7290	April 2009 to March 2012	36	10	26,24,400
3813	April 2010 to March 2012	24	10	9,15,120
212	April 2011 to March 2012	12	10	25,440
			Total	79,58,880

Source: Departmental Figures

The Department assured during the exit conference that proper action would be taken to recover the outstanding water charges.

# 5.4.6 Delay in commissioning of scheme in the absence of electric connections

Thirty-five augmentation/new water supply schemes completed between August 2010 and March 2012 at a cost of ₹ 4.59 crore could not be made functional for want of electric connections as on May 2012. The matter was not pursued by the higher authorities with the energy supplying company. As a result, the scheme remained non functional, thereby, depriving the inhabitants of supply of safe drinking water in adequate quantity. The Department stated during the exit conference that electric meters had been purchased and applied for installing the same. It was also stated that security/fees had been deposited with Dakshin Haryana Bijli Vitran Nigam and delay was attributed to long tendering process by Dakshin Haryana Bijli Vitran Nigam.

# 5.4.7 Physical verification

Physical verification of status of drinking water in 21 selected villages revealed the following deficiencies / shortcomings:

Sr. No.	Particulars	Number of villages	Name of villages
1.	Leakage of water pipes	4	Daulha, Abhaypur, Ghamroj and Kiranki
			Khedli.
2.	Unauthorised water connection	1	Six water connection in Ghamroj.
3.	Inadequate supply of drinking	3	Abhayapur, Berka and Ghamroj.
	water		
4.	Supply of non-potable water	2	Kiranki khedli and Belhaka.
5.	Non-availability of pipe lines for	1	Sehrawan.
	supplying water to household		

The above deficiencies resulted into mixing of non potable water into drinking water pipe lines, wastage of drinking water, misuse of water, supply of less water to inhabitants and supply of unsafe drinking water. Due to non-availability of pipe lines for supplying water, inhabitants were arranging drinking water from neighboring resources. The Department agreed during the exit conference with the audit findings.

### Recommendations

The Government/District Administration may consider:

- taking effective steps to provide adequate quantity of potable drinking water.
- improving water quality testing system to ensure supply of safe drinking water to the public.

#### 5.5 Sanitation facilities

There are five towns in Gurgaon out of which sewerage facility was provided only in three towns viz. Gurgaon, Haily Mandi and Sohna. An expenditure of ₹ 46.15 crore was incurred on providing sewerage facilities during 2007-12.

However, audit analysis revealed that four colonies in Gurgaon were partially provided sewerage facility while in 11 colonies (Haily Mandi: 6 and Sohna: 5) sewerage facilities were not provided at all. In Pataudi and Farukh Nagar, sewerage facility was not provided. There was no sewerage facility in any of villages in the district.

The objectives of a public waste water collection and disposal system is to ensure that sewage or excreta and sullage discharged from communities is properly collected, transported and treated to the required degree and finally disposed off without causing any health or environmental problems. Against the generation of 197.32 MLD in Gurgaon and Sohna towns, facility of treatment of 154 MLD sewage was available.

It was noticed that sewage treatment plant (STP) was not provided in Haily Mandi town and sewage was being drained out without treatment in open private agricultural land causing health hazard to the residents of the area. While admitting the audit finding about non-availability of sewerage facilities in Farukh Nagar and Pataudi the Department stated during the exit conference that sewerage work was in progress in Pataudi Town.

#### Recommendation

The Government/District Administration may consider:

• taking effective steps for providing sanitation facilities in the towns in a timely manner.

# 5.6 Mahatma Gandhi National Rural Employment Guarantee Scheme

The Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGS) is being implemented in the district since April 2008. The basic objective of the scheme is to enhance security of livelihood in rural areas by providing at least 100 days of guaranteed wage employment besides creating durable community assets, empowering rural women and fostering social equity among others. The DC as District Programme Coordinator at district level, Assistant Block Programme Officer (ABPO) at block level and GPs at the grass root level are responsible for implementation of the programme. Scrutiny of the records of DRDA and sampled blocks of Gurgaon and Sohna revealed as under:

# 5.6.1 Non-preparation of perspective development plan

As per the operational guidelines of the scheme, a five year District Perspective Development Plan (DPDP) was required to be prepared by identifying types of works beneficial to the community, ensuring long term employment generation and sustainable development of the area. But DPDP was not prepared by the DRDA though an amount of ₹ 10 lakh along with guidelines and list of important organisations to be engaged for preparation of plans for rural development schemes were provided by GOI (November 2007) in advance of the implementation of the scheme. In the absence of DPDP, the ADC released the funds on the basis of works approved by the BDPOs.

The Department during the exit conference stated that in spite of efforts by the District Authorities no credible agency came forward for preparation of DPDP and the work of preparation of DPDP had been assigned to Chaudhary Chotu Ram Technology and Management University, Murthal.

# 5.6.2 Financial performance

The position of year-wise release of funds by GOI and State Government vis-a-vis utilization thereof for the period 2008-12 of the district is given in Table 18.

Table 18: Position of year-wise release and utilization of funds by GOI and State Government

(₹ in lakh)

Year	Opening	Funds released		Miscellaneous	Total Funds	Expenditure	Unspent
	Balance	GOI	State	Receipt	available		balance
2008-09	Nil	94.96	9.49	49.86	154.31	97.08	57.23
2009-10	57.23	Nil	Nil	70.57	127.80	47.35	80.45
2010-11	80.45	22.30	7.84	33.41	144.00	143.31	0.69
2011-12	0.69	207.78	21.52	-30.62*	199.37	198.73	0.64

Source: Departmental Figures

Note: - \* Miscellaneous receipt represent refund to TSC scheme which was borrowed during 2010-11.

The slow implementation of scheme resulted in non-receipt of funds during 2009-10 from GOI.

Scrutiny of the records of Sohna Block revealed variation of closing balances between the records of ADC and BDPO. The ADC had reported the cash balances during the last four years (2008-12) of Sohna Block as ₹ 5.26 lakh, ₹ 1.98 lakh, ₹ 0.03 lakh and ₹ Nil respectively whereas as per cash book of BDPO, the actual cash balances were ₹ 12.24 lakh, ₹ 1.71 lakh, ₹ 9.54 lakh and ₹ 0.34 lakh respectively. This shows that the expenditure figures reported by ADC to the Government were incorrect. The DRDA agreed during the exit conference with the audit findings.

## 5.6.3 Physical Performance

Number of households registered under this scheme vis-à-vis those who had earned 100 days employment under the Act upto 31 March 2012 is given in Table 19.

Table 19: Position of employment generated under MGNREGS

Year	Job cards issued	Employment demanded	Employment provided	Completed 100 days employment	Person days generated (₹ in lakh)	Average days per house hold
2008-09	1705	1615	1615	07 (0.43 per cent)	0.666	41
2009-10	2680	484	484	59 (12.19 per cent)	0.167	35
2010-11	4110	1764	1764	29 (1.64 per cent)	0.517	29
2011-12	4842	1834	1834	102 (5.56 per cent)	0.721	39

Source: Data supplied by ADC-cum-CEO, DRDA, Gurgaon.

Analysis of the above data revealed that average number of days of employment per household ranged between 29 and 41 during 2008-12 against the guarantee of providing 100 days of employment. Percentage of households which completed employment of 100 days ranged between 0.43 and 12.19 during the same period. The Department stated during the exit conference that target could not be achieved due to the fact that people were not coming forward due to low wages under the scheme in comparison to wages prevailing in open market.

# 5.6.4 Creation of durable assets

Creation of durable assets is one the objectives of the scheme. A visit to the project in village Ghamroj in Sohna Block revealed that major portion of the dam constructed at the cost of ₹8.81 lakh in 2008-09 was washed away due to non-execution of *pucca* works. The Department stated during the exit conference that actual expenditure on the work was ₹2.37 lakh but was wrongly booked as ₹8.81 lakh in MIS by the untrained Accountant.



Dam constructed at village Ghamroj in Sohna Block washed away

## 5.6.5 Muster rolls and payments

MNREGA provides that the disbursement of daily wages shall be made on a weekly basis or in any case not later than a fortnight after the date on which such work was done. Audit analysis revealed that the workers were not paid wages in time. There was substantial delay of 35 to 132 days in 12 works in four villages in making payment of wages during 2008-2009.

The ADC-cum-CEO, DRDA stated (July 2012) that payments were delayed due to lack of awareness among GPs and the lapse would not recur in future.

In sampled GPs of Gurgaon and Sohna blocks, it was noticed that the Muster Rolls (MRs) were not maintained in the prescribed manner and the following discrepancies were noticed:

- It was envisaged that digitized MRs with unique identity number were required to be issued by the Blocks to GPs. However, MRs were issued by the BDPOs without unique identity number as required under the scheme.
- Workers were required to be given rest after every six days but they were allowed to work without any weekly rest in sampled GP Kiranki Khedli.

While admitting the audit findings during the exit conference, the Department stated that system of issuing of muster rolls with unique ID number had been started.

## 5.6.6 Non-installation of sign boards

Sign boards indicating the name of the scheme and work, amount of expenditure, period of work were not displayed as envisaged in the scheme guidelines in any of the work places in sampled blocks.

<sup>(</sup>i) Badshahpur Thetar, (ii) Karanki Khedli, (iii) Lalakhedli; and (iv) Ghamroj.

The Department stated during exit conference that necessary instructions had been issued to BDPOs to display the sign boards at work places.

## 5.6.7 Maintenance of application registers

Maintenance of records under MNREGS is critical to ensure proper implementation of the scheme. Test check of 10 sampled GPs revealed that only GP, Baluda had maintained application register. In the absence of application registers, it could not be ascertained as to whether all the applicants were provided employment or unemployment allowance was given in case of unemployment. The Department while admitting the audit findings stated during the exit conference that instructions had been issued to GPs for proper maintenance of data regarding applications. As regards unemployment allowance, it was stated that there was no applicant who was not provided employment on receipt of application.

## 5.6.8 Inspection and monitoring

MNREGS has prescribed procedure for inspection and monitoring by (i) Constitution of district internal audit cells, (ii) verification of quality of work, (iii) cent *per cent* inspection of works by block level, 10 *per cent* by district level and two *per cent* by State level officials.

It was observed that Internal Audit Cell was not established and no one was appointed to check quality of works. As a result, audit and independent verification of quality of works was not done.

District level officers reportedly carried out verification of 105 works (36 per cent) out of 292 works and in two test-checked blocks, verification of all the works was stated to be carried out; but inspection notes were not produced to audit. While admitting the audit findings, the Department stated during the exit conference that district level inspections were conducted during 2011-12.

## 5.6.9 Social Audit

With a view to ensure public accountability and continuous public vigilance in the implementation of project, "Social Audit" has been given a central role under the Act. Social Audit meetings were to be held at least once in six months. Audit scrutiny revealed that Social audit was not got conducted by GP, Ghamroj. The Department agreed with the audit findings during exit conference.

#### Recommendation

The Government/District Administration may consider:

 preparation of perspective plans mandatory for identifying types of works beneficial to the community and to provide long term employment generation and sustainable development of the area.

# 5.7 Swarnjayanti Gram Swarozgar Yojna

Swarnjayanti Gram Swarozgar Yojna (SGSY) was launched in April 1999 with the aim of converting all aspects of self employment such as organization of the poor into SHGs for training, credit mobilization, technology improvement, infrastructure development and market linkage. Entire funds of ₹ 387.47 lakh available under the scheme were spent during 2007-12.

# 5.7.1 Construction of haats

The GOI decided (February 2009) to create permanent marketing centres at village, district and State levels to help Self Help Groups /swarozgaries to promote marketing of their products. An amount of ₹ 22.50 lakh was released (March 2010) to the EE, (PR) Gurgaon for construction of *Haats* for Self Help Groups (SHGs) in Farukh Nagar and Pataudi Blocks. *Haats* had not been constructed (May 2012) and an amount of ₹ 21.85 lakh was lying unutilised.

The Department stated during the exit conference that construction work could not be started due to non-availability of suitable land. However, funds had been released to other villages where suitable land was available.

## 5.7.2 Economic activities of SHGs

In the district, 619 SHGs were formed under the scheme during the period April 1999 to March 2012. Of these, only 225 (36 per cent) could take up economic activities up to March 2012. The poor performance of the SHG shows lack of proper follow-up of their projects by the DRDA. While admitting the audit findings during the exit conference, the Department stated that eligible SHGs were taking up economic activities and their performance was being monitored by DRDA.

# 5.7.3 Monitoring/review of progress of swarozgaries

The target under SGSY was to bring every assisted family above poverty line in three years. Though, subsidy of ₹ 248.82 lakh and credit/loan of ₹ 843.64 lakh was provided to swarozgaries/SHGs during the year 2007-12, no review was got conducted by DRDA to assess the number of swarozgaries/SHGs, who had crossed the poverty line. Block-wise SGSY Committees were not monitoring the progress of different swarozgaries every month as envisaged in the guidelines. District level SGSY committee held only two meetings against the requirement of holding 24 meetings during 2010-12. Seven swarozgaries in village Ghangola, 10 swarozgaries and two SHG in village Kiranki Khedli, two SHGs in Baluda and one SHG in Abhayapur to whom subsidy was provided were not found to be doing the business for which subsidy was provided to them. While admitting the audit findings the Department stated during exit conference that adequate number of meetings of block and district level SGSY Committees would be held in future and minutes of these meetings would be kept on record.

#### Recommendations

The Government/District Administration may consider:

- taking effective steps for the constructions of haats so that SHGs could start their projects.
- evolving proper mechanism to make the self help groups functional.

## 5.8 Indira Awas Yojna

The Indira Awas Yojna (IAY) is a centrally sponsored scheme funded on cost sharing basis between GOI and the State Government in the ratio of 75:25. The objective of the scheme is primarily to help construction/upgradation of dwelling units of members of SC/ST, freed bonded labourers and others below the poverty line non-SC/ST rural households by providing them a lump-sum financial assistance.

# 5.8.1 Incorrect reporting of expenditure

Against the availability of ₹ 12.32 crore, an amount of ₹ 12.10 crore was shown as spent on the scheme during 2007-12. Scrutiny of records of Gurgaon and Sohna blocks revealed that though the funds received had been shown as utilised in the statement of respective years sent to Government during 2007-12, there were unspent balances of ₹ 9.58 lakh, ₹ 66.19 lakh, ₹ 24.05 lakh, ₹ 36.17 lakh and ₹ 62.55 lakh as on 31 March 2008, 2009, 2010, 2011 and 2012 respectively in these blocks. This shows reporting of incorrect expenditure to the Government.

The Department stated during the exit conference that the funds were received at the fag end of financial year and were shown as utilised in the reports in anticipation of the utilisation. Reply was not tenable as figures of actual utilisation were required to be submitted to the Government.

## 5.8.2 Physical performance

The annual targets and achievements thereagainst of Gurgaon District under IAY for the period 2007-12 are given in Table 20.

Table 20: Physical and financial targets and achievements during 2007-12

Year	Annual Target	Number of houses completed	Percentage
2007-08	492	535	108.74
2008-09	651	562	86.33
2009-10	952	905	95.06
2010-11	658	543	82.52
2011-12	649	491	75.65
Total	3402	3036	

Source: Monthly Progress Report.

As is evident from the above table, the percentage of achievement of completion of construction of houses decreased from 108.74 in 2007-08 to 75.65 in 2011-12. The Department agreed with the audit findings during exit conference.

## 5.8.3 Non-completion of dwelling units

As per the guidelines, dwelling units were to be completed within two months from the release of first installment. As per reports sent to the Government, all the dwelling units were shown as completed whereas scrutiny of the records of the BDPOs of Sohna and Gurgaon revealed that 33 beneficiaries to whom an amount of ₹ seven lakh was released, had not completed their dwelling units as of April 2012 after a lapse of 8 to 58 months. The position of two incomplete houses is depicted in the following photographs:



Incomplete house of Smt. Vidya Devi at Village Harchandpur, Block Sohna where both the installments were released



Incomplete house of Sh. Hari Singh S/o Jai Nath at Village Daula, Block Sohna where both the installments were released

BDPOs did not take any action to get these houses completed. This reflects the poor monitoring of the scheme at the block level.

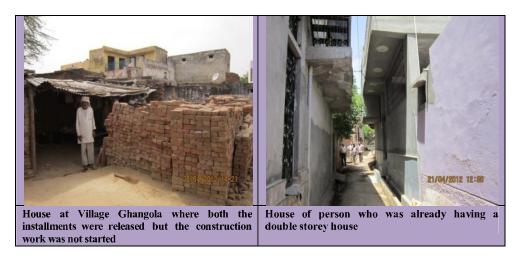
While admitting the audit findings the Department stated during the exit conference that 32 of the incomplete dwelling units had now been completed by beneficiaries.

### 5.8.4 Benefit given in contravention of the guidelines

As per guidelines, the amount was not to be released to the beneficiaries in lump sum. Accordingly, DRDA was releasing the amount in two installments depending upon the progress of work. During physical verification, it was observed that benefit of  $\mathbf{\xi}$  45,000<sup>19</sup> was given to a beneficiary in Sohna block who already had a *pakka* house. In another case,  $\mathbf{\xi}$  35,000 was paid in 2009-10 to a beneficiary who had not started the construction of house (April 2012). These irregularities have also been depicted in the following photographs:

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<sup>9</sup> October 2010: ₹ 25,000 and July 2011: ₹ 20,000.



The Department agreed with the audit findings during the exit conference.

## 5.8.5 Allotment of houses

Scheme guidelines provide that allotment of the dwelling units should be in the name of female member of the beneficiary household. Alternatively, it can be allotted in the name of both husband and wife. Audit scrutiny of the sampled blocks revealed that 146 dwelling units were allotted to the male beneficiaries during 2007-12 in contravention of the guideline of the scheme. While admitting the audit findings, the Department stated during the exit conference that due to cumbersome process of allotment of funds, female members of beneficiary households did not come forward for availing benefits under the scheme. The Audit recommends that allotment of dwelling units should be made in the name of female beneficiaries as per scheme guidelines.

# 5.8.6 Non-disbursement of loans to IAY beneficiaries under differential rate of interest

The nationalised banks were required to disburse loans to IAY beneficiaries under differential rate of interest scheme from 2008-09 on borrowings up to ₹ 0.20 lakh at the rate of four *per cent* per annum to top up the unit assistance. The State Government issued (June 2009) instructions to all the ADCs to create awareness among beneficiaries about the scheme. Audit, however, observed that awareness in this regard had not been created in Gurgaon and Sohna blocks with the result that no beneficiaries could avail of the benefit of the scheme during the years 2009-12.

The Department while admitting the audit findings stated during the exit conference that inspite of best efforts and publicity, no beneficiary came forward to take loan under the scheme. Reply was not tenable as no expenditure was incurred on the publicity as per records of BDPOs, Sohna and Gurgaon.

# 5.8.7 Non-maintenance of records

As per para 5.9 of the guidelines, the implementing agencies were required to maintain a complete inventory of houses constructed/upgraded under the scheme. Audit scrutiny revealed that the sampled blocks had not maintained the inventory of houses. While admitting the audit findings the Department stated during the exit conference that complete inventory of houses constructed would be maintained in future.

# 5.8.8 Non-displaying of IAY board, logo and waiting list of beneficiaries

Scheme guidelines envisaged fixing of waiting list of selected beneficiaries at the prominent places of village for transparency. Further, on completion of an IAY dwelling unit, a display board was to be fixed indicating IAY logo. Physical verification of the sampled villages revealed that such waiting list and logos were not fixed in any of the sampled villages. While admitting the audit findings the Department stated during the exit conference that compliance would be made in future.

#### Recommendation

The Government/District Administration may consider:

• taking effective steps to ensure correct reporting of expenditure of the scheme and to complete the dwelling units in a time bound manner.

## 5.9 Internal controls and monitoring of PRIs

Effective internal control system provides reasonable assurance of adherence to laws, rules, regulations and orders, safeguards against fraud, abuse and mismanagement and ensures reliable financial and management information to higher authorities. The control activities include proper maintenance of accounts, reconciliation of figures, documentation, system of authorization and approval of payments, segregation of duties, inspection and audit.

# 5.9.1 Maintenance of accounts and records

The GOI in consultation with CAG had prescribed the accounting formats with coding pattern for each tier of PRIs to strengthen their accounting system and enable the authorities to monitor the progress of receipts and expenditure under different objectives to take further necessary action as required. Audit scrutiny of the records revealed that maintenance of accounts by both, Panchayat *Samitis* and Gram Panchayats was deficient as follows:

- None of PRIs maintained their accounts in the prescribed format.
- Seventeen of 21 test-checked GPs had not maintained stock registers. None of the GPs had maintained assets registers.

• Panchayat *Samitis* (PS) and *Zila* Parishads (ZP) were not preparing administrative reports of their working as envisaged in section 216 (1) and 216 (2) of PRI Act. Due to non-compliance of these provisions, the accounting system of the PRIs could not be strengthened and the State Government did not lay the report on review of the working of the ZP to the Assembly. While accepting the audit findings, ZP stated (November 2012) that preparation of administrative reports would be considered in future.

While admitting the audit findings the Department stated during the exit conference that compliance would be made in future.

## 5.9.2 Audit arrangements in PRIs

The Director, Local Audit (DLA) conducts audit of LBs in the State. It was observed that there was no system of conducting risk analysis of the auditee units. Against the requirement of 13 Auditors/Sr. Auditors for audit of PRIs and ULB in the district, only five Auditors were available.

Old objections were not reviewed for settlement by the Auditors during the course of audit and Audit notes were pending since April 1975.

# 5.9.3 Common irregularities noticed in Panchayati Raj Institutions

Audit analysis revealed the following irregularities in PRIs:

- As per provisions of Section 26 of the Haryana Panchayati Raj Act, 1994, (the Act), a GP should prepare a map of *abadi deh*<sup>20</sup> in the Sabha area showing therein, the boundaries of buildings, public streets and other public open spaces. No such map had been prepared by 11 out of 21 GPs selected for test check.
- As per Government instructions (August 2006), block level and village level vigilance committees were to be constituted for keeping vigil over the execution of works. No such committees were constituted in the test-checked blocks/GPs.
- As per Government guidelines (September 2007), third party inspection of development works executed by the GPs was to be got conducted. However, no such inspection except village Daulha was got conducted by any of GPs test-checked.

Compliance of the provisions of the Panchayati Raj Act and Government instructions need to be ensured. While admitting the audit findings, the Department assured during the exit conference that all the irregularities pointed out by Audit would be complied with in future.

The location in the village, where the people reside.

#### Recommendation

The Government/District Administration may consider:

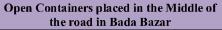
 strengthening the control mechanism to monitor the execution of works by GPs.

# 5.10 Waste management

Municipal authorities are responsible for collection, storage, segregation, transportation, processing and disposal of municipal solid waste. A review of the process involved in solid waste management in the district revealed the following:

- An amount of ₹ 3.32<sup>21</sup> crore was provided to the MC Gurgaon (MCG) for Solid Waste Management (SWM) by the State Government and the 12<sup>th</sup> Finance Commission during 2003-10. As per conditions of the grants, the amount was to be utilized within one year from the date of drawal. The unspent amount was to be deposited by the MCG in the Government treasury. The amount was neither spent nor deposited in the Government treasury.
- The MCG generates about 300 tonnes of garbage per day which is transported to Solid Waste Treatment Plant (SWTP) Badhwari. The SWTP Badhwari was constructed by MC Faridabad and 168 containers were provided by MCG for garbage collection. During physical verification, it was observed by audit that garbage was lying scattered and overflowing around garbage containers which were placed by MCG in the town indicating that garbage was not collected regularly thereby exposing the public and stray animals to health hazards as shown in the photographs below:







Garbage lying scattered near Ghanteshwar Mandir

<sup>2003-04: ₹ 43.30</sup> lakh, 2005-06: ₹ 4 lakh, 2007-08: ₹ 173.89 lakh and 2009-10: ₹ 110.56 lakh.

• The Municipal Committee, Sohna (MCS) produces 10 tonnes of garbage per day. To collect this garbage, MCS had placed three open and four covered dustbins in the town. MCS had neither any solid waste treatment plant nor any facility for transporting the garbage to SWTP Badhwari through MCG. MCS was dumping the garbage in open spaces through open tractor-trolleys as shown in the photographs:



MCS stated (April 2012) that as MCG was not having its own disposal plant, the garbage could not be disposed of through MCG. Reply was not tenable as MCS should have made joint arrangements with MCG for disposal of waste at STWP, Bandhwari. MCG stated in exit conference (January 2013) that amount had been spent on solid waste management in respective years of grant received and scattered garbage shown in photographs was due to volume of garbage dumped by people after its collection by MCG.

## Recommendation

The Government/District Administration may consider:

• finalisation of waste management plan by the MCs on priority basis for ensuring pollution free environment.