available at GMC, Patiala for operating the machine. Accordingly, DoAE, GoI granted (May 2015) financial assistance of ₹ 2.80 crore for the purpose.

Audit of records (October 2017) of GMC, Patiala revealed that the Department, through Punjab Health Systems Corporation, procured (June 2016) the Bhabhatron-II machine from a firm at a cost of ₹ 2.01 crore, of which ₹ 1.39 crore had been paid as of March 2018. The machine was installed in GMC, Patiala between October 2016 and June 2017. However, the same could not be put to use for want of requisite manpower i.e. Radiation Oncologist and Medical Physicist since June 2016[60] and February 2018[61] respectively. Though the Department had initiated (May 2016) the process for filling up the posts of Radiation Oncologist, the same could not be finalized (May 2018) despite repeated requests of GMC, Patiala till April 2018. Although the Department appointed two Radiation Oncologists in May and August 2018, it could not deploy the Medical Physicist as of December 2018.

The Department stated (December 2018) that the State Government had advertised the posts of Medical Physicist in December 2018. Subsequent reply of the Department was awaited (August 2019).

Thus, non-provision of requisite manpower to make the Bhabhatron-II machine functional not only rendered the expenditure of ₹ 1.39 crore idle, but also denied the in-house treatment of advance cases of cancer for more than two years from its procurement.

The matter was referred to Government in April 2018; reply was awaited (August 2019).

3.11 Idle expenditure arising from non-functional Multidisciplinary Research Units

Laxity on the part of the Department to complete the process of selection of staff for more than four years from receipt of funds from GoI not only resulted in idle expenditure of ₹ 0.76 crore on procurement of equipment but the objectives of the scheme also remained unachieved.

The Government of India (GoI) approved (July 2013) a scheme for "Establishment of Multi-Disciplinary Research Units (MRUs) in Government Medical Colleges/Research Institutions" (Scheme) in the 12th Plan period during 2013-15, which would be continued till 2019-20. The main objective of the scheme was to improve the overall health status of the population by creating evidence-based application of diagnostic procedures/processes/ methods. Under the scheme, one time financial assistance of ₹ 5.25 crore[62]

60 The Radiation Oncologist i.e. Professor and Head of Radiotherapy Department, available at the time of procurement of the machine was transferred (June 2016) on his request to GMC, Amritsar.

61 The Medical Physicist (deployed on contract basis) first remained absent from duties from February 2018 and then resigned in July 2018.

62 ₹ 5.00 crore for purchase of equipment; and ₹ 0.25 crore for minor civil works.

was to be provided to the selected Government medical college for setting up a modern biological laboratory/multi-disciplinary research unit.

Audit of records (June 2018) of the Government Medical College (GMC), Patiala and subsequent information collected up to January 2019 revealed that GoI sanctioned (September 2014) the establishment of MRU in GMC and released (October 2014) first instalment of ₹ 1.25 crore[63] to GMC. Subsequent two instalments of ₹ two crore each were to be released on achievement of the laid down markers/milestones[64] and after submission of utilisation certificate (UC) along with the audited statement of account to GoI. Besides, financial assistance of ₹ 0.34 crore[65] per year towards staff to be engaged on contractual basis (₹ 0.19 crore) and for consumables/training/contingencies (₹ 0.15 crore) were also to be provided by GoI for a period of five years.

Audit observed that GMC, after a delay of more than two years, procured (September 2016-October 2018) 12 machinery and equipment valuing ₹ 0.76 crore[66] and spent ₹ 0.24 crore on civil work, thereby utilizing a total grant of ₹ 1.00 crore. The UCs in respect of partial expenditure of ₹ 1.00 crore were sent to GoI during July 2017-November 2018, leaving ₹ 0.25 crore unspent with GMC. The procurement of remaining three[67] equipment was pending due to non-finalization of technical specifications (two equipment) and tendering process (one equipment). Further, though the GMC had constituted (October 2016) the Local Research Area Committee (LRAC), it did not complete the process for selection of contractual staff, due to which 12 machinery and equipment procured between September 2016 and October 2018 were lying idle with GMC, Patiala (January 2019).

The GMC, Patiala assured (July 2018) to complete the process of purchase of remaining equipment at the earliest and take up the matter with GoI for release of second instalment. The Department further stated (January 2019) that the contractual staff would be recruited to make the idle equipment/machines functional by the end of May/June 2019. Subsequent reply of the Department was awaited (August 2019).

Thus, due to laxity on the part of the Department to complete the process for procurement of equipment and selection of contractual staff for more than four years from receipt of funds (October 2014), the UC for the entire amount of first instalment could not be sent to GoI, thereby causing non-release of subsequent funds from GoI. This not only resulted in idle expenditure of

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[63] ₹ 1.00 crore for purchase of 15 equipment; and ₹ 0.25 crore for minor civil works.

[64] Release of second instalment on (i) completion of civil work; (ii) constitution of Local Research Advisory Committee (LRAC) and development of research projects; (iii) placement of orders for procurement of equipment with clear delivery scheme; and (iv) completion of the process for selection of contractual staff whereas third instalment was to be released on (i) holding of at least two meetings of Research Committees; (ii) certification of appointment of contractual staff after release of second instalment; and (iii) review of performance by ICMR Evaluation Committee.

[65] Enhanced (May 2018) to ₹ 0.47 crore (₹ 0.25 crore for salary and ₹ 0.22 crore for contingency) till 2019-20.

[66] Payment of ₹ 0.02 crore in respect of one equipment *viz.* Centrifuge Machine (4 Nos.) procured in October 2018 was yet to be made (January 2019).

[67] (i) Fully automatic Hematology Analyzer; (ii) Cryostat; and (iii) Microtone.

₹ 0.76 crore on procurement of equipment but the objectives of the scheme remained unachieved.

The State Government may ensure completion of process for selection of requisite staff to make the existing machinery and equipment functional. It may also ensure procurement of remaining equipment and send the utilization certificate of entire amount along with other requisites to get subsequent funds from GoI so as to achieve envisaged benefits under the scheme.

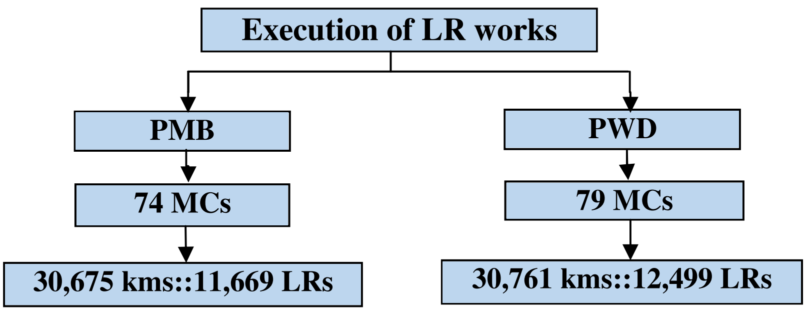
The matter was referred to Government in September 2018; reply was awaited (August 2019).

PUBLIC WORKS (BUILDINGS & ROADS) AND AGRICULTURE DEPARTMENTS

3.12 Construction, upgradation and repair of link roads by Public Works Department (Buildings & Roads) with Punjab Mandi Board and State budgetary funds

Annual maintenance plan was not prepared for regular maintenance of link roads. 197 link road works and 44 badly damaged roads were lying incomplete due to short/non-release of funds besides creating liability of ₹ 12.35 crore. Repeated change in scope of work led to cost overrun of ₹ 20.83 crore. Execution of all road safety items was not ensured. Six physically verified link roads were in dilapidated condition due to poor quality of execution within two to six years of completion.

Punjab has 50,362 sq. km of area and 63 *per cent* of its population reside in rural areas. The State has total road network of 72,243.36 kms which includes 61,436 kms (85 *per cent*) of link roads (LRs[68]) numbering 24,168. Therefore, rural/link roads are lifeline of rural economy of the State, facilitating carriage of agricultural produce to markets. The LRs of the State fall under jurisdiction of 153 Market Committees (MCs) under the administrative control of Punjab State Agricultural Marketing Board, also known as Punjab Mandi Board (PMB). PMB, under the administrative control of Department of Agriculture, is the nodal agency for link roads in Punjab. The repair and maintenance works of LRs are done both by PMB and the Public Works Department (PWD) in the areas falling under their jurisdiction as illustrated below:



[68] Link/Village Roads are roads connecting villages or cluster/group of villages with each other and to the nearest road of higher category. The road way width of rural roads is on the basis of single lane carriage way of 3.75 metres.